

2014-15



ADOPTED BUDGET

MT. SAC
Mt. San Antonio College

John Lewiston

MT. SAN ANTONIO COLLEGE
2014-2015 Adopted Plan and Budget

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MT. SAN ANTONIO COLLEGE

2014-15 Adopted Budget

President's Message

For the fourth consecutive year, the Legislature passed and the Governor signed the State Budget on time. The 2014-15 State Budget is based on the Governor's more conservative forecast. The proposed State Budget continues to be very positive, focusing on education and the retirement of the debt. The State Budget includes a positive trigger that would reduce additional deferrals to schools and colleges.

This year, the overall State budget outcome is truly beneficial for community colleges. The majority of the funds are targeted to student access/growth, the elimination of deferrals, and the restoration and enhancement of categorical programs. The major highlights for the California Community Colleges in the 2014-15 State Budget are as follows:

- \$140.4 million (2.75%) in Access, Growth/Restoration funding to help restore some of the FTES lost in recent years;
- \$47.3 million (0.85%) Cost-of-Living Adjustment (COLA);
- \$100 million for the Student Success and Support Program;
- \$70 million for Student Equity Plans;
- \$30 million for Disabled Student Programs and Services (DSPS);
- \$498 million to reduce deferrals from \$592 million to \$94 million;
- \$148 million in one-time funds for Scheduled Maintenance and Instructional Equipment;
- \$50 million in one-time funds for the Economic and Workforce Development Program;
- \$49.5 million to pay down mandates;
- \$39.7 million for Proposition 39 energy efficiency activities;
- commencing in 2015-16, the enhanced noncredit Career Development and College Preparation (CDCP) rate will equal the credit rate; and

- a positive trigger that will further pay down deferrals during the year if the Proposition 98 guarantee is higher than estimated.

Fortunately, through planned actions, Mt. SAC has maintained a healthy fund balance (reserves). This fund balance, and the additional revenues approved in the 2014-15 State Budget, will enable the College to sustain programs and services for the 2014-15 fiscal year and will allow time to develop a plan for maintaining fiscal stability for the 2015-16 fiscal year and beyond.

Instead of an estimated \$5,314,265 budget deficit that was projected for 2013-14, the fiscal year ended with a \$1,981,514 surplus, which resulted in a \$7,295,779 positive variance for the Unrestricted General Fund. This positive variance was increased mainly due to the 2012-13 Redevelopment Revenues backfill, the 2012-13 Structural Apportionment Deficit recovery, additional funds received for the 2012-13 Over Cap Growth, the preliminary 2013-14 Over Cap Growth, nonresident tuition revenue increases, a team effort of conserving budgets across the campus, and savings from vacant positions. However, the variance was largely decreased by the 2013-14 apportionment deficit as a result of the shortfall in property taxes and enrollment fee estimates, and the additional cost of course offerings to earn the 2013-14 growth. One major concern is the continuous apportionment deficits as a result of shortfalls in property taxes and enrollment fees. The State does not provide backfill for these deficits.

We continue to have an ongoing structural deficit with ongoing budgeted expenditures exceeding ongoing revenue due to built-in escalation factors such as step increases and operating expenditures. We are on our way to recovery, but 2013-14 was a year of having to grow and still not getting back to staffing and budget levels that could support this growth as it should be. The sunshine is breaking through, but we are not out of the woods yet. Therefore, our collaborative work to reduce expenditures, improve efficiencies, capture over-cap growth, and use increases in categorical programs wisely must continue in order to maintain Mt. SAC's fiscal health and stability.

The 2014-15 proposed budget reflects the Governor's recognition of the important role that community colleges play in providing access to quality, affordable higher education. This year's budget is based on achieving 2.75% in growth and includes the 0.85% cost-of-living adjustment. An increase in growth creates a demand for new facilities, staffing, and other budgetary challenges. To address facility needs and infrastructure, plans are underway to issue \$105 million in new bonds in spring 2015. Two external factors will determine the success in reaching the \$105 million issuance: the assessed value of property in our District and the interest rate in the money markets. We are cautiously optimistic that property values are on the rise. To qualify for lower interest rates in money markets, we need to show we have solid plans to cover our outstanding debt, the major component of which is our OPEB Trust. The College has reinstated the budget of \$2.5 million to make the contribution to the OPEB Trust for 2014-15.

Included in the budget are ongoing unrestricted general fund revenues of \$146,556,172, which were projected using information provided by the State Chancellor's Office. Ongoing unrestricted general fund expenditures are estimated at \$153,207,508, leaving a projected ongoing budget deficit of \$10,651,336.

The 2014-15 proposed budget includes an ongoing 1% salary increase and an ongoing \$500 annual health and welfare increase for the Faculty, CSEA 262, CSEA 651, Management, Confidential, and Supervisory employees. In addition, if the College receives 2013-14 Over-Cap Growth, 15% of these funds will be used to provide a proportional health and welfare contribution of up to a maximum of \$1,100 per fiscal year, retroactive to July 1, 2014.

The use of one-time funds (unassigned fund balance above the Board-mandated 10%), ongoing and one-time revenue increases, and ongoing and one-time expenditure reductions allows us to offset the current year estimated deficit. However, the increase of ongoing expenditures, which primarily caused the \$10.7 million structural deficit, is ongoing, and our one-time funds are finite. Consequently, we will continue to work collectively to identify additional actions to reduce expenditures and increase revenue, developing a plan that will take us through the following two fiscal years. Fortunately, the State is on its way to recovery, and Mt. SAC will take this opportunity to continue growing, provide quality programs and services for students, and a fairly-compensated employment for our faculty and staff.

The 2014-15 proposed budget is not balanced – unrestricted general fund revenues remain over \$10 million less than budgeted expenditures – but it still includes the 10% reserves mandated by Board policy. The College will continue to determine the best plan of action necessary to protect and maintain fiscal stability. You will notice the 2014-15 proposed budget continues to have an increased level of detail. This is in an effort to increase transparency, which will assist in developing a meaningful and productive dialogue among all constituencies and will serve Mt. SAC well as we search for solutions to help manage the budget.

As we begin a new academic year, we must re-dedicate ourselves to the Vision, Mission, and Core Values of the College. With all of the opportunities and challenges facing us, Mt. SAC continues to deliver quality programs and services to over 60,000 students. Mt. SAC's dedication to students, loyalty to our family colleagues, and pride in the "Mt. SAC Way" has sustained Mt. SAC as "The College of the Champions" dedicated to "Excellence and Distinction."

William T. Scroggins, Ph.D.
College President/CEO
Mt. San Antonio College

MT. SAN ANTONIO COLLEGE

2014-15 Adopted Budget Overview

Title 5 of the California Code of Regulations requires that community college districts use budgets to monitor expenditures as part of sound fiscal management. The budget is also a management tool used to document and monitor the fiscal plan for the College. Prior to the end of the fiscal year, each California community college is required to prepare and submit a tentative budget for the Board of Trustees' approval. The College brought the tentative budget to the Board of Trustees for approval in June.

Revenues

The College receives revenue from a variety of sources. Each source may dictate the basis upon which the revenue is allocated or earned, how it may be spent, and the continuing availability of the revenue.

State revenue available to community colleges is dictated by Constitutional Amendments and enabling legislation. Proposition 98 provides specific procedures to determine a minimum guarantee for annual K-14 funding. The original legislation specifying a split between K-12 and community colleges, allocating approximately 11% to community colleges, which was enacted in 1988-89, has been suspended since 1992-93, with community colleges receiving much less than the statutory 11%. When the amount of funding, which would normally flow through to the community colleges is short (for whatever reason, but primarily due to a property tax or enrollment fee shortfall), our funding is "deficitied." Contrary to what one might expect in the opposite circumstance, when there is a "surplus," colleges are not allowed to keep the additional property tax or enrollment fee revenues.

With the passage of Proposition 30 and the dissolution of the redevelopment agencies, the apportionment funding for community colleges is based on greater estimates. In the 2008-09 fiscal year, two-thirds of the apportionment was General Fund approved in the Budget Act. Since 2012-13, this ratio has changed to be one-third. The remaining two-thirds are based on estimates that may or may not hold. The revenues from Proposition 30 are held in the Education Protection Account (EPA). These revenues and the Redevelopment Agency revenues are components of districts' base apportionment. Similar to "Local Property Taxes", districts' State aid is reduced by one dollar for each dollar received from the EPA or Redevelopment Revenues.

Based on legal requirements and State projections of total revenues available in the coming year, the Legislature and the Governor ultimately determine an amount to be provided for community colleges. Projecting a college's revenue based on statewide allocations involves many dynamic factors and complications. Of significance is the

concept of “prior period adjustments”, whereby a college does not know for certain what its revenue was for the prior fiscal year until February or March of the subsequent fiscal year. In the First Period Apportionment report (“P-1”), normally received in February, corrections made to the prior year may also modify the current year’s base revenue. What eventually happens depends upon not just Mt. SAC’s enrollment and State funds budgeted for community colleges, but also on the actual enrollment of all California Community Colleges.

Mt. SAC’s main source of revenue comes from a combination of property taxes, enrollment fees, and State apportionment, which equal Mt. SAC’s total computational revenue or total base apportionment allocation. The State Apportionment includes the funds as a result of the passage of Proposition 30. This proposition temporarily raises the sales and use tax by .25 until the end of 2016. It also raises the income tax annual earnings over \$250,000 until the end of 2018.

Apportionment revenue is based on \$4,636 per Credit FTES, \$2,788 per Noncredit FTES, and \$3,283 per Enhanced Noncredit Career Development and College Preparation (CDCP) FTES. Apportionment revenue has been budgeted at our estimated 2013-14 base allocation, plus \$1,114,919 in a 0.85% cost-of-living adjustment. The 2013-14 estimated apportionment base includes \$347,614 in 2012-13 Over Cap Growth, \$1,813,906 in 2013-14 Growth, and \$1,262,599 in preliminary 2013-14 Over Cap Growth. In addition, Nonresident Tuition has been increased by \$600,000 to align with actual revenues received in 2013-14. The Lottery rate is estimated to increase from \$126 to \$128, which increases revenues by \$204,250. Interest earnings have been increased by \$50,000 as a result of the decrease in apportionment deferrals. Included in the proposed budget are ongoing unrestricted general fund revenues totaling \$142,556,172, which is \$5.1 million more than the total revenue budgeted for the 2013-14 Adopted Budget.

Expenditures

As a direct result of the continuously changing State revenue projections, our budget planning process has been significantly altered from past years. Most of the College’s expenditures are those with very little discretion such as salaries, benefits, utilities, and ongoing costs and commitments.

In the 2014-15 proposed budget, Faculty, CSEA 262, CSEA 651, Management, Confidential, and Supervisory employees will receive a 1% salary increase and \$500 annually for health and welfare on an ongoing basis, totaling \$1,650,910. In addition, if the College receives 2013-14 Over Cap Growth, 15% of these funds will be used to provide a proportional health and welfare contribution of up to a maximum of \$1,100 per fiscal year, retroactive to July 1, 2014. The College received preliminary 2013-14 Over Cap Growth funds with the second principal apportionment in June 2014; therefore, a total of \$407,197 has been assigned from the fund balance to fund this 15% proportional health and welfare contribution of up to a maximum of \$1,100 per fiscal year. The 2013-14 Over Cap Growth will be recalculated in February 2015. At

that time, the College will determine the exact amount that will be allocated for health and welfare. The last time employees received salary-negotiated increases was in the 2013-14 fiscal year.

Besides the \$1,650,910 for the 1% salary increase and a \$500 annual health and welfare increase described in the previous section, some of the most notable ongoing expenditure increases are: \$1,479,880 in annual step-and-column salary progression along with the associated employer-paid contributions, \$2,601,790 in the Class Schedule Increase of 1,037 FTES to earn the growth for 2013-14, and \$382,861 in the State Teacher's Retirement System (STRS) employer contribution due to the increase in the rate from 8.25% to 8.88%. Some of the most significant budget decreases are \$845,589 due to filling vacancies at a lower step/column and employer contribution adjustments, and \$248,582 for the net decrease of three full-time faculty positions with the corresponding backfill. The total ongoing expenditures for the Unrestricted General Fund are estimated at \$153,207,508, leaving a projected ongoing deficit of \$10,651,336. The College must continue to work together to reduce the ongoing structural budget deficit.

The College has ended the 2013-14 fiscal year with a \$30.2 million fund balance in the Unrestricted General Fund, which represents a 20.64% fund balance. The 2013-14 Adopted Budget projected the fund balance to be \$19.7 million. The \$10.5 million increase is primarily due to increases in revenues for Growth, the 2012-13 Redevelopment Revenues backfill, the recovery of the 2012-13 Structural Apportionment Deficit, Nonresident Tuition revenue, Revenue-Generated Accounts, savings in vacant positions and department budgets, and decreases in the 2013-14 Apportionment Deficit and the additional cost of course offerings to earn the 2013-14 Growth. We are fortunate to continue to end the fiscal year with a strong fund balance (reserves). Mt. SAC's history of healthy fund balances (reserves) has allowed the College to continue the many outstanding programs and services for which it is known for, while allowing for careful consideration of budget plans for the 2014-15 fiscal year and beyond.

One-Time Revenues and Expenditures

The one-time budgeted revenue and expenditures net to an increase in revenues of \$31,478. Revenues include an increase of \$900,000 for the 2013-14 Apportionment Deficit in enrollment fees and property taxes, a decrease of \$992,914 for the 2014-15 Apportionment Deficit, and an increase of \$812,089 for the Mandated Cost Block Grant. The 2014-15 Growth is estimated at \$3,587,437, and it is not included in the 2014-15 Adopted Budget, as these revenues will change multiple times during the year. The primary increases in one-time expenditures are \$2,332,579 in carryover budgets from 2013-14, \$488,253 in Positions and Operational Expenses funded with 2014-15 Anticipated Growth, and \$2,408,703 in cost increases of the 2014-15 course offerings to earn the 2014-15 Growth. The Contribution to the OPEB Trust for 2014-15 is estimated at \$3,021,140. After two years of deferring this contribution, the College reinstated the budget of \$2,500,000 to make the contribution for 2014-15.

The College will not make the contribution for the balance of \$521,140, which will be used as one-time budget savings. The retiree medical premiums of \$3,881,979 will be paid from the OPEB Trust. The result is \$4,403,119 of a total one-time budget savings comprised of the balance of the OPEB Trust contribution and the retirees' health premiums, which contributes to conserve Mt. SAC's fund balance.

Revenue-Generated Accounts

The fund balance increased from to \$2,720,704 to \$3,245,417. This carryover fund balance has been budgeted in the 2014-15 fiscal year.



Mission ▪ Vision ▪ Core Values

OUR MISSION

The mission of Mt. San Antonio College is to support students in achieving their educational goals in an environment of academic excellence.

OUR VISION

Mt. SAC strives to be regarded as one of the premier community colleges in the nation. We will be viewed as a leader in community college teaching, programs, and services.

As a premier community college, we will provide access to quality, focusing on student success within a climate of integrity and respect. We will earn this reputation by consistently exceeding the expectations of our students, our staff, and our community.

OUR CORE VALUES

Integrity

We treat each other honestly, ethically, and responsibly in an atmosphere of trust.

Diversity

We respect and welcome all differences, and we foster equal participation throughout the campus community.

Community Building

We work in responsible partnerships through open communication, caring, and a cooperative spirit.

Student Focus

We address the needs of students and the community in our planning and actions.

Life-Long Learning

We promote the continuing pursuit of high educational goals through equal access to excellence in both teaching and support services.

Positive Spirit

We work harmoniously, show compassion, and take pride in our work.

**MT. SAN ANTONIO COLLEGE
TOTAL FTES HISTORY**

Fiscal Year	FTES Funded Base	Actual FTES	% FTES Change From Prior Yr Actual	Funded FTES	% of FTES Increase Funded	Unfunded FTES	Percent Unfunded
1996-97	18,307	19,908	5.61%	18,666	1.96%	1,242	6.24%
1997-98	18,666	20,888	4.92%	19,764	5.88%	1,124	5.38%
1998-99	19,764	21,902	4.85%	20,673	4.60%	1,229	5.61%
1999-00	20,673	22,699	3.64%	22,404	8.37%	295	1.30%
2000-01	22,404	23,459	3.35%	23,198	3.54%	261	1.11%
2001-02	23,198	25,986	10.77%	23,558	1.55%	2,428	9.34%
2002-03	23,558	25,503	-1.86%	24,030	2.00%	1,473	5.78%
2003-04	23,788	24,149	-5.31%	24,036	1.04%	113	0.47%
2004-05	24,036	26,371	9.20%	26,371	9.71%	0	0.00%
2005-06	26,371	28,278	7.23%	28,278	7.23%	0	0.00%
2006-07	28,278	29,886	5.69%	29,886	5.69%	0	0.00%
2007-08	29,886	31,934	6.853%	30,243	1.19%	1,691	5.30%
2008-09	30,243	32,685	2.35%	30,585	1.13%	2,100	6.42%
2009-10	29,488 (1)	31,048	-5.01%	29,334	0.00%	1,714	5.52%
2010-11	29,334	31,151	0.33%	30,084	2.56%	1,067	3.43%
2011-12	27,784 (2)	28,701	-7.86%	27,803	0.07%	898	3.13%
2012-13	27,803	28,650 (3)	-0.18%	28,229	0.00%	421	1.47%
2013-14 Est	28,229	29,687 (4)	3.62%	29,003	0.00%	684	2.30%
2014-15 Est	29,003	29,946 (5)	0.87%	-	0.00%	-	0.00%

(1) Includes FTES Workload Reduction of 1,096 FTES

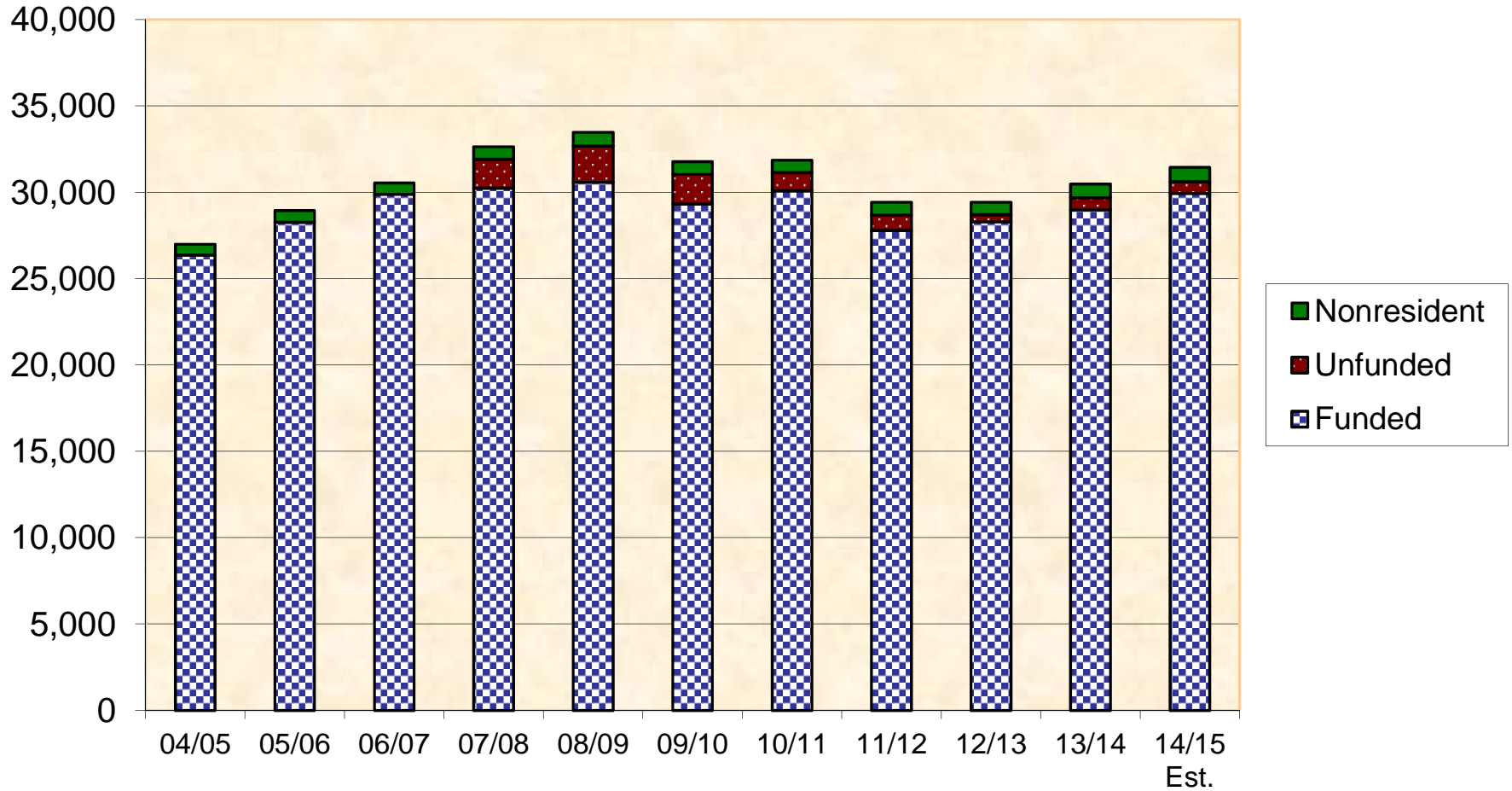
(2) Includes FTES Workload Reduction of 2,300 FTES

(3) Mt. SAC increased 530 FTES for Spring 2013

(4) Mt. SAC increased 1,037 FTES from Summer 2013 to Spring 2014

(5) Mt. SAC is planning to increase 943 FTES for the fiscal year 2014-15

FULL-TIME EQUIVALENT STUDENTS (FTES) HISTORY: Funded (on base), "Unfunded", and Nonresident



MT. SAN ANTONIO COLLEGE

SUMMARY OF REGULAR POSITIONS INCLUDED IN THE 2014-15 ADOPTED BUDGET

EMPLOYEE GROUP	2013-2014		2014-2015		DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT	78	78.000	86	86.000	8	8
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	390	389.500	-	-
CONFIDENTIAL	14	14.000	14	14.000	-	-
CLASSIFIED - UNIT A						
100% FTE	336	336.000	358	358.000		
LESS THAN 100% FTE	128	63.850	131	65.250		
UNIT A TOTAL	464	399.850	489	423.250	25	23.400
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	1,099	1,028.300	35	33.400

MT. SAN ANTONIO COLLEGE

**2013-14 ANALYSIS OF ADOPTED BUDGET TO ACTUALS
UNRESTRICTED GENERAL FUND**

DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INC/EXP 2013-14	VARIANCE INC/EXP 2013-14
<u>REVENUE</u>			
810000 FEDERAL REVENUE	\$ 460,000	\$ 457,777	\$ (2,223)
860000 STATE REVENUE	108,337,254	111,081,947	2,744,693
880000 LOCAL REVENUE	32,795,362	36,876,992	4,081,630
890000 OTHER FINANCING SOURCES	218,545	574,076	355,531
TOTAL REVENUE	<u>\$ 141,811,161</u>	<u>\$ 148,990,792</u>	<u>\$ 7,179,631</u>
<u>EXPENDITURES</u>			
100000 ACADEMIC SALARIES	\$ 70,527,348	\$ 71,691,512	\$ (1,164,164)
200000 CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES	34,219,173	33,138,734	1,080,439
300000 EMPLOYEE BENEFITS	24,081,240	23,459,866	621,374
400000 SUPPLIES AND MATERIALS	3,014,866	2,476,157	538,709
500000 OTHER OPERATING EXPENSES AND SERVICES	15,611,302	13,311,570	2,299,732
600000 CAPITAL OUTLAY	1,749,498	1,887,984	(138,486)
700000 OTHER OUTGO	642,703	518,742	123,961
TOTAL EXPENDITURES	<u>\$ 149,846,130</u>	<u>\$ 146,484,565</u>	<u>\$ 3,361,565</u>
2013-14 ENDING BALANCE	<u>\$ (8,034,969)</u>	<u>\$ 2,506,227</u>	<u>\$ 10,541,196</u>

2013 - 14
EXPLANATION OF VARIANCES

(June 30, 2014)

	Adopted Budget	Revised Budget	Actuals	Variance	Explanation
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UNRESTRICTED GENERAL FUND 11 AND 12:

ONGOING REVENUES:

2013-14 Base Apportionment Revenue	\$ 125,762,935	\$ 125,762,935	\$ 126,110,549	\$ 347,614	Includes \$347,614 2012-13 Over Cap Growth/Restoration received in June 2014.
2013-14 COLA	1,974,478	1,974,478	1,979,936	5,458	
Total Apportionment	\$ 127,737,413	\$ 127,737,413	\$ 128,090,485	\$ 353,072	
Nonresident Tuition - International	\$ 2,600,000	\$ 2,600,000	\$ 3,147,889	\$ 547,889	Carryover International Student Fee \$811,043 to 2014-15.
Nonresident Tuition - Out of State	650,000	650,000	890,462	240,462	
Interest	200,000	200,000	260,118	60,118	Interest increased mainly as a result of the decrease of apportionment deferrals.
Parking Citations	620,000	620,000	701,632	81,632	
JPA Property Tax Delinquency	23,000	23,000	17,160	(5,840)	
Administrative Allowance 2% Enrollment	168,752	168,752	158,490	(10,262)	Per 2013-14 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	42,823	(2,177)	
Student Records	20,300	20,300	40,030	19,730	
Student Fees Visa Application	14,000	14,000	19,300	5,300	Carryover Student Fee Visa Application \$19,300 to 2014-15.
Medicare Part D Subsidy	340,000	340,000	360,419	20,419	
BOG Fee Waiver Administration	392,960	361,841	361,841	(31,119)	Per 2013-14 second principal apportionment.
Administrative Allowance, Financial Aid Programs	120,000	120,000	87,890	(32,110)	
Prior Year Lottery Adjustment	-	179,062	179,061	179,061	Adjustment to 2012-13 Lottery funds.
Sale of Fixed Assets	-	-	12,567	12,567	
Other Misc. Revenue	37,054	209,435	188,040	150,986	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	14,105	(195)	48th Agricultural District and Auxiliary Services rent.
Self Insured Retention Trust	-	164,450	164,450	164,450	Insurance Fund for legal expenses, claims and settlements.
Community Services and Wellness Center	-	53,132	53,131	53,131	The Community Services and Wellness Center Program ended the fiscal year with a surplus, which was transferred to the Unrestricted General Fund.
Current Year Lottery	3,698,982	3,669,625	3,669,625	(29,357)	
TOTAL ONGOING REVENUES	\$ 137,408,765	\$ 137,917,314	\$ 139,186,522	\$ 1,777,757	

**2013 - 14
EXPLANATION OF VARIANCES**

(June 30, 2014)

Adopted Budget	Revised Budget	Actuals	Variance	Explanation
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ONE-TIME REVENUES:

2012-13 Over Cap Growth/Restoration	\$ -	\$ -	\$ 347,614	\$ 347,614	Final 2012-13 Growth received in June 2014. Restoration of the 2009-10 and 2011-12 workload reductions.
2013-14 Growth/Restoration	1,842,576	1,842,576	1,813,906	(28,670)	Estimated Growth Restoration of the 2011-12 workload reduction. This figure will change in February 2015 when final FTES are reported by all Districts.
2013-14 Over Cap Growth/Restoration	-	-	1,262,599	1,262,599	Received with 2013-14 second principal apportionment. 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	-	-	1,065,158	1,065,158	Per final 2012-13 apportionment recalculation received on June 2014. The final statewide structural deficit was reduced from 3.74% to .19%.
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)	(2,253,660)	(957,880)	Apportionment deficit estimated at 1.72% of total apportionment as per 2013-14 second principal apportionment. .
TRANS Interest	96,086	96,086	90,542	(5,544)	The TRANS net gain is estimated to be \$3,789 as of June 30, 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	\$ 6,512,278	\$ 3,695,484	
TOTAL REVENUES	\$ 140,225,559	\$ 140,734,108	\$ 145,698,800	\$ 5,473,241	

2013 - 14
EXPLANATION OF VARIANCES

(June 30, 2014)

Adopted Budget	Revised Budget	Actuals	Variance	Explanation
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EXPENDITURES:

Savings from Faculty Regular Salaries	\$ 39,217,296	\$ 38,418,208	\$ 38,018,255	\$ 1,199,041	When actuals are compared to the revised budget, savings in this section total \$399,953 due to several vacancies, retirements and unpaid leave of absences, and salaries previously funded by the Unrestricted General Fund that were transferred to the Restricted General Fund as a result of increased funding in Categorical Programs. 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	35,652,721	34,516,243	706,518	When actuals are compared to the revised budget, savings in this section total \$1,136,478 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	26,923,209	28,240,273	(2,134,920)	When actuals are compared to the revised budget, the deficit is estimated at \$1,317,064. The revised budget was increased by existing budget for a total of \$817,856. The deficit is the result of the increase in courses for the 2013-14 of approximately 1,037 FTES.
Blended Rate Overtime Salaries and Benefits	-	-	24,865	(24,865)	
Short-term Hourly and Overtime	3,257,717	3,459,954	2,888,867	368,850	When actuals are compared to the revised budget, savings in this section total \$571,087 due to Federal Work Study program District match exemption in 2013-14, transfer of hourly salaries to the DSPS categorical program as a result of increased funding, Tutorial Services and Writing Center expenditures supplemented by grant funding, and carryover for the SchoolDude implementation. A total of \$52,578 will carryover to 2014-15 for the SchoolDude Implementation.
Benefits	23,934,495	24,227,500	23,375,592	558,903	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	201,564	149,287	68,163	Conserved Budget; Balance of unspent funds.
Travel and Conference and Management Department Funds	77,484	298,700	216,212	(138,728)	

2013 - 14
EXPLANATION OF VARIANCES

(June 30, 2014)

	Adopted Budget	Revised Budget	Actuals	Variance	Explanation
Instructional Equipment	\$ 342,019	\$ 342,019	\$ 132,051	\$ 209,968	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 \$209,968 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	31,462	21,821	
Energy Maintenance Projects	469,240	708,677	549,755	(80,515)	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. A total of \$279,131 will carryover to 2014-15.
Postage	336,950	186,722	160,255	176,695	
Rideshare Program	16,000	16,000	12,207	3,793	
Institutional Memberships	198,168	198,221	190,826	7,342	
Human Resources - Recruitment, Employment Related, & HR Fingerprinting	258,142	382,577	270,869	(12,727)	When actuals are compared to the revised budget, savings in this section total \$111,708 mainly due to encumbrances for the job classification study. A total of \$74,198 will carryover to 2014-15.
Accreditation	37,200	37,200	18,928	18,272	
Utilities - Gas & Electric	2,669,077	2,818,782	2,950,671	(281,594)	
Utilities - Telephone	204,432	204,432	95,935	108,497	
Utilities - Water	284,721	284,721	318,622	(33,901)	
Utilities - Waste Disposal and Recycling	238,485	238,485	185,850	52,635	
Utilities - Cable	1,200	1,200	3,756	(2,556)	
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.
Balances from Unspent Status Quo Budgets	10,164,503	11,395,165	9,516,549	647,954	When actuals are compared to the revised budget the balance is \$1,878,616. A total of \$826,352 will carryover to 2014-15.
Telephone System	119,290	73,688	61,854	57,436	When actuals are compared to the revised budget the balance is \$11,834. A total of \$11,834 will carryover to 2014-15.

