



▶ **Mt. San Antonio
College**

**2014-2015
Tentative Budget**

MT. SAN ANTONIO COLLEGE
2014-15 Tentative Plan and Budget

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2013 - 14
ESTIMATED VARIANCES

(May 9, 2014)

Adopted Budget	Revised Budget	Estimated Actuals	Estimated for Tentative Budget	Explanation
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UNRESTRICTED GENERAL FUND 11 AND 12:

ONGOING REVENUES:

2013-14 Base Apportionment Revenue	\$ 125,762,935	\$ 125,762,935	\$ 125,762,935	\$ -	
2013-14 COLA	1,974,478	1,974,478	1,979,229	4,751	
Total Apportionment	\$ 127,737,413	\$ 127,737,413	\$ 127,742,164	\$ 4,751	
Nonresident Tuition - International	2,600,000	2,600,000	3,148,081	548,081	Carryover International Student Fee estimated at \$811,235 to 2014-15.
Nonresident Tuition - Out of State	650,000	650,000	895,646	245,646	
Interest	200,000	200,000	260,860	60,860	Interest increased mainly as a result of the decrease of apportionment deferrals.
Parking Citations	620,000	620,000	680,680	60,680	
JPA Property Tax Delinquency	23,000	23,000	23,000	-	
Administrative Allowance 2% Enrollment	168,752	168,752	168,752	-	Per 2012-13 second principal apportionment.
Part-time Faculty Health Insurance & Office Hours	54,456	54,456	54,456	-	
Faculty Parity	672,548	672,548	672,548	-	
Performing Arts Ticket Sales	45,000	45,000	25,083	(19,917)	
Student Records	20,300	20,300	30,927	10,627	
Student Fees Visa Application	14,000	14,000	11,650	(2,350)	Carryover Student Fee Visa Application estimated at \$11,650 to 2014-15.
Medicare Part D Subsidy	340,000	340,000	340,000	-	
BOG Fee Waiver Administration	392,960	361,841	361,841	(31,119)	Per 2013-14 first principal apportionment.
Administrative Allowance, Financial Aid Programs	120,000	120,000	48,094	(71,906)	
Prior Year Lottery Adjustment	-	-	190,291	190,291	Adjustment to 2012-13 Lottery funds.
Sale of Fixed Assets	-	-	6,209	6,209	
Other Misc. Revenue	37,054	209,435	191,251	154,197	Includes \$19,394 for Return to Title IV, \$7,120 for American Fidelity Reimbursement, and \$152,987 as a result of terminating the Chevron Energy Solutions agreement for energy savings not fully achieved by the plant.
Rentals and Leases	14,300	14,300	14,300	-	48th Agricultural District and Auxiliary Services rent.
Self Insured Retention Trust	-	121,386	121,386	121,386	Insurance Fund for legal expenses, claims and settlements.
Current Year Lottery	3,698,982	3,698,982	3,698,982	-	
TOTAL ONGOING REVENUES	\$ 137,408,765	\$ 137,671,413	\$ 138,686,201	\$ 1,277,436	

**2013 - 14
ESTIMATED VARIANCES**

(May 9, 2014)

Adopted Budget	Revised Budget	Estimated Actuals	Estimated for Tentative Budget	Explanation
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ONE-TIME REVENUES:

2012-13 Additional Growth	\$ -	\$ -	\$ 302,586	\$ 302,586	Final 2012-13 Growth received in February 2014. Restoration of the 2009-10 and 2011-12 workload reductions.
2013-14 Growth	1,842,576	1,842,576	1,842,576	-	Estimated Growth Restoration of the 2011-12 workload reduction. This figure will change in February 2015 when final FTES are reported by all Districts.
2012-13 Apportionment Statewide Structural Deficit	-	-	1,025,815	1,025,815	Per final 2012-13 apportionment recalculation received on February 2014. The final statewide structural deficit was reduced from 3.74% to .22%.
2012-13 RDA Backfill Deficit in Dispute	1,383,392	1,383,392	3,395,599	2,012,207	2012-13 Redevelopment Revenues Deficit. Guaranteed backfill fully recovered.
2013-14 Apportionment Statewide Structural Deficit	(1,295,780)	(1,295,780)	(1,298,873)	(3,093)	Apportionment deficit estimated at 1% of total apportionment.
TRANS Interest	96,086	96,086	90,541	(5,545)	The TRANS net gain is estimated to be \$3,789 as March 31, 2014. An arbitrage report will determine the actual gain for tax purposes.
Mandated Cost Block Grant	790,520	790,520	790,520	-	District elected to participate in the Mandated Costs Block Grant for 2013-14. Election requested on September 27, 2013.
TOTAL ONE-TIME REVENUES	\$ 2,816,794	\$ 2,816,794	\$ 6,148,764	\$ 3,331,970	
TOTAL REVENUES	\$ 140,225,559	\$ 140,488,207	\$ 144,834,965	\$ 4,609,406	

**2013 - 14
ESTIMATED VARIANCES**

(May 9, 2014)

	Adopted Budget	Revised Budget	Estimated Actuals	Estimated for Tentative Budget	Explanation
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EXPENDITURES:

Savings from Faculty Regular Salaries	\$ 39,217,296	\$ 38,455,852	\$ 38,059,899	\$ 1,157,397	When actuals are compared to the revised budget, savings in this section total \$395,953 due to several retirements and unpaid leave of absences. Portions of the budget were transferred to backfill the adjunct faculty hourly budget.
Savings from Managers, Classified, Supervisors and Confidential Regular Salaries	35,222,761	35,770,946	34,540,790	681,971	When actuals are compared to the revised budget, savings in this section total \$1,230,156 due to several vacancies, docked time, and positions funded with the 2013-14 New Resources Allocation that have not been filled.
Hourly Faculty	26,105,353	26,905,994	28,155,904	(2,050,551)	When actuals are compared to the revised budget, the deficit is estimated at \$1,249,910. The revised budget was increased by existing budget for a total of \$800,641. The deficit is the result of the increase in courses for the 2013-14 of approximately 1,030 FTES.
Blended Rate Overtime Salaries and Benefits	-	-	22,318	(22,318)	
Short-term Hourly and Overtime	3,257,717	3,273,596	3,154,445	103,272	
Benefits	23,934,495	24,229,211	23,437,313	497,182	Savings as a result of vacant positions and over budget of the Local Experience SUI Charges.
Retiree Benefit Health and Welfare Premiums	-	-	-	-	One-Time expenditures savings for Retiree Health Premiums and OPEB Trust Contribution.
Stars of Excellence	217,450	217,450	103,333	114,117	Conserved Budget; Balance of unspent funds.
Travel and Conference and Management Department Funds	77,484	229,485	205,040	(127,556)	
Instructional Equipment	342,019	342,019	200,671	141,348	The Instruction Office intentionally did not allocate all of these funds in order to save for emergencies. The estimated carryover balance to 2014-15 is \$141,348 when actuals are compared to the revised budget.
Catalog and Schedules	113,872	113,872	25,458	88,414	Instruction discontinued the mailing of the schedule of classes to the community, which was a deliberate cost saving strategy. When actuals are compared to the revised budget the balance is \$88,414.
Marketing Savings (Accounts 561000, 583000 and 589000)	53,283	45,738	31,169	22,114	
Energy Maintenance Projects	469,240	693,396	704,508	(235,268)	The termination of the Chevron agreement resulted in savings that have been used to fund the central plant generators maintenance agreement with Quinn Power Systems.
Postage	336,950	186,722	160,255	176,695	Information Technology purposely save in postage to carryover the balance to 2014-15 to be used in security related infrastructure.
Rideshare Program	16,000	16,000	12,207	3,793	
Institutional Memberships	198,168	198,221	202,324	(4,156)	
Human Resources - Recruitment, Employment Related, & HR Fingerprinting	258,142	346,351	280,667	(22,525)	
Accreditation	37,200	37,200	14,871	22,329	
Utilities - Gas & Electric	2,669,077	2,669,077	2,967,784	(298,707)	Due to the failure of the meters at the central plant, Edison performed an analysis of all billings from 2010 through March 2013, which resulted in an additional payment of \$343,457 in September 2013.
Utilities - Telephone	204,432	204,432	86,907	117,525	
Utilities - Water	284,721	284,721	315,305	(30,584)	
Utilities - Waste Disposal and Recycling	238,485	238,485	206,162	32,323	
Utilities - Cable	1,200	1,200	3,484	(2,284)	
Liability Insurance Premiums	1,144,424	1,144,424	1,144,424	-	
Rate-Driven Increases Budget	509,590	509,590	-	509,590	Ongoing unallocated budget balance.

**2013 - 14
ESTIMATED VARIANCES**

(May 9, 2014)

	Adopted Budget	Revised Budget	Estimated Actuals	Estimated for Tentative Budget	Explanation
Balances from Unspent Status Quo Budgets	\$ 10,164,503	\$ 11,351,889	\$ 10,114,399	\$ 50,104	
Telephone System	119,290	119,290	107,025	12,265	
Child Development One-Time Support	80,000	80,000	80,000	-	
DSPTS One-Time Support	65,268	66,673	65,411	(143)	
Vacation Accrual	-	-	-	-	To be determined at year-end.
Indirect Cost	-	-	38,376	(38,376)	
Allowance for Doubtful Accounts	-	-	-	-	To be determined at year-end.
TRANS Interest Expenses	201,404	201,404	201,404	-	The TRANS net gain is estimated to be \$3,789 as March 31, 2014. An arbitrage report will determine the actual gain for tax purposes.
Self Insured Retention Trust	-	111,593	111,593	(111,593)	Insurance Fund for legal expenses, claims and settlements.
Community Services Over Expenditure and Indirect Cost	-	-	(29,295)	29,295	The over expenditure includes \$29,295 for Indirect Cost.
TOTAL EXPENDITURES	\$ 145,539,824	\$ 148,044,831	\$ 144,724,151	\$ 815,673	
TOTAL 2013-14 ESTIMATED VARIANCE - UNRESTRICTED				\$ 5,425,079	

**2013 - 14
ESTIMATED VARIANCES**

(May 9, 2014)

Adopted Budget	Revised Budget	Estimated Actuals	Estimated for Tentative Budget	Explanation
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UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS

REVENUES:

Revenue-Generated Accounts	\$ 1,585,602	\$ 2,525,034	\$ 2,343,097	\$ 757,495	
Revenue-Generated Accounts - Converted Auxiliary Trust Accounts	-	600,493	583,701	583,701	
TOTAL REVENUES	\$ 1,585,602	\$ 3,125,527	\$ 2,926,798	\$ 1,341,196	

EXPENDITURES:

Revenue-Generated Accounts	\$ 3,528,872	\$ 4,468,304	\$ 1,975,496	\$ 1,553,376	Estimated carryover \$2,310,871 funds to 2014-15.
Revenue-Generated Accounts - Converted Auxiliary Trust Accounts	777,434	1,377,927	773,338	4,096	Estimated carryover \$587,797 funds to 2014-15.
TOTAL EXPENDITURES	\$ 4,306,306	\$ 5,846,231	\$ 2,748,834	\$ 1,557,472	

TOTAL 2013-14 ESTIMATED VARIANCE - UNRESTRICTED GENERAL FUND REVENUE-GENERATED ACCOUNTS	\$ 2,898,668
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TOTAL 2013-14 ESTIMATED VARIANCE	\$ 8,323,747
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Funds will be carried over to 2014-15 and budgeted as One-Time	Revenue Generated Accounts	Matching Revenue and Expenditures
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2014-15 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 11 AND 12:

ONGOING REVENUE BUDGET ASSUMPTIONS

		Fund 11/12	Fund 13	Total
Base Ongoing Revenue Budget		Balance as of the 2013-14 Adopted Budget		
		\$ 137,408,765	\$ -	\$ 137,408,765
2012-13 Growth/Restoration	Partial restoration of the 2011-12 \$385 million Statewide Workload Reduction	302,586	-	302,586
2013-14 Growth/Restoration	Partial restoration of the 2011-12 \$385 million Statewide Workload Reduction	1,842,576	-	1,842,576
2013-14 COLA	Additional funded COLA at 1.57% for additional growth earned in 2012-13	4,751	-	4,751
2014-15 COLA	Proposed 0.85% (Gov. May Revise Est. \$1,104,042)	-	-	-
Lottery	Per P2 increase in FTES of \$1,133. This will be adjusted with the July 2014 Annual Attendance Report	142,758	-	142,758
Interest	Increase as result of decrease of Apportionment deferrals	50,000	-	50,000
Nonresident Tuition	Includes International and Out-of-state fees. Increase in International fees of \$400,000 and Out-of-state fees of \$200,000. Based on 2013-14 estimated actuals	600,000	-	600,000
PT Faculty Office Hours/Health Insurance	Per Chancellor's Office 2013-14 Estimate	-	-	-
PT Faculty Parity	Per Chancellor's Office 2013-14 Estimate	-	-	-
Other Miscellaneous Revenue	Decrease of Medicare Part D subsidy discontinued and estimated increase in student records revenue	(330,000)	-	(330,000)
Total Revenue Increases/(Decreases)		\$ 2,612,671	\$ -	\$ 2,612,671
Total Ongoing Revenue Budget		\$ 140,021,436	\$ -	\$ 140,021,436

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2014-15 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

