# California Community Colleges

## ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2021-2022) (Budget Report for Fiscal Year 2022-2023)

District: MT. SAN ANTONIO District Code: 850

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the <i>California Code of Regulations</i> , beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.							
Morris Rodrigue District Chief Bus	siness Officer William J. Smoggnin	10/4/2022 Date					
William T. Scroggins	Villian . Droggin	10/4/2022					
District Superi	ntendent	Date					
Contact: Rosa Royce	Chief Compliance Officer/College Buc	dget Officer					
(909) 274-5530	Ext: RRoyce@mtsac.edu						

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

## Analysis of compliance with the 50 Percent Law (ECS 84362)

## **Annual Financial and Budget Report**

## The Current Expense of Education

## SUPPLEMENTAL DATA

## **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	42,162,573	42,162,573		42,162,573
Other	1300	39,572,170	39,572,170		39,572,170
Total Instructional Salaries		81,734,743	81,734,743	0	81,734,743
Non-Instructional Salaries					
Contract or Regular	1200		15,608,064	24,418	15,632,482
Other	1400		2,327,288	271	2,327,559
Total Non-Instructional Salaries		0	17,935,352	24,689	17,960,041
Total Academic Salaries		81,734,743	99,670,095	24,689	99,694,784
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		41,665,466	2,160,323	43,825,789
Other	2300		4,249,767	611,357	4,861,124
Total Non-Instructional Salaries		0	45,915,233	2,771,680	48,686,913
Instructional Aides					
Regular Status	2200	2,166,292	2,166,292		2,166,292
Other	2400	1,046,168	1,046,168	812	1,046,980
Total Instructional Aides		3,212,460	3,212,460	812	3,213,272
Total Classified Salaries		3,212,460	49,127,693	2,772,492	51,900,185
Employee Benefits	3000	32,687,036	67,190,825	1,019,036	68,209,861
Supplies and Materials	4000	32,007,030	2,248,758	289,236	2,537,994
Other Operating Expenses	5000	1,673,449	17,585,842	1,778,496	19,364,338
Equipment Replacement	6420	1,070,440	17,000,042	1,770,400	0
Total Expenditures Prior to Exclusions		119,307,688	235,823,213	5,883,949	241,707,162
	•				

## Analysis of compliance with the 50 Percent Law (ECS 84362)

## **Annual Financial and Budget Report**

## The Current Expense of Education

## SUPPLEMENTAL DATA

## **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

		Activity (ECSA)  ECS 84362 A  Instructional Salary Cost	Activity (ECSB)  ECS 84362 B  Total CEE	Activity (ECSX)  Excluded  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	4,284,945	4,284,945		4,284,945
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		350,462		350,462
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		7,212,078		7,212,078
Objects to Exclude	Object Code				
Rents and Leases	5060		242,209		242,209
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		5,958,608		5,958,608

## Analysis of compliance with the 50 Percent Law (ECS 84362)

## **Annual Financial and Budget Report**

## The Current Expense of Education

## SUPPLEMENTAL DATA

## **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2021-2022 Budget Year: 2022-2023 District ID: 850 Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420	Ì			0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000	Ì			0
Total Exclusions		4,284,945	18,048,302	0	18,048,302
Total for ECS 84362, 50% Law		115,022,743	217,774,911	5,883,949	223,658,860
Percent of CEE (Instructional Salary Cost / Total CEE)		52.82%	100.00%		
50% of Current Expense of Education			108,887,456		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year		į į	Ì		
Amount Required to be Expended for Salaries of Classroom		115,022,743	217,774,911	5,883,949	223,658,860
Instructors		İ			
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		119,307,688	235,823,213	5,883,949	241,707,162
Capital Expenditures	6000	469,333	1,217,333	228,334	1,445,667
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		119,777,021	237,040,546	6,112,283	243,152,829

## **Governmental Funds Group**

#### **COMBINED BALANCE SHEET**

#### 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 850

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	169,831		169,831
In County Treasury	9112	79,511,222	23,560,403	103,071,625
Cash With Fiscal Agents	9113	4,433		4,433
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,079,070	8,208,904	19,287,974
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,727		1,727
TOTAL ASSETS		90,866,283	31,769,307	122,635,590
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	17,103,282	3,164,402	20,267,684
Accrued Salaries and Wages Payable	9520	11,398,539		11,398,539
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,968,971	19,648,584	21,617,555
TOTAL LIABILITIES	j	30,470,792	22,812,986	53,283,778

## **Governmental Funds Group**

#### **COMBINED BALANCE SHEET**

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 850

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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		8,956,321	8,956,321
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	32,517,166		32,517,166
Total Designated Fund Balance		32,517,166	8,956,321	41,473,487
Uncommitted Fund Balance	9790	27,878,325		27,878,325
TOTAL FUND EQUITY		60,395,491	8,956,321	69,351,812
TOTAL LIABILITIES AND FUND EQUITY		90,866,283	31,769,307	122,635,590

**Governmental Funds Group** 

**Annual Financial and Budget Report** 

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

**COMBINED BALANCE SHEET** 

29 Other Debt Service Fund

For Year Ended June 30, 2022

District ID: 850

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			Ì
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	0	0
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	iiii	0	0	0