**2013 - 14
EXPLANATION OF VARIANCES**

(June 30, 2014)

	Adopted Budget	Revised Budget	Actuals	Variance	Explanation
Child Development One-Time Support	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	
DSPS One-Time Support	65,268	66,673	-	65,268	When actuals are compared to the revised budget, savings in this section total \$66,673 due to the transfer of salaries from the Unrestricted General Fund to the DSPS categorical program as a result of increased funding.
Vacation Accrual	-	-	197,524	(197,524)	
Indirect Cost	-	-	(230,797)	230,797	
Allowance for Doubtful Accounts	-	-	92,506	(92,506)	
TRANS Interest Expenses	201,404	201,404	201,404	-	The TRANS net gain is estimated to be \$3,789 as June 30, 2014. An arbitrage report will determine the actual gain for tax purposes.
Self Insured Retention Trust	-	158,661	158,661	(158,661)	Insurance Fund for legal expenses, claims and settlements.
Retirees Benefit Contribution to Auxiliary Services	-	118,922	118,922	(118,922)	Contribution for Retirees in Dining and Accounting Cost centers that are no longer generating revenues for Auxiliary Services.
Community Services Over Expenditure and Indirect Cost	-	-	-	-	The Community Services and Wellness Center Program ended the fiscal year with a surplus, which was transferred to the Unrestricted General Fund.
TOTAL EXPENDITURES	\$ 145,539,824	\$ 148,509,029	\$ 143,717,286	\$ 1,822,538	
TOTAL 2013-14 ESTIMATED VARIANCE - UNRESTRICTED GENERAL FUND				\$ 7,295,779	

**2013 - 14
EXPLANATION OF VARIANCES**

(June 30, 2014)

Adopted Budget	Revised Budget	Actuals	Variance	Explanation
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UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS

REVENUES:

Revenue-Generated Accounts	\$ 1,585,602	\$ 2,684,267	\$ 2,568,947	\$ 983,345	
Revenue-Generated Accounts - Converted Auxiliary Trust Accounts	-	725,189	723,045	723,045	
TOTAL REVENUES	\$ 1,585,602	\$ 3,409,456	\$ 3,291,992	\$ 1,706,390	

EXPENDITURES:

Revenue-Generated Accounts	\$ 3,528,872	\$ 4,627,537	\$ 2,027,397	\$ 1,501,475	Estimated carryover \$2,310,871 funds to 2014-15.
Revenue-Generated Accounts - Converted Auxiliary Trust Accounts	777,434	1,502,623	739,882	37,552	Estimated carryover \$587,797 funds to 2014-15.
TOTAL EXPENDITURES	\$ 4,306,306	\$ 6,130,160	\$ 2,767,279	\$ 1,539,027	

TOTAL 2013-14 ESTIMATED VARIANCE - UNRESTRICTED GENERAL FUND REVENUE-GENERATED ACCOUNTS	\$ 3,245,417
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TOTAL 2013-14 ESTIMATED VARIANCE	\$ 10,541,196
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Funds will be carried over to 2014-15 and will be budgeted as One-Time	Revenue Generated Accounts	Matching Revenue and Expenditures
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2014-15 ADOPTED BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 11 AND 12:

ONGOING REVENUE BUDGET ASSUMPTIONS

		Fund 11/12	Fund 13	Total
Base Ongoing Revenue Budget		\$ 137,408,765	\$ -	\$ 137,408,765
Balance as of the 2013-14 Adopted Budget				
2012-13 Growth/Restoration	Partial restoration of the 2011-12 \$385 million Statewide Workload Reduction	347,614	-	347,614
2013-14 Growth/Restoration	Partial restoration of the 2011-12 \$385 million Statewide Workload Reduction	1,813,906	-	1,813,906
2013-14 Over Cap Growth/Restoration	Partial restoration of the 2011-12 \$385 million Statewide Workload Reduction	1,262,599	-	1,262,599
2013-14 COLA	Additional funded COLA at 1.57% for additional 2012-13 Growth	5,458	-	5,458
2014-15 COLA	Funded COLA at 0.85%	1,114,919	-	1,114,919
Lottery	Increase in FTES from 29,357 to 30,494 and increase in rate from \$126 to \$128	204,250	-	204,250
Interest	Increase as result of decrease of Apportionment deferrals	50,000	-	50,000
Nonresident Tuition	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 2014-15 - No increase	-	-	-
PT Faculty Parity	Per Chancellor's Office 2014-15 - No Increase	-	-	-
Other Miscellaneous Revenue	Mainly decrease as a result of discontinuing the Medicare Part D subsidy and increase in parking citation revenues.	(251,339)	-	(251,339)
Total Revenue Increases/(Decreases)		\$ 5,147,407	\$ -	\$ 5,147,407
Total Ongoing Revenue Budget		\$ 142,556,172	\$ -	\$ 142,556,172

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2014-15 ADOPTED 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	1,246,880	-	1,246,880
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	(81,773)	-	(81,773)
Misc. Personnel and Benefit Changes	Changes in step and column due to filled vacancies and changes in employer contributions for hourly budgets	(845,589)	-	(845,589)
New and Reinstated Positions	Ongoing, approved by President's Cabinet (Refer to page 36 for details)	199,331	-	199,331
Personnel Restructure	Added New Associate Dean of Arts Division and eliminated Professor of Music - No effect in the budget - (Refer to page 37 for details)	-	-	-
2014-15 Salary and Benefit Increase, Collective Bargaining Contracts	Faculty, CSEA 262, CSEA 651, Managers, Supervisors, and Confidential (Includes 1% Salary Increase and \$500 annually for Health and Welfare for a total of \$1,650,910)	1,804,661	-	1,804,661
PERS Employer Rate Increase	Rate increase from 11.442% to 11.771%	106,328	-	106,328
Unemployment Insurance	No change. Rate remains at .05% for 2014-15	-	-	-
STRS Employer Rate Increase	Rate increase from 8.25% to 8.88%	382,861	-	382,861
Retiree Health Premiums	Decrease in premiums as a result of decrease in rates	(190,495)	-	(190,495)
Contribution to OPEB Trust	Per Actuarial report March 1, 2014	508,071	-	508,071
Worker's Compensation Increase	Rate increase from 1.48% to 1.59%	82,327	-	82,327
Reclassification	To be determined	-	-	-
Eliminated Vacant Positions	Three faculty positions eliminated (Refer to page 38 for details)	(375,902)	-	(375,902)
Backfill for Eliminated Full Time Vacant Faculty Positions	Ongoing hourly adjunct backfill for three full time faculty positions eliminated (Refer to page 39 for details)	127,320	-	127,320
Positions Transferred to the Restricted General Fund	Positions previously funded with Restricted DSPS Categorical funds in 2009-10 transferred to the Unrestricted General Fund as a result of the budget reductions (Refer to page 40 for details)	(127,288)	-	(127,288)
Class Schedule Increase	Ongoing increase of 1,037 FTES in summer 2013, fall 2013, winter 2014 and spring 2014 to earn the 2013-14 Growth	2,601,790	-	2,601,790
Budget Increases	Ongoing Budget increases approved by President's Cabinet (Refer to page 41 for details)	131,364	-	131,364
Conference and Travel, Management Department Funds	As approved by President's Cabinet	172,000	-	172,000
Total Net Increase to Ongoing Expenditure Budget		\$ 6,353,853	\$ -	\$ 6,353,853
Total Ongoing Expenditure Budget		\$ 153,207,508	\$ -	\$ 153,207,508
Total Ongoing Budget Surplus/(Deficit)		\$ (10,651,336)	\$ -	\$ (10,651,336)

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

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11/12	Fund 13	Total
2013-14 Apportionment Deficit	Per P2 estimated at 1.7%. Chancellor's Office estimates the deficit to over 1% at the February 2015 Recalculation.	\$ 900,000	\$ -	\$ 900,000
2014-15 Growth/Restoration	At 2.75%, estimated at \$3,587,437. Will restore the 2011-12 \$385 million Statewide Workload Reduction.	-	-	-
2014-15 Apportionment Deficit	Estimated at 0.75% of total 2014-15 estimated apportionment	(992,114)	-	(992,114)
Mandated Cost Block Grant	Per 2013-14 P2 funded FTES or 29,003 FTES @ \$28	812,089	-	812,089
Total One-Time Revenue Budget		\$ 719,975	\$ -	\$ 719,975

One-Time Expenditure Budget Increases/(Decreases)		Fund 11/12	Fund 13	Total
Purchases In Progress	Carryover from 2013-14 (Refer to page 42 for details)	\$ 637,501	\$ -	\$ 637,501
Various Carryover Budgets	Carryover from 2013-14 (Refer to page 43 for details)	1,695,078	-	1,695,078
One-Time Support	Child Development Center as approved by President's Cabinet (Refer to page 44 for details)	116,957	-	116,957
Positions Funded with One-Time Anticipated 2014-15 Growth	Initially approved by President's Cabinet as 2013-14 New Resources Allocation and 2013-14 Immediate Needs One-Time (Refer to page 45 for details)	382,083	-	382,083
Operating Expenses Funded with One-Time Anticipated 2014-15 Growth	Initially approved by President's Cabinet as 2013-14 New Resources Allocation (Refer to page 46 for details)	106,170	-	106,170
Computer Replacement Program	As approved by President's Cabinet on June 24, 2014	250,000	-	250,000
Class Schedule Increase	Estimated increase to earn the 2014-15 Growth at 2.75%	2,408,703	-	2,408,703
Immediate Needs Requests - One-Time	Budget increases approved by President's Cabinet (Refer to pages 47-50 for details)	279,628	-	279,628
Election Cost	No Election cost for fiscal year 2014-15	-	-	-
Contribution to OPEB Trust	An annual contribution of \$2.5 million is included in the budget	(521,140)	-	(521,140)
Retiree Benefit Premiums	Retiree benefit premiums will be paid from the OPEB Trust. Estimated at \$3,881,979 for 2014-15.	(3,881,979)	-	(3,881,979)
2014-15 One-Time Savings from Vacant Positions	Salary and benefit savings - less requested backfill budget (Refer to pages 51-56 for details)	(784,504)	-	(784,504)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 688,497	\$ -	\$ 688,497

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2014-15 ADOPTED 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	\$ -	\$ 2,149,212	\$ 2,149,212
Total Revenue Budget		\$ -	\$ 2,149,212	\$ 2,149,212

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2013-14 Carryover	Revenue-Generated Accounts - Fund Balance (Refer to pages 57-70 for details)	\$ -	\$ 3,245,417	\$ 3,245,417
2014-15 Expenditure Budgets	Matching revenue and expenditure accounts based on 2013-14	-	2,149,212	2,149,212
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 5,394,629	\$ 5,394,629

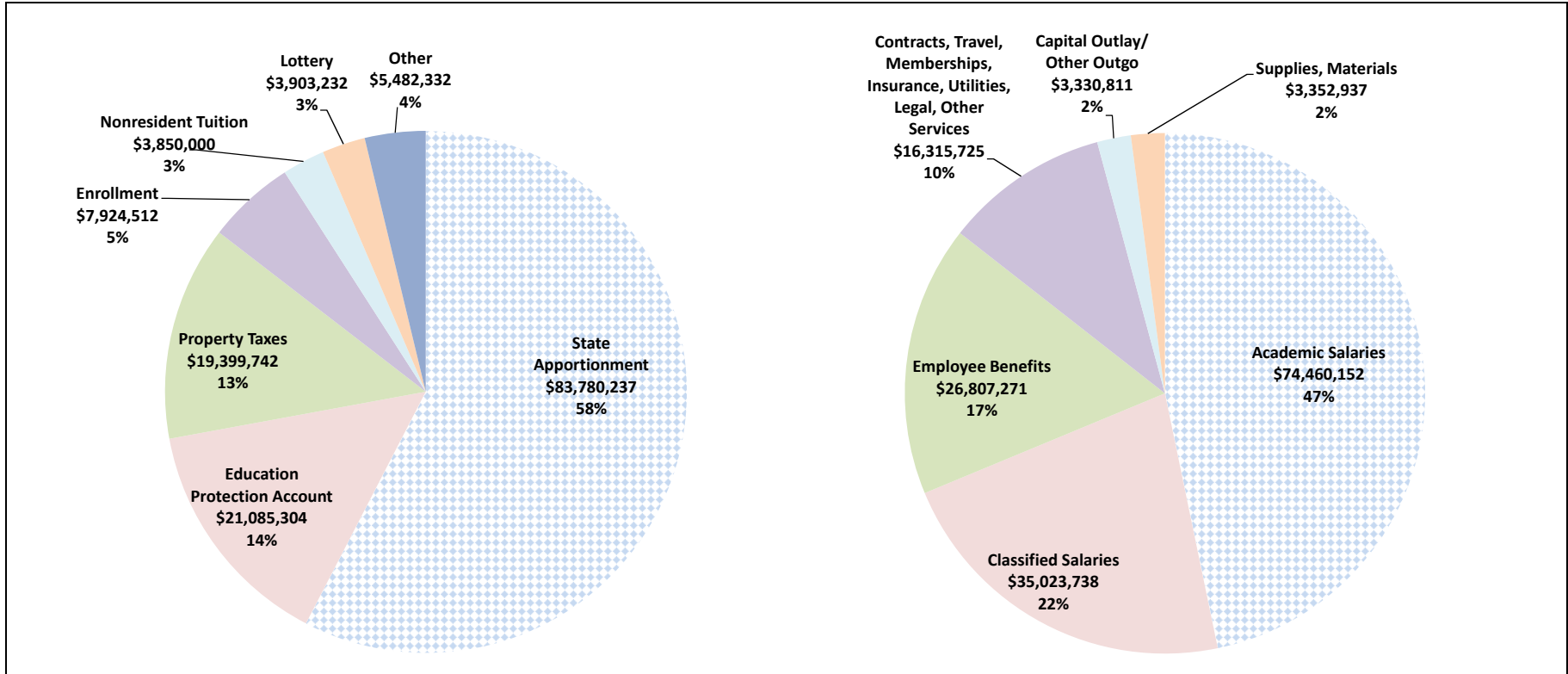
Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 143,276,147	\$ 2,149,212	\$ 145,425,359
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 153,896,005	\$ 5,394,629	\$ 159,290,634
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2014-15 UNRESTRICTED GENERAL FUND BUDGET

REVENUE TOTAL = \$145,425,359

EXPENDITURE TOTAL = \$159,290,634



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

	<u>2011-12 Actuals</u>	<u>2012-13 Actuals</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Actuals</u>	<u>2014-15 Adopted Budget</u>	<u>Est. 2015-16 Preliminary Budget</u>
UNRESTRICTED GENERAL FUND 11 AND 12						
ONGOING REVENUE SOURCE:						
Base Apportionment	\$ 134,239,283	\$ 124,383,618	\$ 125,762,935	\$ 125,762,935	\$ 128,090,485	\$ 128,090,485
Apportionment Workload Reduction/Tier 2 "Trigger Cut"	(9,855,665)	-	-	-	-	-
2012-13 Over Cap Growth/Restoration *	-	-	-	347,614 (1)	-	-
COLA	-	-	1,974,478	1,979,936 (2)	1,114,919 (12)	1,114,919
2013-14 Growth/Restoration	-	-	-	-	1,813,906 (3)	1,813,906
2013-14 Over Cap Growth/Restoration	-	-	-	-	1,262,599 (13)	1,262,599
Total Apportionment	\$ 124,383,618	\$ 124,383,618	\$ 127,737,413	\$ 128,090,485	\$ 132,281,909	\$ 132,281,909
Miscellaneous	\$ 6,523,243	\$ 6,470,466	\$ 5,972,370	\$ 7,426,412	\$ 6,371,031	\$ 6,371,031
Lottery - Current Year	3,830,160	3,533,040	3,698,982	3,669,625	3,903,232 (14)	3,903,232
TOTAL ONGOING REVENUES	\$ 134,737,021	\$ 134,387,124	\$ 137,408,765	\$ 139,186,522	\$ 142,556,172	\$ 142,556,172
Salaries, Benefits, and Operating Expenditures	(135,205,913)	(133,674,513)	(140,268,112)	(135,785,480)	(146,304,389)	(148,804,389) (20)
OPEB Contribution and Retirees Premiums	(5,962,785)	(6,219,847)	(6,585,543)	(6,482,208)	(6,903,119)	(6,903,119)
TOTAL ONGOING EXPENDITURES	\$ (141,168,698)	\$ (139,894,360)	\$ (146,853,655)	\$ (142,267,688)	\$ (153,207,508)	\$ (155,707,508)
STRUCTURAL ONGOING DEFICIT	\$ (6,431,677)	\$ (5,507,236)	\$ (9,444,890)	\$ (3,081,166)	\$ (10,651,336)	\$ (13,151,336)
ONE-TIME REVENUE - INCREASES/(DECREASES):						
2012-13 Growth/Restoration	\$ -	\$ 1,379,317	\$ -	\$ -	\$ -	\$ -
2012-13 Over Cap Growth/Restoration *	-	-	-	347,614 (1)	-	-
2013-14 Growth/Restoration	-	-	1,842,576	1,813,906 (3)	-	-
2013-14 Over Cap Growth/Restoration	-	-	-	1,262,599 (4)	-	-
2014-15 Growth/Restoration	-	-	-	-	-	-
Prior Year Apportionment Adjustment *	260,976	511,417	-	-	-	-
2012-13 Apportionment Statewide Structural Deficit/Enrollment Fee/Property Tax Deficit *	(2,922,320)	(1,308,709)	-	1,065,158 (5)	-	-
2012-13 Redevelopment Revenues Backfill Deficit in Dispute *	-	(3,395,599)	1,383,392	3,395,599 (6)	-	-
2013-14 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated	-	-	(1,295,780)	(2,253,660) (7)	900,000 (15)	900,000
2014-15 Apportionment Deficit-Enrollment Fee/Property Tax - Estimated	-	-	-	-	(992,114) (16)	(992,114)
City of Industry Legal Settlement and Tax Anticipation Notes	5,000,000	284,941	96,086	90,542	-	-
Mandated Cost Block Grant	-	780,684	790,520	790,520 (8)	812,089 (8)	812,089
TOTAL ONE-TIME REVENUE	\$ 2,338,656	\$ (1,747,949)	\$ 2,816,794	\$ 6,512,278	\$ 719,975	\$ 719,975
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):						
One-Time Expenditures	\$ (2,348,626)	\$ (2,563,967)	\$ (4,529,822)	\$ (5,640,650) (9)	\$ (3,467,417)	\$ (3,741,417) (21)
One-Time Expenditures Course Offerings	-	(607,507)	(1,105,014)	(2,654,280) (10)	(2,408,703) (17)	(2,408,703)
One-Time Expenditure Savings - OPEB Contribution & Retiree Health Premiums	1,604,006	6,219,847	6,585,543	6,482,208	4,403,119 (18)	-
One-Time Expenditure Savings - Savings from Vacant Positions	1,224,567	475,012	363,124	363,124	784,504	784,504
TOTAL ONE-TIME EXPENDITURES	\$ 479,947	\$ 3,523,385	\$ 1,313,831	\$ (1,449,598)	\$ (688,497)	\$ (5,365,616)
TOTAL ONE-TIME REVENES AND EXPENDITURES	\$ 2,818,603	\$ 1,775,436	\$ 4,130,625	\$ 5,062,680	\$ 31,478	\$ (4,645,641)
UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS						
TOTAL REVENUES	\$ 2,004,977	\$ 3,855,619	\$ 1,585,602	\$ 3,291,992	\$ 2,149,212	\$ 2,149,213
TOTAL EXPENDITURES	(1,871,340)	(2,727,495)	(4,306,306)	(2,767,279)	(5,394,629)	(5,394,630)
TOTAL REVENUE GENERATED INCREASES/DECREASES	\$ 133,637	\$ 1,128,124	\$ (2,720,704)	\$ 524,713	\$ (3,245,417)	\$ (3,245,417)
SUMMARY OF FUND BALANCE:						
UNRESTRICTED GENERAL FUND 11 AND 12						
Assigned Fund Balance:						
City of Industry - Legal Settlement	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
15% 2013-14 Over Cap Growth/Restoration for Health & Welfare	-	-	-	-	407,197 (19)	407,197
Assigned Fund Balance - New Resources Allocation Requests	-	1,238,791	1,238,791	-	-	-
Assigned Fund Balance - Carryovers and Purchases in Progress	-	-	-	2,332,579 (11)	-	-
Total Assigned Fund Balance	\$ 5,000,000	\$ 1,238,791	\$ 1,238,791	\$ 2,332,579	\$ 407,197	\$ 407,197
Unassigned Fund Balance:						
10% - Board Policy	\$ 14,256,009	\$ 13,909,847	\$ 14,984,613	\$ 14,648,457	\$ 15,929,063	\$ 16,646,775
Unassigned Fund Balance	9,485,045	9,860,616	3,471,585	10,009,732	34,650	(7,860,181)
Total Unassigned Fund Balance	\$ 23,741,054	\$ 23,770,463	\$ 18,456,198	\$ 24,658,189	\$ 15,963,713	\$ 8,786,594
Total Fund Balance	\$ 28,741,054	\$ 25,009,254	\$ 19,694,989	\$ 26,990,768	\$ 15,963,713	\$ 8,786,594
Total Fund Balance Percentage	20.43%	18.34%	13.53%	18.78%	10.37%	5.46%
UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS						
Assigned Fund Balance:						
Revenue-Generated Accounts	\$ 1,592,580	\$ 2,720,704	\$ -	\$ 3,245,417	\$ -	\$ -
Total Fund Balance Unrestricted General Fund (Funds 11, 12, and 13)	\$ 30,333,634	\$ 27,729,958	\$ 19,694,989	\$ 30,236,185	\$ 16,370,910	\$ 9,193,791
Total Fund Balance Percentage Unrestricted General Fund (Funds 11, 12 and 13)	21.28%	19.94%	13.14%	20.64%	10.28%	5.52%

Please see Footnotes next page.

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

Unrestricted General Fund

- (1) Additional 2012-13 Growth/Restoration received with the June 2014 Recalculation.
 - (2) Funded COLA at 1.57%.
 - (3) Estimated 2013-14 Growth/Restoration at 1.63%.
 - (4) Estimated 2013-14 Over Cap Growth/Restoration. The District increased 1,037 FTES in the fiscal year 2013-14.
 - (5) 2012-13 Statewide Structural Deficit Recovery. The June 2014 recalculation shows that the apportionment deficit was reduced from 3.7% to 0.19%.
 - (6) 2012-13 Redevelopment revenues deficit fully recovered.
 - (7) Increase in One-time 2013-14 Apportionment Deficit from 1% to 1.7% at P2.
 - (8) District elected to participate in the Mandated Costs Block Grant for 2013-14 and 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. Includes additional one-time expenses and immediate needs approved after the 2013-14 Adopted Budget.
 - (10) Cost of course offerings of 1,037 FTES for summer 2013, fall 2013, winter 2014, and spring 2014 to earn the 2013-14 Growth.
 - (11) 2013-14 Various Carryovers for \$1,695,078 and Purchases in Progress for \$637,501.
 - (12) Funded COLA at 0.85%
 - (13) 2013-14 Over Cap Growth/Restoration. Will be recalculated in February 2015.
 - (14) Increase in FTES from 29,357 to 30,494 and increase in rate from \$126 to \$128.
 - (15) Per P2 estimated at 1.7%. Chancellor's Office estimates the deficit to over 1% at the February 2015 Recalculation.
 - (16) 2014-15 Apportionment Deficit estimated at .75% of total apportionment.
 - (17) Estimated increase for the costs of course offerings to earn the 2014-15 Growth.
 - (18) Includes savings in Retirees' Health Premiums of \$3,881,979 and savings in OPEB contribution of \$521,140. The OPEB Contribution of \$2,500,000 is included in the Adopted Budget.
 - (19) The College received preliminary 2013-14 Over Cap Growth funds with P2 on June 2014. Approximately 33% of these funds have been assigned from the fund balance to fund the 15% proportional health and welfare contribution of up to a maximum of \$1,100 per fiscal year, retroactive to July 1, 2014, for the Faculty, CSEA 262, CSEA 651, Managers, Supervisors, and Confidential employees.
 - (20) Assumes a conservative ongoing expenditure increase of \$2,500,000.
 - (21) Increased by \$274,000 for Board election expenses in 2015-16.
- * Apportionment Prior Year Adjustments.

TOTAL APPORTIONMENT COMPUTATIONAL REVENUE

	<u>2011-12 Actuals</u>	<u>%</u>	<u>2012-13 Actuals</u>	<u>%</u>	<u>2013-14 Actuals ⁽⁴⁾</u>	<u>%</u>	<u>2013-14 Adopted ⁽⁶⁾ Budget</u>	<u>%</u>
Property Taxes	\$ 17,854,370	14%	\$ 30,060,724	24%	\$ 21,260,878	16%	\$ 19,399,742	15%
EPA (Education Protection Account) ^{(1) (2) (3)}	-	0%	20,322,901	16% ⁽⁵⁾	19,741,454 ⁽⁵⁾	15%	21,085,304	16%
Student Enrollment Fees	7,294,458	6%	8,268,855	7%	7,822,620	6%	7,924,512	6%
State General Apportionment	99,234,790	80%	67,458,069	53%	82,342,038	63%	83,872,351	63%
Total Base Apportionment	<u>\$ 124,383,618</u>	<u>100%</u>	<u>\$ 126,110,549</u>	<u>100%</u>	<u>\$ 131,166,990</u> ⁽⁶⁾	<u>100%</u>	<u>\$ 132,281,909</u> ⁽⁶⁾	<u>100%</u>

(1) Created by Proposition 30, which temporarily raises the sales tax and use tax by .25 cents until 2016, and raises the income tax on annual earnings over \$250,000 until 2018. These funds are one-time in nature, occurring over several years.

(2) Proceeds shall not be used for administrative costs.

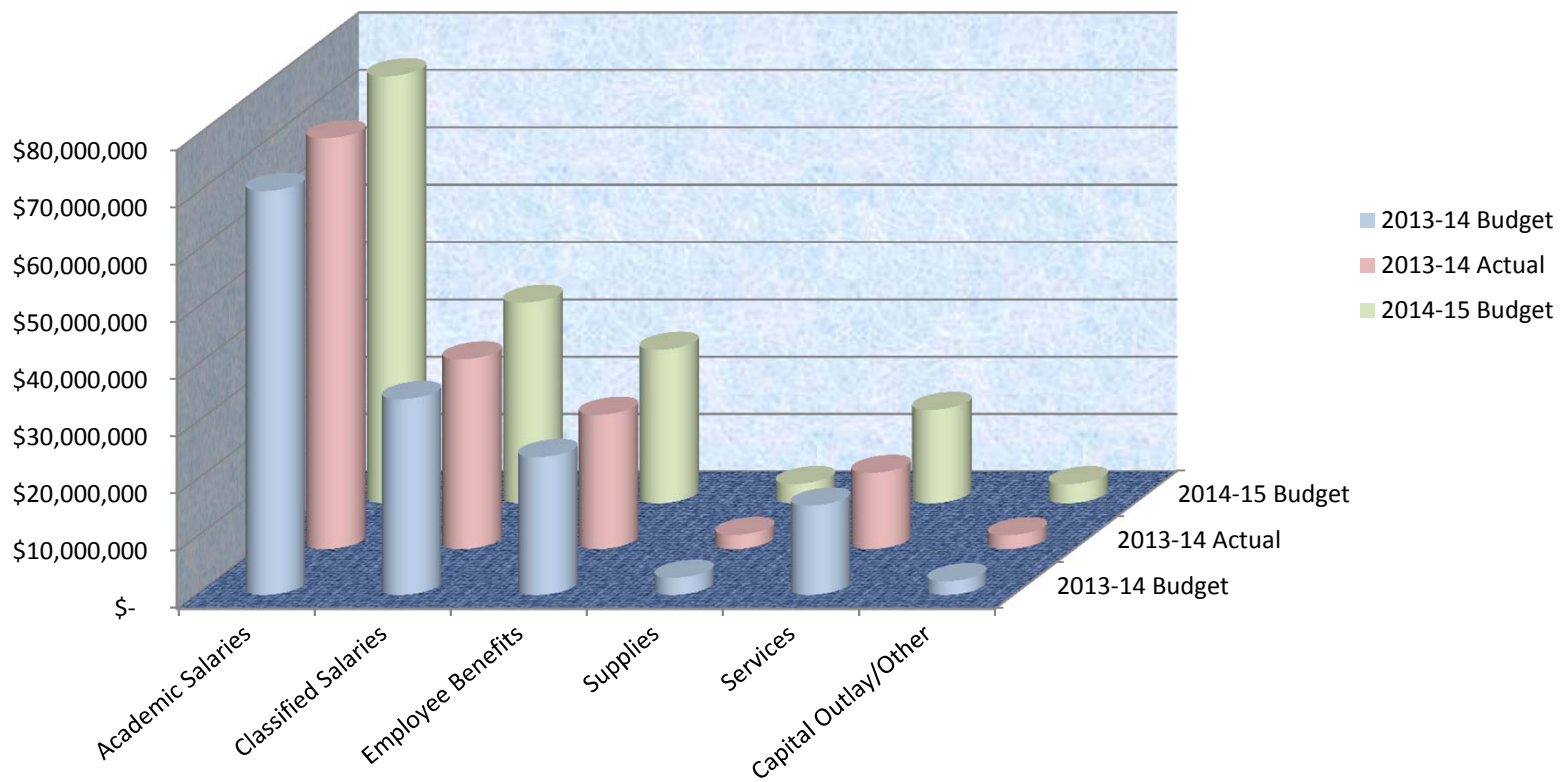
(3) Distribution of funds is on a quarterly basis (Sept., Dec., Mar., and Jun.).

(4) Per second principal apportionment 2013-14.

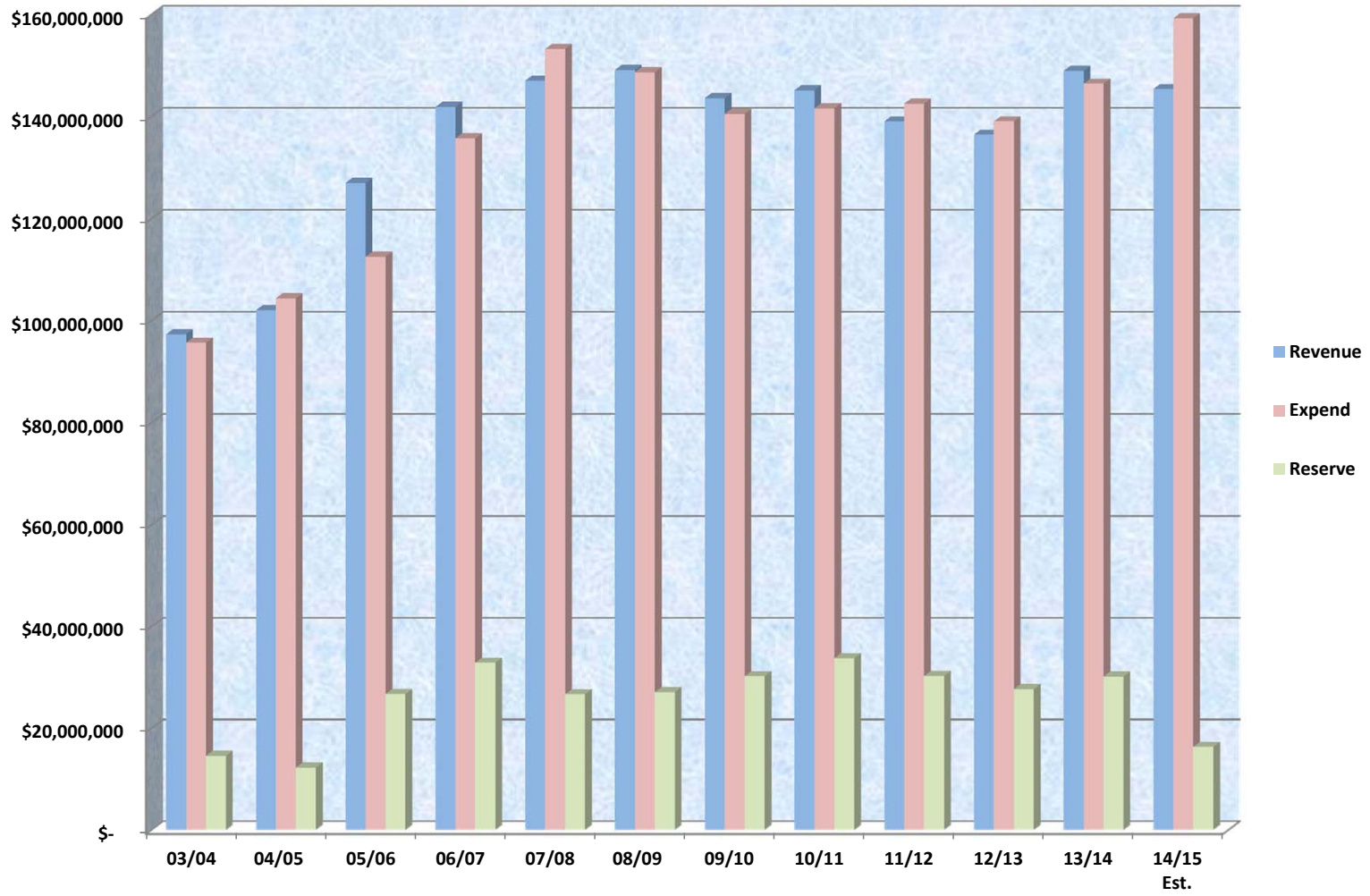
(5) The 2012-13 EPA is larger than the 2013-14 EPA because 2012-13 includes income tax collections for 18 months and 2013-14 only includes collections for 12 months.

(6) Includes 0.85% COLA of \$1,114,919. Does not include 2014-15 Growth Restoration estimated at \$3,587,437.

COMPARISONS OF 2013-14 EXPENDITURE BUDGET AND ACTUALS, AND 2014-15 BUDGET UNRESTRICTED GENERAL FUND



ACTUAL REVENUE, EXPENDITURE and RESERVE HISTORY UNRESTRICTED GENERAL FUND



SUMMARY OF FUND BALANCES - ALL FUNDS

Fund	Fund Description	Account	Description	2013-14 Actuals	2014-15 Budget
13	Unrestricted General Fund - Revenue Generated	794001	Assigned Fund Balance - Revenue Generated	\$ 3,245,417	\$ -
11	Unrestricted General Fund	794008	Assigned Fund Balance - 15% 2013-14 Over Cap Growth/Restoration for Health and Welfare	-	407,197
11	Unrestricted General Fund	794009	Unassigned Fund Balance - Carryovers and Purchases in Progress	2,284,404	-
11	Unrestricted General Fund	795001	Unassigned Fund Balance - 10% Board Policy	14,648,457	15,929,063
11	Unrestricted General Fund	795002	Unassigned Fund Balance	10,057,907	34,650
				<u>\$ 30,236,185</u>	<u>\$ 16,370,910</u>
17	Restricted General Fund	792001	Restricted Fund Balance - Parking	\$ 378,673	\$ 159,856
17	Restricted General Fund	792002	Restricted Fund Balance - Lottery	1,129,772	-
				<u>\$ 1,508,445</u>	<u>\$ 159,856</u>
33	Child Development Fund	792003	Restricted Fund Balance - Child Development	\$ -	\$ 25,142
33	Child Development Fund	794003	Assigned Fund Balance - Child Development	526,227	501,085
				<u>\$ 526,227</u>	<u>\$ 526,227</u>
34	Farm Operation Fund	794004	Assigned Fund Balance - Farm Operation	\$ 107,326	\$ 107,326
				<u>\$ 107,326</u>	<u>\$ 107,326</u>
39	Student Health Services Fund	792004	Restricted Fund Balance - Health Services	\$ 1,345,312	\$ 1,340,859
39	Student Health Services Fund	795003	Unassigned Fund Balance - Misc. Health Services	62,178	66,678
				<u>\$ 1,407,490</u>	<u>\$ 1,407,537</u>
41	Capital Outlay Projects Fund	792005	Restricted Fund Balance - Revenue Lease Bonds (COPS)	\$ 15,650	\$ -
41	Capital Outlay Projects Fund	795004	Unassigned Fund Balance - Capital Outlay	6,049,125	789,363
				<u>\$ 6,064,775</u>	<u>\$ 789,363</u>
42	Bond Construction Fund No 1	792006	Restricted Fund Balance - Bond Projects	\$ 286,721	\$ -
42	Bond Construction Fund No 1	792007	Restricted Fund Balance - Bond Interest	108,573	54,586
42	Bond Construction Fund No 1	792008	Restricted Fund Balance - Bond Refunding	105,111	28,351
				<u>\$ 500,405</u>	<u>\$ 82,937</u>

SUMMARY OF FUND BALANCES - ALL FUNDS

Fund	Fund Description	Account	Description	2013-14 Actuals	2014-15 Budget
43	Capital Outlay Projects/Redevelopment Fund	792009	Restricted Fund Balance - RDA West Covina	\$ 4,433	\$ 4,433
43	Capital Outlay Projects/Redevelopment Fund	792010	Restricted Fund Balance - RDA Walnut	217,042	217,042
43	Capital Outlay Projects/Redevelopment Fund	792011	Restricted Fund Balance - RDA La Puente	16,899	16,899
43	Capital Outlay Projects/Redevelopment Fund	792012	Restricted Fund Balance - RDA Covina	39,291	39,291
43	Capital Outlay Projects/Redevelopment Fund	792013	Restricted Fund Balance - RDA Industry	465,770	465,770
43	Capital Outlay Projects/Redevelopment Fund	792014	Restricted Fund Balance - RDA La Verne	147,448	147,448
43	Capital Outlay Projects/Redevelopment Fund	792015	Restricted Fund Balance - RDA Irwindale	40,895	40,895
43	Capital Outlay Projects/Redevelopment Fund	792016	Restricted Fund Balance - RDA Glendora	25,549	25,549
43	Capital Outlay Projects/Redevelopment Fund	792017	Restricted Fund Balance - RDA San Dimas	72,692	72,692
43	Capital Outlay Projects/Redevelopment Fund	792018	Restricted Fund Balance - RDA Pomona	218,659	218,659
43	Capital Outlay Projects/Redevelopment Fund	792019	Restricted Fund Balance - RDA Baldwin Park	29,454	29,454
43	Capital Outlay Projects/Redevelopment Fund	792020	Restricted Fund Balance - Redevelopment Agencies	3,842,295	1,696,414
43	Capital Outlay Projects/Redevelopment Fund	792021	Restricted Fund Balance - Redevelopment Interest	74,520	90,403
				<u>\$ 5,194,947</u>	<u>\$ 3,064,949</u>
44	Bond Anticipation Construction Fund	792022	Restricted Fund Balance - BAN Projects	\$ 3,429,800	\$ -
44	Bond Anticipation Construction Fund	792023	Restricted Fund Balance - BAN Interest	147,128	41,401
				<u>\$ 3,576,928</u>	<u>\$ 41,401</u>
45	Bond Construction Fund No 2	792029	Restricted Fund Balance - Bond Personnel	\$ 120,105,542	\$ 328,030
45	Bond Construction Fund No 2	792007	Restricted Fund Balance - Bond Interest	596,018	996,019
				<u>\$ 120,701,560</u>	<u>\$ 1,324,049</u>
71	Associated Students Trust Funds	792024	Restricted Fund Balance - Associated Students	\$ 1,451,575	\$ 1,446,830
71	Associated Students Trust Funds	792025	Restricted Fund Balance - Emergency Fund	250,000	250,000
71	Associated Students Trust Funds	792026	Restricted Fund Balance - Student Center	150,000	150,000
				<u>\$ 1,851,575</u>	<u>\$ 1,846,830</u>
72	Student Representation Fee Trust Fund	792027	Restricted Fund Balance - Student Representation	\$ 43,082	\$ 32,182
				<u>\$ 43,082</u>	<u>\$ 32,182</u>
74	Student Financial Aid Trust Fund	795005	Unassigned Fund Balance - Student Financial Aid	\$ 2,827	\$ 2,827
				<u>\$ 2,827</u>	<u>\$ 2,827</u>

SUMMARY OF FUND BALANCES - ALL FUNDS

Fund	Fund Description	Account	Description	2013-14 Actuals	2014-15 Budget
75	Scholarship and Loan Trust Fund	792028	Restricted Fund Balance - Scholarships and Loan	\$ 192,013	\$ -
				<u>\$ 192,013</u>	<u>\$ -</u>
79	Other Trust Funds	794005	Assigned Fund Balance - Mt SAC Cross Country Invitational	\$ 555,806	\$ 588,157
79	Other Trust Funds	794005	Assigned Fund Balance - Mt SAC Relays	89,270	160,612
				<u>\$ 645,076</u>	<u>\$ 748,769</u>

**2014-15
INTERFUND TRANSFERS**

Interfund Transfers-Out		Interfund Transfers-In		Amount	Description
Fund	Fund Name	Fund	Fund Name		
11	Unrestricted General Fund	33	Child Development Fund	80,000	Categorical Support
11	Unrestricted General Fund	34	Farm Fund	25,025	Livestock Feed
11	Unrestricted General Fund	41	Capital Outlay Projects	128,475	Energy Projects
11	Unrestricted General Fund	74	Student Financial Aid Trust Fund	149,158	FSEOG Match
71	Associated Students Trust Fund	75	Scholarship and Loan Trust Fund	68,900	Scholarships
				Total \$ 451,558	

**MT. SAN ANTONIO COLLEGE
2012-13 Base Apportionment Revenue**

2012-13 Base Revenue:

Basic Allocation **\$ 5,535,909**

2011-12 Base Revenue	FTES	Rate	Est. Total
Credit Base	22,456.524	4,564.825104	102,510,106
Noncredit Base	1,937.570	2,744.957800	5,318,548
NC-Career Develop	3,409.290	3,232.067600	11,019,056
	<u>27,803.384</u>		<u>118,847,709</u>

Total 2011-12 Base Revenue **\$ 124,383,618**

2012-13 COLA - 0% (COLA Eliminated) -

2012-13 Growth

2012-13 Growth (Restoration of the 2009-10 Workload Reduction)

	FTES	Rate	Est. Total
Credit Base	185.299	4,564.825104	845,857
Noncredit Base	(3.200)	2,744.957800	(8,784)
NC-Career Develop	167.770	3,232.067600	542,244
	<u>349.869</u>		<u>\$ 1,379,317</u>

Additional 2012-13 Growth (Partial Restoration of the 2011-12 Workload Reduction) ⁽¹⁾

Credit Base	76.151	4,564.825104	347,614
Noncredit Base	-	2,744.957800	-
NC-Career Develop	-	3,232.067600	-
	<u>76.151</u>		<u>\$ 347,614</u>

Total 2012-13 Growth **\$ 1,726,931**

2012-13 Base Revenue **\$ 126,110,549**

2012-13 Base Revenue:

Basic Allocation **5,535,909**

Total 2012-13 Base FTES (Includes Growth)	FTES	Rate	Est. Total
Credit Base	22,717.974	4,564.825104	103,703,576
Noncredit Base	1,934.370	2,744.957800	5,309,764
NC-Career Develop	3,577.060	3,232.067600	11,561,300
	<u>28,229.404</u>		<u>\$ 120,574,640</u>

Total 2012-13 Base Revenue (After Growth) **\$ 126,110,549**

(1) Per 2012-13 Apportionment Recalculation of June 30, 2014.