		Fund 11/12	Fund 13	Total
Base Ongoing Expenditure Budget		\$ 146,853,655	\$ -	\$ 146,853,655
Balance as of the 2013-14 Adopted Budget				
2013-14 Salary and Benefit Increase	Managers, Supervisors and Confidential (includes COLA of 1.57%)	378,967	-	378,967
2014-15 Salary Schedule Progression	Estimated step/column and longevity changes	1,042,882	-	1,042,882
2014-15 Adjunct Salary Schedule Progression	Estimated step/column changes	128,000	-	128,000
2014-15 Noncredit Adjunct Step/Column	Estimated step/column changes	105,000	-	105,000
2013-14 Medical Coverage Opt-out	Faculty, CSEA 262, and CSEA 651	(39,210)	-	(39,210)
Misc. Personnel and Benefit Changes	Changes in step and column due to filled vacancies and changes in employer contributions	(210,026)	-	(210,026)
New Positions	Ongoing, approved by President's Cabinet (Refer to page 12 for details)	58,821	-	58,821
PERS Employer Rate Increase	Rate increase from 11.442% to 11.771%	106,322	-	106,322
Unemployment Insurance	No change. Rate remains at .05% for 2014-15	-	-	-
STRS Employer Rate Increase	Estimated rate increase from 8.25% to 9.50%	837,000	-	837,000
Retiree Health Premiums	Estimated premium increase	200,000	-	200,000
Contribution to OPEB Trust	Per Actuarial report March 1, 2014	117,576	-	117,576
Worker's Compensation Increase	Estimated increase based on 2013-14 (2013-14 Rate at 1.48%)	65,501	-	65,501
Reclassification	To be determined	-	-	-
Class Schedule Increase	Ongoing increase of approximately 1,030 FTES in summer 2013, fall 2013, winter 2014 and spring 2014 to earn the 2013-14 Growth	2,512,570	-	2,512,570
Budget Increases	Ongoing Budget increases approved by President's Cabinet (Refer to page 13 for details)	1,500	-	1,500
Rate-Driven Increases	Ongoing budget balance of \$509,590 pending allocation	-	-	-
Vacant Positions Eliminated	There are no faculty positions eliminated	-	-	-
Ongoing Backfill for Eliminated FT Faculty Positions	There is no hourly adjunct backfill	-	-	-
Total Net Increase to Ongoing Expenditure Budget		\$ 5,304,903	\$ -	\$ 5,304,903
Total Ongoing Expenditure Budget		\$ 152,158,558	\$ -	\$ 152,158,558
Total Ongoing Budget Surplus/(Deficit)		\$ (12,137,122)	\$ -	\$ (12,137,122)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2014-15 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11/12	Fund 13	Total
2014-15 Growth/Restoration	Proposed 2.75%. Will restore the 2011-12 \$385 million Statewide Workload Reduction. Estimated at \$3,571,901	\$ -	\$ -	\$ -
Mandated Cost Block Grant	Per 2012-13 P2 funded FTES at P2 @ \$28. Will be adjusted with 2013-14 P2 funded FTES	790,520	-	790,520
Total One-Time Revenue Budget		\$ 790,520	\$ -	\$ 790,520

One-Time Expenditure Budget Increases/(Decreases)		Fund 11/12	Fund 13	Total
Purchases In Progress	Estimated carryover from 2012-13	\$ 601,802	\$ -	\$ 601,802
Various Carryover Budgets	Partially estimated on 2012-13 Carryover and 2013-14 Projected Expenditures (Refer to page 14 for details)	1,175,194	-	1,175,194
One-Time Support	Child Development Center as approved by President's Cabinet (Refer to page 15 for details)	80,000	-	80,000
New Positions Funded with One-Time Funds	Approved by PC as One-Time Immediate Needs, One-Time support, Reinstated and New Positions, and New Resources Allocation Request during the fiscal year 2013-14 (Refer to page 16 for details)	720,309	-	720,309
Class Schedule Increase	Estimated increase to earn the 2014-15 Growth estimated at 2.75% - To be determined	-	-	-
Immediate Needs Requests - One-Time	Budget increases approved by President's Cabinet (Refer to pages 17 & 18 for details)	200,000	-	200,000
New Resources Allocation Requests	For the 2014-15. To be determined	-	-	-
Election Cost	No Election cost for fiscal year 2014-15	-	-	-
Contribution to OPEB Trust	Payment is included in the budget for an annual contribution for 2014-15 estimated at \$2,630,645	-	-	-
Retiree Benefit Premiums	Retiree benefit premiums will be paid from the OPEB Trust. Estimated at \$4,272,474 for 2014-15	(4,272,474)	-	(4,272,474)
2014-15 One-Time Savings from Vacant Positions	Based on 2013-14 adopted budget, salary and benefit savings - less requested backfill budget	(363,124)	-	(363,124)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ (1,858,293)	\$ -	\$ (1,858,293)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2014-15 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11/12	Fund 13	Total
2014-15 Revenue Budgets	Matching revenue and expenditure accounts, based on 2013-14	\$ -	\$ 1,585,602	\$ 1,585,602
Total Revenue Budget		\$ -	\$ 1,585,602	\$ 1,585,602

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2013-14 Carryover	Revenue-Generated Accounts, estimated	\$ -	\$ 2,898,668	\$ 2,898,668
2014-15 Expenditure Budgets	Matching revenue and expenditure accounts based on 2013-14	-	1,585,602	1,585,602
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 4,484,270	\$ 4,484,270

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 140,811,956	\$ 1,585,602	\$ 142,397,558
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 150,300,265	\$ 4,484,270	\$ 154,784,535
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Adopted Budget	Estimated 2013-14 Actuals	2014-15 Tentative Budget	Est. 2015-16 Preliminary Budget
UNRESTRICTED GENERAL FUND 11 AND 12							
ONGOING REVENUE SOURCE:							
Base Apportionment	\$ 131,060,305	\$ 134,239,283	\$ 124,383,618	\$ 125,762,935	\$ 125,762,935	\$ 128,044,750	\$ 129,887,326
Apportionment Workload Reduction/Tier 2 "Trigger Cut"	(1,119)	(9,855,665)	-	-	-	-	-
COLA	-	-	-	1,974,478	1,979,229 (2)	-	-
Growth/Restoration	3,180,097	-	-	-	-	1,842,576 (4)	-
Total Apportionment	\$ 134,239,283	\$ 124,383,618	\$ 124,383,618	\$ 127,737,413	\$ 127,742,164	\$ 129,887,326	\$ 129,887,326
Miscellaneous	\$ 6,340,552	\$ 6,523,243	\$ 6,470,466	\$ 5,972,370	\$ 7,245,055	\$ 6,292,370	\$ 6,292,370
Lottery - Current Year	3,561,264	3,830,160	3,533,040	3,698,982	3,698,982	3,841,740	3,841,740
TOTAL ONGOING REVENUES	\$ 144,141,099	\$ 134,737,021	\$ 134,387,124	\$ 137,408,765	\$ 138,686,201	\$ 140,021,436	\$ 140,021,436
TOTAL ONGOING EXPENDITURES	\$ (135,234,346)	\$ (141,168,698)	\$ (139,894,360)	\$ (146,853,655)	\$ (143,485,883) (3)	\$ (152,158,558)	\$ (154,658,558) (12)
SURPLUS/(DEFICIT) - ONGOING	\$ 8,906,753	\$ (6,431,677)	\$ (5,507,236)	\$ (9,444,890)	\$ (4,799,682)	\$ (12,137,122)	\$ (14,637,122)
ONE-TIME REVENUE - INCREASES/(DECREASES):							
Growth/Restoration	\$ -	\$ -	\$ 1,379,317	\$ 1,842,576	\$ 2,145,162 (4)	\$ -	\$ -
Prior Year Apportionment Adjustment	147,315	260,976	511,417	-	-	-	-
2012-13 Apportionment Statewide Structural Deficit/Enrollment Fee/Property Tax Deficit	(711,999)	(2,922,320)	(1,308,709)	-	1,025,815 (5)	-	-
RDA Backfill Deficit in Dispute	-	-	(3,395,599)	1,383,392	3,395,599 (6)	-	-
2013-14 Apportionment Statewide Structural Deficit/Enrollment Fee/Property Tax - Estimated	-	-	-	(1,295,780)	(1,298,873) (7)	-	-
City of Industry Legal Settlement and Tax Anticipation Notes	-	5,000,000	284,941	96,086	90,541	-	-
Mandated Cost Block Grant	-	-	780,684	790,520	790,520 (8)	790,520	-
TOTAL ONE-TIME REVENUE	\$ (564,684)	\$ 2,338,656	\$ (1,747,949)	\$ 2,816,794	\$ 6,148,764	\$ 790,520	\$ -
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):							
One-Time Expenditures	\$ (4,927,119)	\$ (2,348,626)	\$ (2,563,967)	\$ (4,529,822)	\$ (5,586,385) (9)	\$ (2,777,305)	\$ (3,051,305) (13)
One-Time Expenditures Course Offerings	-	-	(607,507)	(1,105,014)	(2,600,550) (10)	-	-
One-Time Expenditure Savings (Retiree Health Premiums/Salaries)	-	2,828,573	6,694,859	6,948,667	6,948,667	4,635,598 (11)	-
TOTAL ONE-TIME EXPENDITURES	\$ (4,927,119)	\$ 479,947	\$ 3,523,385	\$ 1,313,831	\$ (1,238,268)	\$ 1,858,293	\$ (3,051,305)
SURPLUS/(DEFICIT) - ONGOING AND ONE-TIME	\$ 3,414,950	\$ (3,613,074)	\$ (3,731,800)	\$ (5,314,265)	\$ 110,814	\$ (9,488,309)	\$ (17,688,427)
UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS							
TOTAL REVENUES	\$ 1,613,784	\$ 2,004,977	\$ 3,855,619	\$ 1,585,602	\$ 2,926,798	\$ 1,585,602	\$ 1,585,602
TOTAL EXPENDITURES	(1,486,079)	(1,871,340)	(2,727,495)	(4,306,306)	(2,748,834)	(4,484,270)	(4,484,270)
TOTAL REVENUE GENERATED INCREASES/DECREASES	\$ 127,705	\$ 133,637	\$ 1,128,124	\$ (2,720,704)	\$ 177,964	\$ (2,898,668)	\$ (2,898,668)
SURPLUS/(DEFICIT) - ONGOING, ONE-TIME, AND REVENUE-GENERATED	\$ 3,542,655	\$ (3,479,437)	\$ (2,603,676)	\$ (8,034,969)	\$ 288,778	\$ (12,386,977)	\$ (20,587,095)
SUMMARY OF FUND BALANCE:							
UNRESTRICTED GENERAL FUND 11 AND 12							
Assigned Fund Balance:							
City of Industry - Legal Settlement	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance - New Resources Allocation Requests	-	-	1,238,791	1,238,791 (1)	- (1)	-	-
Total Assigned Fund Balance	\$ -	\$ 5,000,000	\$ 1,238,791	\$ 1,238,791	\$ -	\$ -	\$ -
Unassigned Fund Balance:							
10% - Board Policy	\$ 14,164,754	\$ 14,256,009	\$ 13,909,847	\$ 14,984,613	\$ 14,747,299	\$ 15,478,454	\$ (4,955,336)
Unassigned Fund Balance	18,189,374	9,485,045	9,860,616	3,471,585	10,372,769	153,305	-
Total Unassigned Fund Balance	\$ 32,354,128	\$ 23,741,054	\$ 23,770,463	\$ 18,456,198	\$ 25,120,068	\$ 15,631,759	\$ (4,955,336)
Total Fund Balance	\$ 32,354,128	\$ 28,741,054	\$ 25,009,254	\$ 19,694,989	\$ 25,120,068	\$ 15,631,759	\$ (4,955,336)
Total Fund Balance Percentage	23.08%	20.43%	18.34%	13.53%	17.36%	10.40%	-3.14%
UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS							
Assigned Fund Balance:							
Revenue-Generated Accounts	\$ 1,458,943	\$ 1,592,580	\$ 2,720,704	\$ -	\$ 2,898,668	\$ -	\$ -
Total Fund Balance Unrestricted General Fund (Funds 11, 12, and 13)	\$ 33,813,071	\$ 30,333,634	\$ 27,729,958	\$ 19,694,989	\$ 28,018,736	\$ 15,631,759	\$ (4,955,336)
Total Fund Balance Percentage Unrestricted General Fund (Funds 11, 12 and 13)	23.87%	21.28%	19.94%	13.14%	19.00%	10.10%	-3.06%

(1) Estimated Assigned Fund Balance for 2013-14 New Resources Allocation Requests. Allocated \$1,236,846 in October and November 2014.

(2) Funded COLA at 1.57%.

(3) Includes 1.57% COLA salary increase for Faculty, Classified CSEA 262, Classified CSEA 651, Managers, Confidential, and Supervisors.

(4) Includes: 2012-13 Additional Growth Restoration of \$302,586 and 2013-14 Estimated Growth Restoration of \$1,842,576. The District increased approximately 1,030 FTES to earn the 2013-14 Growth.

(5) The final statewide structural deficit was reduced from 3.74% to .22% with the Apportionment Recalculation in February 2014.

(6) 2012-13 Redevelopment revenues deficit fully recovered.

(7) Apportionment Deficit estimated at 1% of total apportionment.

(8) District elected to participate in the Mandated Costs Block Grant for 2013-14 and will elect to participate in 2014-15.

(9) Includes \$274,000 board election expenses for 2013-14. Includes 1% salary increase and \$1,500 annually for health and welfare for Faculty, CSEA 262, CSEA 651, Managers, Supervisors, and Confidential. These increases will be considered one-time for the fiscal year 2013-14 if State Funded COLA for 2014-15 is less than 2%. Includes additional one-time expenses and immediate needs approved after the 2013-14 Adopted Budget.

(10) Cost of course offerings. Estimated increase of 1,030 FTES for summer 2013, fall 2013, winter 2014, and spring 2014 to earn the 2013-14 Growth.

(11) Includes expenditures savings of \$4,272,474 for Retiree Health Benefit Premiums, which will be paid out of the OPEB Trust. The District will pay the OPEB Contribution of \$2,630,645 from the Unrestricted General Fund. This line item also includes \$363,124 for One-Time Savings of Vacant Positions.

(12) Assumes a conservative ongoing expenditure of \$2,500,000.

(13) Increased by \$274,000 as there will be board election in 2015-16.

