Mt. San Antonio College

2022-2023

Tentative Budget

MT. SAN ANTONIO COLLEGE

2022-23 Tentative Plan and Budget

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UNRESTRICTED GENERAL FUND CHANGES TO THE FUND BALANCE 2021-22 ADOPTED BUDGET VERSUS 2021-22 PROJECTED ACTUALS

(Prepared May 31, 2022)

	_	es to the Balance	
UNRESTRICTED GENERAL FUND			
2021-22 ADOPTED BUDGET - FUND BALANCE - AT 21.30%	\$ 51	1,391,637	
Plus: 2021-22 Unbudgeted Revenues			
2020-21 SCFF - Statewide Deficit Projected at 0.6% - Recovered	-	1,211,138	Α
2021-22 SCFF - Adjustment per P1 Decrease (Mainly supplemental counts)	(1	1,767,388)	В
2021-22 SCFF - Stability	3	3,015,036	В
2021-22 SCFF - Statewide Deficit Projected at 0.5% - Will be Recovered	1	1,042,322	В
Lottery Prior Year		(47,443)	
Interest and Investment Income at Fair Market Value (FMV)		(68,483)	
Nonresident Tuition International		(729,735)	С
Nonresident Tuition Out-of-State		225,610	С
Faculty Hiring		104,359	D
Part-time Faculty Compensation/Health/Office Hours		87,887	С
Miscellaneous Revenue		(66,948)	
Revenue Generated Accounts, College Restricted	6	5,549,726	Е
Changes in 2021-22 Revenues		9,556,081	
Plus: 2021-22 Unexpended Line Item Budgets			
Full-time and Part-time Salaries due to vacancies (Includes NRAs)	6	6,033,459	F
Benefits	4	1,564,379	F
OPEB Trust Contribution - One-Time	•	6,000,000)	G
Departmental Discretionary Operating Budgets (Includes NRAs)		5,520,520	Н
Transfer-Out to Capital Outlay Projects	(5	5,000,000)	I
Revenue Generated Accounts, College Restricted		(759,686)	Е
Changes in 2021-22 Expenditures		4,358,672	
VARIANCE - Unrestricted General Fund	13	3,914,753	
2021-22 Ending Fund Balance - Unrestricted General Fund - 27.56%	\$ 65	5,306,390	

UNRESTRICTED GENERAL FUND CHANGES TO THE FUND BALANCE 2021-22 ADOPTED BUDGET VERSUS 2021-22 PROJECTED ACTUALS FOOTNOTES

(Prepared May 31, 2022)

- A The College recovered the deficit estimated at 0.6% or \$1,211,138 with the 2020-21 second principal apportionment.
- B The College was under the COVID-19 Emergency Conditions Allowance for the 2021-22 SCFF FTE funding. This preserved the same level of FTE funding obtained with the 2019-20 first principal apportionment. However, the Supplemental and Student Success Allocations were calculated with the 2020-21 counts as mandated by the SCFF regulations. The College primarily decreased in supplemental counts, specifically in College Promise Grants counts for the 2020-21 fiscal year. This decrease accounts of approximately \$1,767,388 of this revenue. Due to this decrease, the College is in Stability protection, which provided one-time funds of \$3,015,036. The College projected a deficit of 0.5% or \$1,042,322 for the 2021-22 fiscal year. It is expected that the College will recover this deficit either with the P2 calculation in late June 2022 or with the recalculation next February 2023.
- C Based on revenues received through May 2022.
- D The College received additional funds for the 2021-22 Full-time Faculty Hiring funds.
- E Changes in Revenues and Expenditures for the Revenue Generated Accounts. These funds have primarily increased as a result of Indirect Cost claimed from the HEERF funds.
- F The positive variance for full-time salaries, part-time salaries, and benefits are mainly the result of full-time faculty, management, and classified staff vacancies, as well as unexpended short-term hourly accounts.
- G Due to actuarial calculations, the additional one-time revenues, and unexpended line budget items, the College had sufficient funds and made a \$6,000,000 one-time contribution to the OPEB Trust in the 2021-22 fiscal year. This will be approved by the Board of Trustees on June 22, 2022.
- H Unexpended Operational Budgets mainly consist of travel and conference, New Resources Allocations, Rate Driven, and Instructional Equipment.
- I The College transferred \$5,000,000 for a variety of small capital projects that are not included in the bond budget.

