

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2015-2016)  
(Budget Report for Fiscal Year 2016-2017)

District: MT. SAN ANTONIO

District Code: 850

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

FOR Michael Gregoryk 10/06/16  
District Chief Business Officer Date

William J. Smaggi 10/6/16  
District Superintendent Date

Contact: Michael Gregoryk

(909) 274-4230

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. Please submit the report to :

Chancellor's Office  
California Community Colleges  
Fiscal Services Unit  
1102 Q Street, Suite 300  
Sacramento, CA 95814-6511

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	34,226,860	34,226,860		34,226,860
Other	1300	32,401,400	32,401,400		32,401,400
<b>Total Instructional Salaries</b>		66,628,260	66,628,260	0	66,628,260
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,233,889		12,233,889
Other	1400		1,350,654	473	1,351,127
<b>Total Non-Instructional Salaries</b>		0	13,584,543	473	13,585,016
<b>Total Academic Salaries</b>		66,628,260	80,212,803	473	80,213,276
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		29,618,225	1,531,055	31,149,280
Other	2300		3,575,061	795,365	4,370,426
<b>Total Non-Instructional Salaries</b>		0	33,193,286	2,326,420	35,519,706
<b>Instructional Aides</b>					
Regular Status	2200	1,907,555	1,907,555		1,907,555
Other	2400	953,927	953,927		953,927
<b>Total Instructional Aides</b>		2,861,482	2,861,482	0	2,861,482
<b>Total Classified Salaries</b>		2,861,482	36,054,768	2,326,420	38,381,188
<b>Employee Benefits</b>	3000	20,441,001	37,926,125	553,422	38,479,547
<b>Supplies and Materials</b>	4000		2,444,775	225,335	2,670,110
<b>Other Operating Expenses</b>	5000		12,719,467	1,534,446	14,253,913
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		89,930,743	169,357,938	4,640,096	173,998,034

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,144,500	2,509,148		2,509,148
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		369,491		369,491
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		258,120		258,120
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		4,796,735		4,796,735

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		1,144,500	7,933,494	0	7,933,494
<b>Total for ECS 84362, 50% Law</b>		88,786,243	161,424,444	4,640,096	166,064,540
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		55.00%	100.00%		
<b>50% of Current Expense of Education</b>			80,712,222		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		88,786,243	161,424,444	4,640,096	166,064,540
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		89,930,743	169,357,938	4,640,096	173,998,034
<b>Capital Expenditures</b>	6000	570,034	2,633,496	447,436	3,080,932
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		90,500,777	171,991,434	5,087,532	177,078,966

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	41,646	8,344	49,990
In County Treasury	9112	61,826,014	12,005,056	73,831,070
Cash With Fiscal Agents	9113	15,000		15,000
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,562,151	4,089,339	7,651,490
Due from Other Funds	9140	14,400		14,400
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		65,559,211	16,102,739	81,661,950
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,995,762	1,374,183	14,369,945
Accrued Salaries and Wages Payable	9520	9,365,815		9,365,815
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,260,763	12,439,514	14,700,277
<b>TOTAL LIABILITIES</b>		24,622,340	13,813,697	38,436,037

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,289,042	2,289,042
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	20,205,035		20,205,035
Total Designated Fund Balance		20,205,035	2,289,042	22,494,077
Uncommitted Fund Balance	9790	20,731,836		20,731,836
<b>TOTAL FUND EQUITY</b>		40,936,871	2,289,042	43,225,913
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		65,559,211	16,102,739	81,661,950

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

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

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

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



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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			543,636	220,134		1,073,704
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			214,012	7,405		30,928
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	757,648	227,539	0	1,104,632
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			112,232	18,660		6,041
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						206,348
<b>TOTAL LIABILITIES</b>		0	0	112,232	18,660	0	212,389

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	829,535
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	645,416	208,879	0	0
Total Designated Fund Balance		0	0	645,416	208,879	0	829,535
Uncommitted Fund Balance	9790	0	0	0	0	0	62,708
<b>TOTAL FUND EQUITY</b>		0	0	645,416	208,879	0	892,243
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	757,648	227,539	0	1,104,632

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	25,879,497		69,522,227
Cash With Fiscal Agents	9113	221,876		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	58,538		315,058
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		26,159,911	0	69,837,285
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	509,943		7,354,963
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,475,526		
<b>TOTAL LIABILITIES</b>		2,985,469	0	7,354,963