MT. SAN ANTONIO COLLEGE

**SUMMARY OF REGULAR POSITIONS
INCLUDED IN THE 2014-15 TENTATIVE BUDGET**

EMPLOYEE GROUP	2013-2014	2013-2014	2014-2015	2014-2015	DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT	78	78.000	85	85.000	7	7
SUPERVISORS						
100% FTE	14	14.000	14	14.000		
LESS THAN 100% FTE	1	0.750	1	0.750		
SUPERVISORS TOTAL	15	14.750	15	14.750	-	-
FACULTY	390	389.500	392	391.500	2	2
CONFIDENTIAL	14	14.000	14	14.000	-	-
CLASSIFIED - UNIT A						
100% FTE	336	336.000	353	350.9500		
LESS THAN 100% FTE	128	63.850	131	65.6000		
UNIT A TOTAL	464	399.850	484	416.550	20	16.700
CLASSIFIED - UNIT B						
100% FTE	95	95.000	97	97.000		
LESS THAN 100% FTE	8	3.800	8	3.800		
UNIT B TOTAL	103	98.800	105	100.800	2	2
TOTAL	1,064	994.900	1,095	1,022.600	31	27.700

**NEW POSITIONS - ONGOING
UNRESTRICTED GENERAL FUND**

POS NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
STUDENT SERVICES											
CA9633	52.500	69	12	CLERICAL SPECIALIST (CHONG JOLENE)	11000	513000	211000	493000	100.000%	40,469	
				<i>Position was increased from 47.5% to 100% to comply with CSEA 262 article 10.02, Adjustment of Assigned Time.</i>							
TOTAL STUDENT SERVICES										\$ 40,469	
ADMINISTRATIVE SERVICES											
CA9794	0.250	88	12	RISK MANAGEMENT SPECIALIST (QUINLAN BETH)	11000	650000	211000	677000	100.000%	18,352	
				<i>Position was increased from 75% to 100% to comply with CSEA 262 article 10.02, Adjustment of Assigned Time.</i>							
TOTAL ADMINISTRATIVE SERVICES										\$ 18,352	
TOTAL NEW POSITIONS - ONGOING										\$ 58,821	

2014-15 BUDGET INCREASES - ONGOING

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
President	Board Members Compensation - Adjustment for two additional Board Members	11000	110000	235000	660000	2100	\$ 1,500
Total							<u>\$ 1,500</u>

Various Carryover Budgets
Partially Estimated on 2012-13 Carryover and 2013-14 Projected Expenditures

	Total
Adjunct Faculty Participation in Outcome Assessment	\$ 17,290
Savings from 231 Literacy Grant	7,238
Instructional Equipment	196,915
International Student Program	822,885
Information Technology, Security Related Infrastructure	130,866
	<u>\$ 1,175,194</u>

2014-15 ONE-TIME SUPPORT

ACCOUNT NUMBER					ACCOUNT DESCRIPTION	ORGANIZATION	2014-15 TENTATIVE BUDGET
FUND	ORG	ACCT	PROG	ACTV			

11300	336080	731000	731000		Interfund Transfers-Out	Child Development Center	\$ 80,000
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Child Development Center \$ 80,000

Total \$ 80,000

**POSITIONS FUNDED WITH ONE-TIME FUNDS IN FISCAL YEAR 2013-14
UNRESTRICTED GENERAL FUND ONE-TIME**

POS NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	FUNDING SOURCE
PRESIDENT											
MC9953	1.000	8	12	DIRECTOR DEVELOPMENT & ALUMNI	11900	150000	215000	671000	100.00%	\$ 37,887	ONE-TIME REINSTATED
<i>Additional cost position was converted from Secretary</i>											
TOTAL PRESIDENT										\$ 37,887	
INSTRUCTION											
CA9457	1.000	81	12	SENIOR TOOL KEEPER	11900	350000	211000	601000	100.00%	\$ 5,116	ONE-TIME REINSTATED
<i>15% Cost funded from Unassigned Fund Balance</i>											
CA9454	1.000	81	12	VACANT-SECRETARY	11900	300000	211000	660000	100.00%	67,031	ONE-TIME REINSTATED
CA9595	0.475	69	12	CLERICAL SPECIALIST	11900	421500	211000	493062	100.00%	21,328	ONE-TIME REINSTATED
<i>Position was eliminated in 2012-13</i>											
CA9478	0.050	107	12	EDUCATIONAL RESEARCH ASSESSMENT ANALYST	11900	379000	211000	660000	9.66%	9,148	ONE-TIME REINSTATED
<i>Position is funded 47.5% by Title V and 47.5% by AANAPISI, and was converted to 100%. The additional 5% cost is funded from the Unassigned Fund Balance.</i>											
CA9450	0.475	79	10	LAB TECHNICIAN RADIO	11900	371040	251000	060400	100.00%	19,918	ONE-TIME IMMEDIATE NEEDS
MC9967	0.433	6	12	VACANT-ASSISTANT DIRECTOR, CHILD DEVELOPMENT CENTER	11900	336080	215000	692000	43.32%	36,957	ONE-TIME IMMEDIATE NEEDS
CA9458	0.475	62	12	LEARNING LAB ASSISTANT I	11900	321500	221000	611000	100.00%	20,992	13-14 NEW RESOURCES
CA9459	0.475	62	12	LEARNING LAB ASSISTANT I	11900	321500	221000	611000	100.00%	20,992	13-14 NEW RESOURCES
CA9448	1.000	79	11	LAB TECHNICAN FOODS	11900	336060	221000	130600	100.00%	62,005	13-14 NEW RESOURCES
CA9483	0.525	79	12	REGISTERED VETERINARY LAB TECHNICIAN	11900	312010	221000	010210	100.00%	47,524	13-14 NEW RESOURCES
TOTAL INSTRUCTION										\$ 311,011	
STUDENT SERVICES											
FA9629	0.500	3	11	INSTRUCTOR DSPTS	11300	522000	111000	080900	100.00%	\$ 66,262	ONE-TIME SUPPORT
<i>Prior to FY 11-12 and FY 12-13, this position was funded by the DSPTS categorical program.</i>											
<i>For FY 11-12 and FY 12-13, this position was funded by the Health Services Fund.</i>											
MA9967	1.000	19	12	VACANT-ASSOCIATE, DEAN COUNSELING	11900	510000	121000	631000	100.00%	153,982	13-14 NEW RESOURCES
CA9449	0.500	79	12	VACANT-STUDENT SERVICES PROG SPECIALIST (VETERANS SVCS)	11900	504100	211000	648000	50.00%	33,407	13-14 NEW RESOURCES
<i>Position is funded 50% with Unrestricted General Fund and 50% with BFAP funds.</i>											
TOTAL STUDENT SERVICES										\$ 253,651	
ADMINISTRATIVE SERVICES											
CB9891	1.000	34	12	CUSTODIAN (CHILD DEVELOPMENT BLDG)	11900	625000	212000	653000	100.00%	\$ 58,880	13-14 NEW RESOURCES
CB9890	1.000	34	12	VACANT-CUSTODIAN (DESIGN TECHNOLOGY BLDG)	11900	625000	212000	653000	100.00%	58,880	13-14 NEW RESOURCES
TOTAL ADMINISTRATIVE SERVICES										\$ 117,760	
TOTAL										\$ 720,309	

2014-15 IMMEDIATE NEEDS - ONE-TIME

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	\$ 87,735
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Benefits	11900	470000	321000	701000	2100	10,039
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Benefits	11900	470000	331000	701000	2100	5,440
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Benefits	11900	470000	335000	701000	2100	1,272
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Benefits	11900	470000	351000	701000	2100	44
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Benefits	11900	470000	361000	701000	2100	1,298
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Benefits	11900	470000	371000	701000	2100	6,296
Student Services	50% FTE, 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Salaries	11900	522000	211000	642000	2100	11,098
Student Services	50% FTE, 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Salaries	11900	960000	321000	000000	2100	1,270
Student Services	50% 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	331000	000000	2100	688
Student Services	50% 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	335000	000000	2100	161
Student Services	50% 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	351000	000000	2100	6

2014-15 IMMEDIATE NEEDS - ONE-TIME

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Student Services	50% 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Benefits	11900	960000	361000	000000	2100	\$ 165
Student Services	Backfill for System Programmer Alternate Media Technician for DSPPS - Salaries	11900	522000	233000	642000	2100	24,552
Student Services	Backfill for System Programmer Alternate Media Technician for DSPPS - Employer Paid Contributions	11900	960000	331001	000000	2100	1,522
Student Services	Backfill for System Programmer Alternate Media Technician for DSPPS - Employer Paid Contributions	11900	960000	335001	000000	2100	356
Student Services	Backfill for System Programmer Alternate Media Technician for DSPPS - Employer Paid Contributions	11900	960000	351001	000000	2100	12
Student Services	Backfill for System Programmer Alternate Media Technician for DSPPS - Employer Paid Contributions	11900	960000	361001	000000	2100	363
Total Allocated							\$ 152,317
Total Unallocated						11000 999990 589910 000000	47,683
Total							<u>\$ 200,000</u>

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND
(Fund 11/12 and 13 Combined)
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
TOTAL CURRENT ASSETS	\$ 71,736,723	\$ 72,025,501
TOTAL CURRENT LIABILITIES	44,006,765	44,006,765
TOTAL NET BEGINNING BALANCE	<u>\$ 27,729,958</u>	<u>\$ 28,018,736</u>
<u>CLASSIFICATION OF REVENUE</u>		
810000 TOTAL FEDERAL REVENUE	\$ 460,000	\$ 120,000
860000 TOTAL STATE REVENUE	108,337,254	108,699,737
880000 TOTAL LOCAL REVENUE	32,795,362	33,359,276
TOTAL REVENUE	<u>\$ 141,592,616</u>	<u>\$ 142,179,013</u>
890000 OTHER FINANCING SOURCES	\$ 218,545	\$ 218,545
TOTAL OTHER FINANCING SOURCES	<u>\$ 218,545</u>	<u>\$ 218,545</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 141,811,161</u>	<u>\$ 142,397,558</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 169,541,119</u>	<u>\$ 170,416,294</u>

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND
(Fund 11/12 and 13 Combined)
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
100000 TOTAL ACADEMIC SALARIES	\$ 70,527,348	\$ 72,036,869	\$ 1,509,521
200000 TOTAL CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES	34,219,173	35,166,478	947,305
300000 TOTAL EMPLOYEE BENEFITS	24,081,240	27,025,337	2,944,097
400000 TOTAL SUPPLIES AND MATERIALS	3,014,866	3,059,532	44,666
500000 TOTAL OTHER OPERATING EXPENSES AND SERVICES	15,611,302	15,920,247	308,945
600000 TOTAL CAPITAL OUTLAY	1,749,498	1,336,914	(412,584)
700000 TOTAL OTHER OUTGO	642,703	239,158	(403,545)
100000 - 700000 TOTAL EXPENDITURES	\$ 149,846,130	\$ 154,784,535	\$ 4,938,405
<u>FUND BALANCE</u>			
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ -	\$ -
794007 Assigned Fund Balance - New Resources Allocation Requests	1,238,791	-	(1,238,791)
795001 Unassigned Fund Balance - 10% Board Policy	14,984,613	15,478,454	493,841
795002 Unassigned Fund Balance	3,471,585	153,305	(3,318,280)
790000 TOTAL FUND BALANCE	\$ 19,694,989	\$ 15,631,759	\$ (4,063,230)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 169,541,119	\$ 170,416,294	\$ 875,175

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
11000-000000-9110-000000	\$ 33,866,022	\$ 33,976,836
11000-000000-9130-000000	100,000	100,000
11000-000000-9200-000000	34,249,336	34,249,336
11000-000000-9220-000000	349,351	349,351
11000-000000-9342-000000	2,214	2,214
TOTAL CURRENT ASSETS	<u>\$ 68,566,923</u>	<u>\$ 68,677,737</u>
<u>CURRENT LIABILITIES</u>		
11000-000000-9500-000000	\$ 15,124,039	\$ 15,124,039
11000-000000-9552-000000	35,433	35,433
11000-000000-9542-000000	4,115,203	4,115,203
11000-000000-9546-000000	3,378,337	3,378,337
11000-000000-9640-000000	20,117,485	20,117,485
11000-000000-9650-000000	95,142	95,142
11000-000000-9651-000000	692,030	692,030
TOTAL CURRENT LIABILITIES	<u>\$ 43,557,669</u>	<u>\$ 43,557,669</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 25,009,254</u>	<u>\$ 25,120,068</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>FEDERAL REVENUE</u>		
11000-901000-815000-000000	\$ 120,000	\$ 120,000
11752-901500-815000-732000	-	-
11753-901500-815000-732000	-	-
11753-902000-815001-732000	-	-
11000-820560-819000-000000	340,000	-
TOTAL FEDERAL REVENUE	<u>\$ 460,000</u>	<u>\$ 120,000</u>
<u>STATE REVENUE</u>		
11000-800100-861100-000000	\$ 168,752	\$ 168,752
11000-800200-861100-000000	392,960	392,960
11000-810000-861100-000000	83,651,566	85,245,800
11000-811000-861101-000000	1,383,392	-
11000-820000-861902-000000	47,545	47,545
11000-820200-861904-000000	6,911	6,911
11000-901000-861911-732000	10,000	10,000
11000-810000-863000-000000	17,378,445	17,387,328
11000-810000-867200-000000	135,526	135,526
11000-810000-867900-000000	107	107
11800-820600-868501-000000	3,698,982	3,841,740
11800-820600-868502-000000	-	-
11900-800000-868800-000000	790,520	790,520
11000-300310-869000-000000	672,548	672,548
TOTAL STATE REVENUE	<u>\$ 108,337,254</u>	<u>\$ 108,699,737</u>

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>LOCAL REVENUE</u>		
11000-810000-881100-000000	\$ 15,460,839	\$ 15,460,839
11000-810000-881200-000000	239,082	239,082
11000-810000-881300-000000	368,364	368,364
11000-810000-881600-000000	1,209,537	1,209,537
11000-810000-881700-000000	1,403,136	1,403,136
11000-810000-881800-000000	-	-
11000-810000-881900-000000	-	-
11000-810000-881910-000000	-	-
11000-361000-884000-100800	-	-
11000-361000-884003-100800	15,000	15,000
11000-372000-884001-100400	20,000	20,000
11000-373000-884002-100700	10,000	10,000
11000-615000-885000-683000	10,000	10,000
11000-820550-885000-683000	4,300	4,300
11000-000000-886000-000000	200,000	250,000
12000-000000-886000-000000	96,086	-
11000-810000-887410-000000	8,437,607	8,437,607
11000-810000-887411-000000	-	-
11000-810000-887412-000000	-	-
11000-810000-887413-000000	-	-
11000-810000-887414-000000	-	-
11000-811000-887420-000000	-	-
11000-810000-887431-000000	-	-
11000-810000-887432-000000	-	-
11000-810000-887433-000000	-	-
11000-810000-887434-000000	-	-
11000-811000-887440-000000	-	-
11000-960600-887490-672000	-	-
11000-410000-887750-000000	120	120
11000-800000-887700-000000	1,134	1,134
11000-800000-887900-000000	20,300	30,300
11000-800000-888010-000000	2,600,000	3,000,000
11000-800000-888011-000000	-	-
11000-800000-888012-000000	-	-
11000-800000-888013-000000	-	-
11000-800000-888014-000000	-	-
11000-800000-888020-000000	-	-
11000-800000-888050-000000	650,000	850,000
11000-800000-888051-000000	-	-
11000-800000-888052-000000	-	-
11000-800000-888053-000000	-	-
11000-800000-888054-000000	-	-
11000-502000-888500-620000	14,000	14,000
11000-800000-888600-000000	-	-
11000-000000-889000-000000	20,700	20,700
11000-820570-889000-000000	23,000	23,000
11000-610000-889000-672000	5,000	5,000
11000-614000-889000-672000	100	100