MT. SAN ANTONIO COLLEGE

SUMMARY OF REGULAR POSITIONS INCLUDED IN THE 2022-23 TENTATIVE BUDGET

	2021-22	2021-22	2022-23	2022-23	DIFFE	RENCE
EMPLOYEE GROUP	POSITIONS	TOTAL	POSITIONS	TOTAL	POSITIONS	TOTAL
	BUDGETED	FTE	BUDGETED	FTE	BUDGETED	FTE
MANAGEMENT	152	152.000	158	158.000	6	6.000
FACULTY	446	446.000	447	447.000	1	1.000
CONFIDENTIAL	14	14.000	14	14.000	-	-
CLASSIFIED - UNIT A						
Regular	501	501.000	526	526.000		
Less: Frost	(1)	(1.000)				
100% FTE	500	500.000	526	526.000		
	i					
LESS THAN 100% FTE	400	04.070	447	50.005		
Regular	120	61.070	117	59.395		
Less: Frost LESS THAN 100% FTE	(2) 118	(1.230) 59.840	117	59.395		
LESS THAN 100% FTE	110	59.640	117	39.393		
UNIT A TOTAL	618	559.840	643	585.395	25	25.555
CLASSIFIED - UNIT B	ļ					
100% FTE	118	118.000	115	115.000		
LESS THAN 100% FTE	5	2.380	5	2.375		
UNIT B TOTAL	123	120.380	120	117.375	(3)	(3.005)
TOTAL	1,353	1,292.220	1,382	1,321.770	29	29.550
	ĺ	Ť	·	,		

UNRESTRICTED GENERAL FUND 11:

ONGOING REVENUE BUDGET ASSUMPTIONS

Ongoing Revenue Increases/(Decreases)	Fund 11	Fund 13	Total	
Base Ongoing Revenue Budget	Balance as of the 2021-22 Adopted Budget	\$225,382,802	\$ -	\$ 225,382,802
2021-22 SCFF - Stability	Stability reduction as a result of a decrease in supplemental counts (Mainly College Promise grants)	(3,015,036)	-	(3,015,036)
2021-22 SCFF - Revenue Deficit Recovery	Estimated at 0.5%	1,042,322	-	1,042,322
2022-23 SCFF - Basic Allocation	\$125 million statewide	1,345,907	-	1,345,907
2022-23 SCFF - Base Increase	COLA of 6.56% and Base Increase of \$250 million statewide to increase the SCFF FTE, supplemental, and success point values.	17,399,608	-	17,399,608
2022-23 SCFF - Revenue Deficit	Estimated at 0.0%	_	-	-
Full-Time Faculty Hiring	\$100 million statewide funded in the 2021-22 fiscal year that would be implemented as prescribed in AB 132 and Title 5 §51025 - Remaining funding received (\$2,632,656 less \$2,528,297)	104,359	-	104,359
Interest	Decrease in interest due to cash balance reduction	(100,000)	-	(100,000)
Nonresident Tuition - International	Decrease in revenue due to COVID-19 pandemic	(730,000)	-	(730,000)
Nonresident Tuition - Out-of-State	Based on 2021-22 Revenues	225,000	-	225,000
Lottery	Due to decrease of \$4,166 FTES from 33,944 to 29,778	(679,058)	-	(679,058)
Part-time Faculty Compensation	To be determined	_	-	-
Part-time Office Hours/Health Insurance	To be determined	-	-	-
Other Miscellaneous Revenue	Mandated Cost and Other Miscellaneous Revenues	316,688	-	316,688
Total Revenue Increases/(Decreases)	·	\$ 15,909,790	\$ -	\$ 15,909,790
Total Ownsing Davisons Budget		£ 0.44 000 500	•	¢ 044 000 500
Total Ongoing Revenue Budget		\$ 241,292,592	-	\$ 241,292,592

