

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: MONTEREY

District Code: 460

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

District Chief Business Officer

Date

District Superintendent

Date

Contact: Joseph Bissell

(831) 646-4040

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	5,977,612	5,977,612	78,999	6,056,611
Other	1300	5,122,301	5,153,902	79,003	5,232,905
Total Instructional Salaries		11,099,913	11,131,514	158,002	11,289,516
Non-Instructional Salaries					
Contract or Regular	1200		2,468,615	179,205	2,647,820
Other	1400		279,372	15,777	295,149
Total Non-Instructional Salaries		0	2,747,987	194,982	2,942,969
Total Academic Salaries		11,099,913	13,879,501	352,984	14,232,485
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,629,908	172,465	5,802,373
Other	2300		410,662	14,108	424,770
Total Non-Instructional Salaries		0	6,040,570	186,573	6,227,143
Instructional Aides					
Regular Status	2200	639,456	792,242	102	792,344
Other	2400	505,344	558,837	48,978	607,815
Total Instructional Aides		1,144,800	1,351,079	49,080	1,400,159
Total Classified Salaries		1,144,800	7,391,649	235,653	7,627,302
Employee Benefits	3000	1,682,375	3,884,845	103,715	3,988,560
Supplies and Materials	4000		481,232	21,364	502,596
Other Operating Expenses	5000	2,055,148	4,787,804	451,175	5,238,979
Equipment Replacement	6420		27,837		27,837
Total Expenditures Prior to Exclusions		15,982,236	30,452,868	1,164,891	31,617,759

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	55,085	55,085		55,085
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		585,353	10,968	596,321
Lottery Expenditures					
Academic Salaries	1000	563,934	563,934		563,934
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		200,000		200,000
Total Supplies and Materials		0	200,000	0	200,000
Other Operating Expenses and Services	5000				0

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410		28,951		28,951
Equipment - Replacement	6420		27,837		27,837
Total Equipment		0	56,788	0	56,788
Total Capital Outlay		0	56,788	0	56,788
Other Outgo	7000				0
Total Exclusions		619,019	1,461,160	10,968	1,472,128
Total for ECS 84362, 50% Law		15,363,217	28,991,708	1,153,923	30,145,631
Percent of CEE (Instructional Salary Cost / Total CEE)		52.99%	100.00%		
50% of Current Expense of Education			14,495,854		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		15,363,217	28,991,708	1,153,923	30,145,631
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,982,236	30,452,868	1,164,891	31,617,759
Capital Expenditures	6000	12,094	182,878	3,950	186,828
Equipment Replacement (Back out)	6420		(28,952)	0	(28,952)
Total Unrestricted General Fund Expenditures		15,994,330	30,606,794	1,168,841	31,775,635

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	550,223		550,223
In County Treasury	9112	4,447,938		4,447,938
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,997,498		4,997,498
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		10,020,659	0	10,020,659
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,548,524		3,548,524
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,061,473		1,061,473
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,515,582		1,515,582
TOTAL LIABILITIES		6,125,579	0	6,125,579

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	3,895,081		3,895,081
Total Designated Fund Balance		3,895,081	0	3,895,081
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		3,895,081	0	3,895,081
TOTAL LIABILITIES AND FUND EQUITY		10,020,660	0	10,020,660

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	21,741		52,889
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	27		74
Due from Other Funds	9140			
TOTAL ASSETS		21,768	0	52,963
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	21,768		52,963
Total Designated Fund Balance		21,768	0	52,963
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		21,768	0	52,963
TOTAL LIABILITIES AND FUND EQUITY		21,768	0	52,963

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			7,902		11,028	31,226
In County Treasury	9112			10,269		197,961	451,821
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			8,296		44,787	14,086
Due from Other Funds	9140			18,107		818	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	44,574	0	254,594	497,133
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			4,332		7,592	1,808
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			40,242		20,950	432,944
TOTAL LIABILITIES		0	0	44,574	0	28,542	434,752

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	226,052	62,380
Total Designated Fund Balance		0	0	0	0	226,052	62,380
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	226,052	62,380
TOTAL LIABILITIES AND FUND EQUITY		0	0	44,574	0	254,594	497,132