**Governmental Funds Group** 

**Annual Financial and Budget Report** 

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

**COMBINED BALANCE SHEET** 

29 Other Debt Service Fund

For Year Ended June 30, 2022

District ID: 850

		21	22	29
	j j	Bond Interest	Revenue Bond	İ
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	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			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0

## **Governmental Funds Group**

**Annual Financial and Budget Report** 

30 Special Revenue Funds:

31 Bookstore Fund 34 Farm Operation Fund

32 Cafeteria Fund 35 Revenue Bond Project Fund

COMBINED BALANCE SHEET 33 Child Development Fund 39 Other Special Revenue Fund

For Year Ended June 30, 2022 District ID: 850 Name: MT. SAN ANTONIO

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,598,776	265,281		1,541,913
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			38,147	333		48,019
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,636,923	265,614	0	1,589,932
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			97,673	53,416		17
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			185,323			201,035
TOTAL LIABILITIES	İ	0	0	282,996	53,416	0	201,052

**Governmental Funds Group** 

**Annual Financial and Budget Report** 

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

**COMBINED BALANCE SHEET** 

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2022

District ID: 850

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	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	27,443	0	0	1,232,105
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	1,326,484	212,198	0	0
Total Designated Fund Balance		0	0	1,353,927	212,198	0	1,232,105
Uncommitted Fund Balance	9790	0	0	0	0	0	156,775
TOTAL FUND EQUITY		0	0	1,353,927	212,198	0	1,388,880
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,636,923	265,614	0	1,589,932

**Governmental Funds Group** 

**Annual Financial and Budget Report** 

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2022

District ID: 850

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	34,409,345		273,271,112
Cash With Fiscal Agents	9113	223,630		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	6,533,612		390,953
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200	j		
Inventories and Stores	9210			
Prepaid Items	9220	j		
TOTAL ASSETS	i	41,166,587	0	273,662,065
LIABILITIES				
Current Liabilities and Deferred Revenue	9500	j		
Accounts Payable	9510	1,899,981		16,625,740
Accrued Salaries and Wages Payable	9520	j		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	j		
Temporary Loans	9550	j		
Current Portion of Long-Term Debt	9560	j		
Deferred Revenues	9570	13,059,125		
TOTAL LIABILITIES	i	14,959,106	0	16,625,740

**Governmental Funds Group** 

**Annual Financial and Budget Report** 

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2022

District ID: 850

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation  Bond Fund
FUND BALANCE (NON-GASB 54)	(0.0,000)	,		
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	11,739,655		257,036,325
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		11,739,655	0	257,036,325
Uncommitted Fund Balance	9790	14,467,826		
TOTAL FUND EQUITY		26,207,481	0	257,036,325
TOTAL LIABILITIES AND FUND EQUITY		41,166,587	0	273,662,065

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

**COMBINED BALANCE SHEET** 

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 850

		51	52	53	59
	į i			Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	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	(
TOTAL ASSETS		0	0	0	(

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

**COMBINED BALANCE SHEET** 

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 850

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	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

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

**COMBINED BALANCE SHEET** 

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 850

		51	52	53	59
	j j		İ	Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	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

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

60 Internal Service Funds:

61 Self-Insurance Fund

**COMBINED BALANCE SHEET** 

69 Other Internal Service Fund

For Year Ended June 30, 2022

District ID: 850

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:	i		
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
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	j	0	(
TOTAL ASSETS		0	(

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

60 Internal Service Funds:

61 Self-Insurance Fund

**COMBINED BALANCE SHEET** 

9 Other Internal Service Fund

For Year Ended June 30, 2022

District ID: 850

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	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
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	j	0	0
TOTAL LIABILITIES	968	0	0

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

60 Internal Service Funds:

61 Self-Insurance Fund

**COMBINED BALANCE SHEET** 

69 Other Internal Service Fund

For Year Ended June 30, 2022

District ID: 850

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	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	(
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	İ	0	(
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY	i	0	
TOTAL LIABILITIES AND FUND EQUITY		0	

## **Fiduciary Funds Group**

**Annual Financial and Budget Report** 

70 Trust Funds

#### **COMBINED BALANCE SHEET**

For Year Ended June 30, 2022

District ID: 850

Tot Teat Efficed Julie 30, 2022	District	ID. 030	Name. Wit. SAN A	IVI OIVIO					
		71	72	73	74	75	76	77	79
	İ	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100					Ì			Ì
Cash:									
Awaiting Deposit and in Banks	9111								Ì
In County Treasury	9112	2,563,648	135,705		2,506,833	405,226			418,241
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	3,169	165		16,304	25,737			
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		2,566,817	135,870	0	2,523,137	430,963	0	0	418,241

## **Fiduciary Funds Group**

**Annual Financial and Budget Report** 

70 Trust Funds

#### **COMBINED BALANCE SHEET**

For Year Ended June 30, 2022

District ID: 850

		71	72	73	74	75	76	77	79
	j i	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	35,952							22,199
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					109,457			
Deferred Revenues	9570				2,520,310				
Total Current Liabilities and Deferred Revenue	Ì	35,952	0	0	2,520,310	109,457	0	0	22,199
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	35,952	0	0	2,520,310	109,457	0	0	22,199