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

Ongoing Expenditure Increases/(Decreases)	Fund 11	Fund 13	Total	
Base Ongoing Expenditure Budget	Balance as of the 2021-22 Adopted Budget	\$229,432,525	\$ -	\$ 229,432,525
2022-23 Salary Schedule Progression	Estimated step/column and longevity changes	1,590,466	-	1,590,466
2022-23 Adjunct Faculty Step/Column	Estimated step/column increases for credit and noncredit	233,000	-	233,000
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies	(984,931)	-	(984,931)
2022-23 Health and Welfare	Increase in health and welfare rates and changes in tiers to cover family plans for management, confidential, classified CSEA 262, and classified CSEA 651.	367,546	-	367,546
2022-23 Health and Welfare	Increase of 6% to Faculty health and welfare tier rates for two-party and family	189,170	-	189,170
2022-23 Salary Schedule Adjustment - 2.61% COLA	Reflects the ongoing cost of 2.61%. When combined with the previously approved 2.31%, results in 4.92% COLA increase for all employee groups, effective July 1, 2021. The 4.92% is comprised of 3.92% earned COLA and 1% unearned COLA based on actual SCFF counts. The 2.61% is a budgeted amount. Final Salary Adjustment will be brought to the Board of Trustees for approval when negotiations are completed.	4,737,681	-	4,737,681
STRS Employer Rate Increase	Rate increase from 16.92% to 19.10%	1,980,771	-	1,980,771
PERS Employer Rate Increase	Rate increase from 22.91% to 25.37%	1,295,028	-	1,295,028
PERS Reimbursement from STRS/PERS Trust	Estimate to maintain rates at the 2025-26 level of 23.70%	(879,140)	-	(879,140)
2022-23 SUI Employer Rate Increase	Rate increase from 0.05% to 0.50%	702,245	-	702,245
Reclassification of Personnel	Classified CSEA 262, Classified CSEA 651, and Confidential.	184,007	-	184,007
New Management and Classified Positions	Includes positions funded with the New Resources Allocation Phase 13 and Other as approved by President's Cabinet (Refer to pages 16 to 18 for details)	923,919	-	923,919
New Resources Allocation Phase 13 - Ongoing	As approved by President's Cabinet during 2021-22	356,334	ı	356,334
2022-23 Rate Driven Increase	For increases in maintenance agreements, institutional memberships, insurance, WCUSD, and utilities.	700,000	-	700,000
Total Net Increase to Ongoing Expenditure Budg	\$ 11,396,096	\$ -	\$ 11,396,096	
Total Ongoing Expenditure Budget	\$240,828,621	\$ -	\$ 240,828,621	
Total Ongoing Budget Surplus/(Deficit)		\$ 463,971	\$ -	\$ 463,971

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue	Fund 11	Fund 13	Total			
12U22=2.5 (=FOW/FD	2022-23 Growth 0.5% Growth per State Budget. The District is in Stability and will have to restore the FTES lost before earning Growth					
Total One-Time Revenue Budget	Total One-Time Revenue Budget					

One-Time Expenditure Budget Increases/(Decreases)	Fund 11	Fund 13	Total	
Purchases In Progress	Estimated carryover based on 2020-21	\$ 884,167	\$ -	\$ 884,167
Carryover Budgets	Estimated carryover based on 2020-21	2,102,155	-	2,102,155
New Resources Allocation Phases 1 to 13 - Operating Expenses	Committed carryovers as approved by President's Cabinet	1,420,030	-	1,420,030
2021-22 Salary Schedule Adjustment - 2.61% COLA	Reflects the one-time cost of 2.61%. When combined with the previously approved 2.31%, results in 4.92% COLA increase for all employee groups, effective July 1, 2021. The 4.92% is comprised of 3.92% earned COLA and 1% unearned COLA based on actual SCFF counts. Final Salary Adjustment will be brought to the Board of Trustees for approval when negotiations are completed.	4,737,681	-	4,737,681
Immediate Needs Requests - One-time Funds	As approved by President's Cabinet (Refer to page 19 for details)	49,800	-	49,800
Positions Funded with One-time Funds	Includes positions funded with New Resources Allocation Phase 13, Immediate Needs, and Other as approved by President's Cabinet (Refer to page 20 for details).	679,277	-	679,277
Faculty Positions Funded with One-time Funds	15 new faculty positions. This budget will become ongoing in the 2023-24 fiscal year.	1,951,329	-	1,951,329
Retirees Health Premiums	To be approved by the Board of Trustees on June 22, 2022	2,000,000	-	2,000,000
Auxiliary Services Unfunded PERS Liability	Set aside budget for 2022-23 to be approved by the Board of Trustees on June 22, 2022	380,909	-	380,909
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Election Cost	Election of 4 Board Members in November 2022	543,398	-	543,398
2022-23 One-Time Savings from Vacant Positions - Estimated	Based on vacancies as of May 2022 for two months worth of budget	(1,029,904)	-	(1,029,904)
Total One-Time Expenditure Budget Increases/(I	\$ 13,968,842	\$ -	\$ 13,968,842	

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

One-Time Revenue Budget Increas	Fund 11	Fund 13	Total	
2022-23 Revenue Budgets	Estimated Revenues	-	1,737,285	1,737,285
Total Revenue Budget		\$ -	\$ 1,737,285	\$ 1,737,285
		-	-	
One-Time Expenditure Budget Inc	reases/(Decreases)	Fund 11	Fund 13	Total
2022-23 Expenditure Budgets	Estimated Expenditures	-	3,221,008	3,221,008
Total Expenditure Budget		\$ -	\$ 3,221,008	\$ 3,221,008
		•	=	J
Total Unrestricted General Fund R	evenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 241,292,592	\$ 1,737,285	\$ 243,029,877
				,
Total Unrestricted General Fund E	\$ 254,797,463	\$ 3,221,008	\$ 258,018,471	