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
REVENUE**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
LOCAL REVENUE (continued)		
11000-631000-889000-695000 Other Local Rev-Parking Ticket/Bail	\$ 620,000	\$ 620,000
11000-650300-889000-677000 Other Local Rev-Self-Insured Retention Trust	-	-
TOTAL LOCAL REVENUE	<u>\$ 31,428,305</u>	<u>\$ 31,992,219</u>
TOTAL REVENUE	<u>\$ 140,225,559</u>	<u>\$ 140,811,956</u>
<u>OTHER FINANCING SOURCES</u>		
11000-800000-891002-000000 Sales of Equipment and Supplies	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 140,225,559</u>	<u>\$ 140,811,956</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 165,234,813</u>	<u>\$ 165,932,024</u>

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>ACADEMIC SALARIES</u>			
110000 Instructional Salaries	\$ 35,531,027	\$ 35,290,773	\$ (240,254)
120000 Non-Instructional Salaries	8,875,675	9,399,873	524,198
130000 Instructional Salaries, Hourly	25,095,925	26,364,345	1,268,420
140000 Non-Instructional Salaries, Hourly	1,009,428	981,878	(27,550)
100000 TOTAL	\$ 70,512,055	\$ 72,036,869	\$ 1,524,814
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 27,929,563	\$ 29,041,779	\$ 1,112,216
220000 Instructional Aides, Regular Full-Time	1,726,950	1,871,633	144,683
230000 Short-Term Hourly Non-Instructional	1,982,809	1,606,410	(376,399)
240000 Instr Aides, Hourly, Direct Instruction	1,233,201	1,219,904	(13,297)
250000 Instr Aides, Full-Time, Non-Direct Instr	589,613	590,490	877
260000 Instr Aides, Hourly, Non-Direct Instruction	31,802	40,802	9,000
200000 TOTAL	\$ 33,493,938	\$ 34,371,018	\$ 877,080
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 5,479,618	\$ 6,392,453	\$ 912,835
320000 PERS	3,546,278	3,773,185	226,907
330000 OASDI and Medicare	3,428,258	3,520,043	91,785
340000 Health and Welfare Benefits	143,019	143,019	-
350000 State Unemployment Insurance	183,568	172,928	(10,640)
360000 Workers' Compensation Insurance	1,612,965	1,715,945	102,980
370000 Cash in Lieu Benefits	9,344,234	8,298,603	(1,045,631)
380000 Alternative Retirement Plan	212,728	224,259	11,531
390000 Benefits-Retirees	4,284	2,634,929	2,630,645
300000 TOTAL	\$ 23,954,952	\$ 26,875,364	\$ 2,920,412
<u>SUPPLIES AND MATERIALS</u>			
410000 Textbooks	\$ 27,000	\$ 26,000	\$ (1,000)
420000 Books, Magazines and Periodicals	16,869	17,276	407
430000 Instructional Supplies and Materials	880,559	868,779	(11,780)
440000 Software	13,175	8,400	(4,775)
450000 Non-Instructional Supplies and Materials	1,373,142	1,399,021	25,879
460000 Transportation and Vehicles Supplies	179,387	179,387	-
470000 Food Supplies	3,975	3,975	-
400000 TOTAL	\$ 2,494,107	\$ 2,502,838	\$ 8,731

**MT. SAN ANTONIO COLLEGE
UNRESTRICTED GENERAL FUND - 11/12
EXPENDITURES**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 46,121	\$ 60,121	\$ 14,000
520000 Travel and Conference Expenses	579,874	557,007	(22,867)
530000 Dues and Memberships	199,728	199,781	53
540000 Insurance	1,011,264	1,011,264	-
550000 Utilities and Housekeeping Services	3,437,111	3,434,261	(2,850)
560000 Contracts, Rents, Leases and Repairs	2,448,134	2,028,532	(419,602)
570000 Legal, Elections and Audit Expenses	529,691	279,639	(250,052)
580000 Other Services and Expenses	5,207,988	6,150,445	942,457
590000 Indirect Costs	-	-	-
500000 TOTAL	\$ 13,459,911	\$ 13,721,050	\$ 261,139
<u>CAPITAL OUTLAY</u>			
620000 Addition to Buildings	\$ 26,000	\$ -	\$ (26,000)
630000 Library Books	20,000	20,000	-
640000 Equipment	942,839	533,968	(408,871)
600000 TOTAL	\$ 988,839	\$ 553,968	\$ (434,871)
<u>OTHER OUTGO</u>			
720000 Intrafund Transfers-Out	\$ 347,476	\$ -	\$ (347,476)
730000 Interfund Transfers-Out	278,546	229,158	(49,388)
750000 Student Financial Aid	10,000	10,000	-
760000 Other Student Aid	-	-	-
700000 TOTAL	\$ 636,022	\$ 239,158	\$ (396,864)
100000 - 700000 TOTAL EXPENDITURES	\$ 145,539,824	\$ 150,300,265	\$ 4,760,441
<u>FUND BALANCE</u>			
794007 Assigned Fund Balance - New Resources Allocation Requests	\$ 1,238,791	\$ -	\$ (1,238,791)
795001 Unassigned Fund Balance - 10% Board Policy	14,984,613	15,478,454	493,841
795002 Unassigned Fund Balance	3,471,585	153,305	(3,318,280)
790000 TOTAL FUND BALANCE	\$ 19,694,989	\$ 15,631,759	\$ (4,063,230)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 165,234,813	\$ 165,932,024	\$ 697,211

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
13000-000000-9110-000000 Cash and Cash Equivalents	\$ 3,103,073	\$ 3,281,037
13000-000000-9200-000000 Accounts Receivable	65,849	65,849
13000-000000-9229-000000 Accounts Receivable-Student Fees	878	878
TOTAL CURRENT ASSETS	\$ 3,169,800	\$ 3,347,764
<u>CURRENT LIABILITIES</u>		
13000-000000-9500-000000 Accounts Payable	\$ 160,012	\$ 160,012
13000-000000-9650-000000 Deferred Revenue	289,084	289,084
TOTAL CURRENT LIABILITIES	\$ 449,096	\$ 449,096
TOTAL NET BEGINNING BALANCE	\$ 2,720,704	\$ 2,898,668
<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>		
13743-314530-882000-191400 Contr, Gifts, Grants, End.-Geology/Ocean Field Trip	\$ -	\$ -
13819-356510-882000-696000 Contr, Gifts, Grants, End.-Rad Tech Spec Ed	-	-
13831-364110-882000-696000 Contr, Gifts, Grants, End.-Athletics-Pep Squad	-	-
13837-410000-882000-696000 Contr, Gifts, Grants, End.-Community Education	-	-
13840-372010-882000-696000 Contr, Gifts, Grants, End.-Music-Choral	-	-
13314-355000-882001-213300 Contr, Mt SAC Foundation-Mt SAC Foundation	-	-
13833-368010-882001-696000 Contr, Mt SAC Foundation-Track & Field	-	-
13834-364000-882001-696000 Contr, Mt SAC Foundation-Athletics Program	-	-
13835-364130-882001-696000 Contr, Mt SAC Foundation-Women's Soccer	-	-
13836-364120-882001-696000 Contr, Mt SAC Foundation-Men's Soccer	-	-
13839-364220-882001-696000 Contr, Mt SAC Foundation-Women's Volleyball	-	-
13847-364100-882001-696000 Contr, Mt SAC Foundation-Women's Golf	-	-
13848-364050-882001-696000 Contr, Mt SAC Foundation-Women's Basketball	-	-
13839-364220-882002-696000 Sponsorships-Women's Volleyball	-	-
13845-364080-882002-696000 Sponsorships-Football	-	-
13848-364050-882002-696000 Sponsorships-Women's Basketball	-	-
13849-364040-882002-696000 Sponsorships-Men's Basketball	-	-
13854-364140-882002-696000 Sponsorships-Softball	-	-
13500-470300-883100-701000 Contr Instr Serv-Training Source Other	-	-
13315-313540-883900-049900 Other Contr Serv-Wildlife Sanctuary	-	-
13520-522220-883900-499900 Other Contr Serv-DSPS	-	-
13676-676000-883900-709000 Other Contr Serv-Video Production	-	-
13837-410000-883900-696000 Other Contr Serv-Community Education	-	-
13861-368110-883900-696000 Other Contr Serv-Mt SAC Athletic Services	-	-
13829-363106-884000-696000 Sales-Physical Fitness/Fire and Law	-	-
13834-364000-884000-696000 Sales-Athletics Program	-	-
13839-364220-884000-696000 Sales-Women's Volleyball	-	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
LOCAL REVENUE (continued)		
13845-364080-884000-696000	\$ -	\$ -
13854-364140-884000-696000	-	-
13864-312050-884000-696000	-	-
13871-374010-884000-696000	-	-
13840-372010-884001-696000	-	-
13842-372010-884001-696000	-	-
13320-320000-884006-601000	-	-
13522-521000-884006-696000	-	-
13833-368010-884006-696000	-	-
13302-301010-884007-681000	-	-
13675-675000-884008-683000	-	-
13840-372010-884008-696000	-	-
13862-368100-884008-696000	-	-
13675-675950-884009-683000	-	-
13834-364000-884021-696000	-	-
13856-368130-884023-696000	-	-
13857-342530-884024-696000	-	-
13110-100100-885000-601000	114,755	114,755
13674-674000-885000-683000	94,610	94,610
13839-364220-885000-696000	-	-
13430-440100-887200-681000	3,500	3,500
13430-440200-887200-681000	4,000	4,000
13430-440300-887200-681000	6,000	6,000
13430-440400-887200-681000	147,000	147,000
13430-440500-887200-681000	19,910	19,910
13430-430200-887200-682000	7,500	7,500
13430-430300-887200-682000	9,000	9,000
13430-430400-887200-682000	159,918	159,918
13430-430500-887200-682000	10,000	10,000
13430-430600-887200-682000	110,000	110,000
13430-430700-887200-682000	35,000	35,000
13430-430900-887200-682000	3,500	3,500
13430-431000-887200-682000	16,000	16,000
13430-431100-887200-682000	1,000	1,000
13430-431200-887200-682000	-	-
13430-431300-887200-682000	10,000	10,000
13430-431400-887200-682000	40,000	40,000
13430-431500-887200-682000	387,000	387,000
13430-431700-887200-682000	2,000	2,000
13430-431800-887200-682000	-	-
13430-431900-887200-682000	-	-
13430-432100-887200-682000	12,000	12,000
13430-432300-887200-682000	101,000	101,000
13430-432900-887200-682000	61,000	61,000
13450-460000-887200-681000	12,364	12,364
13740-313500-887500-040100	-	-
13743-314530-887500-191400	-	-
13341-340100-887700-150100	-	-
13711-357030-887710-125100	-	-
13355-355100-887712-213350	-	-
13355-355150-887714-213350	-	-
13701-371000-887730-100100	-	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
LOCAL REVENUE (continued)		
13702-330000-887730-000000	\$ -	\$ -
13703-352500-887730-095300	-	-
13705-371000-887730-100100	-	-
13706-376000-887730-103000	-	-
13707-371010-887730-101300	-	-
13708-371000-887730-100100	-	-
13709-371010-887730-101300	-	-
13710-336030-887730-130200	-	-
13712-360000-887730-083500	-	-
13713-352510-887730-095300	-	-
13736-413100-887750-010920	-	-
13742-502000-887900-620000	-	-
13367-367100-888107-696000	-	-
13631-631000-888107-695000	-	-
13833-368010-888107-696000	-	-
13856-368130-888107-696000	-	-
13741-900810-888500-672000	-	-
13830-313020-888500-696000	-	-
13831-364110-888500-696000	-	-
13832-352000-888500-699000	-	-
13840-372010-888500-696000	-	-
13841-372020-888500-696000	-	-
13842-372010-888500-696000	-	-
13851-364030-888500-696000	-	-
13858-342010-888500-696000	-	-
13859-352010-888500-696000	-	-
13731-351000-888545-123000	-	-
13732-353510-888545-094600	-	-
13733-356000-888545-121000	-	-
13734-353520-888545-095650	-	-
13735-355000-888545-213300	-	-
13737-351510-888545-095000	-	-
13739-357030-888545-125100	-	-
13744-351000-888545-123000	-	-
13200-203000-889000-673000	-	-
13320-320000-889000-601000	-	-
13340-340110-889000-675000	-	-
13350-350000-889000-120100	-	-
13355-355050-889000-213350	-	-
13360-336020-889000-696000	-	-
13367-367100-889000-696000	-	-
13387-380480-889000-130100	-	-
13621-625000-889000-653000	-	-
13630-663000-889000-677000	-	-
13651-650100-889000-644000	-	-
13651-650100-889000-651000	-	-
13675-675000-889000-683000	-	-
13676-676000-889000-709000	-	-
13739-357030-889000-125100	-	-
13812-340210-889000-696000	-	-
13813-351000-889000-696000	-	-
13814-361000-889000-696000	-	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
LOCAL REVENUE (continued)		
13815-371000-889000-696000	\$ -	\$ -
13816-313025-889000-696000	-	-
13817-336080-889000-709000	-	-
13818-353525-889000-696000	-	-
13819-356510-889000-696000	-	-
13820-522010-889000-696000	-	-
13821-300110-889000-696000	-	-
13822-342505-889000-696000	-	-
13823-312510-889000-696000	-	-
13824-341010-889000-696000	-	-
13825-351010-889000-696000	-	-
13826-620010-889000-659000	-	-
13827-100050-889000-709000	-	-
13828-342012-889000-696000	-	-
13829-363106-889000-696000	-	-
13830-313020-889000-696000	-	-
13831-364110-889000-696000	-	-
13832-352000-889000-699000	-	-
13833-368010-889000-696000	-	-
13834-364000-889000-696000	-	-
13835-364130-889000-696000	-	-
13836-364120-889000-696000	-	-
13837-410000-889000-696000	-	-
13838-364250-889000-696000	-	-
13839-364220-889000-696000	-	-
13840-372010-889000-696000	-	-
13841-372020-889000-696000	-	-
13842-372010-889000-696000	-	-
13843-360000-889000-696000	-	-
13845-364080-889000-696000	-	-
13846-355050-889000-696000	-	-
13847-364100-889000-696000	-	-
13848-364050-889000-696000	-	-
13849-364040-889000-696000	-	-
13850-368020-889000-696000	-	-
13851-364030-889000-696000	-	-
13852-364090-889000-696000	-	-
13853-364170-889000-696000	-	-
13854-364140-889000-696000	-	-
13855-364180-889000-696000	-	-
13856-368130-889000-696000	-	-
13857-342530-889000-696000	-	-
13858-342010-889000-696000	-	-
13859-352010-889000-696000	-	-
13861-368110-889000-696000	-	-
13862-368100-889000-696000	-	-
13863-312040-889000-696000	-	-
13864-312050-889000-696000	-	-
13865-341000-889000-696000	-	-
13866-332010-889000-696000	-	-
13867-345510-889000-696000	-	-
13868-342011-889000-696000	-	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
LOCAL REVENUE (continued)		
13869-900620-889000-709000	\$ -	\$ -
13870-333010-889000-696000	-	-
13871-374010-889000-696000	-	-
13823-312510-889004-696000	-	-
13828-342012-889004-696000	-	-
13858-342010-889004-696000	-	-
13868-342011-889004-696000	-	-
13367-367100-889005-696000	-	-
13828-342012-889005-696000	-	-
13833-368010-889005-696000	-	-
13834-364000-889005-696000	-	-
13836-364120-889005-696000	-	-
13838-364250-889005-696000	-	-
13839-364220-889005-696000	-	-
13840-372010-889005-696000	-	-
13841-372020-889005-696000	-	-
13848-364050-889005-696000	-	-
13849-364040-889005-696000	-	-
13854-364140-889005-696000	-	-
13856-368130-889005-696000	-	-
13868-342011-889005-696000	-	-
13871-374010-889005-696000	-	-
13821-300110-889006-696000	-	-
TOTAL LOCAL REVENUE	\$ 1,367,057	\$ 1,367,057
TOTAL REVENUE	\$ 1,367,057	\$ 1,367,057
<u>OTHER FINANCING SOURCES</u>		
13502-502100-898002-620000	\$ 218,545	\$ 218,545
TOTAL OTHER FINANCING SOURCES	\$ 218,545	\$ 218,545
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 1,585,602	\$ 1,585,602
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 4,306,306	\$ 4,484,270