## **Fiduciary Funds Group**

**Annual Financial and Budget Report** 

70 Trust Funds

#### **COMBINED BALANCE SHEET**

For Year Ended June 30, 2022 District ID: 850

		71	72	73	74	75	76	77	79
	İ	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,530,865	135,870			321,506			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								396,042
Total Designated Fund Balance		2,530,865	135,870	0	0	321,506	0	0	396,042
Uncommitted(Unrestricted) Fund Balance	9790				2,827				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,530,865	135,870	0	2,827	321,506	0	0	396,042
TOTAL LIABILITIES AND FUND EQUITY		2,566,817	135,870	0	2,523,137	430,963	0	0	418,241

## **Annual Financial and Budget Report**

## SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 850

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	6,022	43,481,650	43,487,672
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		229,760	229,760
Student Financial Aid	8150	139,556		139,556
Veterans Education	8160	8,432		8,432
Vocational and Technical Education Act (VATEA)	8170		1,137,851	1,137,851
Other Federal Revenues	8190		1,640,629	1,640,629
Total Federal Revnues	8100	154,010	46,489,890	46,643,900
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	74,806,923		74,806,923
Other General Apportionment	8613	4,585,057		4,585,057
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,657,446	1,657,446
Disabled Students Programs and Services(DSPS)	8623		3,376,677	3,376,677
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		651,725	651,725
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		28,093,281	28,093,281

## **Annual Financial and Budget Report**

## **SUPPLEMENTAL DATA**

For Actual Year: 2021-2022

District ID: 850

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	65,504,709		65,504,709
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652		2,702,644	2,702,644
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	107,141		107,141
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	14		14
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,958,608	2,752,506	8,711,114
State Mandated Costs	8685	1,008,876		1,008,876
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	9,799,083	2,186,248	11,985,331
Total State Revenues	8600	161,770,411	41,420,527	203,190,938

# CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year: 2021-2022 District ID: 850 Name: MT. SAN ANTONIO

	Object	Fund S11	Fund S12	Fund S10 Total
Description	Code	Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	22,494,914		22,494,914
Tax Allocation, Supplemental Roll	8812	755,120		755,120
Tax Allocation, Unsecured Roll	8813	427,865		427,865
Prior Years Taxes	8816	703,360		703,360
Education Revenues Augmentation Fund (ERAF)	8817	33,136,826		33,136,826
Redevelopment Agency Funds - Pass Through	8818	1,232,269		1,232,269
Redevelopment Agency Funds - Residual	8819	3,131,576		3,131,576
Redevelopment Agency Funds - Asset Liquidation	8819.1			C
Contributions, Gifts, Grants, and Endowments	8820	265,036	80,061	345,097
Contract Services	8830			
Contract Instructional Services	8831	300,516		300,516
Other Contranct Services	8832	75,217	5,307	80,524
Sales and Commissions	8840	152,656		152,656
Rentals and Leases	8850	371,716		371,716
Interest and Investment Income	8860	(3,926,915)		(3,926,915)
Student Fees and Charges	8870			
Community Services Classes	8872	657,007		657,007
Dormitory	8873			(
Enrollment	8874	9,139,450		9,139,450
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(55,253)		(55,253)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			(
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			(
Field Trips and Use of Nondistrict Facilities	8875	3,458		3,458
Health Services	8876			(
Instructional Materials Fees and Sales of Materials	8877	122,578		122,578
Insurance	8878	309,123		309,123
Student Records	8879	146,238		146,238
Nonresident Tuition	8880	3,844,635		3,844,635
Parking Services and Public Transportation	8881	-,- ,	1,410,137	1,410,137
Other Student Fees and Charges	8885	389,570	1,110,707	389,570
Other Local Revenues	8890	7,124,314	4,999	7,129,31
Total Local Revenues	8800	80,801,276	1,500,504	82,301,780
Total Revenues		242,725,697	89,410,921	332,136,618

## **Annual Financial and Budget Report**

## **SUPPLEMENTAL DATA**

For Actual Year: 2021-2022 District ID: 850 Name: MT. SAN ANTONIO

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	23,149		23,149
Proceeds of Long-Term Debt	8940			0
Incoming Transfers (8970/8981/8982/8983)	898#	2,586,769	3,298,901	5,885,670
Total Other Financing Sources	8900	2,609,918	3,298,901	5,908,819
Total Revenues and Other Financing Sources		245,335,615	92,709,822	338,045,437