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

		2017-18 Actuals	2018-19 Actuals		2019-20 Actuals		2020-21 Actuals	2021-22 Adopted Budget		2021-22 Projected Actuals		2022-23 Tentative Budget
UNRESTRICTED GENERAL		Actuals	 Actuals		Actuals	-	Actuals	 Budget		Actuals		Buuget
Base Allocation	\$	-	\$ 138,996,474	\$	148,847,242	\$	148,528,359	\$ 156,052,553	\$	156,058,747	\$	168,003,771
Supplemental Allocation		-	35,202,295		33,727,944		34,975,512	34,689,684		32,401,949		35,622,419
Student Success Allocation		-	13,428,627		14,557,009		16,088,792	17,722,126		18,236,279		20,568,652
Total per Student Centered Funding Formula (SCFF)	-	169,425,102	 187,627,396		197,132,195		199,592,663	 208,464,363	-	206,696,975	-	224,194,842
Stability Protection Adjustment		-	-		-		-	-		3,015,036		-
Total Computational Revenue (TCR)		169,425,102	 187,627,396	-	197,132,195		199,592,663	208,464,363		209,712,011		224,194,842
Revenue Deficit/SCFF Reduction		-	(792,820)		(1,873,063)		(1,211,138)	(1,042,322)		-		-
SCFF - Received/Projected	\$	169,425,102	\$ 186,834,576	\$	195,259,132	\$	198,381,525	\$ 207,422,041	\$	209,712,011 (1)	\$	224,194,842 (17)
Less: Growth			 (656,690)		(970,887)			 	-	- (1)	-	<u>-</u>
SCFF Without Growth	\$	169,425,102	\$ 186,177,886	\$	194,288,245	\$	198,381,525	\$ 207,422,041	\$	209,712,011	\$	224,194,842
Full-Time Faculty Hiring Lottery - Current Year Miscellaneous Revenues TOTAL ONGOING REVENUES	\$	- 4,889,454 10,126,778 184,441,334	\$ 1,453,372 5,472,348 10,816,338 203,919,944	\$	1,453,372 5,029,941 10,769,649 211,541,207	\$	1,453,372 5,775,911 7,921,505 213,532,313	\$ 3,981,669 5,532,872 8,446,220 225,382,802	\$	4,086,028 (2) 5,485,429 (3) 7,894,551 (4) 227,178,019	s	4,086,028 (2) 4,853,814 (18) 8,157,908 (19) 241,292,592
Salaries, Benefits, and Operating Expenditures OPEB - Contribution STRS/PERS - Reimbursement TOTAL ONGOING EXPENDITURES	\$	(175,935,179) (2,500,000) - (178,435,179)	\$ (192,970,289) (2,500,000) - (195,470,289)	\$	(202,762,501) - - (202,762,501)	\$	(209,801,908) - - (209,801,908)	\$ (226,932,525) (2,500,000) - (229,432,525)	\$	(221,210,166) (5) (2,500,000) (6) - (223,710,166)	\$	(239,207,761) (20) (2,500,000) (6) 879,140 (20) (240,828,621)
ONGOING/SURPLUS (DEFICIT)	\$	6,006,155	\$ 8,449,655	\$	8,778,706	\$	3,730,405	\$ (4,049,723)	\$	3,467,853	\$	463,971 (21)
ONE-TIME REVENUE - INCREASES/(DECREASES): Growth Prior Year Apportionment Adjustment CalSTRS On-Behalf Payments	\$	6,243,437 1,222,936 6,011,425	\$ 1,389,691 22,757 6,639,446	\$	970,887 648,834 9,505,614	\$	- 1,033,541 8,361,441	\$ -	\$	- 1,211,138 (7) -	\$	- - -
TOTAL ONE-TIME REVENUES	\$	13,477,798	\$ 8,051,894	\$	11,125,335	\$	9,394,982	\$ -	\$	1,211,138	\$	-