MT. SAN ANTONIO COLLEGE
2013-14 Estimated Base Apportionment Revenue

2012-13 Base Revenue :
Basic Allocation

\$ 5,535,909

2012-13 Base Revenue

	FTES	Rate	Est. Total
Credit Base	22,717.974	4,564.825108	103,703,576
Noncredit Base	1,934.370	2,744.957800	5,309,764
NC-Career Develop	3,577.060	3,232.067600	11,561,300
	<u>28,229.404</u>		<u>120,574,640</u>

Total 2012-13 Base Revenue

\$ 126,110,549

2013-14 COLA - 1.57%:
Basic Allocation

\$ 86,914

Base Revenue

	FTES	Rate	Est. Total
Credit Base	22,717.974	71.667746	1,628,147
Noncredit Base	1,934.370	43.095837	83,363
NC-Career Develop	3,577.060	50.743461	181,512
	<u>28,229.404</u>		<u>1,893,023</u>

Total COLA - 1.57%

\$ 1,979,936

2013-14 Estimated Growth ⁽¹⁾

2013-14 Estimated Growth - 1.63% (Partial Restoration of the 2011-12 Workload Reduction)

	FTES	Rate	Est. Total
Credit Base	391.139	4,636.492854	1,813,514
Noncredit Base	731.070	2,788.053637	2,038,262
NC-Career Develop	(620.770)	3,282.811061	(2,037,871)
	<u>501.439</u>		<u>\$ 1,813,906</u>

2013-14 Additional Estimated Growth (Partial Restoration of the 2011-12 Workload Reduction)

	FTES	Rate	Est. Total
Credit Base	272.318	4,636.492854	1,262,599
Noncredit Base	-	2,788.053637	-
NC-Career Develop	-	3,282.811061	-
	<u>272.318</u>		<u>\$ 1,262,599</u>

Total 2013-14 Estimated Growth

\$ 3,076,505

2013-14 Estimated Base Revenue

\$ 131,166,990

2013-14 Estimated Base Revenue:

Basic Allocation (Includes COLA 1.57%)

5,622,823

Total 2013-14 Base FTES (Includes COLA and Growth)

	FTES	Rate	Est. Total
Credit Base	23,381.431	4,636.492854	108,407,836
Noncredit Base	2,665.440	2,788.053637	7,431,390
NC-Career Develop	2,956.290	3,282.811061	9,704,942
	<u>29,003.161</u>		<u>\$ 125,544,167</u>

2013-14 Estimated Base Revenue (After COLA and Growth)

\$ 131,166,990

(1) The final 2013-14 Growth/Restoration will be known in February 2015.

**MT. SAN ANTONIO COLLEGE
2014-15 Estimated Base Apportionment Revenue**

2013-14 Estimated Base Revenue:

Basic Allocation **\$ 5,622,823**

2013-14 Estimated Base Revenue 2013-14

	FTES	Rate	Est. Total
Credit Base	23,381.431	4,636.492854	108,407,836
Noncredit Base	2,665.440	2,788.053637	7,431,390
NC-Career Develop	2,956.290	3,282.811061	9,704,942
	<u>29,003.161</u>		<u>125,544,167</u>

Total 2013-14 Estimated Base Revenue **\$ 131,166,990**

2014-15 COLA - 0.85% **1,114,919**

2014-15 Growth - 2.75% ⁽¹⁾ **-**

2014-15 Growth - 2.75% (Partial Restoration of the 2011-12 Workload Reduction)

	FTES	Rate	Est. Total
Credit Base	-	4,636.492854	-
Noncredit Base	-	2,788.053637	-
NC-Career Develop	-	3,282.811061	-
	<u>-</u>		<u>\$ -</u>

Total 2014-15 Estimated Growth **-**

2014-15 Estimated Base Revenue **\$ 132,281,909**

2014-15 Estimated Base Revenue:

Basic Allocation (Includes COLA 0.85%) **5,670,617**

Total 2012-13 Base FTES (Includes COLA)

	FTES	Rate	Est. Total
Credit Base	23,381.431	4,675.903043	109,329,302
Noncredit Base	2,665.440	2,811.752093	7,494,556
NC-Career Develop	2,956.290	3,310.714955	9,787,434
	<u>29,003.161</u>		<u>\$ 126,611,292</u>

2014-15 Estimated Base Revenue (After COLA) **\$ 132,281,909**

(1) Estimated 2014-15 Growth of \$3,587,437 is not included in the 2014-15 Adopted Budget .

**NEW AND REINSTATED POSITIONS - ONGOING
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
PRESIDENT												
MC9953	1.000	8	12	Director Development & Alumni	11000	150000	215000	671000	100.00%	\$ 34,118	\$ 3,769	\$ 37,887
<i>Additional cost position was converted from Secretary</i>												
TOTAL PRESIDENT										\$ 34,118	\$ 3,769	\$ 37,887
INSTRUCTION												
CA9457	1.000	81	12	Senior Tool Keeper	11000	350000	211000	601000	100.00%	\$ 3,684	\$ 1,432	\$ 5,116
<i>15% Cost funded from Unassigned Fund Balance</i>												
CA9454	1.000	81	12	Vacant-Secretary	11000	300000	211000	660000	100.00%	47,643	19,388	67,031
CA9595	0.475	69	12	Clerical Specialist	11000	421500	211000	493062	100.00%	20,083	1,245	21,328
<i>Position was eliminated in 2012-13</i>												
CA9478	0.050	107	12	Educational Research Assessment Analyst	11000	379000	211000	660000	9.66%	6,818	2,330	9,148
<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>												
TOTAL INSTRUCTION										\$ 78,228	\$ 24,395	\$ 102,623
STUDENT SERVICES												
CA9633	52.500	69	12	Clerical Specialist (Chong. J.)	11000	513000	211000	493000	100.00%	\$ 23,120	\$ 17,349	\$ 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										\$ 23,120	\$ 17,349	\$ 40,469
ADMINISTRATIVE SERVICES												
CA9794	0.250	88	12	Risk Management Specialist (Quinlan B.)	11000	650000	211000	677000	100.00%	\$ 13,246	\$ 5,106	\$ 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										\$ 13,246	\$ 5,106	\$ 18,352
TOTAL										\$ 148,712	\$ 50,619	\$ 199,331

**PERSONNEL RESTRUCTURE
UNRESTRICTED GENERAL FUND**

POS NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
INSTRUCTION												
FA9931	1.000	3	11	Eliminated-Professor-Music	11000	372000	111000	100400	100.000%	\$ (107,921)	\$ (22,619)	\$ (130,540)
				Eliminated - Arts Division Coordinator - 21 Lhe X18 Hrs X \$70.24	11000	900610	147000	000000		(20,626)	(2,816)	(23,442)
MA9959	1.000	19	12	Assoc. Dean, Arts Division	11000	370000	121000	601000	100.000%	132,776	21,206	153,982
										<u>4,229</u>	<u>(4,229)</u>	<u>-</u>
TOTAL INSTRUCTION										\$ 4,229	\$ (4,229)	\$ -
TOTAL										\$ 4,229	\$ (4,229)	\$ -

**2014-15 ONGOING BUDGET REDUCTIONS
ELIMINATED VACANT POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	TOTAL MON	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
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INSTRUCTION:

FA9877	1.000	2	11	Eliminated-Professor-Nursing	11000	351000	111000	123000	100.00%	\$ 98,718	\$ 22,207	\$ 120,925
FT9977	1.000	1	12	Eliminated-Professor Medical Services	11000	357000	116000	125000	100.00%	100,049	22,366	122,415
FA9681	1.000	3	11	Eliminated-Professor-Public Service/Alcohol/Control Substance	11000	354520	111000	210440	100.00%	109,120	23,442	132,562

TOTAL INSTRUCTION										\$ 307,887	\$ 68,015	\$ 375,902
TOTAL ELIMINATED POSITIONS										\$ 307,887	\$ 68,015	\$ 375,902

**BACKFILL FOR ELIMINATED FACULTY VACANT POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	FTE	RANGE	TOTAL MONTHS	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
FA9877	1.000	1	11	HOURLY FACULTY BACKFILL	11000	900610	133000	000000	100.000%	\$ 37,940	\$ 4,500	\$ 42,440
FA9991	1.000	1	11	HOURLY FACULTY BACKFILL	11000	900610	133000	000000	100.000%	37,940	4,500	42,440
FA9681	1.000	1	11	HOURLY FACULTY BACKFILL	11000	900610	133000	000000	100.000%	37,940	4,500	42,440
TOTAL INSTRUCTION										\$ 113,820	\$ 13,500	\$ 127,320

**POSITIONS TRANSFERRED TO THE RESTRICTED GENERAL FUND
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	TITLE	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
STUDENT SERVICES													
FA9629	0.500	3	11	Walker, Christopher N.	Professor-DSPS, Special Ed	11000	522000	111000	080900	100.00%	\$ (56,139)	\$ (11,406)	\$ (67,545)
FA9629	0.500	3	11	Walker, Christopher N.	Professor-DSPS, Special Ed	17525	522000	111000	080900	100.00%	56,139	11,406	67,545
<i>Previously funded with Restricted DSPS Categorical Funds and Health Services Fund.</i>											-	-	-
FA9719	1.000	2	12	Quinn, Barbara Ann	Counselor-Learn Disabilities	11000	522000	123000	642000	100.00%	(107,428)	(19,860)	(127,288)
<i>Previously funded with Restricted DSPS Categorical Funds.</i>											(107,428)	(19,860)	(127,288)
MA9967	0.600	19	12	Dorame, Francisco	Assoc. Dean Counseling	11900	510000	121000	631000	100.00%	(134,103)	(22,848)	(156,951)
MA9967	0.400	19	12	Dorame, Francisco	Assoc. Dean Counseling	17085	510000	121000	631000	40.00%	53,641	9,139	62,780
MA9967	0.600	19	12	Dorame, Francisco	Assoc. Dean Counseling	11900	510000	121000	631000	60.00%	80,462	13,709	94,171
<i>Initially approved to be funded as part of the 2013-14 New Resources Allocation Process.</i>											-	-	-
CA9449	0.500	79	12	Harmon, Lorenzo	Student Services Prog Spec	11900	504100	211000	648000	50.00%	(23,586)	(9,999)	(33,585)
CA9449	0.500	79	12	Harmon, Lorenzo	Student Services Prog Spec	17085	504100	211000	648000	50.00%	23,586	9,999	33,585
<i>Initially approved to be funded as part of the 2013-14 New Resources Allocation Process.</i>											-	-	-
TOTAL STUDENT SERVICES											\$ (107,428)	\$ (19,860)	\$ (127,288)
TOTAL											\$ (107,428)	\$ (19,860)	\$ (127,288)

**BUDGET INCREASES - ONGOING
UNRESTRICTED GENERAL FUND**

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
Administrative Services	Parking Citations DMV Fees - Corresponding Parking Citation revenues increased to offset the increase of these expenditures	11000	631000	582000	695000		10,000
Administrative Services	Parking Citations Turbo Data System Processing Fees - Corresponding Parking Citation revenues increased to offset the increase of these expenditures	11000	631000	561000	695000		17,500
Administrative Services	Parking Fingerprinting - Supplies	11000	631200	451000	679000		200
Administrative Services	Adobe License - Noninstructional portion	11000	665000	584000	679000		34,570
Student Services	Access Funds - Federal accessibility for non-student accommodations with disabilities ⁽¹⁾	11000	522150	231000	642000	2100	275
Student Services	Access Funds - Federal accessibility for non-student accommodations with disabilities ⁽¹⁾	11000	522150	231200	642000	2100	11,475
Student Services	Access Funds - Federal accessibility for non-student accommodations with disabilities ⁽¹⁾	11000	522150	521000	642000		750
Administrative Services	Warehouse Stores - Restroom supplies ⁽¹⁾	11000	960400	451600	659000		50,194
Administrative Services	Computer Aided Dispatch (CAD) System - Maintenance agreement ⁽¹⁾	11000	631000	584000	695000		4,900
Total							\$ 131,364

Note:

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

**2013-14 PURCHASES IN PROGRESS
UNRESTRICTED GENERAL FUND**

Merchandise Not Received or Services Not Completed by June 30, 2014

Purchase Order No	Vendor ID	Vendor	Account Number				Amount
P0021836	A01423733	Strata Information Group	11000	664000	561000	678000	\$ 248,433
P0022681	A02745131	Koff & Associates Inc	11900	900300	561000	673000	74,198
P0027174	A01424134	Fletcher Heald and Hildreth PLC	11000	900000	571000	660000	3,288
P0029588	A02803775	Cynosure New Media Inc	11000	510000	644400	631000	16,588
P0029588	A02803775	Cynosure New Media Inc	11900	510000	644400	631000	7,126
P0030027	A02656958	Caption Colorado, LLC	11000	672000	561000	613000	3,600
P0030634	A01436112	Energy Environmental Solutions Inc	11000	620110	582000	659000	7,100
P0030933	A01422001	Canon Solutions America, Inc	11000	510000	641400	631000	235
P0031264	A02656960	Automatic Sync Technologies LLC	11900	672000	561000	613000	47,120
P0032996	A02825581	Thorson GMC Truck-Buick Motor Co	11900	623000	641400	649000	25,230
P0033030	A02752768	The McCallum Group Inc	11000	900000	561000	660000	11,000
P0033385	A01423083	Moore Medical LLC	11000	357000	641200	125000	310
P0033585	A01422634	Hirsch Pipe and Supply	11900	621000	451000	651000	763
P0033706	A02838999	Qosina Corp	11000	314010	431000	190100	167
P0033708	A02694214	Engineer Supply LLC	11000	314000	431000	090100	95
P0033715	A01436651	Thomson Reuters	11000	325000	421000	675000	75
P0033717	A02834919	Advancing ASL	11000	345500	431000	080900	286
P0033760	A01423416	Quinn Power Systems Associates	11000	620110	564500	659000	35,889
P0033760	A01423416	Quinn Power Systems Associates	11900	620110	564500	659000	84,320
P0033786	A02825370	Golf Cars of Riverside	11000	900000	641400	660000	15,734
P0033871	A01436651	Thomson Reuters	11000	200000	451000	673000	263
P0034002	A01421612	A and J Welding	11900	623000	641400	651000	6,867
P0034055	A01422571	Grizzly Industrial	11000	371040	641200	060400	671
P0034055	A01422571	Grizzly Industrial	11000	371000	641200	100100	2,182
P0034059	A01422804	Kaplan Early Learning Co	11000	330000	451000	050100	118
P0034068	A01421735	Amazon.com Inc	11000	314010	431000	190100	67
P0034403	A02838296	Municipal Emergency	11000	355000	431000	213300	4,620
P0034599	A01436266	Diversified Thermal	11000	620110	564000	659000	13,695
P0034600	A01436266	Diversified Thermal	11000	620110	564000	659000	4,690
P0034601	A02677490	Sunbelt Controls Inc	11000	620110	564000	659000	4,962
P0034658	A01422113	Commercial Door Co Inc	11000	621000	564000	651000	4,888
P0034777	A01423709	Staples Business Advantage	11000	371000	451500	100100	153
P0034777	A01423709	Staples Business Advantage	11000	371000	641500	100100	761
P0034810	A02701783	Interworld Highway LLC	11000	353000	431000	093400	5,542
P0034820	A02636796	Dick's Sporting Good	11000	364000	589200	083550	3,661
P0034827	A01422620	Hewlett Packard	11000	900350	641600	679000	2,804
Total						\$ 637,501	

2013-14 CARRYOVER BUDGETS TO 2014-15
One-Time Budget Increases
UNRESTRICTED GENERAL FUND

ACCOUNT NUMBER					ACCOUNT NAME	DESCRIPTION	TOTAL
FUND	ORG	ACCT	PROG	ACTV			
11901	900640	641300	000000		New Equipment-\$1,000 to \$4,999	Savings from 231 Literacy Grant	\$ 48,175
11901	900640	641300	000000		New Equipment-\$1,000 to \$4,999	Instructional Equipment Carryover	209,968
Total - Instruction							\$ 258,143
11900	900700	721000	731000		Intrafund Transfer-Out	International Student Program (International Student Fee)	\$ 811,043
11900	900700	721000	731000		Intrafund Transfer-Out	International Student Program (VISA Application Fee)	19,300
Total - Student Services							\$ 830,343
11900	661000	641700	678000		Equipment	Information Technology (Security Infrastructure Hardware - 2013-14 New Resources Allocation)	\$ 200,000
11900	661000	584000	678000		Computer Related Technology	Information Technology (Document Management System - 2013-14 New Resources Allocation)	200,000
11900	661000	641700	678000		Equipment	Information Technology (Security Infrastructure Hardware)	3,243
11900	642000	584000	677000		Computer Related Technology	Telephone System Voicemail Upgrade	11,834
11900	900800	731000	731000		Interfund Transfer-Out	Central Plant Energy	128,475
11900	621000	622000	651000		Additions to Buildings	Maintenance (KSAK antenna project)	10,462
11900	620000	232000	659000		Professional Expert	SchoolDude Implementation	49,539
11900	960000	335001	659000		Medicare, Budget Holding	SchoolDude Implementation	740
11900	960000	351001	659000		State Unemploy Budget Holding	SchoolDude Implementation	25
11900	960000	361001	659000		W/C Budget Holding	SchoolDude Implementation	788
11900	960000	381001	659000		Alternative Retire Plan Budget Hold	SchoolDude Implementation	1,486
Total - Administrative Services							\$ 606,592
Total Carryovers							\$ 1,695,078

**ONE-TIME SUPPORT
UNRESTRICTED GENERAL FUND**

ACCOUNT NUMBER					ACCOUNT	ORGANIZATION	TOTAL
FUND	ORG	ACCT	PROG	ACTV	DESCRIPTION		
11300	336080	731000	731000		Interfund Transfers-Out	Child Development Center	\$ 80,000
11300	336080	215000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	30,774
11300	336080	311000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	2,539
11300	336080	335000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	446
11300	336080	351000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	15
11300	336080	361000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	455
11300	336080	371000	692000	2100	Assistant Director, Child Development Center ⁽¹⁾	Child Development Center	2,728
						Child Development Center	<u>\$ 116,957</u>
						Total	<u>\$ 116,957</u>

Note:

(1) First year funding approved with 2013-14 Immediate Needs One-time.

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

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
INSTRUCTION												
CA9450	0.475	79	10	Lab Technician Radio ⁽¹⁾	11900	371040	251000	060400	100.00%	\$ 18,758	\$ 1,160	\$ 19,918
CA9458	0.475	62	12	Learning Lab Assistant I ⁽²⁾	11900	321500	221000	611000	100.00%	19,765	1,227	20,992
CA9459	0.475	62	12	Learning Lab Assistant I ⁽²⁾	11900	321500	221000	611000	100.00%	19,765	1,227	20,992
CA9448	1.000	79	11	Lab Technician Foods ⁽²⁾	11900	336060	221000	130600	100.00%	43,476	18,529	62,005
CA9483	0.525	79	12	Registered Veterinary Lab Technician ⁽²⁾	11900	312010	221000	010210	100.00%	27,178	20,346	47,524
TOTAL INSTRUCTION										\$ 128,942	\$ 42,489	\$ 171,431
STUDENT SERVICES												
MA9967	1.000	19	12	Vacant-Associate, Dean Counseling ⁽²⁾	11900	510000	121000	631000	60.00%	\$ 79,666	\$ 13,226	\$ 92,892
TOTAL STUDENT SERVICES										\$ 79,666	\$ 13,226	\$ 92,892
ADMINISTRATIVE SERVICES												
CB9891	1.000	34	12	Custodian (Child Development Bldg) ⁽²⁾	11900	625000	212000	653000	100.00%	\$ 39,560	\$ 19,320	\$ 58,880
CB9890	1.000	34	12	Vacant-Custodian (Design Technology Bldg) ⁽²⁾	11900	625000	212000	653000	100.00%	39,560	19,320	58,880
TOTAL ADMINISTRATIVE SERVICES										\$ 79,120	\$ 38,640	\$ 117,760
TOTAL										\$ 287,728	\$ 94,355	\$ 382,083

Notes:

(1) First year funding approved with 2013-14 Immediate Needs One-time

(2) First year funding approved with 2013-14 New Resources Allocation Process

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

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

Note:

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

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

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Salaries	11900	470000	211000	701000	2100	\$ 87,735
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	321000	000000	2100	10,039
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	331000	000000	2100	5,440
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	335000	000000	2100	1,272
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	351000	000000	2100	44
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Employer Contributions	11900	960000	361000	000000	2100	1,298
Instruction	AB7135 Temporary Special Project Administrator Community Education (Limon Annette) - Health and Welfare	11900	960000	371000	000000	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 - Employer Contributions	11900	960000	321000	000000	2100	1,270
Student Services	50% FTE, 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Contributions	11900	960000	331000	000000	2100	688

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

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Student Services	50% FTE, 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Contributions	11900	960000	335000	000000	2100	\$ 161
Student Services	50% FTE, 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Contributions	11900	960000	351000	000000	2100	6
Student Services	50% FTE, 6 months reassignment for Systems Analyst/Programmer to Develop Electronic Case Management System - Employer Contributions	11900	960000	361000	000000	2100	165
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Salaries	11900	522000	233000	642000	2100	24,552
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Employer Contributions	11900	960000	331001	000000	2100	1,522
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Employer Contributions	11900	960000	335001	000000	2100	356
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Employer Contributions	11900	960000	351001	000000	2100	12
Student Services	Backfill for System Programmer Alternate Media Technician for DSPS - Employer Contributions	11900	960000	361001	000000	2100	363
Instruction	Livestock feed for Cattle - Animal Sciences	11900	900800	731000	731000		25,025
Instruction	Backfill for Educational Research Analyst reclassified to work on Decision Support System	11900	379000	232000	660000	2100	58,800
Instruction	Backfill for Educational Research Analyst reclassified to work on Decision Support System - Employer Paid Contributions	11900	960000	335001	000000	2100	878
Instruction	Backfill for Educational Research Analyst reclassified to work on Decision Support System - Employer Paid Contributions	11900	960000	351001	000000	2100	29

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

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Instruction	Backfill for Educational Research Analyst reclassified to work on Decision Support System - Employer Paid Contributions	11900	960000	361001	000000	2100	\$ 935
Instruction	Backfill for Educational Research Analyst reclassified to work on Decision Support System - Employer Paid Contributions	11900	960000	381001	000000	2100	1,764
Instruction	Employee Welness Center Program Support - Summer 2014 - Salaries	11900	365000	232000	083600	2100	3,661
Instruction	Employee Welness Center Program Support - Summer 2014 - Employer Paid Contributions	11900	960000	335001	000000	2100	55
Instruction	Employee Welness Center Program Support - Summer 2014 - Employer Paid Contributions	11900	960000	351001	000000	2100	2
Instruction	Employee Welness Center Program Support - Summer 2014 - Employer Paid Contributions	11900	960000	361001	000000	2100	58
Instruction	Employee Welness Center Program Support - Summer 2014 - Employer Paid Contributions	11900	960000	381001	000000	2100	110
Admnistrative Services	Live Scan Machine - Fingerprinting	11900	631200	641700	679000		12,244
Administrative Services	Transporation repair parts - Cost of adding vehicles in 2004-2008 ⁽¹⁾	11900	623000	451000	651000		15,000
Administrative Services	Irrigation Control System - Repairs ⁽¹⁾	11900	622200	564000	655000		3,000
Instruction	Library, July 3, 2014 - Overtime	11900	321200	236000	612000	2100	331
Instruction	Learning Assistance, July 3, 2014 - Overtime	11900	321500	246000	611000	2200	473
Student Services	Admissions and Records, July 3, 2014 - Overtime	11900	502000	236000	620000	2100	1,309
Student Services	Financial Aid, July 3, 2014 - Overtime	11900	504000	236000	646000	2100	1,375

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

Team	Description	Account Number					Total
		Fund	Org	Acct	Prog	Actv	
Administrative	Custodial, July 3, 2014 - Overtime	11900	625000	236000	653000	2100	\$ 415
Administrative	Information Technology, July 3, 2014 - Overtime	11900	661000	236000	677000	2100	285
Administrative	Information Technology, July 3, 2014 - Overtime	11900	661000	236000	678000	2100	423
Administrative	Academic Technology, July 3, 2014 - Overtime	11900	662000	236000	615000	2100	591
Various Teams	July 3, 2014- Employer Contributions	11900	960000	321001	000000	2100	69
Various Teams	July 3, 2014- Employer Contributions	11900	960000	331001	000000	2100	311
Various Teams	July 3, 2014- Employer Contributions	11900	960000	335001	000000	2100	76
Various Teams	July 3, 2014- Employer Contributions	11900	960000	351001	000000	2100	3
Various Teams	July 3, 2014- Employer Contributions	11900	960000	361001	000000	2100	83
Various Teams	July 3, 2014- Employer Contributions	11900	960000	381001	000000	2100	6
Total							<u>\$ 279,628</u>

Note:

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

**2014-15 ONE-TIME SAVINGS FROM VACANT POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	NAME	FD	ORG	ACCT	PROG	ACTIV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
PRESIDENT												
MC9995	1.000	19	Vacant-Dir, Mktg And Public Affairs	11000	505000	215000	671000	2100	100.000%	\$ (147,138)	\$ (37,125)	\$ (184,263)
MC9995	1.000	19	Vacant-Dir, Mktg And Public Affairs (Aug-Jun)	11000	999920	215000	000000	2100	100.000%	121,711	31,796	153,507
									Savings	(25,427)	(5,329)	(30,756)
TOTAL PRESIDENT										\$ (25,427)	\$ (5,329)	\$ (30,756)
HUMAN RESOURCES												
CA9887	1.000	88	Vacant-Benefits Specialist	11000	200000	211000	673000	2100	100.000%	\$ (60,825)	\$ (22,306)	\$ (83,131)
CA9887	0.583	88	Vacant-Benefits Specialist (Dec-Jun)	11000	999920	211000	000000	2100	100.000%	29,070	12,786	41,856
			Backfill for CA9706 Clerical Specialist	11000	200000	233000	673000	2100		1,058	222	1,280
									Savings	(30,697)	(9,298)	(39,995)
TOTAL HUMAN RESOURCES										\$ (30,697)	\$ (9,298)	\$ (39,995)
INSTRUCTION												
FA9837	0.500	3	Vacant-Prof Chemistry (Hoover, K. To MA9994 July-Dec)	11000	312500	111000	190500	1100	100.000%	\$ (48,132)	\$ (9,908)	\$ (58,040)
FA9900	0.500	3	Vacant-Prof-Air Cond & Welding (1/2 Jan-June)	11000	353520	111000	095650	1100	100.000%	(52,945)	(6,279)	(59,224)
			Hourly Faculty Backfill	11000	900610	133000	000000	1100		37,940	4,500	42,440
			Hourly Faculty Backfill for Sabbatical Leave	11000	900610	133000	000000	1100		56,895	6,389	63,284
									Savings	(6,242)	(5,298)	(11,540)
MA9994	1.000	19	Judd Matthew	11000	301010	121000	601000	1200	100.000%	(159,902)	(24,254)	(184,156)
MAT999	1.000	19	Hoover Karelyn - Interim (Jul-Dec)	11000	301010	121000	601000	1200	100.000%	67,569	10,107	77,676
MA9994	1.000	19	Vacant-Assoc Dean, Natural Sciences (Jan-Jun)	11000	999920	121000	000000	1200	100.000%	66,388	11,651	78,039
									Savings	(25,945)	(2,496)	(28,441)
MA9970	1.000	10	Vacant-Director, Honors Program	11000	300100	121000	493000	1200	100.000%	(99,545)	(18,102)	(117,647)
MA9970	1.000	10	Vacant-Director, Honors Program (Aug-Jun)	11000	999920	121000	000000	1200	100.000%	82,577	16,089	98,666
									Savings	(16,968)	(2,013)	(18,981)
CA9741	1.000	81	Vacant-Secretary	11000	301010	211000	601000	2100	100.000%	(59,322)	(21,992)	(81,314)
CA9741	0.833	81	Vacant-Secretary (Sep-Jun)	11000	999920	211000	000000	2100	100.000%	39,509	17,842	57,351
CAT980	1.000	81	Out Of Class-Estrada, Christina (Jul-Jun)	11000	313010	211000	170100	2100	100.000%	3,853	807	4,660
									Savings	(15,960)	(3,343)	(19,303)

**2014-15 ONE-TIME SAVINGS FROM VACANT POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	NAME	FD	ORG	ACCT	PROG	ACTIV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
CA9851	0.500	79	Vacant-Project/Program Specialist	11000	324010	211000	493009	2100	100.000%	\$ (24,231)	\$ (9,858)	\$ (34,089)
CA9845	0.500	79	Vacant-Teaching Assistant	11000	321500	221000	611000	2200	100.000%	(24,825)	(9,982)	(34,807)
CA9851	0.350	79	Vacant-Project/Program Specialist (Dec-Jun)	11000	999920	211000	000000	2100	100.000%	13,385	6,153	19,538
CA9845	0.350	79	Vacant-Teaching Assistant (Dec-Jun)	11000	999920	221000	000000	2200	100.000%	13,385	6,153	19,538
			Hourly Backfill For CA9851	11000	324010	233000	493009	2100		5,810	359	6,169
									Savings	(16,476)	(7,175)	(23,651)
CA9879	1.000	71	Vacant-Library Technician II	11000	321200	211000	612000	2100	100.000%	(57,250)	(21,558)	(78,808)
CA9879	0.833	71	Vacant-Library Technician II (Sep-Jun)	11000	999920	211000	000000	2100	100.000%	36,840	17,280	54,120
			Hourly Backfill For CA9879	11000	321200	233000	612000	2100		3,269	200	3,469
									Savings	(17,141)	(4,078)	(21,219)
CA9628	0.475	79	Vacant-Lab Tech Business and Comp Info Systems	11000	330000	221000	070100	2200	100.000%	(29,448)	(1,810)	(31,258)
			Hourly Backfill for CA9628	11000	330000	241000	070100	2200		29,448	1,810	31,258
									Savings	-	-	-
CA9535	0.475	69	Vacant-Clerical Specialist	11000	350000	211000	601000	2100	100.000%	(25,882)	(5,423)	(31,305)
CA9535	0.475	69	Vacant-Clerical Specialist (Jul-Jun)	11000	999920	211000	000000	2100	100.000%	20,083	4,207	24,290
									Saving	(5,799)	(1,216)	(7,015)
CA9474	0.475	52	Vacant-Clerical Assistant	11000	421500	211000	493062	2100	100.000%	(17,372)	(1,082)	(18,454)
									Savings	(17,372)	(1,082)	(18,454)
CA9539	0.275	52	Vacant-Library Technician I	11000	321200	211000	612000	2100	100.000%	(10,677)	(672)	(11,349)
CA9539	0.165	52	Vacant-Library Technician I (Dec-Jun)	11000	999920	211000	000000	2100	100.000%	4,933	315	5,248
CA9689	1.000	79	Vacant-Library Technician III	11000	321200	211000	612000	2100	100.000%	(67,699)	(23,747)	(91,446)
CA9689	0.500	79	Vacant-Library Technician III (Jan-Dec)	11000	999920	211000	000000	2100	100.000%	22,783	10,511	33,294
									Savings	(50,660)	(13,593)	(64,253)
TOTAL INSTRUCTIONAL										\$ (172,563)	\$ (40,294)	\$ (212,857)