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	5,432,398		62,482,322
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		5,432,398	0	62,482,322
Uncommitted Fund Balance	9790	17,742,044		
<b>TOTAL FUND EQUITY</b>		23,174,442	0	62,482,322
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		26,159,911	0	69,837,285

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

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



COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,160,847	59,532		9,117	280,292			1,009,430
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,850	225		26,346	28,976			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		2,167,697	59,757	0	35,463	309,268	0	0	1,009,430

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	27,763			10,138	290			15,169
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				14,400				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					104,457			
Deferred Revenues	9570				8,098				
Total Current Liabilities and Deferred Revenue		27,763	0	0	32,636	104,747	0	0	15,169
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	27,763	0	0	32,636	104,747	0	0	15,169

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,139,934	59,757			204,521			994,261
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		2,139,934	59,757	0	0	204,521	0	0	994,261
Uncommitted(Unrestricted) Fund Balance	9790				2,827				
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		2,139,934	59,757	0	2,827	204,521	0	0	994,261
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,167,697	59,757	0	35,463	309,268	0	0	1,009,430

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,110,618	2,110,618
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		256,586	256,586
Student Financial Aid	8150	74,715		74,715
Veterans Education	8160	6,120		6,120
Vocational and Technical Education Act (VATEA)	8170		1,035,231	1,035,231
Other Federal Revenues	8190	88,678	1,422,301	1,510,979
<b>Total Federal Revenues</b>	8100	169,513	4,824,736	4,994,249
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	87,727,720		87,727,720
Other General Apportionment	8613	18,834		18,834
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,069,930	1,069,930
Disabled Students Programs and Services(DSPS)	8623		3,392,484	3,392,484
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		515,995	515,995
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,537,405	12,537,405

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	24,427,205		24,427,205
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,417,524	2,417,524
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	119,589		119,589
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	58		58
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,796,735	1,644,877	6,441,612
State Mandated Costs	8685	18,162,132		18,162,132
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,159,878	161,927	5,321,805
<b>Total State Revenues</b>	8600	140,412,151	21,740,142	162,152,293

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	18,107,916		18,107,916
Tax Allocation, Supplemental Roll	8812	553,622		553,622
Tax Allocation, Unsecured Roll	8813	424,952		424,952
Prior Years Taxes	8816	336,383		336,383
Education Revenues Augmentation Fund (ERAF)	8817	17,613,290		17,613,290
Redevelopment Agency Funds - Pass Through	8818	475,390		475,390
Redevelopment Agency Funds - Residual	8819	716,517		716,517
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	169,699	112,417	282,116
Contract Services	8830			
Contract Instructional Services	8831	349,940		349,940
Other Contract Services	8832	144,981	2,095	147,076
Sales and Commissions	8840	203,562		203,562
Rentals and Leases	8850	290,830		290,830
Interest and Investment Income	8860	431,583		431,583
Student Fees and Charges	8870			
Community Services Classes	8872	1,314,635		1,314,635
Dormitory	8873			0
Enrollment	8874	8,376,377		8,376,377
Contra Revenue Account	8874.1	(55,579)		(55,579)
Field Trips and Use of Nondistrict Facilities	8875	12,390		12,390
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	122,275		122,275
Insurance	8878			0
Student Records	8879	143,613		143,613
Nonresident Tuition	8880	4,727,144		4,727,144
Parking Services and Public Transportation	8881		2,958,584	2,958,584
Other Student Fees and Charges	8885	351,111		351,111
Other Local Revenues	8890	1,448,987		1,448,987
<b>Total Local Revenues</b>	8800	56,259,618	3,073,096	59,332,714
<b>Total Revenues</b>		196,841,282	29,637,974	226,479,256



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	46,681		46,681
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,594,775		1,594,775
<b>Total Other Financing Sources</b>	8900	1,641,456	0	1,641,456
<b>Total Revenues and Other Financing Sources</b>		198,482,738	29,637,974	228,120,712