## **Expend by Instructional Activity**

## **Annual Financial and Budget Report**

## S10 General Fund - Combined

**SUPPLEMENTAL DATA** 

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	2,725,040	862,021	110,627	53,211		3,750,899
Architecture and Environmental Design	0200	371,100	819	383	30,553		402,855
Environmental Sciences and Technologies	0300	4,641	16,127	5,278	8,624		34,670
Biological Sciences	0400	5,900,869	262,847	188,391	240,233		6,592,340
Business and Management	0500	3,584,805	132,756	19,229	7,895		3,744,685
Communications	0600	1,716,606	85,334	64,299	230,660		2,096,899
Computer and Information Science	0700	3,280,292	186,562	89,716	23,964		3,580,534
Education	0800	7,082,040	1,701,487	1,082,503	76,480		9,942,510
Engineering and Related Industrial Technology	0900	5,711,786	1,297,198	598,293	464,037		8,071,314
Fine and Applied Arts	1000	9,040,662	1,164,252	405,938	408,897		11,019,749
Foreign language	1100	3,269,790	92,996	115,201	Ì		3,477,987
Health	1200	7,100,028	1,666,715	421,445	289,393		9,477,581
Consumer Education And Home Economics	1300	5,473,188	448,698	137,189	137,179		6,196,254
Law	1400	514,520	155,839	22,063	261		692,683
Humanities(Letters)	1500	13,513,908	390,973	86,585	12,400		14,003,866
Library Science	1600	14,681	İ				14,681
Mathematics	1700	9,378,460	313,193	18,483	50,000		9,760,136
Military Studies	1800		İ				0
Physical Sciences	1900	8,297,315	533,871	406,757	92,440		9,330,383
Psychology	2000	3,111,332	127,569	13,218			3,252,119
Public Affairs and Services	2100	2,258,996	432,525	158,235	100,016		2,949,772
Social Sciences	2200	8,403,440	320,364	11,134	75,191		8,810,129
Commercial Services	3000	165,436	36,357	29,368			231,161
Interdisciplinary Studies	4900	24,065,048	9,420,389	3,351,698	1,114,564		37,951,699
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,284,945	j	Ì		İ	4,284,945
Sub-Total Instructional Activites		129,268,928	19,648,892	7,336,033	3,415,998		159,669,851
Total Expenditures for GF Activities*		130,095,963	139,671,441	42,724,146	8,405,880	19,352,654	340,250,084

## **Expend by Non-Instructional Activity**

## **Annual Financial and Budget Report**

## S10 General Fund - Combined

## **SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	İ
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010		11,506,131	449,177	26,816		11,982,124
Course and Curriculum Development	6020		271,578	325			271,903
Academic / Faculty Senate	6030		1,550,724	10,183			1,560,907
Other Instructional Administration & Governance	6090			36,306			36,306
Total Instructional Admin. & Governance		0	13,328,433	495,991	26,816	0	13,851,240
Instructional Support Services	6100						
Learning Center	6110	821,388	526,039	10,324	6,251		1,364,002
Library	6120		2,888,830	490,428	136,022		3,515,280
Media	6130		1,505,428	377,671	375,822		2,258,921
Museums and Gallaries	6140		53,096	3,279	10,796		67,171
Academic Information Systems and Technology	6150		3,527,823	401,391	164,621		4,093,835
Other Instructional Support Services	6190		682,619	81,337	1,303		765,259
Total Instructional Support Services		821,388	9,183,835	1,364,430	694,815	0	12,064,468
Admissions and Records	6200		3,406,497	622,510	3,397		4,032,404
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,451,748	95,524	90,396		10,637,668
Matriculation and Student Assessment	6320		468,587	103,519			572,106
Transfer Programs	6330		50,785	4,022			54,807
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Couseling and Guidance		0	10,971,120	203,065	90,396	0	11,264,581

## **Expend by Non-Instructional Activity**

## **Annual Financial and Budget Report**

#### S10 General Fund - Combined

## **SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

		Salaries ar	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		3,526,581	201,515	167,086		3,895,182
Extended Opportunity Programs and Services (EOPS)	6430		1,606,553	49,856			1,656,409
Health Services	6440		725,956	3,456,045	63,503		4,245,504
Student Personnel Administration	6450		3,305,365	599,106	38,172		3,942,643
Financial Aid Administration	6460		3,026,206	151,563	25,700		3,203,469
Job Placement Services	6470		1,197,945	91,475			1,289,420
Veterans Services	6480		327,154	24,113	1,259		352,526
Miscellaneous Student Services	6490		3,418,812	3,175,424	1,826,396		8,420,632
Total Other Student Services		0	17,134,572	7,749,097	2,122,116	0	27,005,785
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,426,525	1,333,640	252,973		4,013,138
Custodial Services	6530		7,023,099	147,025	14,235		7,184,359
Grounds Maintenance and Repairs	6550		2,249,159	142,860	46,154		2,438,173
Utilities	6570			4,339,541			4,339,541
Other Operations and Maintenance of Plant	6590		1,859,852	740,547	4,157		2,604,556
Total Operation and Maintenance of Plant	6500	0	13,558,635	6,703,613	317,519	0	20,579,767
Planning, Policymaking and Coordinations	6600		5,515,067	726,604	16,073		6,257,744

<sup>\*</sup> California Work Opportunity and Responsibility to Kids (CalWORKs).

## **Expend by Non-Instructional Activity**

## **Annual Financial and Budget Report**

## S10 General Fund - Combined

**SUPPLEMENTAL DATA** 

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

		Salaries ar	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710		1,457,574	611,722	4,456		2,073,752
Fiscal Operations	6720		5,218,229	6,738,353	8,645		11,965,227
Human Resourses Management	6730		5,581,573	783,664	66,484		6,431,721
Noninstruct Staff Retirees' Benefits & Retirement *	6740		7,212,078				7,212,078
Staff Development	6750		800,820	459,485	2,045		1,262,350
Staff Diversity	6760			40,548			40,548
Logistical Services	6770		3,930,319	2,470,224	165,267		6,565,810
Management Information Systems	6780		9,028,547	3,251,975	864,329		13,144,851
Other General Institutional Support Services	6790		4,694,254	34,924	192,263		4,921,441
Total General Institutional Support Services	6700	0	37,923,394	14,390,895	1,303,489	0	53,617,778
Community Services & Economic Development	6800						
Community Recreation	6810		329,929	130,416	26,730		487,075
Community Service Classes	6820		125,979	457,997	6,023		589,999
Community Use of Facilities	6830		1,772,545	279,462	142,742		2,194,749
Economic Development	6840		548,013	203,319	5,163		756,495
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,776,466	1,071,194	180,658	0	4,028,318

<sup>\*</sup> Noninstructional Staff Retirees' Benefits & Retirement Incentives.