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	10,366	3,761	
In County Treasury	9112	1,150,586	25,632,267	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,002,511	26,304	
Due from Other Funds	9140	967,502	1,069,400	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,130,965	26,731,732	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510		919,824	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	994,354		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	151,544		
TOTAL LIABILITIES		1,145,898	919,824	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	1,985,066	25,811,907	
Total Designated Fund Balance		1,985,066	25,811,907	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,985,066	25,811,907	0
TOTAL LIABILITIES AND FUND EQUITY		3,130,964	26,731,731	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	56,464	
In County Treasury	9112	8,324,004	
Cash With Fiscal Agents	9113	108,689	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	114,529	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		8,603,686	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	274,916	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		274,916	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	274,916	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	8,328,770	
Total Designated Fund Balance		8,328,770	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		8,328,770	0
TOTAL LIABILITIES AND FUND EQUITY		8,603,686	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	125,730			33,680	246,248			315,541
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120					50,511			
Accounts Receivable	9130	2,379			70,161	8,112			53,018
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		128,109	0	0	103,841	304,871	0	0	368,559

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,724			86,221	244,524			142,708
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	34,064				5,300			323,688
Total Current Liabilities and Deferred Revenue		35,788	0	0	86,221	249,824	0	0	466,396
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	35,788	0	0	86,221	249,824	0	0	466,396

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 460

Name: MONTEREY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754				17,620				
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	17,620	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								(97,836)
Assigned Fund Balance	9754	92,320				55,047			
Total Designated Fund Balance		92,320	0	0	0	55,047	0	0	(97,836)
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		92,320	0	0	17,620	55,047	0	0	(97,836)
TOTAL LIABILITIES AND FUND EQUITY		128,108	0	0	103,841	304,871	0	0	368,560

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 460

Name: MONTEREY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	1,896		1,896
Higher Education Act	8120		1,136,978	1,136,978
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		35,239	35,239
Student Financial Aid	8150			0
Veterans Education	8160	1,145		1,145
Vocational and Technical Education Act (VATEA)	8170		145,551	145,551
Other Federal Revenues	8190		917,448	917,448
Total Federal Revenues	8100	3,041	2,235,216	2,238,257
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	11,002,702		11,002,702
Other General Apportionment	8613	(1,288,912)		(1,288,912)
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		537,106	537,106
Disabled Students Programs and Services(DSPS)	8623		493,087	493,087
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		133,640	133,640
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,120,800	1,120,800

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 460

Name: MONTEREY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	5,354,462		5,354,462
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	89,512		89,512
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	763,934	184,486	948,420
State Mandated Costs	8685	199,330		199,330
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	16,121,028	2,469,119	18,590,147

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 460

Name: MONTEREY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	13,230,754		13,230,754
Tax Allocation, Supplemental Roll	8812	152,017		152,017
Tax Allocation, Unsecured Roll	8813	542,620		542,620
Prior Years Taxes	8816	102,683		102,683
Education Revenues Augmentation Fund (ERAF)	8817	333,177		333,177
Redevelopment Agency Funds - Pass Through	8818	31,382		31,382
Redevelopment Agency Funds - Residual	8819	488,704		488,704
Redevelopment Agency Funds - Asset Liquidation	8819.1	754,529		754,529
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	5,137		5,137
Rentals and Leases	8850	1,843		1,843
Interest and Investment Income	8860	41,300		41,300
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	3,009,347		3,009,347
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		299,095	299,095
Instructional Materials Fees and Sales of Materials	8877	16,970	1,635	18,605
Insurance	8878	72,147		72,147
Student Records	8879	67,825		67,825
Nonresident Tuition	8880	582,860		582,860
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	253,339		253,339
Other Local Revenues	8890	249,393	153,993	403,386
Total Local Revenues	8800	19,936,027	454,723	20,390,750
Total Revenues		36,060,096	5,159,058	41,219,154

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 460

Name: MONTEREY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,055,231	59,186	2,114,417
Total Other Financing Sources	8900	2,055,231	59,186	2,114,417
Total Revenues and Other Financing Sources		38,115,327	5,218,244	43,333,571