**2014-15 ONE-TIME SAVINGS FROM VACANT POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	NAME	FD	ORG	ACCT	PROG	ACTIV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
STUDENT SERVICES:												
CA9527	0.475	59	Vacant-Student Serv Outreach Spec	11000	512000	211000	645000	2100	47.500%	\$ (22,638)	\$ (1,399)	\$ (24,037)
CA9527	0.435	59	Vacant-Student Serv Outreach Spec (Aug-Jun)	11000	999920	211000	000000	2100	47.500%	16,629	1,034	17,663
									Savings	(6,009)	(365)	(6,374)
CA9525	0.475	69	Vacant-Clerical Specialist	11000	510000	211000	631000	2100	100.000%	(21,173)	(4,436)	(25,609)
CA9525	0.238	69	Vacant-Clerical Specialist (Jan-Jun)	11000	999920	211000	000000	2100	100.000%	9,797	2,052	11,849
									Savings	(11,376)	(2,384)	(13,760)
CA9523	0.764	69	Vacant-Admiss and Records Clerk II	11000	502000	211000	620000	2100	76.390%	(32,299)	(13,966)	(46,265)
CA9523	0.764	69	Vacant-Admiss and Records Clerk II	11000	999920	211000	000000	2100	76.390%	32,299	13,966	46,265
									Savings	-	-	-
MA9998	1.000	13	Vacant-Director, Upward Bound	11000	514000	121000	649000	1200	100.000%	(113,681)	(19,778)	(133,459)
MA9998	1.000	13	Vacant-Director, Upward Bound (Jan-Jun)	11000	999920	121000	000000	1200	100.000%	52,129	9,961	62,090
									Savings	(61,552)	(9,817)	(71,369)
MA9980	1.000	13	Vacant-Dir, Career and Transfer Svcs	11000	501000	121000	647000	1200	100.000%	(113,681)	(30,112)	(143,793)
MA9980	1.000	13	Vacant-Dir, Career and Transfer Svcs (Jan-Jun)	11000	999920	121000	000000	1200	100.000%	52,129	14,700	66,829
									Savings	(61,552)	(15,412)	(76,964)
TOTAL STUDENT SERVICES										\$ (140,489)	\$ (27,978)	\$ (168,467)
ADMINISTRATIVE SERVICES												
CA9978	1.000	126	Vacant-Database Administrator	11000	661000	211000	678000	2100	100.000%	\$ (82,193)	\$ (26,783)	\$ (108,976)
CA9978	0.750	126	Vacant-Database Administrator (Oct-Jun)	11000	999920	211000	000000	2100	100.000%	55,459	20,226	75,685
MC9969	1.000	20	Vickers Dale S (M19 To M20)	11000	661000	215000	678000	2100	100.000%	5,134	1,075	6,209
CAT996	1.000	107	Out Of Class-Magdaleno Jose Raul (Jul-Jun)	11000	661000	211000	678000	2100	100.000%	3,597	741	4,338
CAT995	1.000	140	Out Of Class-Bean Ronald C (Jul-Jun)	11000	661000	211000	678000	2100	100.000%	6,286	1,298	7,584
CAT994	1.000	124	Out Of Class-Lamoree Daniel (Jul-Jun)	11000	661000	211000	678000	2100	100.000%	5,678	1,172	6,850
									Savings	(6,039)	(2,271)	(8,310)

**2014-15 ONE-TIME SAVINGS FROM VACANT POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	NAME	FD	ORG	ACCT	PROG	ACTIV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
CA9746	1.000	124	Vacant-Network Administrator	11000	662000	211000	615000	2100	100.000%	\$ (98,893)	\$ (30,282)	\$ (129,175)
			Backfill - Various	11000	662000	233000	615000	2100		24,964	5,230	30,194
			Backfill - Professional Expert - DBA	11000	661000	232000	678000	2100		13,200	1,622	14,822
			Backfill - Professional Expert - Network Administrator	11000	661000	232000	678000	2100		22,000	2,705	24,705
									Savings	<u>(38,729)</u>	<u>(20,725)</u>	<u>(59,454)</u>
CA9749	1.000	124	Vacant-Lead Tech, Data Communication	11000	661000	211000	678000	2100	100.000%	(109,644)	(32,535)	(142,179)
CA9749	0.917	124	Vacant-Lead Tech, Data Communication (Aug-Jun)	11000	999920	211000	000000	2100	100.000%	66,844	23,566	90,410
			Backfill - Professional Expert - Data Technician - 20 Hours/Week At \$55/Hour	11000	661000	232000	678000	2100		8,800	1,082	9,882
									Savings	<u>(34,000)</u>	<u>(7,887)</u>	<u>(41,887)</u>
MC9998	1.000	12	Vacant-Asst Dir, Acad Tech and Infrs	11000	662000	215000	615000	2100	100.000%	(108,906)	(29,112)	(138,018)
MC9998	1.000	12	Vacant-Asst Dir, Acad Tech and Infrs (Feb-Jun)	11000	999920	215000	000000	2100	100.000%	41,477	11,838	53,315
			Backfill for Interim MC9998	11000	662000	233000	615000	2100		45,378	9,507	54,885
									Savings	<u>(22,051)</u>	<u>(7,767)</u>	<u>(29,818)</u>
NEW	1.000	13	Vacant-Senior Systems Integrator	11000	661000	211000	678000	2100	100.000%	(77,578)	(25,817)	(103,395)
NEW	0.833	13	Vacant-Senior Systems Integrator (Sep-Jun)	11000	999920	211000	000000	2100	100.000%	64,333	23,042	87,375
									Savings	<u>(13,245)</u>	<u>(2,775)</u>	<u>(16,020)</u>
CA9773	1.000	95	Vacant-Purchasing Specialist	11000	640000	211000	677000	2100	100.000%	(76,699)	(25,631)	(102,330)
CA9773	0.583	95	Vacant-Purchasing Specialist (Dec-Jun)	11000	999920	211000	000000	2100	100.000%	43,228	15,752	58,980
CAT991	0.500	95	Out Of Class-Childs Pamela A (Jul-Dec)	11000	640000	211000	677000	2100	100.000%	2,494	522	3,016
			Backfill for Leave with Paid (Jul To Sep)	11000	610000	561000	672000			13,209	-	13,209
			Backfill for CA9773	11000	610000	561000	672000			11,832	-	11,832
									Savings	<u>(5,936)</u>	<u>(9,357)</u>	<u>(15,293)</u>

**2014-15 ONE-TIME SAVINGS FROM VACANT POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	NAME	FD	ORG	ACCT	PROG	ACTIV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
CA9652	1.000	68	Vacant-Student Accounts Technician	11000	614000	211000	672000	2100	100.000%	\$ (53,948)	\$ (20,865)	\$ (74,813)
CA9652	0.417	68	Vacant-Student Accounts Technician (Feb-Jun)	11000	999920	211000	000000	2100	100.000%	17,017	8,348	25,365
									Savings	(36,931)	(12,517)	(49,448)
MC9964	0.500	10	Vacant-Director, Public Safety	11000	630000	215000	677000	2100	50.000%	(49,773)	(13,577)	(63,350)
MC9964	0.500	10	Vacant-Director, Public Safety (Jan-Jun)	11000	999920	215000	000000	2100	50.000%	22,747	6,830	29,577
			Backfill for MC9964 Director, Public Safety	11000	630000	511000	677000			-	-	20,835
									Savings	(27,026)	(6,747)	(12,938)
SU9996	1.000	50	Vacant-Supervisor, Custodial	11000	625000	214000	653000	2100	100.000%	(79,680)	(25,736)	(105,416)
SU9996	1.000	50	Vacant-Supervisor, Custodial (Aug-Jun)	11000	999920	214000	000000	2100	100.000%	63,838	22,418	86,256
									Savings	(15,842)	(3,318)	(19,160)
CB9933	1.000	76	Vacant-Lead Air Cond and Heating Mech	11000	621200	212000	651000	2100	100.000%	(83,786)	(28,716)	(112,502)
CB9933	1.000	76	Vacant-Lead Air Cond and Heating Mech (Aug-Jun)	11000	999920	212000	000000	2100	100.000%	51,090	21,867	72,957
CB9925	1.000	34	Vacant-Custodian	11000	625000	212000	653000	2100	100.000%	(38,616)	(19,252)	(57,868)
CB9925	1.000	34	Vacant-Custodian (Sep-Jun)	11000	999920	212000	000000	2100	100.000%	32,022	17,870	49,892
			Hourly Backfill for CB9925	11000	622000	233000	655000	2100		10,188	629	10,817
									Savings	(29,102)	(7,602)	(36,704)
CB9995	1.000	39	Vacant-Grounds Equipment Operator	11000	622000	212000	655000	2100	100.000%	(42,350)	(20,035)	(62,385)
CB9995	1.000	39	Vacant-Grounds Equipment Operator (Aug-Jun)	11000	999920	212000	000000	2100	100.000%	35,332	18,565	53,897
			Hourly Backfill for CB9995	11000	622000	233000	655000	2100		3,843	237	4,080
									Savings	(3,175)	(1,233)	(4,408)

**2014-15 ONE-TIME SAVINGS FROM VACANT POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	ACTUAL FTE	RANGE	NAME	FD	ORG	ACCT	PROG	ACTIV	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
CB9990	0.475	71	Vacant-Skilled Trade Craft Worker	11000	621600	212000	651000	2100	100.000%	\$ (25,874)	\$ (1,558)	\$ (27,432)
CAT981	0.500	88	Out Of Class-Rodriguez Caitlin (Jul-Dec)	11000	620000	211000	659000	2100	100.000%	2,038	426	2,464
CBT999	1.000	76	Out Of Class-Jimenez James (Jul-Dec)	11000	621200	212000	651000	2100	100.000%	2,046	429	2,475
CAT982	0.250	81	Out Of Class-Demitria Laura (Jul-Dec)	11000	623000	211000	649000	2100	50.000%	1,994	418	2,412
CAT983	0.500	81	Out Of Class-Haro Melissa (Jul-Dec)	11000	620000	211000	659000	2100	100.000%	1,733	361	2,094
									Savings	<u>(18,063)</u>	<u>76</u>	<u>(17,987)</u>
CA9768	1.000	105	Vacant-Training and Applic Spclst	11000	661000	211000	678000	2100	100.000%	(68,321)	(23,877)	(92,198)
CA9768	1.000	105	Vacant-Training and Applic Spclst (Jul-Jun)	11000	999920	211000	000000	2100	100.000%	60,493	22,237	82,730
									Savings	<u>(7,828)</u>	<u>(1,640)</u>	<u>(9,468)</u>
CA9546	0.475	79	Vacant-Computer Facilities Assistant	11000	662000	211000	615000	2100	100.000%	(27,623)	(1,701)	(29,324)
CA9546	0.475	79	Vacant-Computer Facilities Assistant (Jul-Jun)	11000	999920	211000	000000	2100	100.000%	22,185	1,372	23,557
									Savings	<u>(5,438)</u>	<u>(329)</u>	<u>(5,767)</u>
CA9578	0.475	79	Vacant-Computer Facilities Assistant	11000	662000	211000	615000	2100	100.000%	(27,623)	(1,701)	(29,324)
CA9578	0.475	79	Vacant-Computer Facilities Assistant (Jul-Jun)	11000	999920	211000	000000	2100	100.000%	22,185	1,372	23,557
									Savings	<u>(5,438)</u>	<u>(329)</u>	<u>(5,767)</u>
TOTAL ADMINISTRATIVE SERVICES										\$ (268,843)	\$ (84,421)	\$ (332,429)
TOTAL										\$ (638,019)	\$ (167,320)	\$ (784,504)

**REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14**

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
President	College Improvements	13110	100000	236000	660000	2100	\$ 11,500	
President	College Improvements	13110	100000	331000	660000	2100	713	
President	College Improvements	13110	100000	335000	660000	2100	167	
President	College Improvements	13110	100000	351000	660000	2100	6	
President	College Improvements	13110	100000	361000	660000	2100	183	
President	College Improvements	13110	100100	589000	601000		9,180	
President	College Improvements	13110	100100	641400	601000		372,045	
President	College Improvements	13110	672000	562000	613000		18,540	
President	College Improvements	13110	900150	451000	660000		500	
President	College Improvements	13110	900150	471000	660000		150	
President	College Improvements	13110	900150	511000	660000		1,900	
President	College Improvements	13110	900150	589200	660000		350	\$ 415,234
President	President's Award-Mathematics	13111	313010	431000	170100		1,569	
President	President's Award-Library/Learning Resources Division	13111	320000	141000	611000	1200	531	
President	President's Award-Library/Learning Resources Division	13111	320000	144000	612000	1200	516	
President	President's Award-Library/Learning Resources Division	13111	320000	311000	611000	1200	47	
President	President's Award-Library/Learning Resources Division	13111	320000	311000	612000	1200	46	
President	President's Award-Library/Learning Resources Division	13111	320000	335000	611000	1200	8	
President	President's Award-Library/Learning Resources Division	13111	320000	335000	612000	1200	7	
President	President's Award-Library/Learning Resources Division	13111	320000	361000	611000	1200	8	
President	President's Award-Library/Learning Resources Division	13111	320000	361000	612000	1200	8	
President	President's Award-Library/Learning Resources Division	13111	320000	451000	601000		400	
President	President's Award-Library/Learning Resources Division	13111	320000	589200	601000		429	
President	President's Award-American Language	13111	341000	431000	493080		2,000	
President	President's Award-Electronics, Computer Technology	13111	353000	641600	93400		2,000	7,569
Human Resources	Human Resources-Fingerprinting	13200	203000	586500	673000		1,491	1,491
Instruction	Natural Sciences Division	13301	301010	451000	191400		6	6
Instruction	Planetarium	13302	301010	451000	681000		5,000	
Instruction	Planetarium	13302	301010	522000	681000		100	
Instruction	Planetarium	13302	301010	564000	681000		5,000	
Instruction	Planetarium	13302	301010	584000	681000		500	
Instruction	Planetarium	13302	301010	644200	681000		500	
Instruction	Planetarium	13302	301010	644400	681000		54,240	65,340
Instruction	Discovery Science Day	13304	301010	451000	499900		2,178	
Instruction	Discovery Science Day	13304	301010	453200	499900		163	
Instruction	Discovery Science Day	13304	301010	471000	499900		651	2,992

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Chemistry Department Conferences	13312	312500	451000	709000		\$ 2,449	
Instruction	Chemistry Department Conferences	13312	312500	589000	709000		333	\$ 2,782
Instruction	Mt SAC Foundation-Horticultural Sciences	13314	311500	451000	10900		271	
Instruction	Mt SAC Foundation-Horticultural Sciences	13314	311500	452600	10900		492	
Instruction	Mt SAC Foundation-Horticultural Sciences	13314	311500	511000	10900		510	
Instruction	Mt SAC Foundation-Registered Veterinary Technician	13314	312000	451000	010210		161	1,434
Instruction	Wildlife Sanctuary	13315	313540	451000	049900		13,794	13,794
Instruction	Library Division	13320	320000	451000	601000		4,796	
Instruction	Library Division	13320	320000	453200	601000		1,940	
Instruction	Library Division	13320	320000	471000	601000		1,036	
Instruction	Library Division	13320	320000	589200	601000		8,859	16,631
Instruction	Center of Excellence	13336	336100	232000	684000	2100	14,608	
Instruction	Center of Excellence	13336	336100	335000	684000	2100	218	
Instruction	Center of Excellence	13336	336100	351000	684000	2100	7	
Instruction	Center of Excellence	13336	336100	361000	684000	2100	216	
Instruction	Center of Excellence	13336	336100	381000	684000	2100	438	
Instruction	Center of Excellence	13336	336100	451000	684000		378	
Instruction	Center of Excellence	13336	336100	511000	684000		12,350	
Instruction	Center of Excellence	13336	336100	521000	684000		3,127	
Instruction	Center of Excellence	13336	336100	561000	684000		27,350	
Instruction	Center of Excellence	13336	336100	589000	684000		5,300	
Instruction	Center of Excellence	13336	336100	591000	684000		8,319	72,311
Instruction	Developmental Education Study Team	13340	340110	451000	675000		1,382	
Instruction	Developmental Education Study Team	13340	340110	529000	675000		400	
Instruction	Developmental Education Study Team	13340	340110	589200	675000		2,094	3,876
Instruction	Writing Center, Printing Fees	13341	340100	431500	150100		26,168	26,168
Instruction	Writer's Day Program	13342	342510	511000	150100		505	505
Instruction	English	13343	342510	589200	150100		739	739
Instruction	Technology and Health Division	13350	350000	581000	120100		2,700	
Instruction	Technology and Health Division	13350	350000	589000	120100		40,300	43,000
Instruction	Health Occupations	13351	350000	431500	120100		210	
Instruction	Health Occupations	13351	350000	451000	120100		94	304

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Electronics, Computer Technology	13353	353000	431500	093410		\$ 6,892	\$ 6,892
Instruction	Welding	13354	353520	431500	095650		11,420	11,420
Instruction	Fire Academy	13355	355050	431500	213350		15,155	15,155
Instruction	Fire Technology	13356	355000	641200	213300		1,529	1,529
Instruction	Fashion Program	13360	336020	511000	696000		3,923	
Instruction	Fashion Program	13360	336020	589000	696000		600	4,523
Instruction	Aquatics Program	13367	367100	431000	696000		1,372	
Instruction	Aquatics Program	13367	367100	451000	696000		546	
Instruction	Aquatics Program	13367	367100	453200	696000		100	
Instruction	Aquatics Program	13367	367100	471000	696000		452	
Instruction	Aquatics Program	13367	367100	523000	696000		3,830	
Instruction	Aquatics Program	13367	367100	561000	696000		1,162	
Instruction	Aquatics Program	13367	367100	582000	696000		500	
Instruction	Aquatics Program	13367	367100	589000	696000		125	
Instruction	Aquatics Program	13367	367100	589200	696000		1,091	9,178
Instruction	Chamber Singers 20th Anniversary	13372	372010	453200	100400		373	
Instruction	Chamber Singers 20th Anniversary	13372	372010	471000	100400		197	
Instruction	Chamber Singers 20th Anniversary	13372	372010	589200	100400		1,590	2,160
Instruction	Research and Institutional Effectiveness	13379	379000	521000	709000		2,036	2,036
Instruction	Training Source-Contract Instruction	13500	470300	215000	701000	2100	28,737	
Instruction	Training Source-Contract Instruction	13500	470300	231000	701000	2100	950	
Instruction	Training Source-Contract Instruction	13500	470300	321000	701000	2100	3,383	
Instruction	Training Source-Contract Instruction	13500	470300	331000	701000	2100	1,782	
Instruction	Training Source-Contract Instruction	13500	470300	335000	701000	2100	431	
Instruction	Training Source-Contract Instruction	13500	470300	351000	701000	2100	14	
Instruction	Training Source-Contract Instruction	13500	470300	361000	701000	2100	472	
Instruction	Training Source-Contract Instruction	13500	470300	371000	701000	2100	1,444	
Instruction	Training Source-Contract Instruction	13500	470300	381000	701000	2100	47	
Instruction	Training Source-Contract Instruction	13500	470300	411000	701000		10,000	
Instruction	Training Source-Contract Instruction	13500	470300	451000	701000		2,500	
Instruction	Training Source-Contract Instruction	13500	470300	452800	701000		500	
Instruction	Training Source-Contract Instruction	13500	470300	453200	701000		2,000	
Instruction	Training Source-Contract Instruction	13500	470300	521000	701000		2,525	
Instruction	Training Source-Contract Instruction	13500	470300	522000	701000		1,000	
Instruction	Training Source-Contract Instruction	13500	470300	531000	701000		750	
Instruction	Training Source-Contract Instruction	13500	470300	589000	701000		345,328	

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Training Source-Contract Instruction	13500	470300	589200	701000		\$ 750	
Instruction	Training Source-Contract Instruction	13500	470300	591000	701000		52,242	
Instruction	Training Source-Contract Instruction	13500	470300	641200	701000		2,500	
Instruction	Training Source-Contract Instruction	13500	470300	641300	701000		2,500	
Instruction	Training Source-Contract Instruction	13500	470800	589000	701000		508	
Instruction	Training Source-Contract Instruction	13500	470800	591000	701000		66	
Instruction	Training Source-Contract Instruction	13500	470900	237000	701000	2100	1,000	
Instruction	Training Source-Contract Instruction	13500	470900	335000	701000	2100	15	
Instruction	Training Source-Contract Instruction	13500	470900	351000	701000	2100	1	
Instruction	Training Source-Contract Instruction	13500	470900	361000	701000	2100	15	
Instruction	Training Source-Contract Instruction	13500	470900	381000	701000	2100	48	
Instruction	Training Source-Contract Instruction	13500	470900	453200	701000		4,000	
Instruction	Training Source-Contract Instruction	13500	470900	512000	701000		2,000	
Instruction	Training Source-Contract Instruction	13500	470900	589200	701000		6,000	
Instruction	Training Source-Contract Instruction	13500	470900	591000	701000		1,700	\$ 475,208
Student Services	International Student Program	13502	502100	231000	620000	2100	15,000	
Student Services	International Student Program	13502	502100	335000	620000	2100	224	
Student Services	International Student Program	13502	502100	351000	620000	2100	8	
Student Services	International Student Program	13502	502100	361000	620000	2100	239	
Student Services	International Student Program	13502	502100	381000	620000	2100	450	
Student Services	International Student Program	13502	502100	451000	620000		2,558	
Student Services	International Student Program	13502	502100	453200	620000		5,965	
Student Services	International Student Program	13502	502100	471000	620000		3,995	
Student Services	International Student Program	13502	502100	521000	620000		741	
Student Services	International Student Program	13502	502100	522000	620000		400	
Student Services	International Student Program	13502	502100	523000	620000		3,950	
Student Services	International Student Program	13502	502100	561000	620000		10,125	
Student Services	International Student Program	13502	502100	583000	620000		3,500	
Student Services	International Student Program	13502	502100	589000	620000		371,907	
Student Services	International Student Program	13502	502100	589200	620000		5,305	424,367
Student Services	Veteran's Services	13504	504100	451000	648000		7,788	
Student Services	Veteran's Services	13504	504100	521000	648000		14,281	
Student Services	Veteran's Services	13504	504100	582000	648000		2,446	24,515
Student Services	ASPIRE	13510	510100	589200	631000		669	669
Student Services	Student Life-Activities	13521	521000	471000	696000		365	365
Student Services	Student Life-Commencement	13522	521000	589200	696000		5,308	5,308

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Aircraft, Manufacturing Technology	13551	351500	431500	095600		\$ 9,489	\$ 9,489
Administrative Services	SCCCDJPA Accounting Services, Fiscal Services	13610	610000	451000	672000		1,339	1,339
Administrative Services	Facilities Planning and Management	13620	620000	564000	659000		19,066	19,066
Administrative Services	Custodial-Recycling	13621	625000	451000	653000		2,562	
Administrative Services	Custodial-Recycling	13621	625000	641200	653000		2,744	
Administrative Services	Custodial-Recycling	13621	625000	641300	653000		3,280	8,586
Administrative Services	Printing Services	13630	663000	563000	677000		2,252	2,252
Administrative Services	Parking Facility Rental	13631	631000	615000	695000		74,798	74,798
Administrative Services	Fingerprinting-Parking	13632	631000	586500	695000		51	51
Administrative Services	Loss Control Assistance Fund	13653	650400	564000	651000		4,936	4,936
Administrative Services	Campus Facility Rentals	13674	674000	211000	683000	2100	3,270	
Administrative Services	Campus Facility Rentals	13674	674000	231000	683000	2100	15,000	
Administrative Services	Campus Facility Rentals	13674	674000	232000	683000	2100	15,000	
Administrative Services	Campus Facility Rentals	13674	674000	233000	683000	2100	1,000	
Administrative Services	Campus Facility Rentals	13674	674000	236000	683000	2100	40,000	
Administrative Services	Campus Facility Rentals	13674	674000	321000	683000	2100	385	
Administrative Services	Campus Facility Rentals	13674	674000	331000	683000	2100	2,683	
Administrative Services	Campus Facility Rentals	13674	674000	335000	683000	2100	1,090	
Administrative Services	Campus Facility Rentals	13674	674000	351000	683000	2100	39	
Administrative Services	Campus Facility Rentals	13674	674000	361000	683000	2100	1,179	
Administrative Services	Campus Facility Rentals	13674	674000	371000	683000	2100	167	
Administrative Services	Campus Facility Rentals	13674	674000	381000	683000	2100	930	
Administrative Services	Campus Facility Rentals	13674	674000	561000	683000		2,000	
Administrative Services	Campus Facility Rentals	13674	674000	562000	683000		12,300	
Administrative Services	Campus Facility Rentals	13674	674000	563000	683000		20,980	116,023
Administrative Services	Box Office	13675	675000	451000	683000		1,358	
Administrative Services	Box Office	13675	675000	582500	683000		6,000	
Administrative Services	Box Office	13675	675000	584000	683000		9,724	
Administrative Services	Box Office	13675	675000	589000	683000		709	
Administrative Services	Box Office	13675	675000	641200	683000		2,711	
Administrative Services	Box Office	13675	675000	641300	683000		2,865	
Administrative Services	Box Office	13675	675000	641400	683000		12,355	
Administrative Services	Box Office-Concessions	13675	675950	451000	683000		398	
Administrative Services	Box Office-Concessions	13675	675950	454100	683000		2,664	38,784
Administrative Services	Video Production	13676	676000	231000	709000	2100	3,500	

**REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14**

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Administrative Services	Video Production	13676	676000	232000	709000	2100	\$ 22,700	
Administrative Services	Video Production	13676	676000	233000	709000	2100	800	
Administrative Services	Video Production	13676	676000	236000	709000	2100	7,700	
Administrative Services	Video Production	13676	676000	236500	709000	2100	2,500	
Administrative Services	Video Production	13676	676000	331000	709000	2100	632	
Administrative Services	Video Production	13676	676000	335000	709000	2100	551	
Administrative Services	Video Production	13676	676000	351000	709000	2100	18	
Administrative Services	Video Production	13676	676000	361000	709000	2100	592	
Administrative Services	Video Production	13676	676000	381000	709000	2100	810	
Administrative Services	Video Production	13676	676000	451000	709000		500	
Administrative Services	Video Production	13676	676000	471000	709000		600	
Administrative Services	Video Production	13676	676000	522000	709000		200	
Administrative Services	Video Production	13676	676000	529000	709000		5,800	
Administrative Services	Video Production	13676	676000	554500	709000		4,500	
Administrative Services	Video Production	13676	676000	563000	709000		20,114	
Administrative Services	Video Production	13676	676000	641600	709000		10,000	\$ 81,517
Instruction	Ceramics, Clay Fees	13701	371000	431500	100100		5,738	5,738
Instruction	Business, Color Copy/Laser Fees	13702	330000	431500	000000		46,948	46,948
Instruction	Architecture/Design, Production Fees	13703	352500	431500	095300		5,816	5,816
Instruction	Health Careers, Lab Print Fees	13704	350500	431500	129900		6	6
Instruction	Arts, Materials Fees	13705	371000	431500	100100		504	504
Instruction	Photographics, Production Fees	13706	376000	431500	103000		7,452	7,452
Instruction	Commercial Art, Print Fees	13707	371010	431500	101300		1,462	1,462
Instruction	Arts, Print Making Fees	13708	371000	431500	100100		1,911	1,911
Instruction	Animation, Paper Fees	13709	371010	431500	101300		892	892
Instruction	Interior Design/Fashion, Print Fees	13710	336030	431500	130200		5,059	5,059
Instruction	Paramedic Program	13711	357030	431500	125100		1,747	1,747
Instruction	First Aid and CPR Fees	13712	360000	582000	083500		2,000	2,000
Instruction	Industrial Design Tech, Production Fees	13713	352510	431500	095300		2,177	2,177

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Air Conditioning, EPA Test Fees	13732	353510	451000	094600		\$ 1,758	
Instruction	Air Conditioning, EPA Test Fees	13732	353510	584000	094600		2,649	\$ 4,407
Instruction	Respiratory Therapy Test Fees	13733	356000	584000	121000		517	517
Instruction	Welding Certification	13734	353520	431500	095650		19,641	19,641
Instruction	State Fire Marshall Certification	13735	355000	431500	213300		170	170
Instruction	Floral Design, Material Fees	13736	413100	431500	010920		11,527	11,527
Instruction	Aircraft Maintenance Fees	13737	351510	141000	095000	1200	362	
Instruction	Aircraft Maintenance Fees	13737	351510	311000	095000	1200	32	
Instruction	Aircraft Maintenance Fees	13737	351510	335000	095000	1200	5	
Instruction	Aircraft Maintenance Fees	13737	351510	361000	095000	1200	6	405
Instruction	Study Abroad Travel Fees	13738	340150	451000	490000		55	
Instruction	Study Abroad Travel Fees	13738	340150	523000	490000		9,219	9,274
Instruction	Paramedic Exam Fees	13739	357030	232000	125100	2100	3,550	
Instruction	Paramedic Exam Fees	13739	357030	232000	125100	2100	52	
Instruction	Paramedic Exam Fees	13739	357030	331000	125100	2100	30	
Instruction	Paramedic Exam Fees	13739	357030	335000	125100	2100	54	
Instruction	Paramedic Exam Fees	13739	357030	351000	125100	2100	2	
Instruction	Paramedic Exam Fees	13739	357030	361000	125100	2100	56	
Instruction	Paramedic Exam Fees	13739	357030	381000	125100	2100	146	3,890
Administrative Services	Bursar's Office, Duplicate ID Noncredit Students	13741	900810	451000	672000		169,398	
Administrative Services	Bursar's Office, Photo ID	13741	900860	451000	672000		7,800	177,198
Student Services	Expedited Transcript Fee	13742	502000	211000	620000	2100	10,081	
Student Services	Expedited Transcript Fee	13742	502000	321000	620000	2100	1,187	
Student Services	Expedited Transcript Fee	13742	502000	331000	620000	2100	625	
Student Services	Expedited Transcript Fee	13742	502000	335000	620000	2100	146	
Student Services	Expedited Transcript Fee	13742	502000	351000	620000	2100	5	
Student Services	Expedited Transcript Fee	13742	502000	361000	620000	2100	160	
Student Services	Expedited Transcript Fee	13742	502000	371000	620000	2100	2,375	
Student Services	Expedited Transcript Fee	13742	502000	451000	620000		2,750	
Student Services	Expedited Transcript Fee	13742	502000	561000	620000		40,366	
Student Services	Expedited Transcript Fee	13742	502000	589000	620000		4,600	62,295
Instruction	Nursing Kaplan Integrated Test Fees	13744	351000	584000	123000		27,675	27,675

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Future Teachers of America	13812	340210	589000	696000	\$ 387	\$ 387	
Instruction	Nursing Program	13813	351000	589000	696000	1,762	1,762	
Instruction	Dance Program	13814	361000	589000	696000	1,791	1,791	
Instruction	Ceramics	13815	371000	511000	696000	350		
Instruction	Ceramics	13815	371000	589000	696000	1,442	1,792	
Instruction	Science Programs	13816	313025	589000	696000	454		
Instruction	Science Programs	13816	313025	589201	696000	300	754	
Instruction	Fat Tire Bike Race	13818	353525	589000	696000	952	952	
Instruction	Radiologic Tech Special Ed Program	13819	356510	471000	696000	79		
Instruction	Radiologic Tech Special Ed Program	13819	356510	589000	696000	5,074		
Instruction	Radiologic Tech Special Ed Program	13819	356510	589200	696000	1,983	7,136	
Student Services	Disabled Student Services Program	13820	522010	589000	696000	1,733	1,733	
Instruction	Phi Theta Kappa	13821	300110	451000	696000	38	38	
Instruction	Children's Literature Day	13822	342505	589000	696000	236	236	
Instruction	Chemistry Program	13823	312510	431000	696000	969		
Instruction	Chemistry Program	13823	312510	451000	696000	150		
Instruction	Chemistry Program	13823	312510	471000	696000	102		
Instruction	Chemistry Program	13823	312510	453200	696000	2,202		
Instruction	Chemistry Program	13823	312510	589200	696000	494	3,917	
Instruction	CARE Thanksgiving Food Drive	13824	341010	589000	696000	204	204	
Instruction	RN Completion Ceremony	13825	351010	589000	696000	444	444	
Administrative Services	Fountain Maintenance	13826	620010	564000	659000	4,607	4,607	
President	Voices	13827	100050	451000	709000	100		
President	Voices	13827	100050	453200	709000	120		
President	Voices	13827	100050	589000	709000	304	524	
Instruction	American Readers Theater Program	13828	342012	431000	696000	1,750		
Instruction	American Readers Theater Program	13828	342012	451000	696000	349		
Instruction	American Readers Theater Program	13828	342012	453200	696000	201		