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>ACADEMIC SALARIES</u>			
140000 Non-Instructional Salaries, Hourly	\$ 15,293	\$ -	\$ (15,293)
100000 TOTAL	\$ 15,293	\$ -	\$ (15,293)
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 274,648	\$ 378,040	\$ 103,392
230000 Short-Term Hourly Non-Instructional	450,587	417,420	(33,167)
200000 TOTAL	\$ 725,235	\$ 795,460	\$ 70,225
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 1,261	\$ -	\$ (1,261)
320000 PERS	32,596	43,576	10,980
330000 OASDI and Medicare	33,091	39,177	6,086
350000 State Unemployment Insurance	378	390	12
360000 Workers' Compensation Insurance	10,961	11,448	487
370000 Cash in Lieu Benefits	35,287	44,497	9,210
380000 Alternative Retirement Plan	12,714	10,885	(1,829)
390000 Benefits-Retirees	-	-	-
300000 TOTAL	\$ 126,288	\$ 149,973	\$ 23,685
<u>SUPPLIES AND MATERIALS</u>			
410000 Textbooks	\$ 16,500	\$ 16,500	\$ -
420000 Books, Magazines and Periodicals	11	-	(11)
430000 Instructional Supplies and Materials	220,390	240,228	19,838
440000 Software	-	-	-
450000 Non-Instructional Supplies and Materials	274,645	299,366	24,721
470000 Food Supplies	9,213	600	(8,613)
400000 TOTAL	\$ 520,759	\$ 556,694	\$ 35,935
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 92,748	\$ 79,571	\$ (13,177)
520000 Travel and Conference Expenses	121,827	140,645	18,818
530000 Dues and Memberships	550	-	(550)
540000 Insurance	11,750	11,650	(100)
550000 Utilities and Housekeeping Services	979	500	(479)
560000 Contracts, Rents, Leases and Repairs	526,293	549,928	23,635
580000 Other Services and Expenses	1,215,281	1,239,882	24,601
590000 Indirect Costs	181,963	177,021	(4,942)
500000 TOTAL	\$ 2,151,391	\$ 2,199,197	\$ 47,806

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 50,718	\$ 50,718	\$ -
640000 Equipment	709,941	732,228	22,287
600000 TOTAL	\$ 760,659	\$ 782,946	\$ 22,287
<u>OTHER OUTGO</u>			
720000 Intrafund Transfers-Out	\$ 6,681	\$ -	\$ (6,681)
730000 Interfund Transfers-Out	-	-	-
769000 Other Student Aid	-	-	-
700000 TOTAL	\$ 6,681	\$ -	\$ (6,681)
100000 - 700000 TOTAL EXPENDITURES	\$ 4,306,306	\$ 4,484,270	\$ 177,964
<u>FUND BALANCE</u>			
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 4,306,306	\$ 4,484,270	\$ 177,964

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
17000-000000-9110-000000 Cash and Cash Equivalents	\$ 320,876	\$ 568,967
17000-000000-9200-000000 Accounts Receivable	2,953,778	2,953,778
17000-000000-9224-000000 Accounts Receivable-Student Fees	-	-
TOTAL CURRENT ASSETS	\$ 3,274,654	\$ 3,522,745
<u>CURRENT LIABILITIES</u>		
17000-000000-9500-000000 Accounts Payable	\$ 485,539	\$ 485,539
17000-000000-9650-000000 Deferred Revenue	1,416,511	1,416,511
TOTAL CURRENT LIABILITIES	\$ 1,902,050	\$ 1,902,050
TOTAL NET BEGINNING BALANCE	\$ 1,372,604	\$ 1,620,695

CLASSIFICATION OF REVENUE

FEDERAL REVENUE

17059-380470-812000-691000 Pilot Prog for Course Material Rental Grant	\$ 100,196	\$ -
17122-500400-812000-701000 AANAPISI - Begins 10/1/11	119,439	-
17123-500400-812000-701000 AANAPISI - Begins 10/1/12	191,343	-
17124-500400-812000-701000 AANAPISI - Begins 10/1/13	122,048	60,886
17125-500400-812000-701000 AANAPISI - Begins 10/1/14	-	211,629
17533-514000-812000-701000 Upward Bound - Begins 9/1/12	96,037	-
17534-514000-812000-701000 Upward Bound - Begins 9/1/13	147,818	26,144
17535-514000-812000-701000 Upward Bound - Begins 9/1/14	-	152,948
17644-380580-812000-490000 Building Pathways, Title V - Ends 9/30/14	-	132,967
17645-380580-812000-490000 Building Pathways, Title V - Ends 9/30/15	-	277,173
17664-902500-812001-000000 Federal Work Study - 13/14	422,616	-
17372-514500-812003-701000 Mt. SAC Student Support Services - 11/12	24,927	-
17373-514500-812003-701000 Mt. SAC Student Support Services - 12/13	44,770	-
17374-514500-812003-701000 Mt. SAC Student Support Services - 13/14	138,761	24,903
17375-514500-812003-701000 Mt. SAC Student Support Services - 14/15	-	146,176
17574-523300-814000-649000 TANF - 13/14	98,393	-
17575-523300-814000-649000 TANF - 14/15	-	102,067
17133-380110-817000-130100 VTEA-Family and Consumer Sciences - 12/13	20,829	-
17334-392000-817000-000000 VTEA - 13/14	871,143	-
17335-392000-817000-000000 VTEA - 14/15	-	871,143
17344-392200-817000-701000 CTE Transitions - 13/14	44,025	-
17003-380350-819000-701000 Mt. SAC Scholars Program	60,161	-
17043-380120-819000-130500 Child Dev Trng Cons - Ends 07/31/13	5,668	-
17063-534500-819000-701000 Mt SAC Suicide Prevention - 12/13	5,600	-
17064-534500-819000-701000 Mt SAC Suicide Prevention - 13/14	51,599	4,866
17113-380490-819000-123080 Personal and Home Care Aide Program - 12/13	35,352	-
17424-410500-819000-493087 231 Literacy Grant ESL - 13/14	478,417	-
17424-410505-819000-493087 231 Literacy Grant ESL, Civics Section - 13/14	196,863	-
17424-420000-819000-493000 231 Literacy Grant Basic Skills - 13/14	151,079	-
17424-420100-819000-493000 231 Literacy Grant Basic Skills, GED section - 13/14	157,697	-
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

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
FEDERAL REVENUE (continued)		
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
TOTAL FEDERAL REVENUE	\$ 3,584,781	\$ 3,096,232
STATE REVENUE		
17544-523000-862200-643000 EOPS - 13/14	\$ 605,402	\$ -
17545-523000-862200-643000 EOPS - 14/15	-	746,890
17524-522000-862300-000000 DSPS - 13/14	1,427,472	-
17525-522000-862300-000000 DSPS - 14/15	-	2,091,982
17224-523400-862500-647000 CalWORKs - 13/14	327,031	-
17225-523400-862500-647000 CalWORKs - 14/15	-	507,808
17414-480000-862901-000000 Student Success & Support Program (Noncredit) - 13/14	798,062	-
17415-480000-862901-000000 Student Success & Support Program (Noncredit) - 14/15	-	792,287
17514-500010-862901-000000 Student Success & Support Program (Credit) - 13/14	684,938	-
17515-500010-862901-000000 Student Success & Support Program (Credit) - 14/15	-	1,192,776
17554-523100-862902-643000 CARE - 13/14	97,274	-
17555-523100-862902-643000 CARE - 14/15	-	97,273
17563-504200-862903-646000 BFAP - 12/13	24,711	-
17564-504200-862903-646000 BFAP - 13/14	1,003,728	-
17565-504200-862903-646000 BFAP - 14/15	-	953,542
17212-294000-862904-676000 Equal Employment Opportunity - 11/12	4,470	-
17213-294000-862904-676000 Equal Employment Opportunity - 12/13	12,516	-
17214-294000-862904-676000 Equal Employment Opportunity - 13/14	12,516	-
17994-900640-862905-000000 Instructional Equipment - 13/14	370,690	-
17253-300500-862908-000000 Basic Skills - 12/13	366,849	-
17254-300500-862908-000000 Basic Skills - 13/14	1,128,434	318,225
17255-300500-862908-000000 Basic Skills - 14/15	-	1,186,085
17024-380140-865900-123000 Enrollment Growth for Nursing - 13/14	278,000	-
17025-380140-865900-123000 Enrollment Growth for Nursing - 14/15	-	52,173
17032-380600-865900-095300 Workforce Innovation Partnerships - 11/12	76,910	-
17033-380600-865900-095300 Workforce Innovation Partnerships - 12/13	218,750	-
17040-380460-865900-634000 Health Careers Training Program - 13/14	10,350	-
17053-380570-865900-130500 Child Dev Workforce Initiative - 12/13	23,800	-
17054-380570-865900-130500 Child Dev Workforce Initiative - 13/14	318,915	-
17055-380570-865900-130500 Child Dev Workforce Initiative - 14/15	-	73,452
17091-380700-865900-123010 Song-Brown Registered Ed Nurse Program	12,617	-
17152-336100-865900-684000 Center of Excellence - CTE HUB - 11/12	119,802	-
17153-336100-865900-684000 Center of Excellence - CTE HUB - 12/13	149,413	59,198
17354-336100-865900-684000 Center of Excellence - 13/14	96,648	-
17355-336100-865900-684000 Center of Excellence - 14/15	-	86,634
17637-380370-865900-499900 CTE Community Collab Proj - 12/13	52,709	-
17814-820600-868501-000000 Lottery-Restricted - 13/14	910,067	-
17815-820600-868501-000000 Lottery-Restricted - 14/15	-	945,190
TOTAL STATE REVENUE	\$ 9,132,074	\$ 9,103,515

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>LOCAL REVENUE</u>		
17010-300250-882000-170100	\$ 16,038	\$ -
17017-515000-882000-493000	10,041	-
17058-380260-882000-123000	50,913	-
17308-380130-882000-123000	102,712	-
17428-481000-883900-000000	22,318	-
17594-523400-883900-701000	89,500	-
17595-523400-883900-701000	-	93,000
17060-380470-885100-691000	316,795	-
17631-631000-888104-695000	185,743	185,743
17631-631000-888105-695000	7,873	7,873
17631-631000-888106-695000	112,328	112,328
17631-631000-888108-695000	48,899	48,899
17631-631000-888109-695000	219,481	219,481
17631-631000-888111-695000	115,960	123,636
17631-631000-888112-695000	606,030	604,999
17631-631000-888113-695000	141,789	163,992
17631-631000-888114-695000	599,365	599,465
17631-631000-888120-695000	-	-
17630-631000-888130-695000	15,000	-
TOTAL LOCAL REVENUE	<u>\$ 2,660,785</u>	<u>\$ 2,159,416</u>
TOTAL REVENUE	<u>\$ 15,377,640</u>	<u>\$ 14,359,163</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 16,750,244</u>	<u>\$ 15,979,858</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>ACADEMIC SALARIES</u>			
120000 Non-Instructional Salaries	\$ 1,368,820	\$ 1,585,524	\$ 216,704
130000 Instructional Salaries, Hourly	28,573	32,816	4,243
140000 Non-Instructional Salaries, Hourly	597,083	311,278	(285,805)
100000 TOTAL	\$ 1,994,476	\$ 1,929,618	\$ (64,858)
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 4,645,678	\$ 5,214,510	\$ 568,832
220000 Instructional Aides, Regular Full-Time	172,770	176,791	4,021
230000 Short-Term Hourly, Non-Instructional	1,386,156	803,138	(583,018)
240000 Instr Aides, Hourly, Direct Instruction	906,740	513,137	(393,603)
260000 Instr Aides, Hourly, Non-Direct Instruction	8,050	-	(8,050)
200000 TOTAL	\$ 7,119,394	\$ 6,707,576	\$ (411,818)
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 128,816	\$ 138,562	\$ 9,746
320000 PERS	500,635	567,147	66,512
330000 OASDI and Medicare	391,150	434,077	42,927
350000 State Unemployment Insurance	12,766	5,286	(7,480)
360000 Workers' Compensation Insurance	116,560	127,735	11,175
370000 Cash in Lieu Benefits	735,884	827,363	91,479
380000 Alternative Retirement Plan	68,250	58,689	(9,561)
390000 Benefits-Retirees	-	-	-
300000 TOTAL	\$ 1,954,061	\$ 2,158,859	\$ 204,798
<u>SUPPLIES AND MATERIALS</u>			
410000 Textbooks	\$ 284,908	\$ 33,000	\$ (251,908)
420000 Books, Magazines and Periodicals	86,213	85,157	(1,056)
430000 Instructional Supplies and Materials	1,515,899	1,888,002	372,103
440000 Software	31,039	20,395	(10,644)
450000 Non-Instructional Supplies and Materials	240,674	102,315	(138,359)
470000 Food Supplies	2,879	-	(2,879)
400000 TOTAL	\$ 2,161,612	\$ 2,128,869	\$ (32,743)