## **Expend by Non-Instructional Activity**

## **Annual Financial and Budget Report**

## S10 General Fund - Combined

## **SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

		Salaries an	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		127,871				127,871
Farm Operations	6930			229			229
Food Services	6940						0
Parking	6950		3,048,611	391,593	43,329		3,483,533
Student and Co-Curricular Activities	6960		366,336	200,913	14,544		581,793
Student Housing	6970						0
Other Ancillary Services	6990		111,245	699,311	37,356		847,912
Total Ancillary Services	6900	0	3,654,063	1,292,046	95,229	0	5,041,338
Auxiliary Operations	7000						
Contract Education	7010	5,647	2,454,863	768,020	139,374		3,367,904
Other Auxiliary Operations	7090		5,326	648			5,974
Total Auxiliary Operations	7000	5,647	2,460,189	768,668	139,374	0	3,373,878

## **Expend by Non-Instructional Activity**

## **Annual Financial and Budget Report**

#### S10 General Fund - Combined

## SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

		Salaries an	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100		110,278				110,278
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					14,735,670	14,735,670
Student Aid	7320					4,091,984	4,091,984
Other Outgo	7390					525,000	525,000
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	19,352,654	19,352,654
Sub-Total Non-Instructional Activites		827,035	120,022,549	35,388,113	4,989,882	19,352,654	180,580,233
Total Expenditures General Fund: activities *		130,095,963	139,671,441	42,724,146	8,405,880	19,352,654	340,250,084

<sup>\*</sup> Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

# Gann Appropriations Limit

## **GANN Report**

Budget Year: 2022-2023

DISTRICT NAME: MT. SAN ANTONIO

I.	202	2-2023 Appropriations Limit:			
	A.	2021-2022 Appropriations Limit:		İ	\$363,542,332
	В.	2022-2023 Price Factor:	1.0755	İ	
	C.	Population factor:	i i	İ	
	İ	1. 2020-2021 Second Period Actual FTES	30,670.14	İ	
	İ	2. 2021-2022 Second Period Actual FTES	29,181.09	İ	
	İ	3. 2021-2022 Population change factor (C2/C1)	0.9514	İ	
	D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)		İ	\$371,987,675
	Ē.	Adjustments to increase limit:			
		Transfers in of financial responsibility		\$0	
	Ì	2. Temporary voter approved increases		0	
		3. Total adjustments - increase			0
	ĺ	Sub-Total (D + E.3)			\$371,987,675
	F.	Adjustments to decrease limit:			
	Ì	Transfers out of financial responsibility		\$0	
		2. Lapses of voter approved increases		0	
		3. Total adjustments - decrease			0
	G.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$371,987,675
II.	202	 2-2023 Appropriations Subject to Limit:			
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	i i	İ	173,046,837
	В.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	i i		107,155
	C.	Local Property taxes		İ	61,881,930
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
	F.	Interest on proceeds of taxes		j	1,158,804
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		İ	637,678
	H.	2022-2023 Appropriations Subject to Limit			\$235,557,048

Annual Financial and Budget Report

## 10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023 General Fund

	Object	Fund	d: 11	Fund	l: 12	Fund	: 10
	Code	UNRESTRICT	ED SUBFUND	RESTRICTE	SUBFUND	тот	AL
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	154,010	140,000	46,489,890	11,345,175	46,643,900	11,485,175
State Revenues	8600	161,770,411	181,232,897	41,420,527	103,040,637	203,190,938	284,273,534
Local Revenues	8800	80,801,276	83,882,028	1,500,504	2,694,108	82,301,780	86,576,136
Total Revenues		242,725,697	265,254,925	89,410,921	117,079,920	332,136,618	382,334,845
EXPENDITURES:							
Academic Salaries	1000	99,694,784	104,733,310	16,174,806	7,864,487	115,869,590	112,597,797
Classified Salaries	2000	51,900,185	57,636,468	22,250,964	19,603,151	74,151,149	77,239,619
Employee Benefits	3000	68,209,861	65,197,668	11,536,804	9,296,040	79,746,665	74,493,708
Supplies and Materials	4000	2,537,994	3,124,735	3,118,978	10,051,927	5,656,972	13,176,662
Other Operating Expenses and Services	5000	19,364,338	37,362,863	17,702,836	49,338,488	37,067,174	86,701,351
Capital Outlay	6000	1,445,667	3,368,730	6,960,213	14,059,891	8,405,880	17,428,621
Total Expenditures		243,152,829	271,423,774	77,744,601	110,213,984	320,897,430	381,637,758
Excess /(Deficiency) of Revenues over Expenditures		(427,132)	(6,168,849)	11,666,320	6,865,936	11,239,188	697,087
Other Financing Sources	8900	2,609,918	335,149	3,298,901	228,233	5,908,819	563,382
Other Outgo	7000	6,967,962	493,882	12,384,692	16,030,303	19,352,654	16,524,185
Net Increase/(Decrease) in Fund Balance		(4,785,176)	(6,327,582)	2,580,529	(8,936,134)	(2,204,647)	(15,263,716)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	65,180,667	60,395,491	6,375,792	8,956,321	71,556,459	69,351,812
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	65,180,667		6,375,792		71,556,459	
Ending Fund Balance, June 30		60,395,491	54,067,909	8,956,321	20,187	69,351,812	54,088,096