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	American Readers Theater Program	13828	342012	471000	696000		\$ 846	
Instruction	American Readers Theater Program	13828	342012	511000	696000		1,200	
Instruction	American Readers Theater Program	13828	342012	523000	696000		300	
Instruction	American Readers Theater Program	13828	342012	589000	696000		5,701	
Instruction	American Readers Theater Program	13828	342012	589200	696000		495	
Instruction	American Readers Theater Program	13828	342012	589201	696000		2,136	\$ 12,978
Instruction	Physical Fitness/Fire & Law Program	13829	363106	451000	696000		202	
Instruction	Physical Fitness/Fire & Law Program	13829	363106	589000	696000		209	411
Instruction	Math Computer Lab	13830	313020	451000	696000		4,652	4,652
Instruction	Pep Squad Program	13831	364110	431000	696000		601	
Instruction	Pep Squad Program	13831	364110	523000	696000		10,747	11,348
Instruction	Flight Training Program	13832	352000	431000	699000		19,328	
Instruction	Flight Training Program	13832	352000	431500	699000		5,083	
Instruction	Flight Training Program	13832	352000	451000	699000		4,113	
Instruction	Flight Training Program	13832	352000	451500	699000		100	
Instruction	Flight Training Program	13832	352000	452800	699000		81,838	
Instruction	Flight Training Program	13832	352000	471000	699000		2,208	
Instruction	Flight Training Program	13832	352000	521000	699000		4,365	
Instruction	Flight Training Program	13832	352000	521500	699000		1,500	
Instruction	Flight Training Program	13832	352000	523000	699000		2,661	
Instruction	Flight Training Program	13832	352000	531000	699000		300	
Instruction	Flight Training Program	13832	352000	562000	699000		26,474	
Instruction	Flight Training Program	13832	352000	564000	699000		26,755	
Instruction	Flight Training Program	13832	352000	582000	699000		1	
Instruction	Flight Training Program	13832	352000	584000	699000		2,090	
Instruction	Flight Training Program	13832	352000	589000	699000		3,143	
Instruction	Flight Training Program	13832	352000	641300	699000		2,871	
Instruction	Flight Training Program	13832	352000	641400	699000		10,001	192,831
Instruction	Track and Field Program	13833	368010	431000	696000		270	
Instruction	Track and Field Program	13833	368010	451000	696000		409	
Instruction	Track and Field Program	13833	368010	523000	696000		991	
Instruction	Track and Field Program	13833	368010	563000	696000		40	
Instruction	Track and Field Program	13833	368010	641300	696000		879	2,589
Instruction	Athletics Program	13834	364000	231000	696000		320	
Instruction	Athletics Program	13834	364000	232000	696000		393	
Instruction	Athletics Program	13834	364000	335000	696000		7	
Instruction	Athletics Program	13834	364000	351000	696000		1	

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Athletics Program	13834	364000	361000	696000		\$ 11	
Instruction	Athletics Program	13834	364000	381000	696000		19	
Instruction	Athletics Program	13834	364000	431000	696000		534	
Instruction	Athletics Program	13834	364000	451000	696000		1,231	
Instruction	Athletics Program	13834	364000	452700	696000		295	
Instruction	Athletics Program	13834	364000	453200	696000		424	
Instruction	Athletics Program	13834	364000	471000	696000		855	
Instruction	Athletics Program	13834	364000	521000	696000		4,000	
Instruction	Athletics Program	13834	364000	523000	696000		1,000	
Instruction	Athletics Program	13834	364000	554500	696000		325	
Instruction	Athletics Program	13834	364000	562000	696000		1,000	
Instruction	Athletics Program	13834	364000	564500	696000		102	
Instruction	Athletics Program	13834	364000	582000	696000		600	
Instruction	Athletics Program	13834	364000	589000	696000		783	
Instruction	Athletics Program	13834	364000	589200	696000		1,462	
Instruction	Athletics Program	13834	364000	589201	696000		350	
Instruction	Athletics Program	13834	364000	641200	696000		500	\$ 14,212
Instruction	Women's Soccer Program	13835	364130	523000	696000		450	
Instruction	Women's Soccer Program	13835	364130	589000	696000		44	494
Instruction	Men's Soccer Program	13836	364120	523000	696000		75	
Instruction	Men's Soccer Program	13836	364120	589000	696000		93	168
Instruction	Continuing Education Division Programs	13837	410000	451000	696000		1,000	
Instruction	Continuing Education Division Programs	13837	410000	453200	696000		3,000	
Instruction	Continuing Education Division Programs	13837	410000	471000	696000		1,000	
Instruction	Continuing Education Division Programs	13837	410000	589000	696000		36,138	
Instruction	Continuing Education Division Programs	13837	410000	589200	696000		11,000	52,138
Instruction	Wrestling Program	13838	364250	431000	696000		1,602	
Instruction	Wrestling Program	13838	364250	452700	696000		50	
Instruction	Wrestling Program	13838	364250	523000	696000		1,027	
Instruction	Wrestling Program	13838	364250	589000	696000		5,692	
Instruction	Wrestling Program	13838	364250	589200	696000		400	
Instruction	Wrestling Program	13838	364250	589310	696000		150	
Instruction	Wrestling Program	13838	364250	641200	696000		500	9,421
Instruction	Women's Volleyball Program	13839	364220	431000	696000		882	882
Instruction	Music-Choral Program	13840	372010	451000	696000		439	
Instruction	Music-Choral Program	13840	372010	511000	696000		846	
Instruction	Music-Choral Program	13840	372010	521000	696000		516	

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Music-Choral Program	13840	372010	523000	696000		\$ 12,361	
Instruction	Music-Choral Program	13840	372010	562000	696000		1,800	\$ 15,962
Instruction	Music-Instrumental Program	13841	372020	431000	696000		1,709	
Instruction	Music-Instrumental Program	13841	372020	451000	696000		599	
Instruction	Music-Instrumental Program	13841	372020	511000	696000		2,395	
Instruction	Music-Instrumental Program	13841	372020	523000	696000		1,300	
Instruction	Music-Instrumental Program	13841	372020	589000	696000		24,428	
Instruction	Music-Instrumental Program	13841	372020	589200	696000		386	
Instruction	Music-Instrumental Program	13841	372020	589201	696000		95	
Instruction	Music-Instrumental Program	13841	372020	641300	696000		120	31,032
Instruction	Music-Choral Singers Program	13842	372010	451000	696000		304	
Instruction	Music-Choral Singers Program	13842	372010	511000	696000		100	
Instruction	Music-Choral Singers Program	13842	372010	521000	696000		18	422
Instruction	Kinesiology Program	13843	360000	431000	696000		100	
Instruction	Kinesiology Program	13843	360000	451000	696000		155	
Instruction	Kinesiology Program	13843	360000	589000	696000		2,599	2,854
Instruction	Football Program	13845	364080	431000	696000		318	
Instruction	Football Program	13845	364080	451000	696000		164	
Instruction	Football Program	13845	364080	452700	696000		208	
Instruction	Football Program	13845	364080	471000	696000		104	
Instruction	Football Program	13845	364080	521000	696000		300	
Instruction	Football Program	13845	364080	522000	696000		400	
Instruction	Football Program	13845	364080	525000	696000		411	
Instruction	Football Program	13845	364080	563000	696000		402	
Instruction	Football Program	13845	364080	589000	696000		26	2,333
Instruction	Basic Fire Academy	13846	355050	451000	696000		883	883
Instruction	Women's Golf Program	13847	364100	471000	696000		78	
Instruction	Women's Golf Program	13847	364100	589200	696000		71	149
Instruction	Women's Basketball Program	13848	364050	431000	696000		2,500	
Instruction	Women's Basketball Program	13848	364050	451000	696000		200	
Instruction	Women's Basketball Program	13848	364050	452700	696000		50	
Instruction	Women's Basketball Program	13848	364050	453200	696000		100	
Instruction	Women's Basketball Program	13848	364050	471000	696000		150	
Instruction	Women's Basketball Program	13848	364050	523000	696000		1,434	
Instruction	Women's Basketball Program	13848	364050	585000	696000		200	
Instruction	Women's Basketball Program	13848	364050	589000	696000		190	

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Women's Basketball Program	13848	364050	589200	696000		\$ 1,000	\$ 5,824
Instruction	Men's Basketball Program	13849	364040	523000	696000		1,642	
Instruction	Men's Basketball Program	13849	364040	589000	696000		59	
Instruction	Men's Basketball Program	13849	364040	589200	696000		400	2,101
Instruction	Athletic Training Program	13850	368020	451000	696000		155	155
Instruction	Baseball Program	13851	364030	431000	696000		216	216
Instruction	Men's Golf Program	13852	364090	589000	696000		29	29
Instruction	Men's Tennis Program	13853	364170	589000	696000		26	26
Instruction	Softball Program	13854	364140	431000	696000		293	
Instruction	Softball Program	13854	364140	451000	696000		160	
Instruction	Softball Program	13854	364140	511000	696000		800	
Instruction	Softball Program	13854	364140	523000	696000		880	
Instruction	Softball Program	13854	364140	589000	696000		34	2,167
Instruction	Women's Tennis Program	13855	364180	589000	696000		65	65
Instruction	Championship Events	13856	368130	431000	696000		7,500	
Instruction	Championship Events	13856	368130	451000	696000		8,000	
Instruction	Championship Events	13856	368130	452700	696000		200	
Instruction	Championship Events	13856	368130	471000	696000		500	
Instruction	Championship Events	13856	368130	523000	696000		1,285	
Instruction	Championship Events	13856	368130	525000	696000		200	
Instruction	Championship Events	13856	368130	561000	696000		300	
Instruction	Championship Events	13856	368130	589000	696000		6,659	
Instruction	Championship Events	13856	368130	589200	696000		10,000	
Instruction	Championship Events	13856	368130	641200	696000		800	
Instruction	Championship Events	13856	368130	641300	696000		3,500	
Instruction	Championship Events	13856	368130	641400	696000		6,000	
Instruction	Championship Events	13856	368130	641600	696000		2,000	46,944
Instruction	Mountaineer Advertising	13857	342530	451000	696000		10,080	
Instruction	Mountaineer Advertising	13857	342530	453200	696000		235	
Instruction	Mountaineer Advertising	13857	342530	471000	696000		160	
Instruction	Mountaineer Advertising	13857	342530	511000	696000		410	
Instruction	Mountaineer Advertising	13857	342530	523000	696000		14,366	
Instruction	Mountaineer Advertising	13857	342530	531000	696000		200	
Instruction	Mountaineer Advertising	13857	342530	582000	696000		3,954	

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Mountaineer Advertising	13857	342530	584000	696000	\$ 1,368		
Instruction	Mountaineer Advertising	13857	342530	589000	696000	2,175		
Instruction	Mountaineer Advertising	13857	342530	589200	696000	5,949	\$ 38,897	
Instruction	Communication Department Program	13858	342010	451000	696000	2,974		
Instruction	Communication Department Program	13858	342010	471000	696000	621		
Instruction	Communication Department Program	13858	342010	511000	696000	200		
Instruction	Communication Department Program	13858	342010	523000	696000	16,093		
Instruction	Communication Department Program	13858	342010	589000	696000	38,453		
Instruction	Communication Department Program	13858	342010	589200	696000	1,138		
Instruction	Communication Department Program	13858	342010	589201	696000	466		
Instruction	Communication Department Program	13858	342010	641200	696000	1,000	60,945	
Instruction	Flying Team	13859	352010	523000	696000	2,834	2,834	
Instruction	Mt. SAC Athletic Services	13861	368110	589000	696000	264		
Instruction	Mt. SAC Athletic Services	13861	368110	589200	696000	1,000	1,264	
Instruction	Athletic Operations	13862	368100	431000	696000	100		
Instruction	Athletic Operations	13862	368100	451000	696000	500		
Instruction	Athletic Operations	13862	368100	523000	696000	4,000		
Instruction	Athletic Operations	13862	368100	531000	696000	300		
Instruction	Athletic Operations	13862	368100	543000	696000	3,000		
Instruction	Athletic Operations	13862	368100	582000	696000	3,760		
Instruction	Athletic Operations	13862	368100	589000	696000	1,000		
Instruction	Athletic Operations	13862	368100	589200	696000	440		
Instruction	Athletic Operations	13862	368100	589310	696000	280	13,380	
Instruction	Young Farmers	13863	312040	451000	696000	245		
Instruction	Young Farmers	13863	312040	471000	696000	225		
Instruction	Young Farmers	13863	312040	523000	696000	400		
Instruction	Young Farmers	13863	312040	641300	696000	4,000	4,870	
Instruction	Agricultural Club Council	13864	312050	451000	696000	2,043	2,043	
Instruction	American Language Program	13865	341000	589000	696000	47	47	
Instruction	Students in Free Enterprise	13866	332010	589000	696000	1,974	1,974	
Instruction	Interpreting Program	13867	345510	451000	696000	1,840	1,840	
Instruction	Mt. SAC Speakers Program	13868	342011	431000	696000	5,659		
Instruction	Mt. SAC Speakers Program	13868	342011	451000	696000	71		
Instruction	Mt. SAC Speakers Program	13868	342011	453200	696000	100		

REVENUE-GENERATED ACCOUNTS
Carryover Budgets from 2013-14

TEAM	DESCRIPTION	ACCOUNT NUMBER					SUBTOTAL	TOTAL
		FUND	ORG	ACCT	PROG	ACTV		
Instruction	Mt. SAC Speakers Program	13868	342011	471000	696000		\$ 515	
Instruction	Mt. SAC Speakers Program	13868	342011	589000	696000		11,681	
Instruction	Mt. SAC Speakers Program	13868	342011	589200	696000		2,942	
Instruction	Mt. SAC Speakers Program	13868	342011	589201	696000		339	\$ 21,307
Instruction	Classified Senate	13869	900620	451000	709000		856	
Instruction	Classified Senate	13869	900620	453200	709000		500	
Instruction	Classified Senate	13869	900620	589000	709000		1,768	3,124
Instruction	Computer Information Systems Program	13870	333010	453200	696000		200	
Instruction	Computer Information Systems Program	13870	333010	471000	696000		122	
Instruction	Computer Information Systems Program	13870	333010	589000	696000		8,224	8,546
Instruction	Art Alliance	13871	374010	589000	696000		9,329	9,329
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	141000	675000	1200	3,415	
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	311000	675000	1200	300	
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	335000	675000	1200	50	
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	351000	675000	1200	2	
Instruction	AB 1801 Reappropriation Funds, Professional and Organizational Development	13901	325000	361000	675000	1200	54	
Administrative Services	AB 1801 Reappropriation Funds, Purchasing	13901	640000	561400	677000		6,374	
Administrative Services	AB 1801 Reappropriation Funds, Safety and Risk Management	13901	650000	451000	677000		7,905	
Administrative Services	AB 1801 Reappropriation Funds, Safety and Risk Management	13901	650000	641200	677000		2,931	
Administrative Services	AB 1801 Reappropriation Funds, Safety and Risk Management	13901	650000	641300	677000		4,043	25,074
Instruction	AB 1802 General Purpose Funds, Medical Services	13902	357000	511000	125000		10,000	
Student Services	AB 1802 General Purpose Funds, Student Life	13902	521000	641400	645000		10,281	
Administrative Services	AB 1802 General Purpose Funds, Vice President, Administrative Services	13902	600000	589000	000000		49,840	
Administrative Services	AB 1802 General Purpose Funds, Fiscal Services	13902	610000	521000	672000		6,089	
Administrative Services	AB 1802 General Purpose Funds, Information Technology	13902	661000	521000	678000		1,500	
Administrative Services	AB 1802 General Purpose Funds, Information Technology	13902	661000	641400	678000		11,560	
Administrative Services	AB 1802 General Purpose Funds, Enterprise Application Systems	13902	664000	521000	678000		17,447	106,717
Administrative Services	Medi-Cal Admin Activities Program, Fiscal Services	13903	610000	589000	672000		90,610	90,610
Total							\$ 3,245,417	\$ 3,245,417

NEW POSITIONS FUNDED WITH RESTRICTED FUNDS

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	TITLE	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
INSTRUCTION													
CA9440	1.000	107	12	Vacant-Educational Research Assessment Analyst	Educational Research Assess.	17515	379000	211000	660000	100.00%	\$ 62,326	\$ 23,189	\$ 85,515
CA9452	0.167	88	2	Vacant-Tutorial Services Specialist (Aug-Sep)	Tutorial Services Specialist	17644	380580	232000	490000	100.00%	8,389	2,773	11,162
CA9452	0.750	88	9	Vacant-Tutorial Services Specialist (Oct-Jun)	Tutorial Services Specialist	17645	380580	232000	490000	100.00%	38,798	17,228	56,026
CA9455	0.040	79	1	Guzman, Mario E. (Jul)	Web Developer	17644	380580	211000	490000	100.00%	1,913	120	2,033
CA9455	0.079	79	2	Guzman, Mario E. (Aug-Sep)	Web Developer	17644	380580	211000	490000	47.50%	3,826	1,283	5,109
CA9455	0.356	79	9	Guzman, Mario E. (Oct-Jun)	Web Developer	17645	380580	211000	490000	47.50%	17,309	7,947	25,256
CA9456	0.119	69	3	Haynes, Suzanne N. (Jul-Sep)	Clerical Specialist	17644	380580	211000	490000	100.00%	4,948	312	5,260
CA9456	0.356	69	9	Haynes, Suzanne N. (Oct-Jun)	Clerical Specialist	17645	380580	211000	490000	100.00%	15,584	984	16,568
CA9478	0.113	107	3	Didonato, Lisa (Jul-Sept)	Educ Research Assess Analyst	17644	380580	211000	490000	45.17%	8,347	2,053	10,400
CA9478	0.339	107	9	Didonato, Lisa (Oct-Jun)	Educational Research Assess.	17645	380580	211000	490000	45.17%	25,457	8,004	33,461
FA9570	1.000	2	3	New Position-To-Be-Filled-General Counseling (Jul-Sep)	Counselor-Counseling and Guid	17644	380580	123000	490000	100.00%	21,466	3,669	25,135
FA9570	1.000	2	4	New Position-To-Be-Filled-General Counseling (Oct-Jan)	Counselor-Counseling and Guid	17644	380580	123000	490000	100.00%	28,621	7,826	36,447
FA9570	1.000	2	5	New Position-To-Be-Filled-General Counseling (Feb-Jun)	Counselor-Counseling and Guid	17645	380580	123000	490000	100.00%	35,776	9,783	45,559
MC9954	1.000	13	3	Rodriguez, Lisa R. (Jul-Sep)	Director, Title V Grant	17644	380580	215000	490000	100.00%	26,915	6,348	33,263
MC9954	1.000	13	9	Rodriguez, Lisa R. (Oct-Jun)	Director, Title V Grant	17645	380580	215000	490000	100.00%	80,744	23,110	103,854
MC9967	0.567	6	12	Vacant-Asst Dir, Child Dev Center (Jul-Jun)	Asst Dir, Child Dev Center	33000	336080	215000	692000	56.68%	40,667	8,720	49,387
TOTAL INSTRUCTION											\$ 421,086	\$ 123,349	\$ 544,435
STUDENT SERVICES													
CA9442	0.475	79	12	Vacant-Student Services Program Spec	Student Services Program Spec	39000	534000	211000	644000	100.00%	\$ 22,406	\$ 9,498	\$ 31,904
CA9443	1.000	59	12	Vacant-Student Serv Outreach Spec	Student Serv Outreach Spec	17515	512000	211000	645000	100.00%	38,658	18,205	56,863
CA9444	1.000	79	12	Vacant-Student Services Program Spec	Student Services Program Spec	17515	510000	211000	631000	100.00%	47,171	19,998	67,169
CA9445	1.000	95	12	Vacant-Project/Program Coordinator	Project/Program Coordinator	17515	500000	211000	645000	100.00%	55,312	21,712	77,024
CA9446	1.000	79	12	Vacant-Student Services Program Spec	Student Services Program Spec	17225	523400	211000	647000	100.00%	50,737	20,749	71,486
CA9447	0.356	71	9	Vacant-Caseworker (Oct-Jun)	Caseworker	17225	523400	211000	647000	100.00%	15,393	972	16,365
CA9449	0.500	79	12	Harmon, Lorenzo	Student Services Program Spec	17085	504100	211000	648000	50.00%	23,586	9,999	33,585
CA9449	0.500	79	12	Harmon, Lorenzo	Student Services Program Spec	17565	504200	211000	646000	50.00%	23,586	9,999	33,585
CA9451	1.000	95	12	Garcia Untz, Gabrielle M.	Project/Program Coordinator	17525	522000	211000	642000	100.00%	55,537	18,196	73,733
CA9453	0.500	88	12	Bui, Huu K.	Tutorial Services Specialist	17225	523400	211000	647000	50.00%	26,785	10,673	37,458
CA9453	0.500	88	12	Bui, Huu K.	Tutorial Services Specialist	17545	523000	211000	643000	50.00%	26,785	10,673	37,458
CA9455	0.088	79	2	Guzman, Mario E. (Aug-Sep)	Web Developer	17515	500000	211000	645000	52.50%	4,229	1,419	5,648
CA9455	0.394	79	9	Guzman, Mario E. (Oct-Jun)	Web Developer	17515	500000	211000	645000	52.50%	19,133	8,781	27,914
CA9800	0.475	62	12	Lail, Meng K.	Test Administration Clerk	17515	503000	211000	632000	100.00%	18,919	1,197	20,116
FA9569	1.000	2	12	New Position-To-Be-Filled-General Counseling	Counselor-Counseling and Guid	17515	510000	123000	631000	100.00%	85,863	21,278	107,141
MA9967	0.400	19	12	Dorame Francisco	Assoc. Dean Counseling	17085	510000	121000	631000	40.00%	53,641	9,139	62,780
CA9476	0.750	79	9	Vacant-Student Services Program Spec (Oct-Jun)	Student Servc Program Spec	17122	500400	211000	701000	100.00%	35,091	17,544	52,635
CA9527	0.598	59	11	Vacant-Student Serv Outreach Spec (Aug-Jun)	Student Serv Outreach Spec	17515	512000	211000	645000	65.25%	23,071	11,427	34,498
CA9523	0.236	69	12	Vacant-Admiss and Records Clerk II (Jul-Jun)	Admiss and Records Clerk II	13742	502000	211000	620000	23.61%	10,081	4,498	14,579
CA9439	1.000	59	12	Vacant-Receptionist/Clerical Asst	Receptionist/Clerical Asst	17525	522000	211000	642000	100.00%	38,658	18,205	56,863
CA9441	0.475	62	12	Suarez, Yvette	Test Administration Clerk	17515	503000	211000	632000	100.00%	18,919	1,197	20,116
FA9568	1.000	2	12	New Position-To-Be-Filled-General Counseling	Counselor-Counseling and Guid	17515	510000	123000	631000	100.00%	85,863	21,278	107,141
SU9982	1.000	8	12	Vacant-Student Services Supervisor	Supervisor, Student Services	13502	502100	214000	620000	100.00%	82,609	26,576	109,185
TOTAL STUDENT SERVICES											\$ 862,033	\$ 293,213	\$ 1,155,246

NEW POSITIONS FUNDED WITH RESTRICTED FUNDS

POSITION NUMBER	ACTUAL FTE	RANGE	MONTHS	NAME	TITLE	FD	ORG	ACCT	PROG	ACCOUNT PERCENT	TOTAL SALARY	TOTAL BENEFITS	TOTAL SALARY & BENEFITS
ADMINISTRATIVE SERVICES													
MC9952	1.000	14	12	Cowin, Caryn L.	Construction Project Manager	45001	771000	215000	710000	100.00%	\$ 114,818	\$ 30,978	\$ 145,796
MCXXXX	1.000	15	12	Vacant-Senior Facilities Planner	Senior Facilities Planner	45001	771000	215000	710000	100.00%	114,818	30,978	145,796
CA9437	1.000	124	12	Vacant-Sr Systems Analyst/Programmer	Sr Systems Analyst/Programmer	17515	661000	211000	678000	100.00%	73,813	25,609	99,422
CA9438	1.000	124	12	Vacant-It Spec Acad App & Portal Content	IT Spec Acad App & Portal Cont.	17515	661000	211000	678000	100.00%	73,813	25,609	99,422
TOTAL ADMINISTRATIVE SERVICES											\$ 377,262	\$ 113,174	\$ 490,436
TOTAL											\$ 1,660,381	\$ 529,736	\$ 2,190,117

**MT. SAN ANTONIO COLLEGE
2014-15
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2014-15	% of Total Budget
<u>President/CEO</u>			
100000	President	\$ 574,013	0.33%
100050	Voices	524	0.00%
100100	College Improvements	497,914	0.28%
110000	Board of Trustees	83,800	0.05%
130000	Legislative Affairs	500	0.00%
150000	Foundation	246,854	0.14%
505000	Marketing and Public Affairs	435,753	0.25%
	Sub-Total President/CEO	\$ 1,839,358	1.05%
<u>Human Resources</u>			
200000	Vice President Human Resources	\$ 1,258,951	0.72%
203000	HR-Fingerprinting	1,491	0.00%
	Sub-Total Human Resources	\$ 1,260,442	0.72%
<u>Instruction</u>			
300000	Vice President Instruction	\$ 640,878	0.36%
300100	Honors Program	39,570	0.02%
300110	Phi Theta Kappa	38	0.00%
300200	Catalogs and Schedules	103,000	0.06%
301010	Natural Sciences Division	652,993	0.37%
301020	Natural Sciences-Classroom	10,582	0.01%
301030	Natural Sciences-Special Projects	14,329	0.01%
311010	Animal Sciences-General	460,433	0.26%
311020	Animal Sciences-Production	59,943	0.03%
311500	Horticultural Sciences	1,273	0.00%
311510	Horticultural Sciences-General	499,852	0.28%
311610	Horticultural Sciences-Production	97,094	0.06%
312000	Registered Veterinary Tech	161	0.00%
312010	Registered Vet Tech-General	503,480	0.29%
312040	Young Farmers	4,870	0.00%
312050	Agricultural Club Council	2,043	0.00%
312500	Chemistry	1,474,298	0.84%
312510	Chemistry Program	3,917	0.00%
313010	Mathematics	3,600,139	2.05%
313020	Mathematics-MARC	5,452	0.00%
313025	Math-Science Conference	754	0.00%
313030	Computer Sciences	212,694	0.12%
313500	Biological Sciences	2,300,467	1.31%
313510	Anthropology	218,816	0.12%
313520	Health Education	107,979	0.06%
313530	Histotechnology	111,374	0.06%
313540	Wildlife Sanctuary	19,034	0.01%
314000	Physics, Engineering	218,213	0.12%
314010	Physical Sciences	597,987	0.34%
314510	Astronomy	415,901	0.24%
314520	Other Physical Sciences	21,476	0.01%
314530	Geology	466,530	0.27%
314540	Oceanography	21,187	0.01%
320000	Library/Learning Resources Division	358,611	0.20%
321000	Learning Assistance - Division	1,571,991	0.89%
321200	Library	1,591,699	0.91%
321500	Learning Assistance	550,061	0.31%
323000	Distance Learning	156,357	0.09%
324000	Tutorial Services	73,581	0.04%
324010	Tutorial Services-LAC	479,435	0.27%
324020	Tutorial Services-MARC	76,000	0.04%

**MT. SAN ANTONIO COLLEGE
2014-15
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2014-15	% of Total Budget
325000	Professional and Organizational Dev	\$ 216,165	0.12%
330000	Business Division	771,955	0.44%
332000	Business Administration	1,520	0.00%
332010	Business-Commerce	108,315	0.06%
332030	Economics	221,286	0.13%
332040	Paralegal	206,876	0.12%
332050	Real Estate	105,738	0.06%
333000	Computer Information Systems	1,158,330	0.66%
333010	Computer Information Systems Prog	8,546	0.00%
335010	Accounting	227,468	0.13%
335020	Business Management	301,005	0.17%
336000	Consumer Science and Design Tech	22,737	0.01%
336020	Fashion	325,673	0.19%
336030	Interior Design	184,779	0.11%
336040	Restaurant and Food Services Mgt	117,238	0.07%
336050	Child Development	580,707	0.33%
336060	Nutrition	358,102	0.20%
336080	Child Development Center	121,747	0.07%
336100	Center of Excellence	74,311	0.04%
340000	Humanities/Social Sciences Division	650,132	0.37%
340100	Writing Center	188,206	0.11%
340110	Developmental Education Study Team	3,876	0.00%
340150	Study Abroad	9,274	0.01%
340200	Teacher Preparation Institute	19,072	0.01%
340210	Future Teachers of America	387	0.00%
341000	American Language	537,028	0.31%
341010	CARE Thanksgiving Food Drive	204	0.00%
342000	Communication	934,594	0.53%
342010	Communication Department Program	60,945	0.03%
342011	Mt. SAC Speakers Program	21,307	0.01%
342012	American Readers Theater	12,978	0.01%
342505	Children's Literature Day	236	0.00%
342510	English	3,689,540	2.10%
342520	Journalism	227,280	0.13%
342530	Mountaineer Advertising	38,897	0.02%
343490	History and Art History	623	0.00%
343500	History	712,600	0.41%
343510	Art History	215,194	0.12%
343515	Geography and Political Science	616	0.00%
343520	Geography	218,382	0.12%
343530	Political Science	401,591	0.23%
345000	Psychology, Education	697,127	0.40%
345500	Sign Language, Interepreting	323,773	0.18%
345510	Interpreting Program	1,840	0.00%
346000	Sociology	420,258	0.24%
346500	Philosophy	449,112	0.26%
347000	Foreign Languages	926,200	0.53%
350000	Tech and Health Division	987,505	0.56%
350500	Health Career Skills Lab	6	0.00%
351000	Nursing	1,457,774	0.83%
351010	RN Completion Ceremony	444	0.00%
351500	Aircraft, Manufacturing Tech	322,234	0.18%
351510	Aircraft Maintenance	405	0.00%
352000	Aeronautics	685,891	0.39%
352010	Flying Team	2,834	0.00%
352500	Architecture, Eng Design Tech	555,131	0.32%
352510	Industrial Design Technology	2,177	0.00%
352520	Manufacturing Technology	53,700	0.03%

**MT. SAN ANTONIO COLLEGE
2014-15
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2014-15	% of Total Budget
353000	Electronics, Computer Tech	\$ 479,333	0.27%
353510	Air Conditioning/Refrigeration	314,290	0.18%
353520	Welding	265,095	0.15%
353525	Fat Tire Bike Race	952	0.00%
354510	Administration of Justice	198,195	0.11%
354520	Alcohol and Drug Counseling	113,093	0.06%
355000	Fire Technology	540,868	0.31%
355050	Fire Academy	16,038	0.01%
355500	Psychiatric Technology	774,460	0.44%
356000	Respiratory Technology	391,861	0.22%
356500	Radiologic Technology	384,747	0.22%
356510	Radiologic Tech Special Ed Program	7,136	0.00%
357000	Medical Services	269,164	0.15%
357010	Emergency Medical Technology	17,303	0.01%
357030	Paramedic	25,717	0.01%
360000	Kinesiology Division	546,613	0.31%
361000	Dance	228,848	0.13%
363000	Kinesology-General	477,733	0.27%
363030	Baseball, Men	85,904	0.05%
363040	Basketball, Men	82,634	0.05%
363050	Basketball, Women	82,634	0.05%
363060	Cross Country, Men	25,922	0.01%
363070	Cross Country, Women	79,400	0.05%
363080	Football, Men	284,401	0.16%
363106	Physical Fitness/Fire and Law	411	0.00%
363120	Soccer, Men	106,956	0.06%
363130	Soccer, Women	93,181	0.05%
363140	Softball, Women	77,056	0.04%
363150	Swimming, Men	48,226	0.03%
363160	Swimming, Women	42,952	0.02%
363190	Track and Field, Men	79,400	0.05%
363200	Track and Field, Women	25,922	0.01%
363230	Water Polo, Men	48,226	0.03%
363240	Water Polo, Women	42,952	0.02%
364000	Athletics-General	409,457	0.23%
364030	Athletics-Baseball, Men	26,889	0.02%
364040	Athletics-Basketball, Men	20,567	0.01%
364050	Athletics-Basketball, Women	24,290	0.01%
364060	Athletics-Cross Country, Men	18,466	0.01%
364070	Athletics-Cross Country, Women	18,466	0.01%
364080	Athletics-Football, Men	78,248	0.04%
364090	Athletics-Golf, Men	10,288	0.01%
364100	Athletics-Golf, Women	10,408	0.01%
364110	Athletics-Pep Squad	21,607	0.01%
364120	Athletics-Soccer, Men	26,841	0.02%
364130	Athletics-Soccer, Women	27,167	0.02%
364140	Athletics-Softball, Women	28,840	0.02%
364150	Athletics-Swimming, Men	18,466	0.01%
364160	Athletics-Swimming, Women	18,466	0.01%
364170	Athletics-Tennis, Men	10,285	0.01%
364180	Athletics-Tennis, Women	10,324	0.01%
364190	Athletics-Track and Field, Men	34,880	0.02%
364200	Athletics-Track and Field, Women	26,673	0.02%
364220	Athletics-Volleyball, Women	19,348	0.01%
364230	Athletics-Water Polo, Men	18,466	0.01%
364240	Athletics-Water Polo, Women	18,466	0.01%
364250	Athletics-Wrestling, Men	36,094	0.02%
365000	Exercise Science/Wellness Center	116,554	0.07%

**MT. SAN ANTONIO COLLEGE
2014-15
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2014-15	% of Total Budget
367100	Aquatics	\$ 9,178	0.01%
368010	Track and Field	2,589	0.00%
368020	Athletic Training	155	0.00%
368100	Athletic Operations	13,380	0.01%
368110	Mt. SAC Athletic Services	1,264	0.00%
368130	Championship Events	46,944	0.03%
370000	Arts Division	531,071	0.30%
371000	Fine Arts	1,150,548	0.65%
371010	Commercial Art	459,783	0.26%
371030	Commercial and Entertainment Arts	12,040	0.01%
371040	Radio, Television	350,293	0.20%
372000	Music	874,238	0.50%
372010	Music-Choral	66,438	0.04%
372020	Music-Instrumental	58,486	0.03%
372030	Music-Recital	2,800	0.00%
372040	Music-Jazz Band	13,500	0.01%
373000	Theater	366,491	0.21%
374000	Art Gallery	51,556	0.03%
374010	Art Alliance	9,329	0.01%
375000	Photography	290,415	0.17%
376000	Computer Graphics	132,808	0.08%
379000	Research and Instit Effectiveness	468,388	0.27%
380000	Grants Office	213,015	0.12%
380580	Building Pathways of Persistence & Completion	2,000	0.00%
410000	Non Credit Adult Education	1,305,203	0.74%
410500	AE-ESL	2,119,173	1.21%
410510	AE VESL-Business	38,852	0.02%
410530	AE Language Learning Center	192,998	0.11%
411000	AE Handicapped-DSPS Lab	8,808	0.01%
412000	AE-Older Adults	1,002,653	0.57%
412210	AE Voc HO-HCRC	89,644	0.05%
412230	AE Voc HO-CNA	62,338	0.04%
412250	AE Voc HO-CPR Training Center	10,071	0.01%
413100	AE Voc-Floral Design	25,533	0.01%
420000	Non Credit Adult Educ-Basic Skills	73,994	0.04%
421000	AE BS-CEC	576,482	0.33%
421500	AE BS-High School	473,747	0.27%
421621	NC AE-Basic Skills-Curriculum Dev	2,000	0.00%
422010	AE BS-Bonita USD	134,031	0.08%
422020	AE BS-Pomona USD	294,669	0.17%
422030	AE BS-Walnut USD	109,423	0.06%
422040	AE BS-Hacienda LaPuente USD	255,170	0.15%
422050	AE BS-West Covina USD	69,053	0.04%
422060	AE BS-Bassett USD	45,802	0.03%
422070	AE BS-Rowland USD	133,581	0.08%
422080	AE BS-Baldwin Park USD	157,939	0.09%
422100	AE BS-Alhambra USD	61,770	0.04%
422120	AE BS-Covina USD	138,151	0.08%
422130	AE BS-Charter Oak USD	26,934	0.02%
430000	Community Services Administration	304,596	0.17%
430200	CS Academies and Camps	3,556	0.00%
430300	CS The Arts	2,909	0.00%
430400	CS Business/Prof Dev/Certificates	99,170	0.06%
430500	CS CATS	1,695	0.00%
430600	CS College for Kids	94,280	0.05%
430700	CS Computers	29,380	0.02%
430900	CS Financial Planning	3,051	0.00%
431000	CS Flight Simulator	3,640	0.00%