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 79,093	\$ 1,500	\$ (77,593)
520000 Travel and Conference Expenses	198,516	62,495	(136,021)
530000 Dues and Memberships	2,934	200	(2,734)
550000 Utilities and Housekeeping Services	13,970	9,100	(4,870)
560000 Contracts, Rents, Leases and Repairs	244,293	94,350	(149,943)
580000 Other Services and Expenses	1,278,665	2,255,803	977,138
590000 Indirect Costs	98,555	5,665	(92,890)
500000 TOTAL	\$ 1,916,026	\$ 2,429,113	\$ 513,087
<u>CAPITAL OUTLAY</u>			
630000 Library Books	\$ 90,642	\$ 90,642	\$ -
640000 Equipment	852,975	216,082	(636,893)
600000 TOTAL	\$ 943,617	\$ 306,724	\$ (636,893)
<u>OTHER OUTGO</u>			
730000 Interfund Transfers Out	\$ 11,544	\$ -	\$ (11,544)
750000 Student Financial Aid	174,398	73,029	(101,369)
760000 Other Student Aid	101,292	83,682	(17,610)
700000 TOTAL	\$ 287,234	\$ 156,711	\$ (130,523)
100000 - 700000 TOTAL EXPENDITURES	\$ 16,376,420	\$ 15,817,470	\$ (558,950)
<u>FUND BALANCE</u>			
792001 Restricted Fund Balance - Parking	\$ 373,824	\$ 162,388	\$ (211,436)
792002 Restricted Fund Balance - Lottery	-	-	-
790000 TOTAL FUND BALANCE	\$ 373,824	\$ 162,388	\$ (211,436)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 16,750,244	\$ 15,979,858	\$ (770,386)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
33000-000000-9110-000000 Cash and Cash Equivalents	\$ 538,035	\$ 493,409
33000-000000-9200-000000 Accounts Receivable	40,861	40,861
TOTAL CURRENT ASSETS	<u>\$ 578,896</u>	<u>\$ 534,270</u>
<u>CURRENT LIABILITIES</u>		
33000-000000-9500-000000 Accounts Payable	\$ 38,126	\$ 38,126
TOTAL CURRENT LIABILITIES	<u>\$ 38,126</u>	<u>\$ 38,126</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 540,770</u>	<u>\$ 496,144</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>FEDERAL REVENUE</u>		
33540-336080-812000-692000 Parent In School Program	\$ 122,600	\$ 122,600
33530-336080-819000-692000 Child Care Food Program	62,000	62,000
TOTAL FEDERAL REVENUE	<u>\$ 184,600</u>	<u>\$ 184,600</u>
<u>STATE REVENUE</u>		
33400-336080-862900-692000 Child Care Tax Bailout	\$ 88,976	\$ 88,976
33500-336080-865900-692000 California State Preschool Program	223,298	223,298
33520-336080-865900-692000 General Child Care & Development Program	276,205	276,205
33530-336080-865900-692000 Child Care Food Program	3,000	3,000
TOTAL STATE REVENUE	<u>\$ 591,479</u>	<u>\$ 591,479</u>
<u>LOCAL REVENUE</u>		
33000-000000-886000-000000 Interest	\$ 3,000	\$ 3,000
33000-336080-887100-692000 Child Care Fees	360,000	394,943
TOTAL LOCAL REVENUE	<u>\$ 363,000</u>	<u>\$ 397,943</u>
TOTAL REVENUE	<u>\$ 1,139,079</u>	<u>\$ 1,174,022</u>
<u>OTHER FINANCING SOURCES</u>		
33150-336080-898001-692000 Interfund Transfers-In, Categorical Support	\$ 80,000	\$ 80,000
TOTAL OTHER FINANCING SOURCES	<u>\$ 80,000</u>	<u>\$ 80,000</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 1,219,079</u>	<u>\$ 1,254,022</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 1,759,849</u>	<u>\$ 1,750,166</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 585,321	\$ 644,665	\$ 59,344
230000 Short-Term Hourly Non-Instructional	322,819	169,588	(153,231)
200000 TOTAL	\$ 908,140	\$ 814,253	\$ (93,887)
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 8,085	\$ 11,735	\$ 3,650
320000 PERS	55,757	57,488	1,731
330000 OASDI and Medicare	43,522	43,076	(446)
350000 State Unemployment Insurance	453	410	(43)
360000 Workers' Compensation Insurance	13,439	12,051	(1,388)
370000 Cash in Lieu Benefits	85,286	88,855	3,569
380000 Alternative Retirement Plan	9,685	8,111	(1,574)
300000 TOTAL	\$ 216,227	\$ 221,726	\$ 5,499
<u>SUPPLIES AND MATERIALS</u>			
430000 Instructional Supplies and Materials	\$ 4,500	\$ 4,500	\$ -
450000 Non-Instructional Supplies and Materials	7,531	7,531	-
470000 Food Supplies	13,345	13,345	-
400000 TOTAL	\$ 25,376	\$ 25,376	\$ -
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 5,000	\$ 5,000	\$ -
520000 Travel and Conference Expenses	4,221	4,221	-
530000 Dues and Memberships	1,000	1,000	-
540000 Insurance	530	530	-
560000 Contracts, Rents, Leases and Repairs	5,300	5,300	-
580000 Other Services and Expenses	67,618	67,300	(318)
500000 TOTAL	\$ 83,669	\$ 83,351	\$ (318)
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 1,149	\$ 1,149	\$ -
600000 TOTAL	\$ 1,149	\$ 1,149	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,234,561	\$ 1,145,855	\$ (88,706)

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>FUND BALANCE</u>			
792003 Restricted Fund Balance - Child Development	\$ 27,714	\$ 24,975	\$ (2,739)
794003 Assigned Fund Balance - Child Development	497,574	579,336	81,762
790000 TOTAL FUND BALANCE	<u>\$ 525,288</u>	<u>\$ 604,311</u>	<u>\$ 79,023</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 1,759,849</u>	<u>\$ 1,750,166</u>	<u>\$ (9,683)</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
34000-000000-9110-000000 Cash and Cash Equivalents	\$ 113,056	\$ 99,345
34000-000000-9200-000000 Accounts Receivable	12,351	12,351
TOTAL CURRENT ASSETS	<u>\$ 125,407</u>	<u>\$ 111,696</u>
<u>CURRENT LIABILITIES</u>		
34000-000000-9520-000000 Accounts Payable	\$ 6,100	\$ 6,100
34000-000000-9552-000000 Use Tax Payable	3,157	3,157
TOTAL CURRENT LIABILITIES	<u>\$ 9,257</u>	<u>\$ 9,257</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 116,150</u>	<u>\$ 102,439</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
34000-314620-884300-693000 Sales Farm Products-Beef	\$ 26,000	\$ 24,000
34000-314640-884400-693000 Sales Farm Products-Horse	12,000	20,000
34000-314660-884500-693000 Sales Farm Products-Sheep	18,000	18,000
34000-314680-884600-693000 Sales Farm Products-Swine	35,000	35,000
34000-314690-884700-693000 Sales Farm Products-Horticulture	111,000	102,000
34000-314610-885000-693000 Rent and Leases	11,500	11,500
34000-000000-886000-000000 Interest Income	800	800
34000-314610-889003-693000 Salvaged Materials	4,000	4,000
34000-314610-889000-693000 Other Local Revenues	2,000	2,000
34000-314610-891002-693000 Sales of Equipment and Supplies	-	5,000
TOTAL LOCAL REVENUE	<u>\$ 220,300</u>	<u>\$ 222,300</u>
TOTAL REVENUE	<u>\$ 220,300</u>	<u>\$ 222,300</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 336,450</u>	<u>\$ 324,739</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 188,550	\$ 191,200	\$ 2,650
470000 Food Supplies	-	-	-
400000 TOTAL	\$ 188,550	\$ 191,200	\$ 2,650
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
530000 Dues and Memberships	\$ 100	\$ 100	-
560000 Contracts, Rents, Leases and Repairs	5,700	5,200	(500)
580000 Other Services and Expenses	11,600	11,800	200
500000 TOTAL	\$ 17,400	\$ 17,100	\$ (300)
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 14,000	\$ 14,000	-
600000 TOTAL	\$ 14,000	\$ 14,000	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 219,950	\$ 222,300	\$ 2,350
<u>FUND BALANCE</u>			
794004 Assigned Fund Balance - Farm Operation	\$ 116,500	\$ 102,439	\$ (14,061)
790000 TOTAL FUND BALANCE	\$ 116,500	\$ 102,439	\$ (14,061)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 336,450	\$ 324,739	\$ (11,711)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
39000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,285,875	\$ 1,510,741
39000-000000-9200-000000 Accounts Receivable	3,968	3,968
TOTAL CURRENT ASSETS	<u>\$ 1,289,843</u>	<u>\$ 1,514,709</u>
<u>CURRENT LIABILITIES</u>		
39000-000000-9500-000000 Accounts Payable	\$ 10,926	\$ 10,926
39000-000000-9656-000000 Deferred Revenue - Student Health Fees	97,876	97,876
TOTAL CURRENT LIABILITIES	<u>\$ 108,802</u>	<u>\$ 108,802</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,181,041</u>	<u>\$ 1,405,907</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
39000-000000-886000-000000 Interest	\$ 7,500	\$ 8,500
39000-534000-887610-644000 Student Health Fees	1,100,000	1,100,000
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	-	-
39000-534000-887632-644000 Financial Aid Health Fees-Fall	-	-
39000-534000-887634-000000 Financial Aid Health Fees-Spring	-	-
39000-534000-887640-644000 Financial Aid Health Fees-Prior Year	-	-
39000-534000-889000-644000 Other Local Income	80,000	80,000
TOTAL LOCAL REVENUE	<u>\$ 1,187,500</u>	<u>\$ 1,188,500</u>
TOTAL REVENUE	<u>\$ 1,187,500</u>	<u>\$ 1,188,500</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 2,368,541</u>	<u>\$ 2,594,407</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 733,863	\$ 796,861	\$ 62,998
230000 Short-Term Hourly Non-Instructional	93,777	30,035	(63,742)
200000 TOTAL	\$ 827,640	\$ 826,896	\$ (744)
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ 88,832	\$ 91,177	\$ 2,345
330000 OASDI and Medicare	60,164	61,393	1,229
350000 State Unemployment Insurance	414	413	(1)
360000 Workers' Compensation Insurance	12,228	12,224	(4)
370000 Cash in Lieu Benefits	86,065	86,956	891
380000 Alternative Retirement Plan	1,537	871	(666)
300000 TOTAL	\$ 249,240	\$ 253,034	\$ 3,794
<u>SUPPLIES AND MATERIALS</u>			
420000 Books, Magazines and Periodicals	\$ 800	\$ 800	\$ -
450000 Non-Instructional Supplies and Materials	45,779	48,545	2,766
470000 Food Supplies	-	-	-
400000 TOTAL	\$ 46,579	\$ 49,345	\$ 2,766
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ -	\$ -	\$ -
520000 Travel and Conference Expenses	5,100	3,100	(2,000)
530000 Dues and Memberships	-	-	-
540000 Insurance	63,972	65,972	2,000
560000 Contracts, Rents, Leases and Repairs	9,000	4,200	(4,800)
580000 Other Services and Expenses	30,000	35,100	5,100
500000 TOTAL	\$ 108,072	\$ 108,372	\$ 300
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ -	\$ -	\$ -
600000 TOTAL	\$ -	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,231,531	\$ 1,237,647	\$ 6,116

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>FUND BALANCE</u>			
792004 Restricted Fund Balance - Health Services	\$ 1,080,497	\$ 1,289,868	\$ 209,371
795003 Unassigned Fund Balance - Misc. Health Services	56,513	66,892	10,379
790000 TOTAL FUND BALANCE	<u>\$ 1,137,010</u>	<u>\$ 1,356,760</u>	<u>\$ 219,750</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,368,541</u>	<u>\$ 2,594,407</u>	<u>\$ 225,866</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
41000-000000-9110-000000	\$ 6,189,145	\$ 6,035,149
41052-000000-9131-000000	221,632	221,632
41000-000000-9200-000000	1,030,746	1,030,746
TOTAL CURRENT ASSETS	<u>\$ 7,441,523</u>	<u>\$ 7,287,527</u>
<u>CURRENT LIABILITIES</u>		
41000-000000-9500-000000	\$ 632,129	\$ 632,129
41000-000000-9650-000000	231,500	231,500
41000-000000-9656-000000	25,744	25,744
TOTAL CURRENT LIABILITIES	<u>\$ 889,373</u>	<u>\$ 889,373</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 6,552,150</u>	<u>\$ 6,398,154</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>STATE REVENUE</u>		
41024-940200-862906-710000	\$ 370,695	\$ 315,853
41025-940200-862906-710000	777	-
41027-940200-862906-710000	72,324	-
41028-940200-862906-710000	38,191	-
41029-940200-862906-710000	41,954	32,523
41017-940100-862907-710000	846	-
41034-940100-862907-710000	425	-
41036-940100-862907-710000	1,823	-
41037-940100-862907-710000	296	-
41038-940100-862907-710000	1,732	-
41039-940100-862907-710000	66,146	66,146
41010-771100-865900-710000	40,634	-
41051-700210-865900-710000	56,625	-
TOTAL STATE REVENUE	<u>\$ 692,468</u>	<u>\$ 414,522</u>
<u>LOCAL REVENUE</u>		
41000-000000-886000-000000	\$ 38,000	\$ 40,000
41052-940330-886000-000000	-	-
41001-800000-888030-000000	477,629	402,222
41001-800000-888031-000000	-	-
41001-800000-888032-000000	-	-
41001-800000-888033-000000	-	-
41001-800000-888034-000000	-	-
41001-800000-888040-000000	-	-
41001-800000-888051-000000	125,042	114,819
41001-800000-888071-000000	-	-
41001-800000-888072-000000	-	-
41001-800000-888073-000000	-	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
LOCAL REVENUE (continued)		
41001-800000-888074-000000 NR Cap Outlay Fee Out/State-Spring	\$ -	\$ -
TOTAL LOCAL REVENUE	\$ 640,671	\$ 557,041
TOTAL REVENUE	\$ 1,333,139	\$ 971,563
<u>OTHER FINANCING SOURCES</u>		
41055-700151-898001-710000 Interfund Transfers-In, Energy Projects	\$ 49,388	\$ -
TOTAL OTHER FINANCING SOURCES	\$ 49,388	\$ -
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 1,382,527	\$ 971,563
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 7,934,677	\$ 7,369,717