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	31,385		3,365			34,750
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	693,813	378,923	524,999	4,797		1,602,532
Business and Management	0500	693,845	126,136	4,934			824,915
Communications	0600						0
Computer and Information Science	0700	400,504	2,302	4,681	15,023		422,510
Education	0800	1,458,639	317,490	21,506	5,380		1,803,015
Engineering and Related Industrial Technology	0900	269,203		13,142	14,056		296,401
Fine and Applied Arts	1000	2,085,645	357,127	101,352	9,996		2,554,120
Foreign language	1100	573,782	77,282				651,064
Health	1200	365,129	171,459	670,390	9,806		1,216,784
Consumer Education And Home Economics	1300	315,453	6,392	8,520	30		330,395
Law	1400						0
Humanities(Letters)	1500	2,744,927	231,532	9,046	693		2,986,198
Library Science	1600	153,365					153,365
Mathematics	1700	1,430,019	64,875	2,984			1,497,878
Military Studies	1800						0
Physical Sciences	1900	923,763	191,138	26,269			1,141,170
Psychology	2000	225,202		500			225,702
Public Affairs and Services	2100	322,230	218,062	1,427,999			1,968,291
Social Sciences	2200	853,252	101,659	12,078	2,516		969,505
Commercial Services	3000						0
Interdisciplinary Studies	4900	755,867	217,634	178,155			1,151,656
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		14,296,023	2,462,011	3,009,920	62,297		19,830,251
Total Expenditures for GF Activities*		14,873,146	13,899,071	7,297,733	277,976	7,677,455	44,025,381

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	1,343	464,692	5,930	708		472,673
Course and Curriculum Development	6020		208,543	9,253	2,555		220,351
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		1,343	673,235	15,183	3,263	0	693,024
Instructional Support Services	6100						
Learning Center	6110	463,645	83,035	3,531			550,211
Library	6120		776,861	116,520	31,146		924,527
Media	6130		66,246	10,340	10,515		87,101
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		463,645	926,142	130,391	41,661	0	1,561,839
Admissions and Records	6200		432,131	24,316	417		456,864
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		686,478	10,120			696,598
Matriculation and Student Assessment	6320		279,176	3,769			282,945
Transfer Programs	6330						0
Career Guidance	6340			35,073			35,073
Other Student Counseling and Guidance	6390	5,209	645,434	262,737			913,380
Total Student Counseling and Guidance		5,209	1,611,088	311,699	0	0	1,927,996

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		296,330	50,671	4,069	84,662	435,732
Extended Opportunity Programs and Services (EOPS)	6430		357,386	31,984	8,335	141,480	539,185
Health Services	6440		50,979	222,887			273,866
Student Personnel Administration	6450						0
Financial Aid Administration	6460	104,373	528,883	61,021	1,416		695,693
Job Placement Services	6470		51,853	539			52,392
Veterans Services	6480						0
Miscellaneous Student Services	6490		452,696	31,228	3,446	76,583	563,953
Total Other Student Services		104,373	1,738,127	398,330	17,266	302,725	2,560,821
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		337,835	169,769			507,604
Custodial Services	6530		911,373	146,252			1,057,625
Grounds Maintenance and Repairs	6550		338,498	48,318			386,816
Utilities	6570			981,707			981,707
Other Operations and Maintenance of Plant	6590		49,346	42,676			92,022
Total Operation and Maintenance of Plant	6500	0	1,637,052	1,388,722	0	0	3,025,774
Planning, Policymaking and Coordinations	6600	2,553	1,540,188	358,168	25,718		1,926,627

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		69,968	117,259	2,869		190,096
Fiscal Operations	6720		740,523	(56,621)	851		684,753
Human Resources Management	6730		425,516	63,895			489,411
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			803			803
Staff Diversity	6760			13,091			13,091
Logistical Services	6770		122,585	713,019	22,388		857,992
Management Information Systems	6780		961,605	308,681	97,296		1,367,582
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	2,320,197	1,160,127	123,404	0	3,603,728
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	0	0	0	0	0

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		4,849	371			5,220
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		548,635	282,864			831,499
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	553,484	283,235	0	0	836,719
Auxiliary Operations	7000						
Contract Education	7010		5,416	145,546			150,962
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	5,416	145,546	0	0	150,962

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			72,096	3,950		76,046
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,347,637	7,347,637
Student Aid	7320					27,093	27,093
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,374,730	7,374,730
Sub-Total Non-Instructional Activites		577,123	11,437,060	4,287,813	215,679	7,677,455	24,195,130
Total Expenditures General Fund: activities *		14,873,146	13,899,071	7,297,733	277,976	7,677,455	44,025,381

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MONTEREY

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$60,692,323
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	7,093.02		
	2. 2012-2013 Second Period Actual FTES	6,803.46		
	3. 2012-2013 Population change factor (C2/C1)	0.9592		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$61,196,739
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$61,196,739
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$61,196,739
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			12,495,847
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			4,679,477
C.	Local Property taxes			14,741,253
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,440
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2013-2014 Appropriations Subject to Limit			\$31,922,017