**MT. SAN ANTONIO COLLEGE
2014-15
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2014-15	% of Total Budget
431400	CS Medical/Dental Billing	\$ 13,560	0.01%
431500	CS Motorcycle Safety	317,530	0.18%
431800	CS Personal Development	2,358	0.00%
431900	CS Real Estate/Appraisal	612	0.00%
432100	CS Traffic Violator School	4,857	0.00%
432200	CS Tutoring/Study Skills	2,467	0.00%
432300	CS CPR Center	109,069	0.06%
432900	CS Phlebotomy	35,758	0.02%
440100	CS Rec-Dance	1,177	0.00%
440200	CS Rec-Martial Arts	3,670	0.00%
440300	CS Rec-Sports	1,695	0.00%
440400	CS Rec-Swim	137,918	0.08%
440500	CS Rec-Tennis	12,381	0.01%
450100	CS Tours-Farm	1,500	0.00%
450200	CS Tours-Wildlife Sanctuary	832	0.00%
460000	ESWC-Memberships, Fitness Acad	16,851	0.01%
470000	Contract Training	232,407	0.13%
470300	CT Other Corporate Contracts	459,855	0.26%
470800	CT CA Early Childhood Mentor	574	0.00%
470900	CT Classroom Training Ind Referral	14,779	0.01%
Sub-Total Instruction		\$ 59,440,397	33.84%
<u>Student Services</u>			
500000	Vice President Student Services	\$ 400,849	0.23%
500400	AANAPISI	2,000	0.00%
501000	Career Placement Services	454,933	0.26%
502000	Admissions and Records	1,396,563	0.80%
502100	International Student Program	1,344,646	0.77%
503000	Assessment and Matriculation	268,734	0.15%
504000	Financial Aid	831,369	0.47%
504100	Veteran's Services	86,445	0.05%
504200	BFAP	2,000	0.00%
510000	Counseling and Guidance	3,138,396	1.79%
510100	Special Programs	2,869	0.00%
512000	High School Outreach	293,772	0.17%
513000	Bridge Program	275,253	0.16%
514000	Upward Bound	2,000	0.00%
520000	Student Services Division	211,718	0.12%
521000	Student Life	215,496	0.12%
521100	Lead Program, Student Life	2,500	0.00%
522000	DSPS	842,691	0.48%
522010	Disabled Student Services Program	1,733	0.00%
522100	DSPS-DHH Services	447,000	0.25%
522150	DSPS-DHH/Vision Access Fund	12,500	0.01%
522200	DSPS-Tram Service	5,336	0.00%
523000	EOPS	290,821	0.17%
523100	CARE	81,185	0.05%
523400	CalWORKS	2,000	0.00%
534000	Health Services	2,000	0.00%
Sub-Total Student Services		\$ 10,614,809	6.04%
<u>Administrative Services</u>			
600000	VP Administrative Services	\$ 436,651	0.25%
610000	Fiscal Services	501,777	0.29%
611000	Budget/Categorical Programs/Audit	596,842	0.34%
612000	Accounting/Accounts Payable	588,247	0.33%
613000	Payroll	456,430	0.26%
614000	Bursar's Office	195,845	0.11%

**MT. SAN ANTONIO COLLEGE
2014-15
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2014-15	% of Total Budget
620000	Facilities Planning and Mgt	\$ 802,479	0.46%
620010	Fountain Maintenance	4,607	0.00%
620110	Energy Maintenance Projects	721,352	0.41%
621000	Maintenance	631,733	0.36%
621100	Maintenance-Carpentry	162,204	0.09%
621200	Maintenance-HVAC	204,662	0.12%
621300	Maintenance-Locksmith	90,599	0.05%
621400	Maintenance-Painting	92,691	0.05%
621500	Maintenance-Plumbing	211,763	0.12%
621600	Maintenance-Skilled Craft	162,604	0.09%
621800	Maintenance-Electrical	224,974	0.13%
622000	Grounds	1,239,709	0.71%
622200	Grounds-Irrigation	200,462	0.11%
623000	Transportation	665,503	0.38%
624000	Warehouse	250,664	0.14%
625000	Custodial	2,963,080	1.69%
630000	Public Safety	374,594	0.21%
631000	Parking Services	357,546	0.20%
631200	Fingerprinting-Parking	12,444	0.01%
640000	Purchasing	343,139	0.20%
641000	Mail Services	355,743	0.20%
642000	Switchboard	16,834	0.01%
650000	Safety and Risk Management	207,222	0.12%
650200	Rideshare Program	16,000	0.01%
650400	Loss Control Assistance Fund	4,936	0.00%
660000	Office of Information Technology	595,658	0.34%
661000	Information Technology	4,305,810	2.45%
662000	Academic Technology	1,356,366	0.77%
663000	Printing Services	533,613	0.30%
664000	Enterprise Application Systems	1,512,019	0.86%
665000	Information Tech-Institutional	299,570	0.17%
670000	Event Services	398,650	0.23%
671000	Performing Arts Operations	640,901	0.36%
672000	Broadcast and Presentation Servs	706,970	0.40%
674000	Campus Facility Rentals	116,023	0.07%
675000	Box Office	35,722	0.02%
675950	Box Office-Concessions	3,062	0.00%
676000	Video Production	81,517	0.05%
771000	Bond Construction Support	10,000	0.01%
Sub-Total Administrative Services		\$ 23,689,217	13.49%
<u>Institutional</u>			
900000	President-Institutional	\$ 227,095	0.13%
900100	Memberships	226,254	0.13%
900150	Institutional Events	2,900	0.00%
900200	Stars of Excellence	217,450	0.12%
900300	Human Resources-Institutional	206,237	0.12%
900305	Professional Develop-Institutional	122,484	0.07%
900310	Recruitment	74,000	0.04%
900320	Employment	7,500	0.00%
900350	CSEA-Unit A Staff Development	16,804	0.01%
900360	CSEA-Unit B Staff Development	9,000	0.01%
900610	Instruction-Institutional	24,641,386	14.03%
900620	Classified Senate	5,810	0.00%
900630	Accreditation	37,200	0.02%
900640	Instructional Equipment	434,218	0.25%
900660	Academic Senate	18,388	0.01%
900700	Student Services-Institutional	880,343	0.50%

**MT. SAN ANTONIO COLLEGE
2014-15
ADOPTED BUDGET
(Fund 11 and 13 Combined)**

Org Number	Budget Manager	Adopted Budget 2014-15	% of Total Budget
900710	Commencement-Admissions and Records	\$ 15,059	0.01%
900800	Admin Services-Institutional	203,500	0.12%
900810	Bursar-Photo ID/Bank Card Fees	536,524	0.31%
900820	Commencement-Event Services	60,616	0.03%
900830	Computer Replacement Program	250,000	0.14%
900850	Fiscal Services-Institutional	280,172	0.16%
900860	Photo ID	30,778	0.02%
901000	Financial Aid Accounting	12,200	0.01%
902000	FSEOG	149,158	0.08%
902500	Federal Work Study	117,841	0.07%
960000	Employer Paid Benefits	24,101,975	13.72%
960100	Retiree Benefit Premiums	36,489	0.02%
960120	Retiree Benefits-Dist Contribution	2,500,000	1.42%
960200	Utilities	3,397,915	1.93%
960300	Property/Liability Insurance	1,144,424	0.65%
960400	Warehouse-Stores	446,750	0.25%
990000	Fund Balances	16,370,910	9.32%
999920	Vacant Positions	1,234,641	0.70%
999990	Placeholder	801,300	0.46%
	Sub-Total Institutional	\$ 78,817,321	44.87%
	Total General Fund	\$ 175,661,544	100.00%

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
TOTAL CURRENT ASSETS	\$ 71,736,723	\$ 71,736,723	\$ 44,768,846
TOTAL CURRENT LIABILITIES	44,006,765	44,006,765	14,532,661
TOTAL NET BEGINNING BALANCE	<u>\$ 27,729,958</u>	<u>\$ 27,729,958</u>	<u>\$ 30,236,185</u>
<u>CLASSIFICATION OF REVENUE</u>			
810000 TOTAL FEDERAL REVENUE	\$ 460,000	\$ 457,777	\$ 100,000
860000 TOTAL STATE REVENUE	108,337,254	111,081,947	111,012,690
880000 TOTAL LOCAL REVENUE	32,795,362	36,876,992	33,482,326
TOTAL REVENUE	<u>\$ 141,592,616</u>	<u>\$ 148,416,716</u>	<u>\$ 144,595,016</u>
890000 OTHER FINANCING SOURCES	\$ 218,545	\$ 574,076	\$ 830,343
TOTAL OTHER FINANCING SOURCES	<u>\$ 218,545</u>	<u>\$ 574,076</u>	<u>\$ 830,343</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 141,811,161</u>	<u>\$ 148,990,792</u>	<u>\$ 145,425,359</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 169,541,119</u>	<u>\$ 176,720,750</u>	<u>\$ 175,661,544</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
100000 TOTAL ACADEMIC SALARIES	\$ 70,527,348	\$ 71,691,512	\$ 74,460,152	\$ 3,932,804
200000 TOTAL CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES	34,219,173	33,138,734	35,023,738	804,565
300000 TOTAL EMPLOYEE BENEFITS	24,081,240	23,459,866	26,807,271	2,726,031
400000 TOTAL SUPPLIES AND MATERIALS	3,014,866	2,476,157	3,352,937	338,071
500000 TOTAL OTHER OPERATING EXPENSES AND SERVICES	15,611,302	13,311,570	16,315,725	704,423
600000 TOTAL CAPITAL OUTLAY	1,749,498	1,887,984	2,107,810	358,312
700000 TOTAL OTHER OUTGO	642,703	518,742	1,223,001	580,298
100000 - 700000 TOTAL EXPENDITURES	\$ 149,846,130	\$ 146,484,565	\$ 159,290,634	\$ 9,444,504
<u>FUND BALANCE</u>				
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ 3,245,417	\$ -	\$ -
794007 Assigned Fund Balance - New Resources Allocation Requests	1,238,791	-	-	(1,238,791)
794008 Assigned Fund Balance - 15% 2013-14 Over Cap Growth/Restoration for Health & Welfare	-	-	407,197	407,197
794009 Assigned Fund Balance - Carryovers and Purchases in Progress	-	2,284,404	-	-
795001 Unassigned Fund Balance - 10% Board Policy	14,984,613	14,648,457	15,929,063	944,450
795002 Unassigned Fund Balance	3,471,585	10,057,907	34,650	(3,436,935)
790000 TOTAL FUND BALANCE	\$ 19,694,989	\$ 30,236,185	\$ 16,370,910	\$ (3,324,079)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 169,541,119	\$ 176,720,750	\$ 175,661,544	\$ 6,120,425

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
11000-000000-9110-000000	\$ 33,866,022	\$ 33,866,022	\$ 20,429,759
11000-000000-9130-000000	100,000	100,000	100,000
11000-000000-9200-000000	34,249,336	34,249,336	20,012,856
11000-000000-9220-000000	349,351	349,351	386,868
11000-000000-9310-000000	-	-	102,200
11000-000000-9342-000000	2,214	2,214	2,214
TOTAL CURRENT ASSETS	\$ 68,566,923	\$ 68,566,923	\$ 41,033,897
<u>CURRENT LIABILITIES</u>			
11000-000000-9500-000000	\$ 15,124,039	\$ 15,124,039	\$ 4,860,821
11000-000000-9552-000000	35,433	35,433	27,009
11000-000000-9542-000000	4,115,203	4,115,203	4,312,727
11000-000000-9546-000000	3,378,337	3,378,337	3,573,161
11000-000000-9640-000000	20,117,485	20,117,485	-
11000-000000-9650-000000	95,142	95,142	290,325
11000-000000-9651-000000	692,030	692,030	979,086
TOTAL CURRENT LIABILITIES	\$ 43,557,669	\$ 43,557,669	\$ 14,043,129
TOTAL NET BEGINNING BALANCE	\$ 25,009,254	\$ 25,009,254	\$ 26,990,768
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
11000-901000-815000-000000	\$ 120,000	\$ -	\$ 100,000
11752-901500-815000-732000	-	80	-
11753-901500-815000-732000	-	3,920	-
11754-901500-815000-732000	-	60,560	-
11753-902000-815001-732000	-	(16,466)	-
11754-902000-812002-732000	-	39,796	-
11000-820560-819000-000000	340,000	360,419	-
TOTAL FEDERAL REVENUE	\$ 460,000	\$ 448,309	\$ 100,000
<u>STATE REVENUE</u>			
11000-800100-861100-000000	\$ 168,752	\$ 158,490	\$ 158,490
11000-800200-861100-000000	392,960	361,841	410,126
11000-810000-861100-000000	83,651,566	80,499,979	82,880,237
11000-811000-861101-000000	1,383,392	4,574,536	900,000
11000-820000-861902-000000	47,545	47,545	47,545
11000-820200-861904-000000	6,911	6,911	6,911
11000-901000-861911-732000	10,000	19,394	10,000
11000-810000-863000-000000	17,378,445	19,741,454	21,085,304
11000-811000-863001-000000	-	233,835	-
11000-810000-867200-000000	135,526	126,051	126,051
11000-810000-867900-000000	107	157	157
11800-820600-868501-000000	3,698,982	3,669,625	3,903,232
11800-820600-868502-000000	-	179,061	-
11900-800000-868800-000000	790,520	790,520	812,089
11000-300310-869000-000000	672,548	672,548	672,548
TOTAL STATE REVENUE	\$ 108,337,254	\$ 111,081,947	\$ 111,012,690

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>LOCAL REVENUE</u>			
11000-810000-881100-000000	\$ 15,460,839	\$ 16,337,802	\$ 16,337,802
11000-810000-881200-000000	239,082	345,801	345,801
11000-810000-881300-000000	368,364	406,276	406,276
11000-810000-881600-000000	1,209,537	19,046	19,046
11000-810000-881700-000000	ERAF 1,403,136	2,164,609	2,164,609
11000-810000-881800-000000	Redevelopment Agency Funds -	572,015	-
11000-810000-881900-000000	Redevelopment Agency Funds-Residual -	775,628	-
11000-361000-884003-100800	Sales and Comm-Perform Arts Dance 15,000	14,519	14,000
11000-372000-884001-100400	Sales and Comm-Perform Arts Music 20,000	19,372	20,000
11000-373000-884002-100700	Sales and Comm-Perform Arts Theater 10,000	8,932	9,000
11000-615000-885000-683000	Rentals & Leases-Mt. SAC Auxiliary 10,000	10,000	10,000
11000-820550-885000-683000	Rentals & Leases-48th Agricultural District 4,300	4,105	4,311
11000-000000-886000-000000	Interest Income 200,000	260,118	250,000
12000-000000-886000-000000	Interest Income-TRANS 96,086	90,542	-
11000-810000-887410-000000	Enrollment-CY 8,437,607	-	7,924,512
11000-810000-887411-000000	Enrollment-Summer -	1,771,092	-
11000-810000-887412-000000	Enrollment-Fall -	12,379,083	-
11000-810000-887413-000000	Enrollment-Winter -	2,471,971	-
11000-810000-887414-000000	Enrollment-Spring -	12,196,992	-
11000-811000-887420-000000	Enrollment-PY -	(5,015)	-
11000-810000-887431-000000	BOG Waivers-Summer -	(1,310,448)	-
11000-810000-887432-000000	BOG Waivers-Fall -	(8,957,327)	-
11000-810000-887433-000000	BOG Waivers-Winter -	(1,839,793)	-
11000-810000-887434-000000	BOG Waivers-Spring -	(8,787,058)	-
11000-811000-887440-000000	BOG Waivers-PY -	1,252	-
11000-960600-887490-672000	Enrollment-Bad Debt -	(12,799)	-
11000-410000-887750-000000	Instructional Materials Fees 120	-	-
11000-800000-887700-000000	Instructional Materials Fees 1,134	(15)	-
11000-800000-887900-000000	Student Records Fees 20,300	40,030	40,000
11000-800000-888010-000000	Nonresident Tuition, International-CY 2,600,000	-	3,000,000
11000-800000-888011-000000	Nonresident Tuition, International-Summer -	155,664	-
11000-800000-888012-000000	Nonresident Tuition, International-Fall -	1,360,320	-
11000-800000-888013-000000	Nonresident Tuition, International-Winter -	223,488	-
11000-800000-888014-000000	Nonresident Tuition, International-Spring -	1,410,624	-
11000-800000-888020-000000	Nonresident Tuition, International-PY -	(2,207)	-
11000-800000-888050-000000	Nonresident Tuition, Out of State-CY 650,000	-	850,000
11000-800000-888051-000000	Nonresident Tuition, Out of State-Summer -	60,168	-
11000-800000-888052-000000	Nonresident Tuition, Out of State-Fall -	392,736	-
11000-800000-888053-000000	Nonresident Tuition, Out of State-Winter -	75,360	-
11000-800000-888054-000000	Nonresident Tuition, Out of State-Spring -	364,128	-
11000-800000-888060-000000	Nonresident Tuition, Out of State-PY -	(1,930)	-
11000-502000-888500-620000	Other Student Fees-VISA App 14,000	19,300	19,000
11000-000000-889000-000000	Other Local Revenues 20,700	25,631	25,000
11000-820570-889000-000000	Other Local Rev-JPA Prop Tax Delinquent 23,000	17,160	17,000
11000-610000-889000-672000	Other Local Rev-NSF Check Fees 5,000	6,338	5,000
11000-614000-889000-672000	Other Local Revenues-Bursar's Office 100	135	100
11000-631000-889000-695000	Other Local Rev-Parking Ticket/Bail 620,000	701,632	702,000
11000-631100-889000-695000	Other Local Rev-Skateboarding Fees -	132	-
11000-650300-889000-677000	Other Local Rev-Self-Insured Retention Trust -	164,450	-
TOTAL LOCAL REVENUE	\$ 31,428,305	\$ 33,949,859	\$ 32,163,457
TOTAL REVENUE	\$ 140,225,559	\$ 145,480,115	\$ 143,276,147

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>OTHER FINANCING SOURCES</u>			
11000-800000-891002-000000 Sales of Equipment and Supplies	\$ -	\$ 12,567	\$ -
11000-900800-898002-731000 Intrafund Transfer-In-Comm Services/Wellness	-	53,131	-
11900-620110-898001-659000 Interfund Transfer-In-Energy Services	-	152,987	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 218,685	\$ -
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 140,225,559	\$ 145,698,800	\$ 143,276,147
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 165,234,813	\$ 170,708,054	\$ 170,266,915

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>ACADEMIC SALARIES</u>				
110000 Instructional Salaries	\$ 35,531,027	\$ 32,421,858	\$ 35,127,646	\$ (403,381)
120000 Non-Instructional Salaries	8,875,675	10,991,510	9,079,491	203,816
130000 Instructional Salaries, Hourly	25,095,925	26,896,390	29,125,452	4,029,527
140000 Non-Instructional Salaries, Hourly	1,009,428	1,367,881	1,122,739	113,311
100000 TOTAL	\$ 70,512,055	\$ 71,677,639	\$ 74,455,328	\$ 3,943,273
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 27,929,563	\$ 27,316,572	\$ 28,594,946	\$ 665,383
220000 Instructional Aides, Regular Full-Time	1,726,950	1,587,795	1,828,424	101,474
230000 Short-Term Hourly Non-Instructional	1,982,809	1,900,700	1,861,889	(120,920)
240000 Instr Aides, Hourly, Direct Instruction	1,233,201	965,366	1,245,838	12,637
250000 Instr Aides, Full-Time, Non-Direct Instr	589,613	593,146	607,970	18,357
260000 Instr Aides, Hourly, Non-Direct Instruction	31,802	50,568	41,196	9,394
200000 TOTAL	\$ 33,493,938	\$ 32,414,147	\$ 34,180,263	\$ 686,325
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 5,479,618	\$ 5,280,379	\$ 5,754,762	\$ 275,144
320000 PERS	3,546,278	3,559,423	3,732,436	186,158
330000 OASDI and Medicare	3,428,258	3,397,099	3,542,396	114,138
340000 Health and Welfare Benefits	143,019	188,334	189,265	46,246
350000 State Unemployment Insurance	183,568	37,638	59,271	(124,297)
360000 Workers' Compensation Insurance	1,612,965	1,509,981	1,833,454	220,489
370000 Cash in Lieu Benefits	9,344,234	9,161,549	8,651,583	(692,651)
380000 Alternative Retirement Plan	212,728	224,680	378,681	165,953
390000 Benefits-Retirees	4,284	3,186	2,503,282	2,498,998
300000 TOTAL	\$ 23,954,952	\$ 23,362,269	\$ 26,645,130	\$ 2,690,178
<u>SUPPLIES AND MATERIALS</u>				
410000 Textbooks	\$ 27,000	\$ 26,632	\$ 26,000	\$ (1,000)
420000 Books, Magazines and Periodicals	16,869	5,609	17,351	482
430000 Instructional Supplies and Materials	880,559	669,839	879,556	(1,003)
440000 Software	13,175	230	8,400	(4,775)
450000 Non-Instructional Supplies and Materials	1,373,142	1,218,528	1,535,462	162,320
460000 Transportation and Vehicles Supplies	179,387	163,990	179,387	-
470000 Food Supplies	3,975	6,050	3,975	-
400000 TOTAL	\$ 2,494,107	\$ 2,090,878	\$ 2,650,131	\$ 156,024
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 46,121	\$ 53,167	\$ 60,121	\$ 14,000
520000 Travel and Conference Expenses	579,874	589,743	781,207	201,333
530000 Dues and Memberships	199,728	191,216	227,814	28,086
540000 Insurance	1,011,264	999,588	1,008,691	(2,573)
550000 Utilities and Housekeeping Services	3,437,111	3,588,340	3,434,261	(2,850)
560000 Contracts, Rents, Leases and Repairs	2,448,134	1,922,280	2,634,552	186,418
570000 Legal, Elections and Audit Expenses	529,691	833,688	282,927	(246,764)
580000 Other Services and Expenses	5,207,988	4,062,343	4,946,011	(261,977)

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
OTHER OPERATING EXPENSES AND SERVICES (continued)				
590000 Indirect Costs	\$ -	\$ (230,798)	\$ -	\$ -
500000 TOTAL	\$ 13,459,911	\$ 12,009,567	\$ 13,375,584	\$ (84,327)
<u>CAPITAL OUTLAY</u>				
620000 Addition to Buildings	\$ 26,000	\$ 15,538	\$ 10,462	\$ (15,538)
630000 Library Books	20,000	18,123	20,000	-
640000 Equipment	942,839	1,679,938	1,336,106	393,267
600000 TOTAL	\$ 988,839	\$ 1,713,599	\$ 1,366,568	\$ 377,729
<u>OTHER OUTGO</u>				
720000 Intrafund Transfers-Out	\$ 347,476	\$ 347,476	\$ 830,343	\$ 482,867
730000 Interfund Transfers-Out	278,546	93,623	382,658	104,112
750000 Student Financial Aid	10,000	8,088	10,000	-
700000 TOTAL	\$ 636,022	\$ 449,187	\$ 1,223,001	\$ 586,979
100000 - 700000 TOTAL EXPENDITURES	\$ 145,539,824	\$ 143,717,286	\$ 153,896,005	\$ 8,356,181
<u>FUND BALANCE</u>				
794007 Assigned Fund Balance - New Resources Allocation Requests	\$ 1,238,791	\$ -	\$ -	\$ (1,238,791)
794008 Assigned Fund Balance - 15% 2013-14 Over Cap Growth/Restoration for Health & Welfare	-	-	407,197	407,197
794009 Assigned Fund Balance - Carryovers and Purchases in Progress	-	2,284,404	-	-
795001 Unassigned Fund Balance - 10% Board Policy	14,984,613	14,648,457	15,929,063	944,450
795002 Unassigned Fund Balance	3,471,585	10,057,907	34,650	(3,436,935)
790000 TOTAL FUND BALANCE	\$ 19,694,989	\$ 26,990,768	\$ 16,370,910	\$ (3,324,079)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 165,234,813	\$ 170,708,054	\$ 170,266,915	\$ 5,032,102

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
13000-000000-9110-000000 Cash and Cash Equivalents	\$ 3,103,073	\$ 3,103,073	\$ 3,647,933
13000-000000-9200-000000 Accounts Receivable	65,849	65,849	80,971
13000-000000-9229-000000 Accounts Receivable-Student Fees	878	878	6,045
TOTAL CURRENT ASSETS	\$ 3,169,800	\$ 3,169,800	\$ 3,734,949
<u>CURRENT LIABILITIES</u>			
13000-000000-9500-000000 Accounts Payable	\$ 160,012	\$ 160,012	\$ 171,377
13000-000000-9650-000000 Deferred Revenue	289,084	289,084	318,155
TOTAL CURRENT LIABILITIES	\$ 449,096	\$ 449,096	\$ 489,532
TOTAL NET BEGINNING BALANCE	\$ 2,720,704	\$ 2,720,704	\$ 3,245,417
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
13504-504100-816000-648000 Veterans Education-Veteran's Services	\$ -	\$ 9,468	\$ -
TOTAL FEDERAL REVENUE	\$ -	\$ 9,468	\$ -
<u>LOCAL REVENUE</u>			
13819-356510-882000-696000 Contr, Gifts, Grants, End.-Rad Tech Spec Ed	\$ -	\$ 500	\$ -
13837-410000-882000-696000 Contr, Gifts, Grants, End.-Community Education	-	1,427	-
13853-364170-882000-696000 Contr, Gifts, Grants, End.-Men's Tennis Program	-	25	-
13855-364180-882000-696000 Contr, Gifts, Grants, End.-Women's Tennis Program	-	25	-
13304-301010-882001-049900 Contr, Mt SAC Foundation-Discovery Science Day	-	8,100	-
13510-510100-882001-631000 Contr, Mt SAC Foundation-ASPIRE	-	1,300	-
13819-356510-882001-696000 Contr, Mt SAC Foundation-Radiologic Technology	-	650	-
13864-312050-882001-696000 Contr, Mt SAC Foundation-AG Club Council	-	593	-
13851-364030-882002-696000 Sponsorships-Baseball	-	300	-
13856-368130-882002-696000 Sponsorships-Championship Events	-	500	-
13367-367100-882003-696000 Contr, to College Programs-Aquatics	-	7,683	-
13833-368010-882003-696000 Contr, to College Programs-Track & Field	-	14,898	-
13839-364220-882003-696000 Contr, to College Programs-Women's Volleyball	-	4,731	-
13851-364030-882003-696000 Contr, to College Programs-Baseball	-	1,000	-
13500-470300-883100-701000 Contr Instr Serv-Training Source Other	-	203,806	-
13500-470800-883100-701000 Contr Instr Serv-Training Source Other	-	1,287	-
13315-313540-883900-049900 Other Contr Serv-Wildlife Sanctuary	-	1,382	-
13336-336100-883900-684000 Other Contr Serv-Center of Excellence	-	17,500	-
13379-379000-883900-709000 Other Contr Serv-Research for Institutional Effectiveness	-	3,000	-
13676-676000-883900-709000 Other Contr Serv-Video Production	-	109,542	-
13837-410000-883900-696000 Other Contr Serv-Community Education	-	5,100	-
13833-368010-884000-696000 Sales-Track & Field	-	92	-
13845-364080-884000-696000 Sales-Football	-	971	-
13863-312040-884000-696000 Sales-Young Farmers	-	229	-
13864-312050-884000-696000 Sales-AG Club Council	-	1,077	-
13871-374010-884000-696000 Sales-Art Alliance	-	14	-
13840-372010-884001-696000 Sales Music-Music-Choral	-	4,051	-
13842-372010-884001-696000 Sales Music-Music-Choral Singers	-	18	-
13320-320000-884006-601000 Sales-Library Division	-	5,598	-
13522-521000-884006-696000 Sales-Student Life-Commencement	-	1,362	-
13302-301010-884007-681000 Sales-Planetarium-Natural Sciences	-	48,496	-
13675-675000-884008-683000 Sales-Box Office	-	19,742	-
13840-372010-884008-696000 Sales-Box Office-Music-Choral	-	23,231	-
13862-368100-884008-696000 Sales-Box Office-Athletic Operations	-	12,402	-
13675-675950-884009-683000 Sales-Concessions-Box Office	-	2,198	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
LOCAL REVENUE (continued)			
13856-368130-884020-696000	\$ -	\$ 5,442	\$ -
13834-364000-884021-696000	-	5,550	-
13861-368110-884022-696000	-	1,775	-
13848-364050-884023-696000	-	288	-
13856-368130-884023-696000	-	18,691	-
13857-342530-884024-696000	-	33,420	-
13110-100100-885000-601000	114,755	114,827	116,689
13674-674000-885000-683000	94,610	200,139	-
13430-440100-887200-681000	3,500	384	1,500
13430-440200-887200-681000	4,000	5,215	6,000
13430-440300-887200-681000	6,000	7,015	8,000
13430-440400-887200-681000	147,000	133,758	144,000
13430-440500-887200-681000	19,910	15,413	18,000
13430-430200-887200-682000	7,500	6,365	7,500
13430-430300-887200-682000	9,000	2,293	4,000
13430-430400-887200-682000	159,918	147,891	160,000
13430-430500-887200-682000	10,000	7,588	10,000
13430-430600-887200-682000	110,000	156,926	170,000
13430-430700-887200-682000	35,000	36,997	40,000
13430-430900-887200-682000	3,500	3,749	5,000
13430-431000-887200-682000	16,000	170	4,000
13430-431100-887200-682000	1,000	-	-
13430-431300-887200-682000	10,000	-	-
13430-431400-887200-682000	40,000	19,986	30,000
13430-431500-887200-682000	387,000	354,450	388,329
13430-431700-887200-682000	2,000	1,573	3,000
13430-431800-887200-682000	-	2,400	5,000
13430-431900-887200-682000	-	490	1,000
13430-432100-887200-682000	12,000	5,180	9,000
13430-432200-887200-682000	-	5,229	9,000
13430-432300-887200-682000	101,000	84,652	101,000
13430-432900-887200-682000	61,000	51,200	61,000
13450-460000-887200-681000	12,364	16,680	16,851
13740-313500-887500-040100	-	2,629	-
13743-314530-887500-191400	-	4,401	-
13341-340100-887700-150100	-	2,403	-
13711-357030-887710-125100	-	6,512	-
13355-355100-887712-213350	-	52,375	-
13355-355150-887714-213350	-	53,856	-
13355-355050-887720-213350	-	(6,386)	-
13701-371000-887730-100100	-	13,457	-
13702-330000-887730-000000	-	6,956	-
13703-352500-887730-095300	-	10,470	-
13705-371000-887730-100100	-	495	-
13706-376000-887730-103000	-	6,380	-
13707-371010-887730-101300	-	915	-
13708-371000-887730-100100	-	2,691	-
13710-336030-887730-130200	-	3,175	-
13712-360000-887730-083500	-	9,950	-
13713-352510-887730-095300	-	2,730	-
13736-413100-887750-010920	-	9,800	-
13742-502000-887900-620000	-	88,878	-
13367-367100-888107-696000	-	3,334	-
13631-631000-888107-695000	-	48,416	-
13367-367100-888500-696000	-	2,495	-
13738-340151-888500-490000	-	34,500	-
13741-900810-888500-672000	-	26,874	-
13741-900860-888500-672000	-	7,800	-
13830-313020-888500-696000	-	160.00	-
13831-364110-888500-696000	-	41,871	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
LOCAL REVENUE (continued)			
13832-352000-888500-699000	\$ -	\$ 210,015	\$ -
13840-372010-888500-696000	-	28,840	-
13841-372020-888500-696000	-	495	-
13851-364030-888500-696000	-	5,795	-
13858-342010-888500-696000	-	12,300	-
13859-352010-888500-696000	-	2,600	-
13732-353510-888545-094600	-	1,000	-
13733-356000-888545-121000	-	2,126	-
13734-353520-888545-095650	-	5,602	-
13737-351510-888545-095000	-	410	-
13739-357030-888545-125100	-	4,210	-
13744-351000-888545-123000	-	54,200	-
13200-203000-889000-673000	-	4,959	-
13340-340110-889000-675000	-	1,828	-
13372-372010-889000-100400	-	8,070	-
13500-470300-889000-701000	-	374	-
13621-625000-889000-653000	-	7,704	-
13630-663000-889000-677000	-	47,805	-
13632-631000-889000-695000	-	3,928	-
13653-650400-889000-651000	-	4,936	-
13675-675000-889000-683000	-	(1,214)	-
13834-364000-889000-696000	-	677	-
13863-312040-889000-696000	-	4,550	-
13823-312510-889004-696000	-	3,332	-
13828-342012-889004-696000	-	6,000	-
13858-342010-889004-696000	-	35,880	-
13868-342011-889004-696000	-	8,000	-
13304-301010-889005-499900	-	856	-
13367-367100-889005-696000	-	31,915	-
13828-342012-889005-696000	-	4,025	-
13833-368010-889005-696000	-	2,905	-
13834-364000-889005-696000	-	4,290	-
13836-364120-889005-696000	-	900	-
13838-364250-889005-696000	-	2,950	-
13839-364220-889005-696000	-	500	-
13840-372010-889005-696000	-	4,675	-
13841-372020-889005-696000	-	6,280	-
13848-364050-889005-696000	-	2,800	-
13849-364040-889005-696000	-	3,030	-
13854-364140-889005-696000	-	150	-
13856-368130-889005-696000	-	8,220	-
13868-342011-889005-696000	-	3,506	-
13871-374010-889005-696000	-	6	-
TOTAL LOCAL REVENUE	\$ 1,367,057	\$ 2,927,133	\$ 1,318,869
TOTAL REVENUE	\$ 1,367,057	\$ 2,936,601	\$ 1,318,869
OTHER FINANCING SOURCES			
13356-355000-891002-213300	\$ -	\$ 1,529	\$ -
13355-355050-898002-213350	-	6,386	-
13502-502100-898002-620000	218,545	347,476	830,343
TOTAL OTHER FINANCING SOURCES	\$ 218,545	\$ 355,391	\$ 830,343
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 1,585,602	\$ 3,291,992	\$ 2,149,212
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 4,306,306	\$ 6,012,696	\$ 5,394,629