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<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	\$ 14,670	\$ 62,046	\$ 47,376
620000 Buildings	2,191,892	768,662	(1,423,230)
640000 Equipment	4,308,283	4,430,956	122,673
600000 TOTAL	\$ 6,514,845	\$ 5,261,664	\$ (1,253,181)
100000 - 700000 TOTAL EXPENDITURES	\$ 6,515,345	\$ 5,261,664	\$ (1,253,681)
<u>FUND BALANCE</u>			
792005 Restricted Fund Balance - Revenue Lease Bonds (COPS)	\$ -	\$ -	\$ -
795004 Unassigned Fund Balance - Capital Outlay	1,419,332	2,108,053	688,721
790000 TOTAL FUND BALANCE	\$ 1,419,332	\$ 2,108,053	\$ 688,721
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 7,934,677	\$ 7,369,717	\$ (564,960)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
42000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,396,525	\$ 1,104,966
42000-000000-9200-000000 Accounts Receivable	2,627	2,627
TOTAL CURRENT ASSETS	<u>\$ 1,399,152</u>	<u>\$ 1,107,593</u>
<u>CURRENT LIABILITIES</u>		
42000-000000-9500-000000 Accounts Payable	\$ 572,188	\$ 572,188
TOTAL CURRENT LIABILITIES	<u>\$ 572,188</u>	<u>\$ 572,188</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 826,964</u>	<u>\$ 535,405</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
42000-000000-886000-000000 Interest Income	\$ 5,000	\$ 3,000
TOTAL LOCAL REVENUE	<u>\$ 5,000</u>	<u>\$ 3,000</u>
TOTAL REVENUE	<u>\$ 5,000</u>	<u>\$ 3,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 831,964</u>	<u>\$ 538,405</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 11,917	\$ -	\$ (11,917)
400000 TOTAL	\$ 11,917	\$ -	\$ (11,917)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
570000 Legal, Elections and Audit Expenses	\$ -	\$ -	\$ -
580000 Other Services and Expenses	1,351	-	(1,351)
500000 TOTAL	\$ 1,351	\$ -	\$ (1,351)
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 214,276	\$ -	\$ (214,276)
620000 Buildings	488,917	455,468	(33,449)
640000 Equipment	36,581	-	(36,581)
600000 TOTAL	\$ 739,774	\$ 455,468	\$ (284,306)
100000 - 700000 TOTAL EXPENDITURES	\$ 753,042	\$ 455,468	\$ (297,574)
<u>FUND BALANCE</u>			
792006 Restricted Fund Balance - Bond Projects	\$ -	\$ -	\$ -
792007 Restricted Fund Balance - Bond Interest	50,571	54,586	4,015
792008 Restricted Fund Balance - Bond Refunding	28,351	28,351	-
790000 TOTAL FUND BALANCE	\$ 78,922	\$ 82,937	\$ 4,015
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 831,964	\$ 538,405	\$ (293,559)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
43000-000000-9110-000000 Cash and Cash Equivalents	\$ 4,552,769	\$ 5,096,903
43000-000000-9200-000000 Accounts Receivable	7,465	7,465
TOTAL CURRENT ASSETS	<u>\$ 4,560,234</u>	<u>\$ 5,104,368</u>
<u>CURRENT LIABILITIES</u>		
43000-000000-9500-000000 Accounts Payable	\$ 16,516	\$ 16,516
TOTAL CURRENT LIABILITIES	<u>\$ 16,516</u>	<u>\$ 16,516</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 4,543,718</u>	<u>\$ 5,087,852</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
43000-000000-886000-000000 Interest Income	\$ 25,000	\$ 28,000
43005-700370-889000-710000 RDA-Covina	-	-
43016-700521-889000-710000 RDA-Various	-	-
TOTAL LOCAL REVENUE	<u>\$ 25,000</u>	<u>\$ 28,000</u>
TOTAL REVENUE	<u>\$ 25,000</u>	<u>\$ 28,000</u>
<u>OTHER FINANCING SOURCES</u>		
43004-700260-894002-721000 Long-Term Debt, City of Walnut	\$ 12,294	\$ 12,294
TOTAL OTHER FINANCING SOURCES	<u>\$ 12,294</u>	<u>\$ 12,294</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 37,294</u>	<u>\$ 40,294</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 4,581,012</u>	<u>\$ 5,128,146</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	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>			
620000 Buildings	\$ 2,271,699	\$ 2,141,578	\$ (130,121)
640000 Equipment	7,209	-	(7,209)
600000 TOTAL	\$ 2,278,908	\$ 2,141,578	\$ (137,330)
<u>OTHER OUTGO</u>			
710000 Debt Service	\$ 12,294	\$ 12,294	\$ -
700000 TOTAL	\$ 12,294	\$ 12,294	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 2,303,319	\$ 2,165,989	\$ (137,330)
<u>FUND BALANCE</u>			
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 West 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	945,690	1,573,055	627,365
792021 Restricted Fund Balance - Redevelopment Interest	58,304	115,403	57,099
790000 TOTAL FUND BALANCE	\$ 2,277,693	\$ 2,962,157	\$ 684,464
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 4,581,012	\$ 5,128,146	\$ 547,134

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
44000-000000-9110-000000 Cash and Cash Equivalents	\$ 21,255,188	\$ 11,559,551
44000-000000-9200-000000 Accounts Receivable	41,209	41,209
TOTAL CURRENT ASSETS	<u>\$ 21,296,397</u>	<u>\$ 11,600,760</u>
<u>CURRENT LIABILITIES</u>		
44000-000000-9500-000000 Accounts Payable	\$ 5,366,425	\$ 5,366,425
TOTAL CURRENT LIABILITIES	<u>\$ 5,366,425</u>	<u>\$ 5,366,425</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 15,929,972</u>	<u>\$ 6,234,335</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
44000-000000-886000-000000 Interest Income	\$ 110,000	\$ 50,000
TOTAL LOCAL REVENUE	<u>\$ 110,000</u>	<u>\$ 50,000</u>
TOTAL REVENUE	<u>\$ 110,000</u>	<u>\$ 50,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 16,039,972</u>	<u>\$ 6,284,335</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 36,789	\$ -	\$ (36,789)
230000 Short-Term Hourly Non-Instructional	-	-	-
200000 TOTAL	\$ 36,789	\$ -	\$ (36,789)
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ 4,209	\$ -	\$ (4,209)
330000 OASDI and Medicare	2,814	-	(2,814)
350000 State Unemployment Insurance	18	-	(18)
360000 Workers' Compensation Insurance	544	-	(544)
370000 Cash in Lieu Benefits	-	-	-
380000 Alternative Retirement Plan	-	-	-
300000 TOTAL	\$ 7,585	\$ -	\$ (7,585)
<u>SUPPLIES AND MATERIALS</u>			
420000 Books, Magazines and Periodicals	\$ -	\$ -	\$ -
440000 Software	1,107	-	(1,107)
450000 Non-Instructional Supplies and Materials	86,113	-	(86,113)
400000 TOTAL	\$ 87,220	\$ -	\$ (87,220)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
550000 Utilities and Housekeeping Services	\$ 4,587	\$ -	\$ (4,587)
560000 Contracts, Rents, Leases and Repairs	307,386	-	(307,386)
570000 Legal, Elections and Audit Expenses	18,269	-	(18,269)
580000 Other Services and Expenses	106,475	-	(106,475)
500000 TOTAL	\$ 436,717	\$ -	\$ (436,717)
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 2,401,465	\$ -	\$ (2,401,465)
620000 Buildings	10,616,306	6,162,231	(4,454,075)
640000 Equipment	2,373,185	-	(2,373,185)
600000 TOTAL	\$ 15,390,956	\$ 6,162,231	\$ (9,228,725)
100000 - 700000 TOTAL EXPENDITURES	\$ 15,959,267	\$ 6,162,231	\$ (9,797,036)
<u>FUND BALANCE</u>			
792022 Restricted Fund Balance - BAN Projects	\$ -	\$ -	\$ -
792023 Restricted Fund Balance - BAN Interest	80,705	122,104	41,399
790000 TOTAL FUND BALANCE	\$ 80,705	\$ 122,104	\$ 41,399
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 16,039,972	\$ 6,284,335	\$ (9,755,637)

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2013-14</u>	<u>TENTATIVE BUDGET 2014-15</u>
<u>CURRENT ASSETS</u>		
45000-000000-9110-000000 Cash and Cash Equivalents	\$ -	\$ 127,712,395
TOTAL CURRENT ASSETS	<u>\$ -</u>	<u>\$ 127,712,395</u>
<u>CURRENT LIABILITIES</u>		
45000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ -</u>	<u>\$ 127,712,395</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
45002-000000-886000-000000 Interest Income	\$ 750,000	\$ 400,000
TOTAL LOCAL REVENUE	<u>\$ 750,000</u>	<u>\$ 400,000</u>
<u>OTHER FINANCING SOURCES</u>		
45001-000000-894001-000000 Sale of Bonds, Series 2013A	\$ 144,822,655	\$ -
TOTAL OTHER FINANCING SOURCES	<u>\$ 145,572,655</u>	<u>\$ 400,000</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 145,572,655</u>	<u>\$ 400,000</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 145,572,655</u>	<u>\$ 128,112,395</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 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 498,075	\$ 784,868	\$ 286,793
230000 Short-Term Hourly Non-Instructional	94,845	-	(94,845)
200000 TOTAL	\$ 592,920	\$ 784,868	\$ 191,948
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ 56,990	\$ 89,804	\$ 32,814
330000 OASDI and Medicare	38,760	60,041	21,281
350000 State Unemployment Insurance	271	391	120
360000 Workers' Compensation Insurance	8,038	11,616	3,578
370000 Cash in Lieu Benefits	57,140	69,732	12,592
380000 Alternative Retirement Plan	-	-	-
300000 TOTAL	\$ 161,199	\$ 231,584	\$ 70,385
<u>SUPPLIES AND MATERIALS</u>			
440000 Software	\$ 2,000	\$ -	\$ (2,000)
450000 Non-Instructional Supplies and Materials	36,000	-	(36,000)
400000 TOTAL	\$ 38,000	\$ -	\$ (38,000)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
550000 Utilities and Housekeeping Services	\$ 8,100	\$ -	\$ (8,100)
560000 Contracts, Rents, Leases and Repairs	415,000	-	(415,000)
570000 Legal, Elections and Audit Expenses	3,655,000	-	(3,655,000)
580000 Other Services and Expenses	473,900	-	(473,900)
500000 TOTAL	\$ 4,552,000	\$ -	\$ (4,552,000)
<u>CAPITAL OUTLAY</u>			
610000 Sites and Site Improvements	\$ 15,381,716	\$ -	\$ (15,381,716)
620000 Buildings	118,716,205	125,702,325	6,986,120
640000 Equipment	3,984,734	-	(3,984,734)
600000 TOTAL	\$ 138,082,655	\$ 125,702,325	\$ (12,380,330)
100000 - 700000 TOTAL EXPENDITURES	\$ 143,426,774	\$ 126,718,777	\$ (16,707,997)
<u>FUND BALANCE</u>			
792029 Restricted Fund Balance-Bond Personnel	\$ 1,395,881	\$ 397,600	\$ (998,281)
792007 Restricted Fund Balance-Bond Interest	750,000	996,018	246,018
790000 TOTAL FUND BALANCE	\$ 2,145,881	\$ 1,393,618	\$ (752,263)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 145,572,655	\$ 128,112,395	\$ (17,460,260)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
71000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,805,124	\$ 1,886,785
71000-000000-9200-000000 Accounts Receivable	6,353	6,353
TOTAL CURRENT ASSETS	<u>\$ 1,811,477</u>	<u>\$ 1,893,138</u>
<u>CURRENT LIABILITIES</u>		
71000-000000-9500-000000 Accounts Payable	\$ 37,252	\$ 37,252
71000-000000-9600-000000 Deferred Revenue	10	10
TOTAL CURRENT LIABILITIES	<u>\$ 37,262</u>	<u>\$ 37,262</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,774,215</u>	<u>\$ 1,855,876</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
71000-000000-886000-000000 Interest Income	\$ 12,000	\$ 11,000
71000-000000-888500-000000 Other Student Fees and Charges	561,000	555,184
71000-000000-888510-000000 Exemption-Student Activity Fee	-	-
71000-000000-888520-000000 Non Payment-Student Activity Fee	-	-
TOTAL LOCAL REVENUE	<u>\$ 573,000</u>	<u>\$ 566,184</u>
TOTAL REVENUE	<u>\$ 573,000</u>	<u>\$ 566,184</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 2,347,215</u>	<u>\$ 2,422,060</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
210000 Non-Instructional, Regular Full-Time	\$ 178,167	\$ 189,072	\$ 10,905
230000 Short-Term Hourly Non-Instructional	19,708	11,883	(7,825)
200000 TOTAL	\$ 197,875	\$ 200,955	\$ 3,080
<u>EMPLOYEE BENEFITS</u>			
310000 STRS	\$ 4,481	\$ 4,779	\$ 298.00
320000 PERS	14,171	15,006	835
330000 OASDI and Medicare	10,263	10,872	609
350000 State Unemployment Insurance	89	95	6
360000 Workers' Compensation Insurance	2,929	2,974	45
370000 Cash in Lieu Benefits	28,689	28,689	-
380000 Alternative Retirement Plan	-	-	-
300000 TOTAL	\$ 60,622	\$ 62,415	\$ 1,793
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 38,320	\$ 32,150	\$ (6,170.00)
470000 Food Supplies	35,936	23,850	(12,086)
400000 TOTAL	\$ 74,256	\$ 56,000	\$ (18,256)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
510000 Personal and Consultant Services	\$ 14,300	\$ 13,800	\$ (500)
520000 Travel and Conference Expenses	89,180	93,564	4,384
530000 Dues and Memberships	100	100	-
560000 Contracts, Rents, Leases and Repairs	4,700	10,000	5,300
580000 Other Services and Expenses	48,567	53,050	4,483
500000 TOTAL	\$ 156,847	\$ 170,514	\$ 13,667
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 19,586	\$ 7,400	\$ (12,186)
600000 TOTAL	\$ 19,586	\$ 7,400	\$ (12,186)
<u>STUDENT FINANCIAL AID</u>			
730000 Interfund Transfers-Out	\$ 67,400	\$ 68,900	\$ 1,500
700000 TOTAL	\$ 67,400	\$ 68,900	\$ 1,500
100000 - 700000 TOTAL EXPENDITURES	\$ 576,586	\$ 566,184	\$ (10,402)