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	3,041	10,700	2,235,216	2,032,353	2,238,257	2,043,053
State Revenues	8600	16,121,028	18,129,982	2,469,119	2,418,123	18,590,147	20,548,105
Local Revenues	8800	19,936,027	17,928,415	454,723	729,739	20,390,750	18,658,154
Total Revenues		36,060,096	36,069,097	5,159,058	5,180,215	41,219,154	41,249,312
EXPENDITURES:							
Academic Salaries	1000	14,232,486	14,364,593	1,299,991	1,278,270	15,532,477	15,642,863
Classified Salaries	2000	7,627,302	7,741,819	1,140,342	1,060,725	8,767,644	8,802,544
Employee Benefits	3000	4,054,094	4,447,825	418,002	380,131	4,472,096	4,827,956
Supplies and Materials	4000	502,596	585,500	289,519	211,219	792,115	796,719
Other Operating Expenses and Services	5000	5,239,979	5,734,146	1,265,639	1,166,096	6,505,618	6,900,242
Capital Outlay	6000	186,828	139,576	91,148	312,998	277,976	452,574
Total Expenditures		31,843,285	33,013,459	4,504,641	4,409,439	36,347,926	37,422,898
Excess /(Deficiency) of Revenues over Expenditures		4,216,811	3,055,638	654,417	770,776	4,871,228	3,826,414
Other Financing Sources	8900	2,055,231	2,545,302	59,186	67,248	2,114,417	2,612,550
Other Outgo	7000	6,963,853	5,581,775	713,602	838,023	7,677,455	6,419,798
Net Increase/(Decrease) in Fund Balance		(691,811)	19,165	1	1	(691,810)	19,166
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,586,890	3,895,079	(2)	(1)	4,586,888	3,895,078
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	4,586,890		(2)		4,586,888	
Ending Fund Balance, June 30		3,895,079	3,914,244	(1)	0	3,895,078	3,914,244

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

460 MONTEREY

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	18,601	18,075			618	
Total Revenues		18,601	18,075	0	0	618	0
Other Financing Sources	8900						
Interfund Transfers In	8981					275,324	275,324
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	275,324	275,324
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	18,525	18,075				
Debt Interest and Other Service Charges	7120					275,324	275,324
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	18,525	18,075	0	0	275,324	275,324
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(18,525)	(18,075)	0	0	0	0
Net Increase/Decrease in Fund Balance		76	0	0	0	618	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,692	21,768	4,702,636	4,702,636	52,344	52,962
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	21,692		4,702,636		52,344	
Ending Fund Balance, June 30		21,768	21,768	4,702,636	4,702,636	52,962	52,962

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

460 MONTEREY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					26,565	20,000
State Revenues	8600					137,721	167,943
Local Revenues	8800					108,723	118,954
Total Income		0	0	0	0	273,009	306,897
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					327,189	320,559
Employee Benefits	3000					80,721	73,899
Supplies and Materials	4000					15,544	23,473
Other Operating Expenses and Services	5000					1,916	25,506
Capital Outlay	6000					2,693	
Total Expenditures		0	0	0	0	428,063	443,437
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(155,054)	(136,540)
Other Financing Sources	8900					296,239	248,823
Other Outgo	7000					141,186	112,283
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(1)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	(1)	(2)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		(1)	
Ending Fund Balance, June 30		0	0	0	0	(2)	(2)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

460 MONTEREY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			273,271	264,200	422,669	512,000
Total Income		0	0	273,271	264,200	422,669	512,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			22,884	24,354	209,460	214,922
Employee Benefits	3000			6,881	7,097	56,700	59,451
Supplies and Materials	4000			(121)	1,150	10,263	12,500
Other Operating Expenses and Services	5000			150,432	181,335	24,818	73,700
Capital Outlay	6000			1,640	3,000	26,706	25,000
Total Expenditures		0	0	181,716	216,936	327,947	385,573
Excess /(Deficiency) of Revenues over Expenditures		0	0	91,555	47,264	94,722	126,427
Other Financing Sources	8900						
Other Outgo	7000			280,290	47,264	94,124	104,168
Net Increase/(Decrease) in Fund Balance		0	0	(188,735)	0	598	22,259
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	147,978	226,052	61,782	62,380
Prior Years Adjustments	9020			266,809			
Adjusted Beginning Balance	9030	0		414,787		61,782	
Ending Fund Balance, June 30		0	0	226,052	226,052	62,380	84,639