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>ACADEMIC SALARIES</u>				
110000 Instructional Salaries	\$ -	\$ 2,000	\$ -	\$ -
140000 Non-Instructional Salaries, Hourly	15,293	11,873	4,824	(10,469)
100000 TOTAL	\$ 15,293	\$ 13,873	\$ 4,824	\$ (10,469)
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 274,648	\$ 199,328	\$ 391,902	\$ 117,254
230000 Short-Term Hourly Non-Instructional	450,587	525,259	451,573	986
200000 TOTAL	\$ 725,235	\$ 724,587	\$ 843,475	\$ 118,240
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 1,261	\$ 980	\$ 425	\$ (836)
320000 PERS	32,596	25,549	45,009	12,413
330000 OASDI and Medicare	33,091	28,336	40,126	7,035
350000 State Unemployment Insurance	378	351	427	49
360000 Workers' Compensation Insurance	10,961	10,993	13,468	2,507
370000 Cash in Lieu Benefits	35,287	19,009	49,289	14,002
380000 Alternative Retirement Plan	12,714	12,379	13,397	683
390000 Benefits-Retirees	-	-	-	-
300000 TOTAL	\$ 126,288	\$ 97,597	\$ 162,141	\$ 35,853
<u>SUPPLIES AND MATERIALS</u>				
410000 Textbooks	\$ 16,500	\$ 6,705	\$ 17,500	\$ 1,000
420000 Books, Magazines and Periodicals	11	595	-	(11)
430000 Instructional Supplies and Materials	220,390	300,298	256,239	35,849
450000 Non-Instructional Supplies and Materials	274,645	71,153	414,056	139,411
470000 Food Supplies	9,213	6,528	15,011	5,798
400000 TOTAL	\$ 520,759	\$ 385,279	\$ 702,806	\$ 182,047
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 92,748	\$ 59,460	\$ 88,989	\$ (3,759)
520000 Travel and Conference Expenses	121,827	220,468	158,701	36,874
530000 Dues and Memberships	550	15,336	1,550	1,000
540000 Insurance	11,750	15,352	16,047	4,297
550000 Utilities and Housekeeping Services	979	5,266	4,825	3,846
560000 Contracts, Rents, Leases and Repairs	526,293	589,771	556,045	29,752
580000 Other Services and Expenses	1,215,281	268,101	1,915,595	700,314
590000 Indirect Costs	181,963	128,249	198,389	16,426
500000 TOTAL	\$ 2,151,391	\$ 1,302,003	\$ 2,940,141	\$ 788,750

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ 50,718	\$ 24,335	\$ 74,798	\$ 24,080
640000 Equipment	709,941	150,050	666,444	(43,497)
600000 TOTAL	\$ 760,659	\$ 174,385	\$ 741,242	\$ (19,417)
<u>OTHER OUTGO</u>				
720000 Intrafund Transfers-Out	\$ 6,681	\$ 59,517	\$ -	\$ (6,681)
730000 Interfund Transfers-Out	-	6,038	-	-
769000 Other Student Aid	-	4,000	-	-
700000 TOTAL	\$ 6,681	\$ 69,555	\$ -	\$ (6,681)
100000 - 700000 TOTAL EXPENDITURES	\$ 4,306,306	\$ 2,767,279	\$ 5,394,629	\$ 1,088,323
<u>FUND BALANCE</u>				
794001 Assigned Fund Balance - Revenue Generated	\$ -	\$ 3,245,417	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ 3,245,417	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 4,306,306	\$ 6,012,696	\$ 5,394,629	\$ 1,088,323

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
17000-000000-9110-000000 Cash and Cash Equivalents	\$ 320,876	\$ 320,876	\$ 234,515
17000-000000-9200-000000 Accounts Receivable	2,953,778	2,953,778	2,927,026
TOTAL CURRENT ASSETS	<u>\$ 3,274,654</u>	<u>\$ 3,274,654</u>	<u>\$ 3,161,541</u>
<u>CURRENT LIABILITIES</u>			
17000-000000-9500-000000 Accounts Payable	\$ 485,539	\$ 485,539	\$ 533,659
17000-000000-9650-000000 Deferred Revenue	1,416,511	1,416,511	1,119,437
TOTAL CURRENT LIABILITIES	<u>\$ 1,902,050</u>	<u>\$ 1,902,050</u>	<u>\$ 1,653,096</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,372,604</u>	<u>\$ 1,372,604</u>	<u>\$ 1,508,445</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
17059-380470-812000-691000 Pilot Prog for Course Material Rental Grant	\$ 100,196	\$ 100,196	\$ -
17122-500400-812000-701000 AANAPISI - Begins 10/1/11	119,439	43,150	76,288
17123-500400-812000-701000 AANAPISI - Begins 10/1/12	191,343	191,343	-
17124-500400-812000-701000 AANAPISI - Begins 10/1/13	122,048	307,295	172,672
17125-500400-812000-701000 AANAPISI - Begins 10/1/14	-	-	198,556
17533-514000-812000-701000 Upward Bound - Begins 9/1/12	96,037	96,037	-
17534-514000-812000-701000 Upward Bound - Begins 9/1/13	147,818	193,505	83,228
17535-514000-812000-701000 Upward Bound - Begins 9/1/14	-	-	292,005
17644-380580-812000-490000 Building Pathways, Title V - Ends 9/30/14	-	192,847	455,761
17645-380580-812000-490000 Building Pathways, Title V - Ends 9/30/15	-	-	280,724
17664-902500-812001-000000 Federal Work Study - 13/14	422,616	251,309	-
17665-902500-812001-000000 Federal Work Study - 14/15	-	-	574,829
17372-514500-812003-701000 Mt. SAC Student Support Services - 11/12	24,927	24,927	-
17373-514500-812003-701000 Mt. SAC Student Support Services - 12/13	44,770	44,770	-
17374-514500-812003-701000 Mt. SAC Student Support Services - 13/14	138,761	173,102	28,929
17375-514500-812003-701000 Mt. SAC Student Support Services - 14/15	-	-	213,180
17574-523300-814000-649000 TANF - 13/14	98,393	107,439	-
17575-523300-814000-649000 TANF - 14/15	-	-	107,439
17133-380110-817000-130100 VTEA-Family and Consumer Sciences - 12/13	20,829	20,829	-
17334-392000-817000-000000 VTEA - 13/14	871,143	871,143	-
17335-392000-817000-000000 VTEA - 14/15	-	-	924,902
17344-392200-817000-701000 CTE Transitions - 13/14	44,025	44,025	-
17345-392200-817000-701000 CTE Transitions - 14/15	-	-	43,269
17003-380350-819000-701000 Mt. SAC Scholars Program	60,161	59,926	-
17043-380120-819000-130500 Child Dev Trng Cons - Ends 07/31/13	5,668	5,668	-
17044-380120-819000-130500 Child Dev Trng Cons - Ends 07/31/14	-	6,033	3,967
17063-534500-819000-701000 Mt SAC Suicide Prevention - 12/13	5,600	5,599	-
17064-534500-819000-701000 Mt SAC Suicide Prevention - 13/14	51,599	89,703	12,165
17081-380510-819000-079900 CyberWatch West - 11/12	-	270,764	-
17084-380610-819000-191400 Geodesy Curriculum 21st Century	-	5,822	31,689
17113-380490-819000-123080 Personal and Home Care Aide Program - 12/13	35,352	35,352	-
17424-410500-819000-493087 231 Literacy Grant ESL - 13/14	478,417	499,242	10,171
17424-410505-819000-493087 231 Literacy Grant ESL, Civics Section - 13/14	196,863	204,192	1,226
17424-420000-819000-493000 231 Literacy Grant Basic Skills - 13/14	151,079	143,680	-
17424-420100-819000-493000 231 Literacy Grant Basic Skills, GED section - 13/14	157,697	226,820	-
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	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
FEDERAL REVENUE (continued)			
17425-420000-819000-493000	\$ -	\$ -	\$ 143,680
17425-420100-819000-493000	-	-	226,820
17081-380510-819100-079900	-	781	-
TOTAL FEDERAL REVENUE	\$ 3,584,781	\$ 4,215,499	\$ 4,596,330
STATE REVENUE			
17544-523000-862200-643000	\$ 605,402	\$ 786,200	\$ -
17545-523000-862200-643000	-	-	786,200
17523-522000-862300-000000	-	1,893	-
17524-522000-862300-000000	1,427,472	2,207,697	-
17525-522000-862300-000000	-	-	2,318,082
17224-523400-862500-647000	327,031	534,535	-
17225-523400-862500-647000	-	-	534,535
17414-480000-862901-000000	798,062	810,737	23,249
17415-480000-862901-000000	-	-	1,042,483
17514-500010-862901-000000	684,938	998,539	257,015
17515-500010-862901-000000	-	-	2,930,607
17554-523100-862902-643000	97,274	102,393	-
17555-523100-862902-643000	-	-	102,393
17563-504200-862903-646000	24,711	24,710	-
17564-504200-862903-646000	1,003,728	1,022,047	-
17565-504200-862903-646000	-	-	1,044,802
17212-294000-862904-676000	4,470	4,470	-
17213-294000-862904-676000	12,516	9,737	2,778
17214-294000-862904-676000	12,516	446	11,526
17215-294000-862904-676000	-	-	11,428
17994-900640-862905-000000	370,690	333,116	37,574
17995-900640-862905-000000	-	-	1,959,851
17253-300500-862908-000000	366,849	393,059	-
17254-300500-862908-000000	1,128,434	808,642	179,708
17255-300500-862908-000000	-	-	889,515
17085-500010-862909-000000	-	-	700,000
17024-380140-865900-123000	278,000	278,000	-
17025-380140-865900-123000	-	-	160,937
17032-380600-865900-095300	76,910	76,910	-
17033-380600-865900-095300	218,750	68,762	149,988
17040-380460-865900-634000	10,350	10,350	-
17052-380590-865900-130500	-	4,540	-
17053-380570-865900-130500	23,800	23,800	-
17054-380570-865900-130500	318,915	282,922	35,990
17055-380570-865900-130500	-	-	74,827
17070-481300-865900-499900	-	26,862	347,343
17091-380700-865900-123010	12,617	12,617	-
17095-380700-865900-123010	-	37,907	82,093
17152-336100-865900-684000	119,802	119,801	-
17153-336100-865900-684000	149,413	62,728	86,685
17354-336100-865900-684000	96,648	69,959	130,040
17355-336100-865900-684000	-	-	200,000
17637-380370-865900-499900	52,709	52,709	-
17638-380370-865900-499900	-	55,264	10,736
17814-820600-868501-000000	910,067	910,067	-
17815-820600-868501-000000	-	-	1,036,796
17813-820600-868502-000000	-	11,230	-
TOTAL STATE REVENUE	\$ 9,132,074	\$ 10,142,649	\$ 15,147,181

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>LOCAL REVENUE</u>			
17010-300250-882000-170100	\$ 16,038	\$ 16,038	\$ -
17017-515000-882000-493000	10,041	10,041	-
17058-380260-882000-123000	50,913	4,320	46,593
17308-380130-882000-123000	102,712	5,964	96,748
17264-380530-882000-701000	-	101,463	-
17428-481000-883900-000000	22,318	691	23,354
17594-523400-883900-701000	89,500	89,500	-
17595-523400-883900-701000	-	-	93,000
17060-380470-885100-691000	316,795	167,236	-
17060-380470-886000-691000	-	1,937	-
17631-631000-888104-695000	185,743	207,393	207,393
17631-631000-888105-695000	7,873	3,426	3,426
17631-631000-888106-695000	112,328	138,898	138,897
17631-631000-888108-695000	48,899	63,729	63,729
17631-631000-888109-695000	219,481	208,902	208,902
17631-631000-888111-695000	115,960	125,416	125,416
17631-631000-888112-695000	606,030	557,222	557,222
17631-631000-888113-695000	141,789	165,412	165,412
17631-631000-888114-695000	599,365	559,027	559,027
17631-631000-888120-695000	-	-	-
17630-631000-888130-695000	15,000	30,929	-
17061-351020-889000-601000	-	9,436	10,564
17069-380450-898001-094600	-	13,623	-
TOTAL LOCAL REVENUE	\$ 2,660,785	\$ 2,480,603	\$ 2,299,683
TOTAL REVENUE	\$ 15,377,640	\$ 16,838,751	\$ 22,043,194
TOTAL REVENUE & NET BEGINNING BALANCE	\$ 16,750,244	\$ 18,211,355	\$ 23,551,639

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>ACADEMIC SALARIES</u>				
110000 Instructional Salaries	\$ -	\$ 93,046	\$ 56,139	\$ 56,139
120000 Non-Instructional Salaries	1,368,820	1,449,406	1,984,086	615,266
130000 Instructional Salaries, Hourly	28,573	20,426	27,685	(888)
140000 Non-Instructional Salaries, Hourly	597,083	855,747	788,219	191,136
100000 TOTAL	\$ 1,994,476	\$ 2,418,625	\$ 2,856,129	\$ 861,653
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 4,645,678	\$ 4,715,419	\$ 5,900,880	\$ 1,255,202
220000 Instructional Aides, Regular Full-Time	172,770	181,464	178,559	5,789
230000 Short-Term Hourly, Non-Instructional	1,386,156	1,635,533	1,834,652	448,496
240000 Instr Aides, Hourly, Direct Instruction	906,740	1,404,979	674,669	(232,071)
260000 Instr Aides, Hourly, Non-Direct Instruction	8,050	8,785	-	(8,050)
200000 TOTAL	\$ 7,119,394	\$ 7,946,180	\$ 8,588,760	\$ 1,469,366
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 128,816	\$ 188,469	\$ 229,008	\$ 100,192
320000 PERS	500,635	577,950	677,265	176,630
330000 OASDI and Medicare	391,150	454,706	514,403	123,253
350000 State Unemployment Insurance	12,766	4,657	6,577	(6,189)
360000 Workers' Compensation Insurance	116,560	149,696	171,608	55,048
370000 Cash in Lieu Benefits	735,884	863,826	1,014,858	278,974
380000 Alternative Retirement Plan	68,250	60,230	75,508	7,258
390000 Benefits-Retirees	-	-	-	-
300000 TOTAL	\$ 1,954,061	\$ 2,299,534	\$ 2,689,227	\$ 735,166
<u>SUPPLIES AND MATERIALS</u>				
410000 Textbooks	\$ 284,908	\$ 221,798	\$ 62,498	\$ (222,410)
420000 Books, Magazines and Periodicals	86,213	38,319	91,517	5,304
430000 Instructional Supplies and Materials	1,515,899	341,289	1,854,361	338,462
440000 Software	31,039	2,059	16,857	(14,182)
450000 Non-Instructional Supplies and Materials	240,674	168,639	229,091	(11,583)
470000 Food Supplies	2,879	10,516	27,579	24,700
400000 TOTAL	\$ 2,161,612	\$ 782,620	\$ 2,281,903	\$ 120,291
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 79,093	\$ 51,866	\$ 65,362	\$ (13,731)
520000 Travel and Conference Expenses	198,516	235,337	293,829	95,313
530000 Dues and Memberships	2,934	1,872	1,335	(1,599)
550000 Utilities and Housekeeping Services	13,970	8,107	13,970	-
560000 Contracts, Rents, Leases and Repairs	244,293	480,149	313,830	69,537
580000 Other Services and Expenses	1,278,665	766,157	3,143,177	1,864,512
590000 Indirect Costs	98,555	102,548	45,726	(52,829)
500000 TOTAL	\$ 1,916,026	\$ 1,646,036	\$ 3,877,229	\$ 1,961,203

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>CAPITAL OUTLAY</u>				
630000 Library Books	\$ 90,642	\$ 120,840	\$ 90,665	\$ 23
640000 Equipment	852,975	1,034,491	2,717,910	1,864,935
600000 TOTAL	\$ 943,617	\$ 1,155,331	\$ 2,808,575	\$ 1,864,958
<u>OTHER OUTGO</u>				
730000 Interfund Transfers Out	\$ 11,544	\$ -	\$ -	\$ (11,544)
750000 Student Financial Aid	174,398	288,769	133,317	(41,081)
760000 Other Student Aid	101,292	165,815	156,643	55,351
700000 TOTAL	\$ 287,234	\$ 454,584	\$ 289,960	\$ 2,726
100000 - 700000 TOTAL EXPENDITURES	\$ 16,376,420	\$ 16,702,910	\$ 23,391,783	\$ 7,015,363
<u>FUND BALANCE</u>				
792001 Restricted Fund Balance - Parking	\$ 373,824	\$ 378,673	\$ 159,856	\$ (213,968)
792002 Restricted Fund Balance - Lottery	-	1,129,772	-	-
790000 TOTAL FUND BALANCE	\$ 373,824	\$ 1,508,445	\$ 159,856	\$ (213,968)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 16,750,244	\$ 18,211,355	\$ 23,551,639	\$ 6,801,395

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
33000-000000-9110-000000 Cash and Cash Equivalents	\$ 538,035	\$ 538,035	\$ 398,466
33000-000000-9200-000000 Accounts Receivable	40,861	40,861	165,390
TOTAL CURRENT ASSETS	<u>\$ 578,896</u>	<u>\$ 578,896</u>	<u>\$ 563,856</u>
<u>CURRENT LIABILITIES</u>			
33000-000000-9500-000000 Accounts Payable	\$ 38,126	\$ 38,126	\$ 37,629
TOTAL CURRENT LIABILITIES	<u>\$ 38,126</u>	<u>\$ 38,126</u>	<u>\$ 37,629</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 540,770</u>	<u>\$ 540,770</u>	<u>\$ 526,227</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
33540-336080-812000-692000 Parent In School Program	\$ 122,600	\$ 122,740	\$ 116,603
33530-336080-819000-692000 Child Care Food Program	62,000	63,865	76,312
TOTAL FEDERAL REVENUE	<u>\$ 184,600</u>	<u>\$ 186,605</u>	<u>\$ 192,915</u>
<u>STATE REVENUE</u>			
33400-336080-862900-692000 Child Care Tax Bailout	\$ 88,976	\$ 88,976	\$ 88,976
33500-336080-865900-692000 California State Preschool Program	223,298	218,732	262,006
33520-336080-865900-692000 General Child Care & Development Program	276,205	283,064	283,064
33530-336080-865900-692000 Child Care Food Program	3,000	3,158	3,688
TOTAL STATE REVENUE	<u>\$ 591,479</u>	<u>\$ 593,930</u>	<u>\$ 637,734</u>
<u>LOCAL REVENUE</u>			
33000-000000-886000-000000 Interest	\$ 3,000	\$ 2,926	\$ 3,000
33000-336080-887100-692000 Child Care Fees	360,000	404,965	396,503
TOTAL LOCAL REVENUE	<u>\$ 363,000</u>	<u>\$ 407,891</u>	<u>\$ 399,503</u>
TOTAL REVENUE	<u>\$ 1,139,079</u>	<u>\$ 1,188,426</u>	<u>\$ 1,230,152</u>
<u>OTHER FINANCING SOURCES</u>			
33150-336080-898001-692000 Interfund Transfers-In, Categorical Support	\$ 80,000	\$ 80,000	\$ 80,000
TOTAL OTHER FINANCING SOURCES	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 1,219,079</u>	<u>\$ 1,268,426</u>	<u>\$ 1,310,152</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 1,759,849</u>	<u>\$ 1,809,196</u>	<u>\$ 1,836,379</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 585,321	\$ 589,091	\$ 651,109	\$ 65,788
230000 Short-Term Hourly Non-Instructional	322,819	350,350	293,260	(29,559)
200000 TOTAL	\$ 908,140	\$ 939,441	\$ 944,369	\$ 36,229
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 8,085	\$ 8,293	\$ 12,758	\$ 4,673
320000 PERS	55,757	57,758	59,733	3,976
330000 OASDI and Medicare	43,522	41,494	45,333	1,811
350000 State Unemployment Insurance	453	358	471	18
360000 Workers' Compensation Insurance	13,439	13,904	15,015	1,576
370000 Cash in Lieu Benefits	85,286	98,062	93,766	8,480
380000 Alternative Retirement Plan	9,685	3,983	12,271	2,586
300000 TOTAL	\$ 216,227	\$ 223,852	\$ 239,347	\$ 23,120
<u>SUPPLIES AND MATERIALS</u>				
430000 Instructional Supplies and Materials	\$ 4,500	\$ 2,463	\$ 4,500	\$ -
450000 Non-Instructional Supplies and Materials	7,531	4,700	7,531	-
470000 Food Supplies	13,345	11,147	13,345	-
400000 TOTAL	\$ 25,376	\$ 18,310	\$ 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	239	4,221	-
530000 Dues and Memberships	1,000	675	1,000	-
540000 Insurance	530	299	530	-
560000 Contracts, Rents, Leases and Repairs	5,300	3,796	5,300	-
580000 Other Services and Expenses	67,618	96,357	83,860	16,242
500000 TOTAL	\$ 83,669	\$ 101,366	\$ 99,911	\$ 16,242
<u>CAPITAL OUTLAY</u>				
640000 Equipment	\$ 1,149	\$ -	\$ 1,149	\$ -
600000 TOTAL	\$ 1,149	\$ -	\$ 1,149	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,234,561	\$ 1,282,969	\$ 1,310,152	\$ 75,591
<u>FUND BALANCE</u>				
792003 Restricted Fund Balance - Child Development	\$ 27,714	\$ -	\$ 25,142	\$ (2,572)
794003 Assigned Fund Balance - Child Development	497,574	526,227	501,085	3,511
790000 TOTAL FUND BALANCE	\$ 525,288	\$ 526,227	\$ 526,227	\$ 939
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,759,849	\$ 1,809,196	\$ 1,836,379	\$ 76,530

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2013-14</u>	<u>ACTUAL INCOME 2013-14</u>	<u>ADOPTED BUDGET 2014-15</u>
<u>CURRENT ASSETS</u>			
34000-000000-9110-000000 Cash and Cash Equivalents	\$ 113,056	\$ 113,056	\$ 115,263
34000-000000-9200-000000 Accounts Receivable	12,351	12,351	8,129
TOTAL CURRENT ASSETS	<u>\$ 125,407</u>	<u>\$ 125,407</u>	<u>\$ 123,392</u>
<u>CURRENT LIABILITIES</u>			
34000-000000-9520-000000 Accounts Payable	\$ 6,100	\$ 6,100	\$ 13,973
34000-000000-9552-000000 Use Tax Payable	3,157	3,157	2,093
TOTAL CURRENT LIABILITIES	<u>\$ 9,257</u>	<u>\$ 9,257</u>	<u>\$ 16,066</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 116,150</u>	<u>\$ 116,150</u>	<u>\$ 107,326</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
34000-314620-884300-693000 Sales Farm Products-Beef	\$ 26,000	\$ 18,055	\$ 24,000
34000-314640-884400-693000 Sales Farm Products-Horse	12,000	16,319	20,000
34000-314660-884500-693000 Sales Farm Products-Sheep	18,000	9,365	18,000
34000-314680-884600-693000 Sales Farm Products-Swine	35,000	30,831	35,000
34000-314690-884700-693000 Sales Farm Products-Horticulture	111,000	70,416	102,000
34000-314610-885000-693000 Rent and Leases	11,500	11,919	11,500
34000-000000-886000-000000 Interest Income	800	675	800
34000-314610-889000-693000 Other Local Revenues	2,000	1,425	2,000
34000-314610-889003-693000 Salvaged Materials	4,000	1,748	4,000
TOTAL LOCAL REVENUE	<u>\$ 220,300</u>	<u>\$ 160,753</u>	<u>\$ 217,300</u>
TOTAL REVENUE	<u>\$ 220,300</u>	<u>\$ 160,753</u>	<u>\$ 217,300</u>
<u>OTHER FINANCING SOURCES</u>			
34000-314610-891002-693000 Sales of Equipment and Supplies	\$ -	\$ 8,459	\$ 5,000
34000-314620-898001-693000 Interfund Transfer-In	-	-	25,025
TOTAL OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ 8,459</u>	<u>\$ 30,025</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 220,300</u>	<u>\$ 169,212</u>	<u>\$ 247,325</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 336,450</u>	<u>\$ 285,362</u>	<u>\$ 354,651</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>SUPPLIES AND MATERIALS</u>				
450000 Non-Instructional Supplies and Materials	\$ 188,550	\$ 166,852	\$ 216,225	\$ 27,675
470000 Food Supplies	-	(103)	-	-
400000 TOTAL	\$ 188,550	\$ 166,749	\$ 216,225	\$ 27,675
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
530000 Dues and Memberships	\$ 100	\$ -	\$ 100	\$ -
560000 Contracts, Rents, Leases and Repairs	5,700	1,538	5,200	(500)
580000 Other Services and Expenses	11,600	4,319	11,800	200
500000 TOTAL	\$ 17,400	\$ 5,857	\$ 17,100	\$ (300)
<u>CAPITAL OUTLAY</u>				
640000 Equipment	\$ 14,000	\$ 5,430	\$ 14,000	\$ -
600000 TOTAL	\$ 14,000	\$ 5,430	\$ 14,000	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 219,950	\$ 178,036	\$ 247,325	\$ 27,375
<u>FUND BALANCE</u>				
794004 Assigned Fund Balance - Farm Operation	\$ 116,500	\$ 107,326	\$ 107,326	\$ (9,174)
790000 TOTAL FUND BALANCE	\$ 116,500	\$ 107,326	\$ 107,326	\$ (9,174)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 336,450	\$ 285,362	\$ 354,651	\$ 18,201

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2013-14</u>	<u>ACTUAL INCOME 2013-14</u>	<u>ADOPTED BUDGET 2014-15</u>
<u>CURRENT ASSETS</u>			
39000-000000-9110-000000	\$ 1,285,875	\$ 1,285,875	\$ 1,550,417
39000-000000-9200-000000	3,968	3,968	3,749
39000-000000-9220-000000	-	-	2
TOTAL CURRENT ASSETS	\$ 1,289,843	\$ 1,289,843	\$ 1,554,168
<u>CURRENT LIABILITIES</u>			
39000-000000-9500-000000	\$ 10,926	\$ 10,926	\$ 8,403
39000-000000-9656-000000	97,876	97,876	138,275
TOTAL CURRENT LIABILITIES	\$ 108,802	\$ 108,802	\$ 146,678
TOTAL NET BEGINNING BALANCE	\$ 1,181,041	\$ 1,181,041	\$ 1,407,490
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
39000-000000-886000-000000	\$ 7,500	\$ 8,980	\$ 8,500
39000-534000-887610-644000	1,100,000	-	1,170,000
39000-534000-887611-644000	-	147,735	-
39000-534000-887612-644000	-	519,768	-
39000-534000-887613-644000	-	193,875	-
39000-534000-887614-644000	-	539,695	-
39000-534000-887620-644000	-	(267)	-
39000-534000-887631-644000	-	(28,652)	-
39000-534000-887632-644000	-	(79,844)	-
39000-534000-887633-000000	-	(38,232)	-
39000-534000-887634-000000	-	(98,190)	-
39000-534000-887640-644000	-	(13)	-
39000-000000-889000-000000	-	352	-
39000-534000-889000-644000	80,000	87,449	80,000
39000-534200-889000-644000	-	231	-
TOTAL LOCAL REVENUE	\$ 1,187,500	\$ 1,252,887	\$ 1,258,500
TOTAL REVENUE	\$ 1,187,500	\$ 1,252,887	\$ 1,258,500
TOTAL REVENUE & NET BEGINNING BALANCE	\$ 2,368,541	\$ 2,433,928	\$ 2,665,990

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 733,863	\$ 589,476	\$ 804,828	\$ 70,965
230000 Short-Term Hourly Non-Instructional	93,777	85,797	29,778	(63,999)
200000 TOTAL	\$ 827,640	\$ 675,273	\$ 834,606	\$ 6,966
<u>EMPLOYEE BENEFITS</u>				
320000 PERS	\$ 88,832	\$ 67,512	\$ 94,735	\$ 5,903
330000 OASDI and Medicare	60,164	45,627	61,999	1,835
350000 State Unemployment Insurance	414	337	417	3
360000 Workers' Compensation Insurance	12,228	9,994	13,223	995
370000 Cash in Lieu Benefits	86,065	74,294	94,893	8,828
380000 Alternative Retirement Plan	1,537	1,943	863	(674)
300000 TOTAL	\$ 249,240	\$ 199,707	\$ 266,130	\$ 16,890
<u>SUPPLIES AND MATERIALS</u>				
420000 Books, Magazines and Periodicals	\$ 800	\$ 571	\$ 800	\$ -
450000 Non-Instructional Supplies and Materials	45,779	43,068	48,545	2,766
400000 TOTAL	\$ 46,579	\$ 43,639	\$ 49,345	\$ 2,766
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
520000 Travel and Conference Expenses	\$ 5,100	\$ 141	\$ 3,100	\$ (2,000)
540000 Insurance	63,972	63,673	65,972	2,000
560000 Contracts, Rents, Leases and Repairs	9,000	2,978	4,200	(4,800)
580000 Other Services and Expenses	30,000	39,127	35,100	5,100
500000 TOTAL	\$ 108,072	\$ 105,919	\$ 108,372	\$ 300
<u>CAPITAL OUTLAY</u>				
640000 Equipment	\$ -	\$ 1,900	\$ -	\$ -
600000 TOTAL	\$ -	\$ 1,900	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 1,231,531	\$ 1,026,438	\$ 1,258,453	\$ 26,922
<u>FUND BALANCE</u>				
792004 Restricted Fund Balance - Health Services	\$ 1,080,497	\$ 1,345,312	\$ 1,340,859	\$ 260,362
795003 Unassigned Fund Balance - Misc. Health Services	56,513	62,178	66,678	10,165
790000 TOTAL FUND BALANCE	\$ 1,137,010	\$ 1,407,490	\$ 1,407,537	\$ 270,527
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,368,541	\$ 2,433,928	\$ 2,665,990	\$ 297,449

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
41000-000000-9110-000000	\$ 6,189,145	\$ 6,189,145	\$ 6,197,894
41052-000000-9131-000000	221,632	221,632	221,704
41000-000000-9200-000000	1,030,746	1,030,746	444,321
TOTAL CURRENT ASSETS	\$ 7,441,523	\$ 7,441,523	\$ 6,863,919
<u>CURRENT LIABILITIES</u>			
41000-000000-9500-000000	\$ 632,129	\$ 632,129	\$ 304,328
41000-000000-9650-000000	231,500	231,500	461,922
41000-000000-9656-000000	25,744	25,744	32,894
TOTAL CURRENT LIABILITIES	\$ 889,373	\$ 889,373	\$ 799,144
TOTAL NET BEGINNING BALANCE	\$ 6,552,150	\$ 6,552,150	\$ 6,064,775
<u>CLASSIFICATION OF REVENUE</u>			
<u>STATE REVENUE</u>			
41056-771210-862900-710000	\$ -	\$1,020,229	\$ -
41065-730100-862900-710000	-	-	836,777
41024-940200-862906-710000	370,695	57,922	312,773
41025-940200-862906-710000	777	-	777
41027-940200-862906-710000	72,324	70,556	1,768
41028-940200-862906-710000	38,191	-	38,191
41029-940200-862906-710000	41,954	4,281	37,673
41045-940200-862906-710000	-	-	1,959,851
41017-940100-862907-710000	846	-	846
41034-940100-862907-710000	425	-	425
41036-940100-862907-710000	1,823	231	1,592
41037-940100-862907-710000	296	296	-
41038-940100-862907-710000	1,732	-	1,732
41039-940100-862907-710000	66,146	-	66,146
41010-771100-865900-710000	40,634	17,069	23,565
41051-700210-865900-710000	56,625	(10,070)	66,695
TOTAL STATE REVENUE	\$ 692,468	\$ 1,160,514	\$ 3,348,811
<u>LOCAL REVENUE</u>			
41000-000000-886000-000000	\$ 38,000	\$ 40,149	\$ 40,000
41052-940330-886000-000000	-	72	-
41001-800000-888030-000000	477,629	-	388,602
41001-800000-888031-000000	-	27,918	-
41001-800000-888032-000000	-	170,040	-
41001-800000-888033-000000	-	27,936	-
41001-800000-888034-000000	-	176,328	-
41001-800000-888040-000000	-	(373)	-
41001-800000-888070-000000	125,042	-	125,042
41001-800000-888071-000000	-	10,791	-
41001-800000-888072-000000	-	49,092	-
41001-800000-888073-000000	-	9,420	-
41001-800000-888074-000000	-	45,516	-
41001-800000-888080-000000	-	(344)	-
41004-700221-889000-710000	-	66,908	20,480
41055-700151-889000-710000	-	10,578	-
TOTAL LOCAL REVENUE	\$ 640,671	\$ 634,031	\$ 574,124
TOTAL REVENUE	\$ 1,333,139	\$ 1,794,545	\$ 3,922,935

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>OTHER FINANCING SOURCES</u>			
41055-700151-898001-710000 Interfund Transfers-In, Energy Projects	\$ 49,388	\$ -	\$ 128,475
TOTAL OTHER FINANCING SOURCES	<u>\$ 49,388</u>	<u>\$ -</u>	<u>\$ 128,475</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 1,382,527</u>	<u>\$ 1,794,545</u>	<u>\$ 4,051,410</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 7,934,677</u>	<u>\$ 8,346,695</u>	<u>\$ 10,116,185</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
230000 Short-Term Hourly Non-Instructional	\$ -	\$ 1,514	\$ -	\$ -
200000 TOTAL	\$ -	\$ 1,514	\$ -	\$ -
<u>EMPLOYEE BENEFITS</u>				
330000 OASDI and Medicare	\$ -	\$ 102	\$ -	\$ -
350000 State Unemployment Insurance	-	1	-	-
360000 Workers' Compensation Insurance	-	23	-	-
300000 TOTAL	\$ -	\$ 126	\$ -	\$ -
<u>SUPPLIES AND MATERIALS</u>				
450000 Non-Instructional Supplies and Materials	\$ -	\$ 11,613	\$ -	\$ -
400000 TOTAL	\$ -	\$ 11,613	\$ -	\$ -
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
560000 Contracts, Rents, Leases and Repairs	\$ 500	\$ -	\$ 500	\$ -
580000 Other Services and Expenses	-	2,680	-	-
500000 TOTAL	\$ 500	\$ 2,680	\$ 500	\$ -
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ 14,670	\$ 101,098	\$ 210,627	\$ 195,957
620000 Buildings	2,191,892	2,016,091	3,770,281	1,578,389
640000 Equipment	4,308,283	(4,189)	5,345,414	1,037,131
600000 TOTAL	\$ 6,514,845	\$ 2,113,000	\$ 9,326,322	\$ 2,811,477
<u>OTHER OUTGO</u>				
730000 Interfund Transfers Out	\$ -	\$ 152,987	\$ -	\$ -
700000 TOTAL	\$ -	\$ 152,987	\$ -	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 6,515,345	\$ 2,281,920	\$ 9,326,822	\$ 2,811,477
<u>FUND BALANCE</u>				
792005 Restricted Fund Balance - Revenue Lease Bonds (COPS)	\$ -	\$ 15,650	\$ -	\$ -
795004 Unassigned Fund Balance - Capital Outlay	1,419,332	6,049,125	789,363	(629,969)
790000 TOTAL FUND BALANCE	\$ 1,419,332	\$ 6,064,775	\$ 789,363	\$ (629,969)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 7,934,677	\$ 8,346,695	\$ 10,116,185	\$ 2,181,508