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>FUND BALANCE</u>			
792024 Restricted Fund Balance - Associated Students	\$ 1,370,629	\$ 1,455,876	\$ 85,247
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>\$ 1,770,629</u>	<u>\$ 1,855,876</u>	<u>\$ 85,247</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,347,215</u>	<u>\$ 2,422,060</u>	<u>\$ 74,845</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
72000-000000-9110-000000 Cash and Cash Equivalents	\$ 33,243	\$ 44,401
72000-000000-9200-000000 Accounts Receivable	605	605
TOTAL CURRENT ASSETS	<u>\$ 33,848</u>	<u>\$ 45,006</u>
<u>CURRENT LIABILITIES</u>		
72000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 33,848</u>	<u>\$ 45,006</u>
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
72000-000000-886000-000000 Interest Income	\$ 100	\$ 100
72000-000000-888400-000000 Student Representation Fee	28,000	28,000
72000-000000-888410-000000 Exemption-Student Representation Fee	-	-
TOTAL LOCAL REVENUE	<u>\$ 28,100</u>	<u>\$ 28,100</u>
TOTAL REVENUE	<u>\$ 28,100</u>	<u>\$ 28,100</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 61,948</u>	<u>\$ 73,106</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>SUPPLIES AND MATERIALS</u>			
450000 Non-Instructional Supplies and Materials	\$ 10,000	\$ 7,000	\$ (3,000)
470000 Food Supplies	2,000	2,000	-
400000 TOTAL	\$ 12,000	\$ 9,000	\$ (3,000)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>			
520000 Travel and Conference Expenses	\$ 20,000	\$ 25,000	\$ 5,000
530000 Dues and Memberships	-	-	-
560000 Contracts, Rents, Leases and Repairs	3,000	3,000	-
580000 Other Services and Expenses	4,000	2,000	(2,000)
500000 TOTAL	\$ 27,000	\$ 30,000	\$ 3,000
100000 - 700000 TOTAL EXPENDITURES	\$ 39,000	\$ 39,000	\$ -
<u>FUND BALANCE</u>			
792027 Restricted Fund Balance - Student Representation	\$ 22,948	\$ 34,106	\$ 11,158
790000 TOTAL FUND BALANCE	\$ 22,948	\$ 34,106	\$ 11,158
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 61,948	\$ 73,106	\$ 11,158

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
74000-000000-9110-000000 Cash and Cash Equivalents	\$ 11,722	\$ 11,722
74000-000000-9200-000000 Accounts Receivable	15,687	15,687
TOTAL CURRENT ASSETS	\$ 27,409	\$ 27,409
<u>CURRENT LIABILITIES</u>		
74000-000000-9520-000000 Accounts Payable	\$ 24,398	\$ 24,398
74000-000000-9650-000000 Deferred Revenue	184	184
TOTAL CURRENT LIABILITIES	\$ 24,582	\$ 24,582
TOTAL NET BEGINNING BALANCE	\$ 2,827	\$ 2,827
<u>CLASSIFICATION OF REVENUE</u>		
<u>FEDERAL REVENUE</u>		
74063-901500-815000-732000 Pell Grants, 12/13	\$ 500,000	\$ -
74064-901500-815000-732000 Pell Grants, 13/14	45,000,000	500,000
74065-901500-815000-732000 Pell Grants, 14/15	-	45,000,000
74114-902000-815000-732000 FSEOG Grants, 13/14	500,842	30,000
74115-902000-815000-732000 FSEOG Grants, 14/15	-	500,842
74214-903000-815000-732000 Direct Loans-Subsidized, 13/14	1,600,000	-
74214-903500-815000-732000 Direct Loans-Unsubsidized, 13/14	800,000	-
74215-903000-815000-732000 Direct Loans-Subsidized, 14/15	-	1,200,000
74215-903500-815000-732000 Direct Loans-Unsubsidized, 14/15	-	600,000
74224-906000-815000-732000 Direct Loans Parent Plus, 13/14	75,000	-
74225-906000-815000-732000 Direct Loans Parent Plus, 14/15	-	50,000
74901-909800-816000-732000 Veterans Education Chapter 33	2,500	500
TOTAL FEDERAL REVENUE	\$ 48,478,342	\$ 47,881,342
<u>STATE REVENUE</u>		
74163-904000-862900-732000 Cal Grants B, 12/13	\$ 90,000	\$ -
74163-904500-862900-732000 Cal Grants C, 12/13	10,000	-
74164-904000-862900-732000 Cal Grants B, 13/14	2,300,000	80,000
74164-904500-862900-732000 Cal Grants C, 13/14	40,000	10,000
74165-904000-862900-732000 Cal Grants B, 14/15	-	2,000,000
74165-904500-862900-732000 Cal Grants C, 14/15	-	40,000
TOTAL STATE REVENUE	\$ 2,440,000	\$ 2,130,000
TOTAL REVENUE	\$ 50,918,342	\$ 50,011,342

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>OTHER FINANCING SOURCES</u>		
74114-902000-898001-732000 Interfund Transfers-In, FSEOG 13/14	\$ 149,158	\$ -
74115-902000-898001-732000 Interfund Transfers-In, FSEOG 14/15	-	149,158
TOTAL OTHER FINANCING SOURCES	<u>\$ 149,158</u>	<u>\$ 149,158</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 51,067,500</u>	<u>\$ 50,160,500</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 51,070,327</u>	<u>\$ 50,163,327</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 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>STUDENT FINANCIAL AID</u>			
750000 Student Financial Aid	\$ 51,067,500	\$ 50,160,500	\$ (907,000)
700000 TOTAL	\$ 51,067,500	\$ 50,160,500	\$ (907,000)
100000 - 700000 TOTAL EXPENDITURES	\$ 51,067,500	\$ 50,160,500	\$ (907,000)
<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	\$ 51,070,327	\$ 50,163,327	\$ (907,000)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
75000-000000-9110-000000 Cash and Cash Equivalents	\$ 226,039	\$ 218,824
75000-000000-9200-000000 Accounts Receivable	39,525	39,525
TOTAL CURRENT ASSETS	\$ 265,564	\$ 258,349
<u>CURRENT LIABILITIES</u>		
75000-000000-9520-000000 Accounts Payable	\$ 3,892	\$ 3,892
75000-000000-9560-000000 Amount Held in Trust for Loans	104,457	104,457
TOTAL CURRENT LIABILITIES	\$ 108,349	\$ 108,349
TOTAL NET BEGINNING BALANCE	\$ 157,215	\$ 150,000
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
75000-910000-882000-732000 Contribution, Gifts, Grants, Endow	\$ -	\$ 450,000
TOTAL LOCAL REVENUE	\$ -	\$ 450,000
TOTAL LOCAL REVENUE	\$ -	\$ 450,000
<u>OTHER FINANCING SOURCES</u>		
75387-910000-898001-732000 Interfund Transfers-In, AS Student Book	\$ 23,500	\$ 23,500
75805-910000-898001-732000 Interfund Transfers-In, AS Dexter MacBride	2,500	2,500
75806-910000-898001-732000 Interfund Transfers-In, AS Mark Minor Memorial	2,500	2,500
75807-910000-898001-732000 Interfund Transfers-In, AS Leadership & Service	3,000	3,000
75808-910000-898001-732000 Interfund Transfers-In, AS Sophia B Clark	4,000	4,000
75848-910000-898001-732000 Interfund Transfers-In, AS ICC Service	4,000	2,500
75916-910000-898001-732000 Interfund Transfers-In, AS Bus Transportation	900	900
75918-910000-898001-732000 Interfund Transfers-In, AS Music	5,000	5,000
75919-910000-898001-732000 Interfund Transfers-In, AS Student of Distinction	10,000	10,000
75922-910000-898001-732000 Interfund Transfers-In, AS Cesar Chavez	7,000	5,000
75923-910000-898001-732000 Interfund Transfers-In, AS Cross Cultural	5,000	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	\$ 67,400	\$ 68,900
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 67,400	\$ 518,900
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 224,615	\$ 668,900

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

COLUMN 1	COLUMN 3	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>STUDENT FINANCIAL AID</u>			
760000 Other Student Aid	\$ 224,615	\$ 668,900	\$ 444,285
700000 TOTAL	\$ 224,615	\$ 668,900	\$ 444,285
100000 - 700000 TOTAL EXPENDITURES	\$ 224,615	\$ 668,900	\$ 444,285
<u>FUND BALANCE</u>			
792028 Restricted Fund Balance - Scholarships and Loan	\$ -	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 224,615	\$ 668,900	\$ 444,285

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15
<u>CURRENT ASSETS</u>		
79000-000000-9110-000000 Cash and Cash Equivalents	\$ 467,124	\$ 639,433
79000-000000-9200-000000 Accounts Receivable	5,469	5,469
TOTAL CURRENT ASSETS	\$ 472,593	\$ 644,902
<u>CURRENT LIABILITIES</u>		
79000-000000-9520-000000 Accounts Payable	\$ 6,553	\$ 6,553
TOTAL CURRENT LIABILITIES	\$ 6,553	\$ 6,553
TOTAL NET BEGINNING BALANCE	\$ 466,040	\$ 638,349
<u>CLASSIFICATION OF REVENUE</u>		
<u>LOCAL REVENUE</u>		
79301-366100-882002-709000 Sponsorships, Cross Country	\$ 75,000	\$ 10,000
79401-366200-882002-709000 Sponsorships, Relays	15,000	90,000
79301-366100-884020-709000 Sales-Souvenir, Cross Country	85,000	85,000
79401-366200-884020-709000 Sales-Souvenir, Relays	-	-
79301-366200-884021-709000 Sales-Banquet, Cross Country	-	-
79401-366200-884021-709000 Sales-Banquet, Relays	-	-
79301-366100-884022-709000 Sales-Entry Fees, Cross Country	145,000	140,000
79401-366200-884022-709000 Sales-Entry Fees, Relays	69,982	65,000
79301-366100-884023-709000 Sales-Gate Fees, Cross Country	60,000	60,000
79401-366200-884023-709000 Sales-Gate Fees, Relays	70,000	75,000
79401-366200-884024-709000 Sales-Advertising, Relays	3,000	3,000
79301-366100-885200-709000 Booth Rentals, Cross Country	300	1,000
79401-366200-885200-709000 Booth Rentals, Relays	1,000	1,000
79301-366100-888107-709000 Parking Services-Special Events, Cross Country	13,000	11,000
79401-366200-888107-709000 Parking Services-Special Events, Relays	20,000	10,000
TOTAL LOCAL REVENUE	\$ 557,282	\$ 551,000
<u>OTHER FINANCING SOURCES</u>		
79301-366100-898001-709000 Other Local Revenues, Cross Country	\$ 4,631	\$ -
79401-366200-898001-709000 Interfund Transfer-In, Relays	-	-
TOTAL OTHER FINANCING SOURCES	\$ 4,631	\$ -
TOTAL REVENUE	\$ 561,913	\$ 551,000
TOTAL REVENUE & NET BEGINNING BALANCE	\$ 1,027,953	\$ 1,189,349

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>			
230000 Short-Term Hourly Non-Instructional	\$ 140,500	\$ 94,000	\$ (46,500)
200000 TOTAL	\$ 140,500	\$ 94,000	\$ (46,500)
<u>EMPLOYEE BENEFITS</u>			
320000 PERS	\$ -	\$ -	\$ -
330000 OASDI and Medicare	3,374	1,896	(1,478)
350000 State Unemployment Insurance	1,546	49	(1,497)
360000 Workers' Compensation Insurance	1,955	1,390	(565)
380000 Alternative Retirement Plan	3,615	2,400	(1,215)
300000 TOTAL	\$ 10,490	\$ 5,735	\$ (4,755)
<u>SUPPLIES AND MATERIALS</u>			
420000 Books, Magazines and Periodicals	\$ 80	\$ 100	\$ 20
450000 Non-Instructional Supplies and Materials	18,560	23,560	5,000
470000 Food Supplies	2,500	3,500	1,000
400000 TOTAL	\$ 21,140	\$ 27,160	\$ 6,020
<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	1,020	1,220	200
560000 Contracts, Rents, Leases and Repairs	81,975	54,875	(27,100)
580000 Other Services and Expenses	167,912	254,711	86,799
500000 TOTAL	\$ 253,907	\$ 313,806	\$ 59,899
<u>CAPITAL OUTLAY</u>			
640000 Equipment	\$ 2,000	\$ 6,500	\$ 4,500
600000 TOTAL	\$ 2,000	\$ 6,500	\$ 4,500
<u>STUDENT FINANCIAL AID</u>			
720000 Interfund Transfers-In	\$ 4,631	\$ -	\$ (4,631)
730000 Interfund Transfers-Out	43,734	-	(43,734)
700000 TOTAL	\$ 48,365	\$ -	\$ (48,365)
100000 - 700000 TOTAL EXPENDITURES	\$ 476,402	\$ 447,201	\$ (29,201)

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	TENTATIVE BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 3
<u>FUND BALANCE</u>			
794005 Assigned Fund Balance-Mt SAC Cross Country Invitational	\$ 551,551	\$ 582,817	\$ 31,266
794005 Assigned Fund Balance-Mt SAC Relays	-	159,331	159,331
790000 TOTAL FUND BALANCE	<u>\$ 551,551</u>	<u>\$ 742,148</u>	<u>\$ 190,597</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 1,027,953</u>	<u>\$ 1,189,349</u>	<u>\$ 161,396</u>