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

		2017-18 Actuals		2018-19 Actuals		2019-20 Actuals		2020-21 Actuals		2021-22 Adopted Budget		2021-22 Projected Actuals		2022-23 Tentative Budget
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):	•	(5.544.004)	•	(5.404.005)	•	(0.040.500)	•	(0.500.500)	•	(0.004.005)	•	(0.007.040)	•	(4.000.700)
One-Time Expenditures	\$	(5,514,824)	\$	(5,104,365)	\$	(3,346,528)	\$	(3,560,582)	\$	(3,891,065)	\$, , , ,	\$	(4,889,706) (22)
New Resources Allocations Phases 1 to 13 2021-22 Salary Schedule Adjustment		(2,511,039)		(2,039,031)		(2,944,716)		(1,373,516)		(1,942,588)		(709,391) (9)		(1,420,030) (9) (4,737,681) (23)
Faculty Positions Funded with One-time Funds		-		-		-		-		-		-		(1,951,329) (24)
•		- (6.011.42E)		(6 630 446)		(0 505 614)		(0.264.444)		-		-		(1,951,529) (24)
CalSTRS On-Behalf Payments Section 115 Mt. San Antonio College STRS/PERS Trust		(6,011,425) (2,000,000)		(6,639,446)		(9,505,614)		(8,361,441)		-		-		-
Hourly Faculty/Noncredit Instruction Budgets		(1,180,134)		- (405,948)		(1,050,384)		-		-		-		-
Call-Back Time for Essential Workers		(1,100,104)		(400,040)		(485,638)		2,420,294		_		_		_
OPEB - Contribution						(400,000)		(6,500,000)		(1,000,000)		(7,000,000) (6)		
Capital Outlay Projects		_		_		_		(0,000,000)		(1,000,000)		(5,000,000) (10)		_
Retiree Benefits Health Premiums		-		-		_		(1,500,000)		(2,000,000)		(2,000,000) (11)		(2,000,000) (25)
Savings from Vacant Positions		391,548		4,978,157		4,246,546		5,924,084		600,042		9,079,697		1,029,904 (26)
TOTAL ONE-TIME EXPENDITURES	\$	(16,825,874)	\$	(9,210,633)	\$	(13,086,334)	\$	(12,951,161)	\$	(8,233,611)	\$	(8,837,612)	\$	(13,968,842)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$	(3,348,076)	\$	(1,158,739)	\$	(1,960,999)	\$	(3,556,179)	\$	(8,233,611)	\$	(7,626,474)	\$	(13,968,842)
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNT TOTAL REVENUES	<u>s</u> \$	5 566 9 1 5	\$	E 424 656	\$	2 214 070	¢	5 502 020	\$	2 150 256	¢	9 709 092 (40)	¢	1 727 205 (40)
TOTAL EXPENDITURES	Ф	5,566,845 (4,463,618)	Ф	5,424,656	Ф	3,314,878 (4,118,086)	\$	5,592,020 (2,545,795)	Ф	2,158,356 (3,664,052)	\$	8,708,082 (12) (4,423,738) (12)	Ф	1,737,285 (12)
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	\$	1,103,227	\$	(4,388,472) 1,036,184	\$	(803,208)	\$	3,046,225	\$	(1,505,696)	\$	4,284,344	\$	(3,221,008) (12) (1,483,723)
TOTAL NEVEROL GENERATED INGNEADED/(DEGNEADED)	Ψ	1,100,221	Ψ	1,000,104	Ψ	(000,200)	Ψ	0,040,220	Ψ	(1,000,000)	Ψ	4,204,044	Ψ	(1,400,120)
SUMMARY OF FUND BALANCE:														
Assigned Fund Balance - New Resources Allocation Requests	\$	3,650,937	\$	5,637,071	\$	3,107,061	\$	1,942,588	\$	-	\$	1,420,030 (13)	\$	-
Assigned Fund Balance - Carryovers/Purchases in Progress		3,721,106		2,361,446		2,318,932		2,986,322		-		2,986,322 (14)		-
Assigned Fund Balance - 2022-23 One-Time Expenditures		5,832,285		7,451,860		6,092,194		7,354,424		-		9,562,490 (15)		-
Assigned Fund Balance	\$	13,204,328 (1	6) \$	15,450,377	\$	11,518,187	\$	12,283,334	\$	-	\$	13,968,842	\$	-
10% - Board Policy	\$	19,972,467	\$	20,906,939	\$	21,996,692	\$	22,529,886	\$	24,133,019	\$	23,697,152	\$	25,801,847
Unassigned Fund Balance	Ψ	5,492,965	Ψ	9,603,360	Ψ	19,263,504	Ψ	18,139,389	Ψ	16,536,256	Ψ	11,127,994	Ψ	9,487,270
Unassigned Fund Balance	\$	25,465,432	\$	30,510,299	\$	41,260,196	\$	40,669,275	\$	40,669,275	\$	34,825,146	\$	35,289,117
Fund Balance - Unrestricted General Fund	\$	38,669,760	\$	45,960,676	\$	52,778,383	\$	52,952,609	\$	40,669,275	\$	48,793,988	\$	35,289,117
Fund Balance College Restricted - Revenue Generated Accounts	\$	8,948,857	\$	9,985,041	\$	9,181,833	\$	12,228,058	\$	10,722,362	\$	16,512,402 (12)	\$	15,028,679 ₍₁₂₎
Fund Balance Unrestr. General Fund and Rev. Generated Accounts	\$	47,618,617	\$	55,945,717	\$	61,960,216	\$	65,180,667	\$	51,391,637	\$	65,306,390 (16)	\$	50,317,796
Total Fund Balance Percentage Unrestricted General Fund	: <u></u>	23.84%	-	26.76%		28.17%		28.93%	-	21.30%		27.56%		19.50%
·														
Note: OPEB (Other Post-Employment Benefits) Retirees Health Premiums: Funded from Unrestricted Gen. Fund & OPEB Trust Interest Earned	\$	3,972,151	\$	4,119,042	\$	4,546,749	\$	5,142,800	\$	5,142,800	\$	4,987,300	\$	4,987,300