## **Annual Financial and Budget Report**

20 Debt service Funds

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023 DE

## **DEBT SERVICE FUNDS**

	Object Code	Fund BOND INTE REDEMPTI	REST AND	REVENUE BO	d: 22 ND INTEREST PTION FUND	Fund OTHER DEBT S	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	308,019					
Local Revenues	8800	56,257,161	47,319,589				
Total Revenues		56,565,180	47,319,589	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources	İ	0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	42,123,447	33,632,137				
Debt Interest and Other Service Charges	7120	19,915,100	22,080,419				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	62,038,547	55,712,556	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(62,038,547)	(55,712,556)	0	0	0	0
Net Increase/Decrease in Fund Balance	_	(5,473,367)	(8,392,967)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	53,453,613	47,980,246		0		0
Prior Years Adustments	9020	Ì					
Adjusted Beginning Balance	9030	53,453,613		0		0	
Ending Fund Balance, June 30		47,980,246	39,587,279	0	0	0	0

## **Annual Financial and Budget Report**

# 30 Special Revenue Funds -- Part 1

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022

Budget Year: 2022-2023

# **Special Revenue Funds**

	Object	FUND	: 31	FUN	D 32	FUND	33
	Code	вооксто	RE FUND	CAFETER	RIA FUND	CHILD DEVELO	PMENT FUND
Description	j	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	•				802,504	1,129,90
State Revenues	8600					1,687,701	1,686,99
Local Revenues	8800					2,931	205,00
Total Income		0	0	0	0	2,493,136	3,021,90
Expenditures							
Academic Salaries	1000					i	
Classified Salaries	2000					1,745,069	1,853,39
Employee Benefits	3000					600,375	719,59
Supplies and Materials	4000					39,499	72,55
Other Operating Expenses and Services	5000					126,479	273,38
Capital Outlay	6000					15,557	102,96
Total Expenditures		0	0	0	0	2,526,979	3,021,89
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(33,843)	(
Other Financing Sources	8900					167,346	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	133,503	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,220,424	1,353,92
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		1,220,424	
Ending Fund Balance, June 30		0	0	0	0	1,353,927	1,353,93

## **Annual Financial and Budget Report**

# 30 Special Revenue Funds -- Part 2

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023

# **Special Revenue Funds**

_	Object	FUND:	34	FUN	D 35	FUND	39
	Code	FARM OPERA	TION FUND	REVENUE BOND	PROJECT FUND	OTHER SPECIAL I	REVENUE FUND
Description	İ	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	İ				İ	
State Revenues	8600						
Local Revenues	8800	163,247	118,004			1,200,992	1,454,41
Total Income		163,247	118,004	0	0	1,200,992	1,454,41
Expenditures							
Academic Salaries	1000			•			
Classified Salaries	2000		1,600			835,011	955,94
Employee Benefits	3000		104			395,899	482,91
Supplies and Materials	4000	219,637	179,150			20,451	33,63
Other Operating Expenses and Services	5000	15,219	12,050			82,350	101,65
Capital Outlay	6000	4,333	4,100				
Total Expenditures		239,189	197,004	0	0	1,333,711	1,574,14
Excess /(Deficiency) of Revenues over Expenditures		(75,942)	(79,000)	0	0	(132,719)	(119,729
Other Financing Sources	8900	79,000	79,000			99,555	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,058	0	0	0	(33,164)	(119,729
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	209,140	212,198		0	1,422,044	1,388,880
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	209,140		0		1,422,044	
Ending Fund Balance, June 30		212,198	212,198	0	0	1,388,880	1,269,15

#### **Governmental Funds Group**

#### **Annual Financial and Budget Report**

# 40 Capital Projects Funds

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023 Capital Projects Funds

	Object	FUND	): 41	FUN	FUND 42		FUND 43	
	Code	CAPITAL QUTLAY	PROJECTS FUND	REVENUE BOND CO	NSTRUCTION FUND	GENERAL OBLIGATION BOND FUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100							
State Revenues	8600	28,382,832	32,228,659					
Local Revenues	8800	596,842	2,054,291			(9,726,469)	12,494,176	
Total Income		28,979,674	34,282,950	0	0	(9,726,469)	12,494,176	
Expenditures								
Academic Salaries	1000							
Classified Salaries	2000		1,411			2,955,644	3,457,699	
Employee Benefits	3000		131			1,184,635	1,592,688	
Supplies and Materials	4000	13,856	167,182	2		223,321	1,068,737	
Other Operating Expenses and Services	5000	200,240	296,882			288,177	10,283,503	
Capital Outlay	6000	30,429,776	48,886,288	3		114,088,159	248,806,919	
Total Expenditures		30,643,872	49,351,894	0	0	118,739,936	265,209,546	
Excess /(Deficiency) of Revenues over Expenditures	•	(1,664,198)	(15,068,944)	0	0	(128,466,405)	(252,715,370)	
Other Financing Sources	8900	5,213,297	83,735			274,753,164		
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		3,549,099	(14,985,209)	0	0	146,286,759	(252,715,370)	
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	22,658,382	26,207,481	0	0	110,749,566	257,036,325	
Prior Years Adustments	9020			ĺ				
Adjusted Beginning Balance	9030	22,658,382		0		110,749,566		
Ending Fund Balance, June 30		26,207,481	11,222,272	. 0	0	257,036,325	4,320,955	