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	2,043,511	614,390	109,550	122,492		2,889,943
Architecture and Environmental Design	0200	246,940		7,359	6,204		260,503
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,470,327	168,836	146,875	104,204		4,890,242
Business and Management	0500	2,350,781	72,133	27,620	4,368		2,454,902
Communications	0600	863,237	98,343	43,257	49,979		1,054,816
Computer and Information Science	0700	2,277,499	181,916	99,295	222,751		2,781,461
Education	0800	5,363,566	1,153,633	434,693	244,340		7,196,232
Engineering and Related Industrial Technology	0900	3,465,932	936,775	525,711	719,334		5,647,752
Fine and Applied Arts	1000	6,365,745	792,729	335,911	310,680		7,805,065
Foreign language	1100	2,563,922	41,895	28,885	2,592		2,637,294
Health	1200	5,617,165	998,596	209,324	103,557		6,928,642
Consumer Education And Home Economics	1300	3,192,290	612,783	196,988	70,256		4,072,317
Law	1400	328,924	64,431	24,801			418,156
Humanities(Letters)	1500	11,592,958	559,892	102,122	53,576		12,308,548
Library Science	1600	71,925					71,925
Mathematics	1700	7,448,882	96,681	28,540	53,910		7,628,013
Military Studies	1800						0
Physical Sciences	1900	5,674,898	330,686	210,786	143,350		6,359,720
Psychology	2000	1,689,454	29,725	6,313	1,476		1,726,968
Public Affairs and Services	2100	1,493,262	194,959	112,360	55,564		1,856,145
Social Sciences	2200	5,279,040	136,003	15,298	7,446		5,437,787
Commercial Services	3000	78,912			65,400		144,312
Interdisciplinary Studies	4900	14,634,288	5,551,325	1,482,116	1,014,344		22,682,073
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,192,966					3,192,966
<b>Sub-Total Instructional Activites</b>		90,306,424	12,635,731	4,147,804	3,355,823		110,445,782
<b>Total Expenditures for GF Activities*</b>		92,534,650	83,624,967	21,944,835	6,371,182	16,589,579	221,065,213

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		6,248,460	185,988	129,495		6,563,943
Course and Curriculum Development	6020		172,098	64			172,162
Academic / Faculty Senate	6030		698,173	12,542			710,715
Other Instructional Administration & Governance	6090		7,994	19,677			27,671
<b>Total Instructional Admin. &amp; Governance</b>		0	7,126,725	218,271	129,495	0	7,474,491
Instructional Support Services	6100						
Learning Center	6110	2,220,608	386,087	21,681	83,315		2,711,691
Library	6120		2,139,108	377,458	213,751		2,730,317
Media	6130		693,698	78,804	173,335		945,837
Museums and Galleries	6140		46,361	7,197			53,558
Academic Information Systems and Technology	6150		2,103,917	50,975	13,036		2,167,928
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		2,220,608	5,369,171	536,115	483,437	0	8,609,331
Admissions and Records	6200		2,081,644	316,470	34,466		2,432,580
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,463,647	52,767	16,846		5,533,260
Matriculation and Student Assessment	6320		1,181,019	34,150	691		1,215,860
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		22,835				22,835
<b>Total Student Counseling and Guidance</b>		0	6,667,501	86,917	17,537	0	6,771,955

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		2,753,239	129,483	48,308		2,931,030
Extended Opportunity Programs and Services (EOPS)	6430		960,768	42,942		469,860	1,473,570
Health Services	6440		4,065	3,456	5,409		12,930
Student Personnel Administration	6450		1,678,392	682,647	103,548		2,464,587
Financial Aid Administration	6460		2,040,099	170,154	22,269		2,232,522
Job Placement Services	6470		1,078,905	83,178			1,162,083
Veterans Services	6480		199,768	23,344			223,112
Miscellaneous Student Services	6490		1,306,378	685,068	55,787		2,047,233
<b>Total Other Student Services</b>		0	10,021,614	1,820,272	235,321	469,860	12,547,067
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,907,676	996,516	215,112		3,119,304
Custodial Services	6530		4,387,071	76,971	3,148		4,467,190
Grounds Maintenance and Repairs	6550		1,967,664	178,851	162,413		2,308,928
Utilities	6570			3,110,185			3,110,185
Other Operations and Maintenance of Plant	6590		1,068,896	637,190	14,885		1,720,971
<b>Total Operation and Maintenance of Plant</b>	6500	0	9,331,307	4,999,713	395,558	0	14,726,578
<b>Planning, Policymaking and Coordinations</b>	6600		3,763,024	1,185,794	19,752		4,968,570

\* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,007,817	421,992	7,362		1,437,171
Fiscal Operations	6720		3,194,609	613,255	24,991		3,832,855
Human Resources Management	6730		1,636,654	265,219	1,362		1,903,235
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,316,183				3,316,183
Staff Development	6750		348,563	256,729	12,517		617,809
Staff Diversity	6760		3,993	12,257			16,250
Logistical Services	6770		3,023,070	1,692,436	31,195		4,746,701
Management Information Systems	6780		5,615,427	2,495,303	1,167,278		9,278,008
Other General Institutional Support Services	6790		1,850,682	49,162	2,428		1,902,272
<b>Total General Institutional Support Services</b>	6700	0	19,996,998	5,806,353	1,247,133	0	27,050,484
Community Services & Economic Development	6800						
Community Recreation	6810		393,577	117,662			511,239
Community Service Classes	6820		188,832	581,441			770,273
Community Use of Facilities	6830		1,401,483	150,876	204,785		1,757,144
Economic Development	6840		368,563	225,070	5,224		598,857
Other Community Services & Economic Development	6890		904	1,842			2,746
<b>Total Community Services</b>	6800	0	2,353,359	1,076,891	210,009	0	3,640,259

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		60,688	1,754			62,442
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,368,284	458,054	190,878		3,017,216
Student and Co-Curricular Activities	6960		222,828	296,090	3,642		522,560
Student Housing	6970						0
Other Ancillary Services	6990		94,789	633,742	41,525		770,056
<b>Total Ancillary Services</b>	6900	0	2,746,589	1,389,640	236,045	0	4,372,274
Auxiliary Operations	7000						
Contract Education	7010	7,618	1,503,009	307,645	6,606		1,824,878
Other Auxiliary Operations	7090		28,295	44,419			72,714
<b>Total Auxiliary Operations</b>	7000	7,618	1,531,304	352,064	6,606	0	1,897,592

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100			8,531			8,531
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					15,862,026	15,862,026
Student Aid	7320					257,693	257,693
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	16,119,719	16,119,719
<b>Sub-Total Non-Instructional Activites</b>		2,228,226	70,989,236	17,797,031	3,015,359	16,589,579	110,619,431
<b>Total Expenditures General Fund: activities *</b>		92,534,650	83,624,967	21,944,835	6,371,182	16,589,579	221,065,213

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$288,368,739
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	32,174.20		
	2. 2015-2016 Second Period Actual FTES	32,014.32		
	3. 2015-2016 Population change factor (C2/C1)	0.9950		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$302,334,870
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$302,334,870
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$302,334,870
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			113,681,004
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			119,647
C.	Local Property taxes			38,228,070
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			86,198
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			541,492
H.	2016-2017 Appropriations Subject to Limit			\$151,573,427



For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	169,513	75,000	4,824,736	5,685,083	4,994,249	5,760,083
State Revenues	8600	140,412,151	124,428,787	21,740,142	40,800,038	162,152,293	165,228,825
Local Revenues	8800	56,259,618	54,633,237	3,073,096	3,177,841	59,332,714	57,811,078
<b>Total Revenues</b>		196,841,282	179,137,024	29,637,974	49,662,962	226,479,256	228,799,986
<b>EXPENDITURES:</b>							
Academic Salaries	1000	80,213,276	84,505,411	4,023,700	9,685,603	84,236,976	94,191,014
Classified Salaries	2000	38,381,188	41,895,531	11,595,501	15,903,905	49,976,689	57,799,436
Employee Benefits	3000	38,479,547	38,233,986	3,466,405	5,681,086	41,945,952	43,915,072
Supplies and Materials	4000	2,670,110	3,667,028	1,162,666	4,087,771	3,832,776	7,754,799
Other Operating Expenses and Services	5000	14,253,913	28,057,256	3,858,146	10,231,637	18,112,059	38,288,893
Capital Outlay	6000	3,080,932	2,650,131	3,290,250	4,127,733	6,371,182	6,777,864
<b>Total Expenditures</b>		177,078,966	199,009,343	27,396,668	49,717,735	204,475,634	248,727,078
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		19,762,316	(19,872,319)	2,241,306	(54,773)	22,003,622	(19,927,092)
<b>Other Financing Sources</b>	8900	1,641,456	1,550,458			1,641,456	1,550,458
<b>Other Outgo</b>	7000	14,973,751	1,858,223	1,615,828	2,060,089	16,589,579	3,918,312
<b>Net Increase/(Decrease) in Fund Balance</b>		6,430,021	(20,180,084)	625,478	(2,114,862)	7,055,499	(22,294,946)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	34,506,850	40,936,871	1,663,564	2,289,042	36,170,414	43,225,913
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	34,506,850		1,663,564		36,170,414	
<b>Ending Fund Balance, June 30</b>		40,936,871	20,756,787	2,289,042	174,180	43,225,913	20,930,967