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2013-14</u>	<u>ACTUAL INCOME 2013-14</u>	<u>ADOPTED BUDGET 2014-15</u>
<u>CURRENT ASSETS</u>			
42000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,396,525	\$ 1,396,525	\$ 516,972
42000-000000-9200-000000 Accounts Receivable	2,627	2,627	1,681
TOTAL CURRENT ASSETS	<u>\$ 1,399,152</u>	<u>\$ 1,399,152</u>	<u>\$ 518,653</u>
<u>CURRENT LIABILITIES</u>			
42000-000000-9500-000000 Accounts Payable	\$ 572,188	\$ 572,188	\$ 18,248
TOTAL CURRENT LIABILITIES	<u>\$ 572,188</u>	<u>\$ 572,188</u>	<u>\$ 18,248</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 826,964</u>	<u>\$ 826,964</u>	<u>\$ 500,405</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
42000-000000-886000-000000 Interest Income	\$ 5,000	\$ 6,015	\$ 3,000
TOTAL LOCAL REVENUE	<u>\$ 5,000</u>	<u>\$ 6,015</u>	<u>\$ 3,000</u>
TOTAL REVENUE	<u>\$ 5,000</u>	<u>\$ 6,015</u>	<u>\$ 3,000</u>
<u>OTHER FINANCING SOURCES</u>			
42010-000000-894001-000000 Sale of Bonds, Series 2013A	\$ -	\$ 447,966	\$ -
42020-000000-894001-000000 Sale of Bonds, Series 2013B	-	287,000	-
TOTAL OTHER FINANCING SOURCES	<u>\$ -</u>	<u>\$ 734,966</u>	<u>\$ -</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 5,000</u>	<u>\$ 740,981</u>	<u>\$ 3,000</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 831,964</u>	<u>\$ 1,567,945</u>	<u>\$ 503,405</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>SUPPLIES AND MATERIALS</u>				
450000 Non-Instructional Supplies and Materials	\$ 11,917	\$ 6,586	\$ 2,601	\$ (9,316)
400000 TOTAL	\$ 11,917	\$ 6,586	\$ 2,601	\$ (9,316)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
580000 Other Services and Expenses	\$ 1,351	\$ 736,317	\$ -	\$ (1,351)
500000 TOTAL	\$ 1,351	\$ 736,317	\$ -	\$ (1,351)
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ 214,276	\$ 140,998	\$ 61,000	\$ (153,276)
620000 Buildings	488,917	145,278	323,126	(165,791)
640000 Equipment	36,581	38,361	33,741	(2,840)
600000 TOTAL	\$ 739,774	\$ 324,637	\$ 417,867	\$ (321,907)
100000 - 700000 TOTAL EXPENDITURES	\$ 753,042	\$ 1,067,540	\$ 420,468	\$ (332,574)
<u>FUND BALANCE</u>				
792006 Restricted Fund Balance - Bond Projects	\$ -	\$ 286,721	\$ -	\$ -
792007 Restricted Fund Balance - Bond Interest	50,571	108,573	54,586	4,015
792008 Restricted Fund Balance - Bond Refunding	28,351	105,111	28,351	-
790000 TOTAL FUND BALANCE	\$ 78,922	\$ 500,405	\$ 82,937	\$ 4,015
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 831,964	\$ 1,567,945	\$ 503,405	\$ (328,559)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
43000-000000-9110-000000 Cash and Cash Equivalents	\$ 4,552,769	\$ 4,552,769	\$ 5,188,006
43000-000000-9200-000000 Accounts Receivable	7,465	7,465	12,144
TOTAL CURRENT ASSETS	<u>\$ 4,560,234</u>	<u>\$ 4,560,234</u>	<u>\$ 5,200,150</u>
<u>CURRENT LIABILITIES</u>			
43000-000000-9500-000000 Accounts Payable	\$ 16,516	\$ 16,516	\$ 4,102
43000-000000-9650-000000 Deferred Revenue	-	-	1,101
TOTAL CURRENT LIABILITIES	<u>\$ 16,516</u>	<u>\$ 16,516</u>	<u>\$ 5,203</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 4,543,718</u>	<u>\$ 4,543,718</u>	<u>\$ 5,194,947</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
43000-000000-886000-000000 Interest Income	\$ 25,000	\$ 29,099	\$ 28,000
43001-700230-889000-710000 RDA-West Covina	-	4,433	-
43016-700521-889000-710000 RDA-Various	-	750,298	-
TOTAL LOCAL REVENUE	<u>\$ 25,000</u>	<u>\$ 783,830</u>	<u>\$ 28,000</u>
TOTAL REVENUE	<u>\$ 25,000</u>	<u>\$ 783,830</u>	<u>\$ 28,000</u>
<u>OTHER FINANCING SOURCES</u>			
43004-700260-894002-721000 Long-Term Debt, City of Walnut	\$ 12,294	\$ 12,595	\$ 12,294
TOTAL OTHER FINANCING SOURCES	<u>\$ 12,294</u>	<u>\$ 12,595</u>	<u>\$ 12,294</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	<u>\$ 37,294</u>	<u>\$ 796,425</u>	<u>\$ 40,294</u>
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 4,581,012</u>	<u>\$ 5,340,143</u>	<u>\$ 5,235,241</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
570000 Legal, Elections and Audit Expenses	\$ 12,117	\$ -	\$ 12,117	\$ -
500000 TOTAL	\$ 12,117	\$ -	\$ 12,117	\$ -
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ -	\$ -	\$ 70,000	\$ 70,000
620000 Buildings	2,271,699	133,027	2,075,881	(195,818)
640000 Equipment	7,209	-	-	(7,209)
600000 TOTAL	\$ 2,278,908	\$ 133,027	\$ 2,145,881	\$ (133,027)
<u>OTHER OUTGO</u>				
710000 Debt Service	\$ 12,294	\$ 12,169	\$ 12,294	\$ -
700000 TOTAL	\$ 12,294	\$ 12,169	\$ 12,294	\$ -
100000 - 700000 TOTAL EXPENDITURES	\$ 2,303,319	\$ 145,196	\$ 2,170,292	\$ (133,027)
<u>FUND BALANCE</u>				
792009 Restricted Fund Balance - RDA West Covina	\$ -	\$ 4,433	\$ 4,433	\$ 4,433
792010 Restricted Fund Balance - RDA Walnut	217,042	217,042	217,042	-
792011 Restricted Fund Balance - RDA La Puente	16,899	16,899	16,899	-
792012 Restricted Fund Balance - RDA Covina	39,291	39,291	39,291	-
792013 Restricted Fund Balance - RDA Industry	465,770	465,770	465,770	-
792014 Restricted Fund Balance - RDA La Verne	147,448	147,448	147,448	-
792015 Restricted Fund Balance - RDA Irwindale	40,895	40,895	40,895	-
792016 Restricted Fund Balance - RDA Glendora	25,549	25,549	25,549	-
792017 Restricted Fund Balance - RDA San Dimas	72,692	72,692	72,692	-
792018 Restricted Fund Balance - RDA Pomona	218,659	218,659	218,659	-
792019 Restricted Fund Balance - RDA Baldwin Park	29,454	29,454	29,454	-
792020 Restricted Fund Balance - Redevelopment Agencies	945,690	3,842,295	1,696,414	750,724
792021 Restricted Fund Balance - Redevelopment Interest	58,304	74,520	90,403	32,099
790000 TOTAL FUND BALANCE	\$ 2,277,693	\$ 5,194,947	\$ 3,064,949	\$ 787,256
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 4,581,012	\$ 5,340,143	\$ 5,235,241	\$ 654,229

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
44000-000000-9110-000000 Cash and Cash Equivalents	\$ 21,255,188	\$ 21,255,188	\$ 7,005,677
44000-000000-9200-000000 Accounts Receivable	41,209	41,209	27,541
TOTAL CURRENT ASSETS	<u>\$ 21,296,397</u>	<u>\$ 21,296,397</u>	<u>\$ 7,033,218</u>
<u>CURRENT LIABILITIES</u>			
44000-000000-9500-000000 Accounts Payable	\$ 5,366,425	\$ 5,366,425	\$ 3,456,290
TOTAL CURRENT LIABILITIES	<u>\$ 5,366,425</u>	<u>\$ 5,366,425</u>	<u>\$ 3,456,290</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 15,929,972</u>	<u>\$ 15,929,972</u>	<u>\$ 3,576,928</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
44000-000000-886000-000000 Interest Income	\$ 110,000	\$ 101,400	\$ 50,000
TOTAL LOCAL REVENUE	<u>\$ 110,000</u>	<u>\$ 101,400</u>	<u>\$ 50,000</u>
TOTAL REVENUE	<u>\$ 110,000</u>	<u>\$ 101,400</u>	<u>\$ 50,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 16,039,972</u>	<u>\$ 16,031,372</u>	<u>\$ 3,626,928</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 36,789	\$ 36,789	\$ -	\$ (36,789)
200000 TOTAL	\$ 36,789	\$ 36,789	\$ -	\$ (36,789)
<u>EMPLOYEE BENEFITS</u>				
320000 PERS	\$ 4,209	\$ 4,209	\$ -	\$ (4,209)
330000 OASDI and Medicare	2,814	2,814	-	(2,814)
350000 State Unemployment Insurance	18	18	-	(18)
360000 Workers' Compensation Insurance	544	544	-	(544)
300000 TOTAL	\$ 7,585	\$ 7,585	\$ -	\$ (7,585)
<u>SUPPLIES AND MATERIALS</u>				
440000 Software	\$ 1,107	\$ 225	\$ 882	\$ (225)
450000 Non-Instructional Supplies and Materials	86,113	74,387	24,600	(61,513)
400000 TOTAL	\$ 87,220	\$ 74,612	\$ 25,482	\$ (61,738)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
550000 Utilities and Housekeeping Services	\$ 4,587	\$ 3,745	\$ 842	\$ (3,745)
560000 Contracts, Rents, Leases and Repairs	307,386	139,272	168,114	(139,272)
570000 Legal, Elections and Audit Expenses	18,269	(242)	18,512	243
580000 Other Services and Expenses	106,475	88,587	17,888	(88,587)
500000 TOTAL	\$ 436,717	\$ 231,362	\$ 205,356	\$ (231,361)
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ 2,401,465	\$ 1,877,625	\$ 502,196	\$ (1,899,269)
620000 Buildings	10,616,306	8,464,489	1,627,783	(8,988,523)
640000 Equipment	2,373,185	1,761,982	1,224,710	(1,148,475)
600000 TOTAL	\$ 15,390,956	\$ 12,104,096	\$ 3,354,689	\$ (12,036,267)
100000 - 700000 TOTAL EXPENDITURES	\$ 15,959,267	\$ 12,454,444	\$ 3,585,527	\$ (12,373,740)
<u>FUND BALANCE</u>				
792022 Restricted Fund Balance - BAN Projects	\$ -	\$ 3,429,800	\$ -	\$ -
792023 Restricted Fund Balance - BAN Interest	80,705	147,128	41,401	(39,304)
790000 TOTAL FUND BALANCE	\$ 80,705	\$ 3,576,928	\$ 41,401	\$ (39,304)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 16,039,972	\$ 16,031,372	\$ 3,626,928	\$ (12,413,044)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
45000-000000-9110-000000 Cash and Cash Equivalents	\$ -	\$ -	\$ 125,371,391
45000-000000-9200-000000 Accounts Receivable	-	-	349,280
TOTAL CURRENT ASSETS	\$ -	\$ -	\$ 125,720,671
<u>CURRENT LIABILITIES</u>			
45000-000000-9500-000000 Accounts Payable	\$ -	\$ -	\$ 5,019,111
TOTAL CURRENT LIABILITIES	\$ -	\$ -	\$ 5,019,111
TOTAL NET BEGINNING BALANCE	\$ -	\$ -	\$ 120,701,560
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
45002-000000-886000-000000 Interest Income	\$ 750,000	\$ 596,017	\$ 400,000
TOTAL LOCAL REVENUE	\$ 750,000	\$ 596,017	\$ 400,000
<u>OTHER FINANCING SOURCES</u>			
45001-000000-894001-000000 Sale of Bonds, Series 2013A	\$ 144,822,655	\$ 146,175,719	\$ -
45010-000000-894001-000000 Sale of Bonds, Series 2013B	-	79,398	-
TOTAL OTHER FINANCING SOURCES	\$ 144,822,655	\$ 146,255,117	\$ -
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 145,572,655	\$ 146,851,134	\$ 400,000
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 145,572,655	\$ 146,851,134	\$ 121,101,560

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 498,075	\$ 453,504	\$ 798,932	\$ 300,857
230000 Short-Term Hourly Non-Instructional	94,845	167,086	-	(94,845)
200000 TOTAL	\$ 592,920	\$ 620,590	\$ 798,932	\$ 206,012
<u>EMPLOYEE BENEFITS</u>				
320000 PERS	\$ 56,990	\$ 53,242	\$ 94,042	\$ 37,052
330000 OASDI and Medicare	38,760	37,919	61,121	22,361
350000 State Unemployment Insurance	271	311	398	127
360000 Workers' Compensation Insurance	8,038	9,185	12,703	4,665
370000 Cash in Lieu Benefits	57,140	55,017	74,232	17,092
380000 Alternative Retirement Plan	-	4,278	-	-
300000 TOTAL	\$ 161,199	\$ 159,952	\$ 242,496	\$ 81,297
<u>SUPPLIES AND MATERIALS</u>				
440000 Software	\$ 2,000	\$ -	\$ 2,000	\$ -
450000 Non-Instructional Supplies and Materials	36,000	431	35,569	(431)
400000 TOTAL	\$ 38,000	\$ 431	\$ 37,569	\$ (431)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
550000 Utilities and Housekeeping Services	\$ 8,100	\$ -	\$ 8,100	\$ -
560000 Contracts, Rents, Leases and Repairs	415,000	164,700	250,300	(164,700)
570000 Legal, Elections and Audit Expenses	3,655,000	2,386,197	1,268,803	(2,386,197)
580000 Other Services and Expenses	473,900	1,567,514	338,848	(135,052)
500000 TOTAL	\$ 4,552,000	\$ 4,118,411	\$ 1,866,051	\$ (2,685,949)
<u>CAPITAL OUTLAY</u>				
610000 Sites and Site Improvements	\$ 15,381,716	\$ 5,320,867	\$ 16,531,084	\$ 1,149,368
620000 Buildings	118,716,205	15,011,493	96,246,734	(22,469,471)
640000 Equipment	3,984,734	917,831	4,054,645	69,911
600000 TOTAL	\$ 138,082,655	\$ 21,250,191	\$ 116,832,463	\$ (21,250,192)
100000 - 700000 TOTAL EXPENDITURES	\$ 143,426,774	\$ 26,149,575	\$ 119,777,511	\$ (23,649,263)
<u>FUND BALANCE</u>				
792029 Restricted Fund Balance-Bond Personnel	\$ 1,395,881	\$ 120,105,542	\$ 328,030	\$ (1,067,851)
792007 Restricted Fund Balance-Bond Interest	750,000	596,018	996,019	246,019
790000 TOTAL FUND BALANCE	\$ 2,145,881	\$ 120,701,560	\$ 1,324,049	\$ (821,832)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 145,572,655	\$ 146,851,134	\$ 121,101,560	\$ (24,471,095)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
71000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,805,124	\$ 1,805,124	\$ 1,853,927
71000-000000-9200-000000 Accounts Receivable	6,353	6,353	4,783
TOTAL CURRENT ASSETS	<u>\$ 1,811,477</u>	<u>\$ 1,811,477</u>	<u>\$ 1,858,710</u>
<u>CURRENT LIABILITIES</u>			
71000-000000-9500-000000 Accounts Payable	\$ 37,252	\$ 37,252	\$ 7,135
71000-000000-9600-000000 Deferred Revenue	10	10	-
TOTAL CURRENT LIABILITIES	<u>\$ 37,262</u>	<u>\$ 37,262</u>	<u>\$ 7,135</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,774,215</u>	<u>\$ 1,774,215</u>	<u>\$ 1,851,575</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
71000-000000-886000-000000 Interest Income	\$ 12,000	\$ 11,774	\$ 11,000
71000-000000-888500-000000 Other Student Fees and Charges	561,000	630,135	555,184
71000-000000-888510-000000 Exemption-Student Activity Fee	-	(12,023)	-
71000-000000-888520-000000 Non Payment-Student Activity Fee	-	(60,709)	-
71070-521695-889000-696000 Other Local Revenues	-	900	-
71110-521845-889009-696000 Associated Students Fundraising	-	2,236	-
TOTAL LOCAL REVENUE	<u>\$ 573,000</u>	<u>\$ 572,313</u>	<u>\$ 566,184</u>
TOTAL REVENUE	<u>\$ 573,000</u>	<u>\$ 572,313</u>	<u>\$ 566,184</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 2,347,215</u>	<u>\$ 2,346,528</u>	<u>\$ 2,417,759</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
210000 Non-Instructional, Regular Full-Time	\$ 178,167	\$ 183,690	\$ 190,962	\$ 12,795
230000 Short-Term Hourly Non-Instructional	19,708	4,315	11,875	(7,833)
200000 TOTAL	\$ 197,875	\$ 188,005	\$ 202,837	\$ 4,962
<u>EMPLOYEE BENEFITS</u>				
310000 STRS	\$ 4,481	\$ 4,594	\$ 5,195	\$ 714
320000 PERS	14,171	14,656	15,592	1,421
330000 OASDI and Medicare	10,263	9,780	10,982	719
350000 State Unemployment Insurance	89	92	95	6
360000 Workers' Compensation Insurance	2,929	2,784	3,225	296
370000 Cash in Lieu Benefits	28,689	33,190	30,189	1,500
380000 Alternative Retirement Plan	-	22	-	-
300000 TOTAL	\$ 60,622	\$ 65,118	\$ 65,278	\$ 4,656
<u>SUPPLIES AND MATERIALS</u>				
450000 Non-Instructional Supplies and Materials	\$ 38,820	\$ 18,779	\$ 32,350	\$ (6,470.00)
470000 Food Supplies	33,936	12,822	21,850	(12,086)
400000 TOTAL	\$ 72,756	\$ 31,601	\$ 54,200	\$ (18,556)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 14,300	\$ 5,021	\$ 13,800	\$ (500)
520000 Travel and Conference Expenses	89,180	66,262	93,564	4,384
530000 Dues and Memberships	100	-	100	-
560000 Contracts, Rents, Leases and Repairs	4,700	1,673	10,000	5,300
580000 Other Services and Expenses	50,067	51,269	54,850	4,783
500000 TOTAL	\$ 158,347	\$ 124,225	\$ 172,314	\$ 13,967
<u>CAPITAL OUTLAY</u>				
630000 Library Books	\$ -	\$ 3,730	\$ -	\$ -
640000 Equipment	19,586	9,138	7,400	(12,186)
600000 TOTAL	\$ 19,586	\$ 12,868	\$ 7,400	\$ (12,186)
<u>STUDENT FINANCIAL AID</u>				
730000 Interfund Transfers-Out	\$ 67,400	\$ 73,136	\$ 68,900	\$ 1,500
700000 TOTAL	\$ 67,400	\$ 73,136	\$ 68,900	\$ 1,500
100000 - 700000 TOTAL EXPENDITURES	\$ 576,586	\$ 494,953	\$ 570,929	\$ (5,657)

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
FUND BALANCE				
792024 Restricted Fund Balance - Associated Students	\$ 1,370,629	\$ 1,451,575	\$ 1,446,830	\$ 76,201
792025 Restricted Fund Balance - Emergency Fund	250,000	250,000	250,000	-
792026 Restricted Fund Balance - Student Center	150,000	150,000	150,000	-
790000 TOTAL FUND BALANCE	<u>\$ 1,770,629</u>	<u>\$ 1,851,575</u>	<u>\$ 1,846,830</u>	<u>\$ 76,201</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,347,215</u>	<u>\$ 2,346,528</u>	<u>\$ 2,417,759</u>	<u>\$ 70,544</u>

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2013-14</u>	<u>ACTUAL INCOME 2013-14</u>	<u>ADOPTED BUDGET 2014-15</u>
<u>CURRENT ASSETS</u>			
72000-000000-9110-000000 Cash and Cash Equivalents	\$ 33,243	\$ 33,243	\$ 42,978
72000-000000-9200-000000 Accounts Receivable	605	605	105
TOTAL CURRENT ASSETS	<u>\$ 33,848</u>	<u>\$ 33,848</u>	<u>\$ 43,083</u>
<u>CURRENT LIABILITIES</u>			
72000-000000-9500-000000 Accounts Payable	\$ -	\$ -	\$ 1
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 33,848</u>	<u>\$ 33,848</u>	<u>\$ 43,082</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
72000-000000-886000-000000 Interest Income	\$ 100	\$ 245	\$ 100
72000-000000-888400-000000 Student Representation Fee	28,000	28,636	28,000
72000-000000-888410-000000 Exemption-Student Representation Fee	-	(29)	-
TOTAL LOCAL REVENUE	<u>\$ 28,100</u>	<u>\$ 28,852</u>	<u>\$ 28,100</u>
TOTAL REVENUE	<u>\$ 28,100</u>	<u>\$ 28,852</u>	<u>\$ 28,100</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 61,948</u>	<u>\$ 62,700</u>	<u>\$ 71,182</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>SUPPLIES AND MATERIALS</u>				
450000 Non-Instructional Supplies and Materials	\$ 10,000	\$ 545	\$ 7,000	\$ (3,000)
470000 Food Supplies	2,000	169	2,000	-
400000 TOTAL	\$ 12,000	\$ 714	\$ 9,000	\$ (3,000)
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
520000 Travel and Conference Expenses	\$ 20,000	\$ 13,854	\$ 25,000	\$ 5,000
560000 Contracts, Rents, Leases and Repairs	3,000	-	3,000	-
580000 Other Services and Expenses	4,000	5,050	2,000	(2,000)
500000 TOTAL	\$ 27,000	\$ 18,904	\$ 30,000	\$ 3,000
100000 - 700000 TOTAL EXPENDITURES	\$ 39,000	\$ 19,618	\$ 39,000	\$ -
<u>FUND BALANCE</u>				
792027 Restricted Fund Balance - Student Representation	\$ 22,948	\$ 43,082	\$ 32,182	\$ 9,234
790000 TOTAL FUND BALANCE	\$ 22,948	\$ 43,082	\$ 32,182	\$ 9,234
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 61,948	\$ 62,700	\$ 71,182	\$ 9,234

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2013-14	ACTUAL INCOME 2013-14	ADOPTED BUDGET 2014-15
<u>CURRENT ASSETS</u>			
74000-000000-9110-000000 Cash and Cash Equivalents	\$ 11,722	\$ 11,722	\$ 29,998
74000-000000-9200-000000 Accounts Receivable	15,687	15,687	149,255
TOTAL CURRENT ASSETS	\$ 27,409	\$ 27,409	\$ 179,253
<u>CURRENT LIABILITIES</u>			
74000-000000-9520-000000 Accounts Payable	\$ 24,398	\$ 24,398	\$ 65,894
74000-000000-9610-000000 Due to Other Funds	-	-	102,200
74000-000000-9650-000000 Deferred Revenue	184	184	8,332
TOTAL CURRENT LIABILITIES	\$ 24,582	\$ 24,582	\$ 176,426
TOTAL NET BEGINNING BALANCE	\$ 2,827	\$ 2,827	\$ 2,827
<u>CLASSIFICATION OF REVENUE</u>			
<u>FEDERAL REVENUE</u>			
74052-901500-815000-732000 Pell Grants, 01/02	\$ -	\$ 628	\$ -
74058-901500-815000-732000 Pell Grants, 07/08	-	977	-
74063-901500-815000-732000 Pell Grants, 12/13	500,000	76,715	-
74064-901500-815000-732000 Pell Grants, 13/14	45,000,000	42,155,953	500,000
74065-901500-815000-732000 Pell Grants, 14/15	-	285,404	45,000,000
74114-902000-815000-732000 FSEOG Grants, 13/14	500,842	426,386	-
74115-902000-815000-732000 FSEOG Grants, 14/15	-	-	514,244
74214-903000-815000-732000 Direct Loans-Subsidized, 13/14	1,600,000	916,997	-
74214-903500-815000-732000 Direct Loans-Unsubsidized, 13/14	800,000	344,607	-
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	22,980	-
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	\$ 44,230,647	\$ 47,864,744
<u>STATE REVENUE</u>			
74163-904000-862900-732000 Cal Grants B, 12/13	\$ 90,000	\$ 41,427	\$ -
74163-904500-862900-732000 Cal Grants C, 12/13	10,000	273	-
74164-904000-862900-732000 Cal Grants B, 13/14	2,300,000	2,526,406	80,000
74164-904500-862900-732000 Cal Grants C, 13/14	40,000	60,374	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	\$ 2,628,480	\$ 2,130,000
TOTAL REVENUE	\$ 50,918,342	\$ 46,859,127	\$ 49,994,744
<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	\$ 149,158	\$ -	\$ 149,158
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 51,067,500	\$ 46,859,127	\$ 50,143,902
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 51,070,327	\$ 46,861,954	\$ 50,146,729

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>STUDENT FINANCIAL AID</u>				
750000 Student Financial Aid	\$ 51,067,500	\$ 46,859,127	\$ 50,143,902	\$ (923,598)
700000 TOTAL	\$ 51,067,500	\$ 46,859,127	\$ 50,143,902	\$ (923,598)
100000 - 700000 TOTAL EXPENDITURES	\$ 51,067,500	\$ 46,859,127	\$ 50,143,902	\$ (923,598)
<u>FUND BALANCE</u>				
795005 Unassigned Fund Balance - Reserves for Contingency	\$ 2,827	\$ 2,827	\$ 2,827	\$ -
790000 TOTAL FUND BALANCE	\$ 2,827	\$ 2,827	\$ 2,827	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 51,070,327	\$ 46,861,954	\$ 50,146,729	\$ (923,598)

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2013-14</u>	<u>ACTUAL INCOME 2013-14</u>	<u>ADOPTED BUDGET 2014-15</u>
<u>CURRENT ASSETS</u>			
75000-000000-9110-000000 Cash and Cash Equivalents	\$ 226,039	\$ 226,039	\$ 275,284
75000-000000-9200-000000 Accounts Receivable	39,525	39,525	39,821
TOTAL CURRENT ASSETS	\$ 265,564	\$ 265,564	\$ 315,105
<u>CURRENT LIABILITIES</u>			
75000-000000-9520-000000 Accounts Payable	\$ 3,892	\$ 3,892	\$ 14,218
75000-000000-9560-000000 Amount Held in Trust for Loans	104,457	104,457	104,457
75000-000000-9650-000000 Deferred Revenue	-	-	4,417
TOTAL CURRENT LIABILITIES	\$ 108,349	\$ 108,349	\$ 123,092
TOTAL NET BEGINNING BALANCE	\$ 157,215	\$ 157,215	\$ 192,013
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
75000-910000-882000-732000 Contribution, Gifts, Grants, Endow	\$ -	\$ 497,732	\$ 350,000
TOTAL LOCAL REVENUE	\$ -	\$ 497,732	\$ 350,000
TOTAL LOCAL REVENUE	\$ -	\$ 497,732	\$ 350,000
<u>OTHER FINANCING SOURCES</u>			
75387-910000-898001-732000 Interfund Transfers-In, AS Student Book	\$ 23,500	\$ 23,500	\$ 23,500
75805-910000-898001-732000 Interfund Transfers-In, AS Dexter MacBride	2,500	2,500	2,500
75806-910000-898001-732000 Interfund Transfers-In, AS Mark Minor Memorial	2,500	2,500	2,500
75807-910000-898001-732000 Interfund Transfers-In, AS Leadership & Service	3,000	3,000	3,000
75808-910000-898001-732000 Interfund Transfers-In, AS Sophia B Clark	4,000	4,000	4,000
75848-910000-898001-732000 Interfund Transfers-In, AS ICC Service	4,000	4,000	2,500
75890-910000-898001-732000 Interfund Transfers-In, SL Mark Minor Memorial	-	2,236	-
75916-910000-898001-732000 Interfund Transfers-In, AS Bus Transportation	900	900	900
75918-910000-898001-732000 Interfund Transfers-In, AS Music	5,000	5,000	5,000
75919-910000-898001-732000 Interfund Transfers-In, AS Student of Distinction	10,000	10,000	10,000
75921-910000-898001-732000 Interfund Transfers-In, AS Study Abroad	-	3,500	-
75922-910000-898001-732000 Interfund Transfers-In, AS Cesar Chavez	7,000	7,000	5,000
75923-910000-898001-732000 Interfund Transfers-In, AS Cross Cultural	5,000	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	\$ 73,136	\$ 68,900
TOTAL REVENUE & OTHER FINANCING SOURCES	\$ 67,400	\$ 570,868	\$ 418,900
TOTAL REVENUE, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 224,615	\$ 728,083	\$ 610,913

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

COLUMN 1	COLUMN 3	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>STUDENT FINANCIAL AID</u>				
760000 Other Student Aid	\$ 224,615	\$ 536,070	\$ 610,913	\$ 386,298
700000 TOTAL	\$ 224,615	\$ 536,070	\$ 610,913	\$ 386,298
100000 - 700000 TOTAL EXPENDITURES	\$ 224,615	\$ 536,070	\$ 610,913	\$ 386,298
<u>FUND BALANCE</u>				
792028 Restricted Fund Balance - Scholarships and Loan	\$ -	\$ 192,013	\$ -	\$ -
790000 TOTAL FUND BALANCE	\$ -	\$ 192,013	\$ -	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 224,615	\$ 728,083	\$ 610,913	\$ 386,298

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2013-14</u>	<u>ACTUAL INCOME 2013-14</u>	<u>ADOPTED BUDGET 2014-15</u>
<u>CURRENT ASSETS</u>			
79000-000000-9110-000000 Cash and Cash Equivalents	\$ 467,124	\$ 467,124	\$ 638,497
79000-000000-9200-000000 Accounts Receivable	5,469	5,469	8,555
TOTAL CURRENT ASSETS	<u>\$ 472,593</u>	<u>\$ 472,593</u>	<u>\$ 647,052</u>
<u>CURRENT LIABILITIES</u>			
79000-000000-9520-000000 Accounts Payable	\$ 6,553	\$ 6,553	\$ 1,976
TOTAL CURRENT LIABILITIES	<u>\$ 6,553</u>	<u>\$ 6,553</u>	<u>\$ 1,976</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 466,040</u>	<u>\$ 466,040</u>	<u>\$ 645,076</u>
<u>CLASSIFICATION OF REVENUE</u>			
<u>LOCAL REVENUE</u>			
79301-366100-882002-709000 Sponsorships, Cross Country	\$ 75,000	\$ 10,843	\$ 10,000
79401-366200-882002-709000 Sponsorships, Relays	15,000	77,865	90,000
79301-366100-884020-709000 Sales-Souvenir, Cross Country	85,000	84,460	85,000
79401-366200-884021-709000 Sales-Banquet, Relays	-	10,025	-
79301-366100-884022-709000 Sales-Entry Fees, Cross Country	145,000	142,666	140,000
79401-366200-884022-709000 Sales-Entry Fees, Relays	69,982	75,382	65,000
79301-366100-884023-709000 Sales-Gate Fees, Cross Country	60,000	78,279	60,000
79401-366200-884023-709000 Sales-Gate Fees, Relays	70,000	78,446	75,000
79301-366100-884024-709000 Sales-Advertising, Cross Country	-	350	-
79401-366200-884024-709000 Sales-Advertising, Relays	3,000	100	3,000
79401-366100-885200-709000 Booth Rentals, Cross Country	300	1,500	1,000
79401-366200-885200-709000 Booth Rentals, Relays	1,000	960	1,000
79301-366100-888107-709000 Parking Services-Special Events, Cross Country	13,000	11,704	11,000
79401-366200-888107-709000 Parking Services-Special Events, Relays	20,000	6,208	10,000
TOTAL LOCAL REVENUE	<u>\$ 557,282</u>	<u>\$ 578,788</u>	<u>\$ 551,000</u>
<u>OTHER FINANCING SOURCES</u>			
79301-366100-898001-709000 Other Local Revenues, Cross Country	\$ 4,631	\$ 4,631	\$ -
79401-366200-898001-709000 Interfund Transfer-In, Relays	-	6,038	-
TOTAL OTHER FINANCING SOURCES	<u>\$ 4,631</u>	<u>\$ 10,669</u>	<u>\$ -</u>
TOTAL REVENUE	<u>\$ 561,913</u>	<u>\$ 589,457</u>	<u>\$ 551,000</u>
TOTAL REVENUE & NET BEGINNING BALANCE	<u>\$ 1,027,953</u>	<u>\$ 1,055,497</u>	<u>\$ 1,196,076</u>

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

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2013-14	ACTUAL EXPENDITURES 2013-14	ADOPTED BUDGET 2014-15	DIFFERENCE BETWEEN COL 2 & 4
<u>CLASSIFIED SALARIES AND OTHER NON-ACADEMIC SALARIES</u>				
230000 Short-Term Hourly Non-Instructional	\$ 140,500	\$ 105,744	\$ 94,000	\$ (46,500)
200000 TOTAL	\$ 140,500	\$ 105,744	\$ 94,000	\$ (46,500)
<u>EMPLOYEE BENEFITS</u>				
320000 PERS	\$ -	\$ 400	\$ -	\$ -
330000 OASDI and Medicare	3,374	2,735	1,896	(1,478)
350000 State Unemployment Insurance	1,546	52	49	(1,497)
360000 Workers' Compensation Insurance	1,955	1,563	1,496	(459)
380000 Alternative Retirement Plan	3,615	953	2,400	(1,215)
300000 TOTAL	\$ 10,490	\$ 5,703	\$ 5,841	\$ (4,649)
<u>SUPPLIES AND MATERIALS</u>				
420000 Books, Magazines and Periodicals	\$ 80	\$ 163	\$ 100	\$ 20
440000 Software	-	208	-	-
450000 Non-Instructional Supplies and Materials	18,560	18,924	23,560	5,000
470000 Food Supplies	2,500	2,515	3,500	1,000
400000 TOTAL	\$ 21,140	\$ 21,810	\$ 27,160	\$ 6,020
<u>OTHER OPERATING EXPENSES AND SERVICES</u>				
510000 Personal and Consultant Services	\$ 3,000	\$ 1,980.00	\$ 3,000	\$ -
520000 Travel and Conference Expenses	-	906	-	-
550000 Utilities and Housekeeping Services	1,020	-	1,220	200
560000 Contracts, Rents, Leases and Repairs	81,975	69,524	54,875	(27,100)
580000 Other Services and Expenses	167,912	200,123	254,711	86,799
500000 TOTAL	\$ 253,907	\$ 272,533	\$ 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	\$ -	\$ (4,631)
730000 Interfund Transfers-Out	43,734	-	-	(43,734)
700000 TOTAL	\$ 48,365	\$ 4,631	\$ -	\$ (48,365)
100000 - 700000 TOTAL EXPENDITURES	\$ 476,402	\$ 410,421	\$ 447,307	\$ (29,095)
<u>FUND BALANCE</u>				
794005 Assigned Fund Balance-Mt SAC Cross Country Invitational	\$ 551,551	\$ 555,806	\$ 588,157	\$ 36,606
794005 Assigned Fund Balance-Mt SAC Relays	-	89,270	160,612	160,612
790000 TOTAL FUND BALANCE	\$ 551,551	\$ 645,076	\$ 748,769	\$ 197,218
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,027,953	\$ 1,055,497	\$ 1,196,076	\$ 168,123