#### **Proprietary Funds Group**

#### **Annual Financial and Budget Report**

# 50 Enterprise Funds Group -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023 **Enterprise Funds** 

	Object	FUND	: 51	FUN	D 52	FUND 53	
	Code	вооксто	RE FUND	CAFETER	RIA FUND	FARM OPE	RATIONS
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	
Expenditures							
Academic Salaries	1000					İ	
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	
Net Profit or Loss		0	0	0	0	0	(
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		(
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	(

#### **Proprietary Funds Group**

#### **Annual Financial and Budget Report**

# 50 Enterprise Funds Group -- Part 2

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023 **Enterprise Funds** 

	Object	FUND	: 59			
	Code	OTHER ENTER	PRISE FUND			
Description		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			İ		
Employee Benefits	3000					
Supplies and Materials	4000				Ì	Ì
Other Operating Expenses and Services	5000				Ì	
Capital Outlay	6000				Ì	
Total Expenditures		0	0			
Net Profit or Loss		0	0			
Other Outgo	7000					
Net Increase/(Decrease) in Fund Balance		0	0			
Begining Fund Balance:						
Net Beginning Balance, July 1	9010		0	İ	İ	İ
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	0				
Ending Fund Balance, June 30		0	0			

#### **Proprietary Funds Group**

#### **Annual Financial and Budget Report**

# 60 Enterprise Funds Group

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023 Internal Service Funds

	Object	FUND: 61		FUND 69		
	Code	SELF-INSURA	NCE FUND	OTHER INTERNAL	SERVICES FUND	
Description		Actual	Budget	Actual	Budget	
REVENUES:						
Local Revenues	8800					
Other Financing Sources	8900					
Total Income		0	0	0	0	
Expenditures						
Academic Salaries	1000			j		
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	
Net Profit or Loss		0	0	0	0	
Other Outgo	7000					
Net Increase/(Decrease) in Fund Balance		0	0	0	0	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010		0		0	
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	0		0		
Ending Fund Balance, June 30		0	0	0	0	

#### **Fiduciary Funds Group**

#### **Annual Financial and Budget Report**

# 70 Fiduciary Funds Group -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023

# **Fiduciary Funds Group**

	Object	FUND	: 71	FUN	D 72	FUND 73	
	Code	ASSOCIATED STUDE	ENTS TRUST FUND	REPRESENTATI FUI		BODY CENTER F	EE TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		İ		•		
State Revenues	8600						
Local Revenues	8800	375,648	570,655	63,050	71,500		
Total Income		375,648	570,655	63,050	71,500	0	(
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	80,873	91,867		42,000		
Employee Benefits	3000	45,370	51,008		622		
Supplies and Materials	4000	29,927	21,900				
Other Operating Expenses and Services	5000	314,720	424,476	42,698	71,000		
Capital Outlay	6000	8,695	8,300				
Total Expenditures		479,585	597,551	42,698	113,622	0	(
Excess /(Deficiency) of Revenues over Expenditures		(103,937)	(26,896)	20,352	(42,122)	0	C
Other Financing Sources	8900	22,694					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(81,243)	(26,896)	20,352	(42,122)	0	(
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	2,612,108	2,530,865	115,518	135,870		C
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,612,108		115,518		0	
Ending Fund Balance, June 30		2,530,865	2,503,969	135,870	93,748	0	C

#### **Fiduciary Funds Group**

#### **Annual Financial and Budget Report**

# 70 Fiduciary Funds Group -- Part 2

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023

# **Fiduciary Funds Group**

	Object	FUND	74	FUNI	75	FUND 76	
	Code	FINANCIAL AID	TRUST FUND	SCHOLARSHIP &		INVESTMENT	TRUST FUND
Description	Ì	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	65,244,570	49,689,585		İ		
State Revenues	8600	6,201,882	11,741,578				
Local Revenues	8800	500		669,917	970,250		
Total Income		71,446,952	61,431,163	669,917	970,250	0	C
Expenditures							
Academic Salaries	1000				İ		
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures	İ	0	0	0	0	0	C
Excess /(Deficiency) of Revenues over Expenditures		71,446,952	61,431,163	669,917	970,250	0	0
Other Financing Sources	8900	3,854,986	12,895,452				
Other Outgo	7000	75,304,438	74,326,615	672,068	1,291,756		
Net Increase/(Decrease) in Fund Balance		(2,500)	0	(2,151)	(321,506)	0	C
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	5,327	2,827	323,657	321,506		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	5,327		323,657		0	
Ending Fund Balance, June 30		2,827	2,827	321,506	0	0	0