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	156,537					
Local Revenues	8800	18,595,425	19,587,269				
<b>Total Revenues</b>		18,751,962	19,587,269	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	10,560,730	11,546,112				
Debt Interest and Other Service Charges	7120	7,824,169	8,181,096				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	18,384,899	19,727,208	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(18,384,899)	(19,727,208)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		367,063	(139,939)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	15,924,610	16,291,673		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,924,610			0		0
<b>Ending Fund Balance, June 30</b>		16,291,673	16,151,734	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					410,780	528,163
State Revenues	8600					902,845	983,494
Local Revenues	8800					374,958	374,739
<b>Total Income</b>		0	0	0	0	1,688,583	1,886,396
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,247,243	1,315,097
Employee Benefits	3000					259,273	292,765
Supplies and Materials	4000					27,615	26,206
Other Operating Expenses and Services	5000					220,314	210,330
Capital Outlay	6000						1,149
<b>Total Expenditures</b>		0	0	0	0	1,754,445	1,845,547
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(65,862)	40,849
<b>Other Financing Sources</b>	8900					50,000	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(15,862)	40,849
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	661,278	645,416
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		661,278	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	645,416	686,265

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	182,341	188,300			1,317,707	1,286,000
<b>Total Income</b>		182,341	188,300	0	0	1,317,707	1,286,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					739,215	1,043,567
Employee Benefits	3000					225,627	329,427
Supplies and Materials	4000	207,257	236,300			40,482	40,941
Other Operating Expenses and Services	5000	13,662	21,000			126,271	118,963
Capital Outlay	6000	80,086	11,500			6,224	
<b>Total Expenditures</b>		301,005	268,800	0	0	1,137,819	1,532,898
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(118,664)	(80,500)	0	0	179,888	(246,898)
<b>Other Financing Sources</b>	8900	137,643	80,500			170,564	3,803
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		18,979	0	0	0	350,452	(243,095)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	189,900	208,879		0	541,791	892,243
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	189,900		0		541,791	
<b>Ending Fund Balance, June 30</b>		208,879	208,879	0	0	892,243	649,148

For Actual Year: 2015-2016

Budget Year: 2016-2017

**Capital Projects Funds**

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	2,581,884	6,062,296				
Local Revenues	8800	1,964,547	2,883,524			718,022	340,000
<b>Total Income</b>		4,546,431	8,945,820	0	0	718,022	340,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	74,243	309,920			1,106,342	1,035,149
Employee Benefits	3000	9,239	93,918			262,827	335,788
Supplies and Materials	4000	40,108	2,128			524,736	122,289
Other Operating Expenses and Services	5000	538,634	123,143			2,030,570	1,838,080
Capital Outlay	6000	5,600,262	26,425,492			46,793,320	58,139,231
<b>Total Expenditures</b>		6,262,486	26,954,601	0	0	50,717,795	61,470,537
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,716,055)	(18,008,781)	0	0	(49,999,773)	(61,130,537)
<b>Other Financing Sources</b>	8900	12,836,466	9,921			20,296,973	
<b>Other Outgo</b>	7000	68,564	9,921				
<b>Net Increase/(Decrease) in Fund Balance</b>		11,051,847	(18,008,781)	0	0	(29,702,800)	(61,130,537)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	12,132,516	23,184,363	0	0	92,185,122	62,482,322
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	12,132,516		0		92,185,122	
<b>Ending Fund Balance, June 30</b>		23,184,363	5,175,582	0	0	62,482,322	1,351,785

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0				
<b>Net Profit or Loss</b>		0	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