Please see Footnotes Pages 11-15

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (1) Includes total SCFF revenues estimated for 2021-22. The rates to fund the different metrics for the SCFF include a Cost-of-Living Adjustment of 5.07%. The revenues do not include Enrollment Growth. The College was under the COVID-19 Emergency Conditions Allowance for the 2021-22 SCFF FTE funding. This preserved the same level of FTE funding obtained with the 2019-20 first principal apportionment. However, the Supplemental and Student Success Allocations were calculated with the 2020-21 counts as mandated by the SCFF regulations. The College primarily decreased in supplemental counts, specifically in College Promise Grants counts for the 2020-21 fiscal year. This decrease accounts of approximately \$1,767,388 of this revenue. Due to this decrease, the College is in Stability protection, which provided one-time funds of \$3,015,036. The College projected a deficit of 0.5% or \$1,042,322 for the 2021-22 fiscal year. It is expected that the College will recover this deficit either with the P2 calculation in late June 2022 or with the recalculation next February 2023.
- (2) Includes the 2021-22 Full-Time Faculty Hiring funds for \$2,632,656.
- (3) Includes estimated Lottery revenues for 2021-22 at \$163 per FTE and a minor adjustment of prior year Lottery revenues of \$47,443.
- (4) Includes Interest earned and Investment Income, Part-time Faculty Compensation, State Mandated Cost, revenues for Nonresident Tuition International and Out-of-State, and Parking Fines revenues.
- (5) Includes operational expenditures for salaries, benefits, supplies, services, and equipment.
- (6) As approved by the Board of Trustees in May 27, 2015, the College included a \$2,500,000 ongoing OPEB (Other Post-Employment Benefits Other than Pensions) Contribution in the 2021-22 Adopted Budget. As part of the 2021-22 Adopted Budget, the Board of Trustees also approved a one-time OPEB Contribution of \$1,000,000. Due to actuarial calculations, the additional one-time revenues, and unexpended line budget items; the College had sufficient funds and will make an additional one-time OPEB Contribution of \$6,000,000 for the 2021-22 fiscal year. This additional contribution will be approved by the Board of Trustees on June 22, 2022.
- (7) The College recovered the deficit estimated at 0.6% or \$1,211,138 with the 2020-21 second principal apportionment.
- (8) Includes estimated expenditures for commitments for Various Carryovers and Purchases in Progress (\$1,353,498), Immediate Needs (\$516,837), One-Time Stipends for Disaster Services Workers (\$493,688), Position Funded with One-Time Funds (\$261,338), Auxiliary Services Unfunded PERS Liability (\$333,869), and Computer Replacement Program (\$248,688).
- (9) Includes expenditures for New Resources Allocation Requests Phases 1 to 13.

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (10) The College transferred \$5,000,000 for a variety of small capital projects that are not included in the bond budget.
- (11) The 2021-22 Adopted Budget includes a \$2,000,000 one-time allocation to pay retirees' health premiums from the Unrestricted General Fund for 2021-22, which has been completed as planned.
- (12) 2021-22 actuals for Revenue Generated Accounts. These funds have primarily increased as a result of Indirect Cost claimed from HEERF funds. A portion of the 2022-23 expenditure budget is funded with the 2021-22 estimated ending fund balance and the 2022-23 projected revenues. The projected ending balance is \$15,028,679 for the 2022-23 fiscal year.
- (13) Includes Commitments for New Resources Allocation Requests Phases 1 to 13 (\$1,420,030).
- (14) Includes Commitments for 2021-22 Various Estimated Carryovers (\$2,102,155) and Estimated Purchases in Progress (\$884,167).
- (15) A portion of the 2021-22 Estimated Ending Fund Balance is assigned to fund the 2022-23 One-Time Expenditures as follows:

2021-22 Salary Schedule Adjustment	\$4,737,681
Immediate Needs Requests - One-Time Funds	49,800
Positions Funded with One-Time Funds	679,277
Faculty Positions Funded with One-Time Funds	1,951,329
Retirees Health Premiums	2,000,000
Auxiliary Services Unfunded PERS Liability	380,909
Computer Replacement Program	250,000
Election Cost	543,398
2022-23 One-Time Savings from Vacant Positions	(1,029,904)
-	\$ 9,562,490
	========

(16) The College is projecting a surplus of \$125,723 and a \$65,306,390 estimated fund balance for the 2021-22 fiscal year. This is due to a positive variance of \$13,914,753 when compared to the 2021-22 Adopted Budget fund balance of \$51,391,637. The difference is due to increases of unbudgeted revenues of \$9,556,081 and unexpended line budget items of \$4,358,672.