#### **Fiduciary Funds Group**

#### **Annual Financial and Budget Report**

# 70 Fiduciary Funds Group -- Part 3

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2021-2022 Budget Year: 2022-2023 **Fidu** 

# **Fiduciary Funds Group**

	Object	FUND	): 77	FUND 7	79
	Code	DEFERRED COMPENS	SATION TRUST FUND	OTHER TRUS	T FUNDS
Description	j	Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			17,879	
Local Revenues	8800			580,328	533,621
Total Income		0	0	598,207	533,621
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			263,864	216,687
Employee Benefits	3000			75,213	77,291
Supplies and Materials	4000			11,038	5,716
Other Operating Expenses and Services	5000			406,637	258,397
Capital Outlay	6000			45,838	
Total Expenditures		0	0	802,590	558,091
Excess /(Deficiency) of Revenues over Expenditures		0	0	(204,383)	(24,470)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(204,383)	(24,470)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	600,425	396,042
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		600,425	
Ending Fund Balance, June 30		0	0	396,042	371,572

#### **CALIFORNIA COMMUNITY COLLEGES**

#### **Annual Financial and Budget Report**

#### SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 850

Name: MT. SAN ANTONIO

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,389,399
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	79,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,020,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	2,107,206
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	167,346
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	99,555
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	131,419
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	22,694
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,854,986

#### **CALIFORNIA COMMUNITY COLLEGES**

#### **Receipt and Expenditures of Lottery Proceeds**

#### **Annual Financial and Budget Report**

#### **Lottery Actual Report**

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Object Code	Unres	tricted		Restricte	d Prop 20		
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			5,725,343		
Adjustments	9020		0					
Adjusted Beginning Balance	9030	0				5,725,343		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681	5,958,608				2,752,506		
	ļ					Instruc	tional	
	ļ	Instructional 8	& Institutional			Mate		
		Unres	tricted			Proposi	tion 20	Total
		Instructional	Support	Support				
	Object Code	Activities	Activities	Activities	Total	Instructional	Support Activities	
	ĺ	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	474		474
Books, Magazines, & Periodicals	4200				0	99,731		99,731
Instructional Supplies & Materials	4300				0	745,351		745,351
Noninstructional Supplies & Mtrls	4400				0	126626		126,626
Total Supplies and Materials		0	0	0	0	972,182	ĺ	972,182
Other Operating Expenses and Services	5000		5,958,608		5,958,608	508,497		6,467,105
Capital Outlay	6000							
Library Books	6300				0	86,217		86,217
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	86,217		86,217
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0		İ	0
Total Expenditures		0	5,958,608	0	5,958,608	1,566,896		7,525,504
Ending Balance					0	6,910,953		6,910,953

# CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

# Receipt and Expenditures of Lottery Proceeds Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2021-2022 Budget Year: 2022-2023

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Object Code	Unres	tricted		Restricte	d Prop 20		
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			6,910,953		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0		6,910,9			
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,743,790			2,263,729		
						Instruc	ctional	
		Instructional	& Institutional			Mate	rials	
		Unres	tricted			Propos	ition 20	Total
		Instructional	Support	Support				
	Object Code	Activities	Activities	Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	12,857		12,857
Books, Magazines, & Periodicals	4200				0	103,762		103,762
Instructional Supplies & Materials	4300				0	8,212,897		8,212,897
Noninstructional Supplies & Mtrls	4400				0	250000		250,000
Total Supplies and Materials		0	0	0	0	8,579,516		8,579,516
Other Operating Expenses and Services	5000		5,743,790		5,743,790	497,301		6,241,091
Capital Outlay	6000							
Library Books	6300				0	97,865		97,865
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	97,865		97,865
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,743,790	0	5,743,790	9,174,682		14,918,472
Ending Balance					0	0		

#### **CALIFORNIA COMMUNITY COLLEGES**

#### **Annual Financial and Budget Report**

For Actual Year: 2021-2022 District ID: 850 Name: N

Name: MT. SAN ANTONIO

**EPA Revenue** 65,504,709

		Salaries and	Operating	Capital	
	Activity	Benefits	Expenses	Outlay	į į
Activity Classification	Code	(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	65,504,709	0	0	65,504,709
TOTAL		65,504,709	0	0	65,504,709

#### **Annual Financial and Budget Report**

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 850

Name: MT. SAN ANTONIO

	STRS	PERS		Incre	ease
Fiscal Year	Amount	Amount	Total	Amount	Rate
2021-22	15,950,643	13,966,642	29,917,285	N/A	N/A
2022-23	19,972,516	17,808,045	37,780,561	7,863,276	26.28%
2023-24	19,972,516	17,688,716	37,661,232	-119,329	-0.32%
2024-25	19,972,516	17,267,556	37,240,072	-421,160	-1.12%
2025-26	19,972,516	16,635,817	36,608,333	-631,739	-1.70%
2026-27	19,972,516	15,863,690	35,836,206	-772,127	-2.11%

Does the district have a plan to fund these expenses through 2026-27?

Yes

#### **Explain Yes or No**

The District monitors CalSTRS and CalPERS expenditures through multi-year projections. On June 22, 2016, the District established an irrevocable trust to fund these expenditures with current investment of over \$12.1 million. In addition, these expenditures have been properly included in the District's annual budget for 2022-23.