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



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	3,962					
Local Revenues	8800	566,017	555,679	29,335	27,300		
<b>Total Income</b>		569,979	555,679	29,335	27,300	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	74,903	89,206				
Employee Benefits	3000	27,967	26,674				
Supplies and Materials	4000	68,984	62,656		2,500		
Other Operating Expenses and Services	5000	224,300	292,016	31,015	23,959		
Capital Outlay	6000	9,713	35,694				
<b>Total Expenditures</b>		405,867	506,246	31,015	26,459	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		164,112	49,433	(1,680)	841	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		164,112	49,433	(1,680)	841	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,975,822	2,139,934	61,437	59,757		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,975,822		61,437		0	
<b>Ending Fund Balance, June 30</b>		2,139,934	2,189,367	59,757	60,598	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	44,341,959	49,840,887				
State Revenues	8600	3,391,355	3,130,000				
Local Revenues	8800	19,800	30,200	676,390	705,001		
<b>Total Income</b>		47,753,114	53,001,087	676,390	705,001	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		47,753,114	53,001,087	676,390	705,001	0	0
<b>Other Financing Sources</b>	8900	1,151,063	1,576,553				
<b>Other Outgo</b>	7000	48,904,177	54,577,640	708,011	909,522		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(31,621)	(204,521)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,827	2,827	236,142	204,521		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		236,142		0	
<b>Ending Fund Balance, June 30</b>		2,827	2,827	204,521	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			539,603	499,500
<b>Total Income</b>		0	0	539,603	499,500
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			104,136	110,500
Employee Benefits	3000			6,076	7,842
Supplies and Materials	4000			25,727	29,260
Other Operating Expenses and Services	5000			260,276	298,162
Capital Outlay	6000			6,768	6,500
<b>Total Expenditures</b>		0	0	402,983	452,264
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	136,620	47,236
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	136,620	47,236
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	857,641	994,261
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		857,641	
<b>Ending Fund Balance, June 30</b>		0	0	994,261	1,041,497

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	50,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	79,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	170,564
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	12,816,624
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	242,363
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	908,700
34	FARM OPERATION FUND	41	CAPITAL OUTLAY PROJECTS FUND	58,643

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,344,898	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,344,898	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,796,735			1,644,877	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	5,807	5,807
Books, Magazines, & Periodicals	4200				0	34,631	34,631
Instructional Supplies & Materials	4300				0	479,894	479,894
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	520,332	520,332
Other Operating Expenses and Services	5000		4,796,735		4,796,735	356,381	5,153,116
Capital Outlay	6000						
Library Books	6300				0	179,710	179,710
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	179,710	179,710
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,796,735	0	4,796,735	1,056,423	5,853,158
<b>Ending Balance</b>					0	1,933,352	1,933,352

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,933,352	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,933,352	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,668,480			1,458,900	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	15,395	15,395
Books, Magazines, & Periodicals	4200				0	82,777	82,777
Instructional Supplies & Materials	4300				0	3,009,350	3,009,350
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	3,107,522	3,107,522
Other Operating Expenses and Services	5000		4,668,480		4,668,480	194,088	4,862,568
Capital Outlay	6000						
Library Books	6300				0	90,642	90,642
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	90,642	90,642
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,668,480	0	4,668,480	3,392,252	8,060,732
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 850

Name: MT. SAN ANTONIO

<b>EPA Revenue</b>	24,427,205
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	24,427,205	0	0	24,427,205
<b>TOTAL</b>		24,427,205	0	0	24,427,205

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 850

Name: MT. SAN ANTONIO

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	8,167,984	10.73%	5,011,062	11.85%	13,179,046	N/A	N/A
2016-17	10,737,953	12.58%	6,591,801	13.89%	17,329,754	4,150,708	31.49%
2017-18	12,317,064	14.43%	7,356,921	15.50%	19,673,985	2,344,231	13.53%
2018-19	13,896,174	16.28%	8,116,345	17.10%	22,012,519	2,338,534	11.89%
2019-20	15,475,285	18.13%	8,828,305	18.60%	24,303,590	2,291,071	10.41%
2020-21	16,303,251	19.10%	9,397,873	19.80%	25,701,124	1,397,534	5.75%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
On June 22, 2016, the Board of Trustees approved the establishment of Section 115, Mt. San Antonio College STRS/PERS irrevocable governmental trust, in which funds will be deposited for employer's pension obligations. The College deposited \$4,000,000 in June 2016. The College will be making a \$4,000,000 contribution in the 2016-17 fiscal year.