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

(17) The College SCFF revenues includes a projected increase of \$18,745,515, which has been calculated for each of the three components: the Base allocation, the Supplemental allocation, and the Student Success allocation. This increase is due to the increases in the rates of 6.56 percent Cost-of-Living Adjustment (COLA) and \$250 million statewide Base Increase, along with a \$125 million statewide increase to the Basic Allocation.

The Base allocation calculation includes: a) a basic allocation; b) average counts of credit FTES; and c) current year counts of noncredit, CDCP (Enhanced Noncredit Career Development and College Preparation), and Special Admit Credit FTEs. There is currently no Emergency Condition Allowance for the credit FTES in the 2022-23 fiscal year. Based on calculations performed using the latest Attendance report, the College is projecting a 5.1% decrease in funded credit FTES. Credit FTES are funded based on three-year averages and do not reflect the full decline in actual credit FTES. This decrease has conservatively been included in the 2022-23 SCFF projections. The revenues do not include Enrollment Growth because the College is in Stability protection for the 2021-22 fiscal year. The College will need to restore lost FTES to be able to earn Growth for new FTES.

Noncredit, CDCP, and Special Admit Credit FTES are funded at rates established in the previous SB 361 community college funding formula, adjusted by 6.56 percent COLA as approved in the May Revise Governor's budget.

The Supplemental allocation is measured by counts of low-income students or students receiving Pell grants, College Promise grants, and counts of AB540 students for the previous year. Because the 2021-22 counts are not available, the budget is based on the latest counts of 2020-21 included in the 2021-22 P1 Apportionment report.

The Student Success allocation is measured by counts of outcomes in the form of the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units, and the number of students who have attained the regional living wage. The counts used for funding is the average count of three years starting, with the prior year and going back two more years. The College earns premiums for achievements of low-income students. The rates have different weights or values. Because the 2021-22 counts are not available, the budget is based on the latest counts included in the 2021-22 P1 Apportionment report.

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET - FOOTNOTES

Unrestricted General Fund

- (18) Lottery revenues include an estimated decrease of 4,166 FTES.
- (19) Includes the following increases and decreases: \$100,000 decrease in interest due to cash balance reduction, \$730,000 decrease in Nonresident Tuition International due to the COVID-19 pandemic, \$225,000 increase to the Nonresident Tuition Out-of-State based on 2021-22 revenues, and \$316,688 increase in Mandated Cost and Other Miscellaneous Revenues.
- (20) Primarily includes ongoing expenditure increases of \$1,823,466 in annual step-and-column salary progression along with the associated employer-paid contributions; \$367,546 health and welfare increases due to changes in tiers and rate increase to cover family plans; \$189,170 Health and Welfare increase of 6% to faculty tier rates of two-party and family plans; \$4,737,681 salary schedule adjustment to reflect the ongoing cost of 2.61% that combined with the previous 2.31% results in a 4.92% COLA increase for all employee groups, effective July 1, 2021 (The 4.92% is comprised of a 3.92% earned COLA and 1% unearned COLA based on actual FTE counts); \$1,980,771 increase in CalSTRS employer contributions; \$1,295,028 increase in CalPERS employer contributions; (\$879,140) CalPERS Reimbursement from the STRS/PERS Trust; \$702,245 State Unemployment Insurance (SUI) Employer increase; \$1,107,926 for Reclassification and New Positions; \$356,334 for New Resources Allocation Requests Phase 13; and \$700,000 for Rate Driven increase.
- (21) The total Unrestricted General Fund ongoing revenues of \$241,292,592 and ongoing expenditures estimated at \$240,828,621, projects an ongoing budget surplus of \$463,971.
- (22) Includes the following one-time expenditure budgets:

Purchases in Progress	\$ 884,167
Carryover Budgets	2,102,155
Immediate Needs Requests – One-Time	49,800
Position Funded with One-Time Funds	679,277
Auxiliary Services Unfunded PERS Liability	380,909
Computer Replacement Program	250,000
Election Cost	<u>543,398</u>
	\$ 4,889,706

(23) Salary schedule adjustment to reflect the ongoing cost of 2.61% that combined with the previous 2.31% results in a 4.92% COLA increase for all employee groups, effective July 1, 2021. The 4.92% is comprised of a 3.92% earned COLA and 1% unearned COLA based on actual FTE counts.