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,005,594	1,126,504				
Local Revenues	8800	146,291	142,901	(20,618)	50,000		
Total Income		1,151,885	1,269,405	(20,618)	50,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	106		24			
Employee Benefits	3000	12					
Supplies and Materials	4000	23,990	6,710				
Other Operating Expenses and Services	5000	72,816	494,931	2,834,067	1,546,310		
Capital Outlay	6000	1,179,316	1,195,055	12,224,618	5,973,722		
Total Expenditures		1,276,240	1,696,696	15,058,709	7,520,032	0	0
Excess /(Deficiency) of Revenues over Expenditures		(124,355)	(427,291)	(15,079,327)	(7,470,032)	0	0
Other Financing Sources	8900	1,217,502					
Other Outgo	7000	636,651	795,302				
Net Increase/(Decrease) in Fund Balance		456,496	(1,222,593)	(15,079,327)	(7,470,032)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,528,570	1,985,066	40,891,235	25,811,908		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,528,570		40,891,235		0	
Ending Fund Balance, June 30		1,985,066	762,473	25,811,908	18,341,876	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

460 MONTEREY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

460 MONTEREY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

460 MONTEREY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	784,100	618,365				
Other Financing Sources	8900	6,155,912	5,730,713				
Total Income		6,940,012	6,349,078	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	6,379,658	6,292,397				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	66,117					
Capital Outlay	6000						
Total Expenditures		6,445,775	6,292,397	0	0		
Net Profit or Loss		494,237	56,681	0	0		
Other Outgo	7000	1,418,580	1,806,681				
Net Increase/(Decrease) in Fund Balance		(924,343)	(1,750,000)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,253,112	8,328,769		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,253,112		0			
Ending Fund Balance, June 30		8,328,769	6,578,769	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	114,135	90,000				
Total Income		114,135	90,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	69,636	90,000				
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		69,636	90,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		44,499	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		44,499	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	47,952	92,451		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	47,952		0		0	
Ending Fund Balance, June 30		92,451	92,451	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

460 MONTEREY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	5,198,296	5,300,000	1,826,372	1,800,000		
State Revenues	8600			312,008			
Local Revenues	8800			233,960	744,700		
Total Income		5,198,296	5,300,000	2,372,340	2,544,700	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	5,198,480	5,300,000	2,595,003	2,559,700		
Capital Outlay	6000						
Total Expenditures		5,198,480	5,300,000	2,595,003	2,559,700	0	0
Excess /(Deficiency) of Revenues over Expenditures		(184)	0	(222,663)	(15,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(184)	0	(222,663)	(15,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	17,804	17,620	277,709	55,046		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,804		277,709		0	
Ending Fund Balance, June 30		17,620	17,620	55,046	40,046	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

460 MONTEREY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			283,081	469,102
Total Income		0	0	283,081	469,102
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			508,432	469,102
Capital Outlay	6000				
Total Expenditures		0	0	508,432	469,102
Excess /(Deficiency) of Revenues over Expenditures		0	0	(225,351)	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(225,351)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	127,515	(97,836)
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		127,515	
Ending Fund Balance, June 30		0	0	(97,836)	(97,836)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 460

Name: MONTEREY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	59,186
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	275,324
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	296,239
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	967,502
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	5,363,807
61	SELF-INSURANCE FUND	12	RESTRICTED SUBFUND	545,030
61	SELF-INSURANCE FUND	33	CHILD DEVELOPMENT FUND	141,186
41	CAPITAL OUTLAY PROJECTS FUND	35	REVENUE BOND PROJECT FUND	250,000
61	SELF-INSURANCE FUND	35	REVENUE BOND PROJECT FUND	11,765
61	SELF-INSURANCE FUND	39	OTHER SPECIAL REVENUE FUND	94,124
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	636,561
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	1,418,580

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		763,934			184,486	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	563,934			563,934		563,934
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	184,486	184,486
Noninstructional Supplies & Mtrls	4400		200,000		200,000		200,000
Total Supplies and Materials		0	200,000	0	200,000	184,486	384,486
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		563,934	200,000	0	763,934	184,486	948,420
Ending Balance					0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		857,178			210,893	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	557,178			557,178		557,178
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	210,893	210,893
Noninstructional Supplies & Mtrls	4400		300,000		300,000		300,000
Total Supplies and Materials		0	300,000	0	300,000	210,893	510,893
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		557,178	300,000	0	857,178	210,893	1,068,071
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 460

Name: MONTEREY

EPA Revenue	5,354,462
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	5,354,462	0	0	5,354,462
TOTAL		5,354,462	0	0	5,354,462

Annual Financial and Budget Report

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 460

Name: MONTEREY

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate

Does the district have a plan to fund these expenses through 2020-21?