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET - FOOTNOTES

Unrestricted General Fund

- (24) Fifteen new faculty positions. This budget will become ongoing in the 2023-24 fiscal year.
- (25) Due to the additional one-time revenues and unexpended line budget items in the 2021-22 fiscal year, the College has sufficient funding to budget for a \$2,000,000 Retirees Health Premiums from the Unrestricted General Fund.
- (26) Includes savings from vacancies as of May 2022 for two months worth of budget.

NEW MANAGEMENT AND CLASSIFIED POSITIONS UNRESTRICTED GENERAL FUND - ONGOING

POSITION	FTE	RΔI	NGE	MONTHS	NAME		ACCO	UNT NU	MBER		ACCOUNT	TOTAL SALARY &
NUMBER	FIE	INAI	10E	MICHILIA	IVAIVIE	FUND	ORG	ACCT	PROG	ACTV	PERCENT	BENEFITS
NEW RESOL	IRCES AI	LLOC	ΔΤΙΩΝ	DHASE 13	ONGOING:							
NEW RESOC	INCLS A	LLOC	AIION	FIIAGE 13								
CO9976	1.000	С	97	12	Ortiz, Vanessa (6 months) (Human Resources Analyst)	11000	200000	213000	673000	2100	100.00%	\$ 72,045
MC9959	1.000	М	23	12	Dave-Smith, Tika (AVP, Human Resources)	11000	200000	215000	673000	2100	100.00%	22,576
MC9926	1.000	M	17	12	Ryan Wilson (Director, Equal Employment Opportunity (EEO), Title IX, and Leaves Administration)	11000	200000	215000	673000	2100	100.00%	15,395
CO9975	1.000	С	85	12	Ramirez, Jose (Executive Assistant I)	11000	200000	213000	673000	2100	100.00%	131,028
MA9941	1.000	М	15	12	Datko, Catherine (Director, Distance Learning & Instructional Technology)	11000	320000	121000	601000	1200	100.00%	(13,543)
CA9230	1.000	Α	79	12	Vacant-Lab Tech, Child Development Observation	11000	336050	211000	130500	2100	100.00%	97,274
CA9251	1.000	Α	79	12	Loera, Francisca (Lead Library Technician)	11000	321200	211000	612000	2100	100.00%	95,473
CA9247	0.475	Α	75	12	Garza, Emily (Administrative Specialist II)	11000	410000	211000	601000	2100	100.00%	29,835
CA9250	1.000	Α	81	12	Lopez Blount, Eric (Administrative Specialist III)	11000	410300	211000	601000	2100	100.00%	97,041
CA9239	1.000	Α	79	12	Granados, Cristal (Life Skills Specialist)	11000	504150	211000	649000	2100	100.00%	95,473
CA9240	1.000	Α	81	12	Cabrera, Rebecca (Administrative Specialist III)	11000	504150	211000	649000	2100	100.00%	97,041
CA9242	1.000	Α	95	12	Haro, Yolanda (Coordinator, Project/Program)	11000	510000	211000	631000	2100	100.00%	108,942
CA9241	1.000	Α	95	12	Vacant-Educational Advisor	11000	513200	211000	649000	2100	100.00%	108,942
MC9899	1.000	М	9	12	Vacant-Director, Rising Scholars	11000	514300	215000	631000	2100	100.00%	158,193
CB9871	1.000	В	71	12	Vacant-Locksmith	11000	621300	212000	651000	2100	100.00%	105,219
CB9870	1.000	В	71	12	Vacant-Skilled Trade Crafts Worker	11000	621600	212000	651000	2100	100.00%	105,219

NEW MANAGEMENT AND CLASSIFIED POSITIONS UNRESTRICTED GENERAL FUND - ONGOING

POSITION	FTE	PΔ	NGE	MONTHS	NAME		ACCO	UNT NU	MBER		ACCOUNT		OTAL LARY &
NUMBER	FIE	INA	NGL	MONTHS	NAME	FUND	ORG	ACCT	PROG	ACTV	PERCENT		NEFITS
MC9902	1.000	M	16	12	Vacant-Assistant Director, Academic Technology	11000	662000	215000	615000	2100	100.00%	\$	209,544
CA9543	1.000	Α	81	12	Vacant-Administrative Specialist III	11000	671000	211000	683000	2100	100.00%		71,696
CA9986	1.000	Α	118	12	Vacant-Lead Technician, Broadcast & Audio	11000	672000	211000	613000	2100	100.00%		24,497
CA9910	1.000	Α	126	12	Vacant-Senior Systems Analyst/Programmer	11000	661000	211000	678000	2100	100.00%		14,346
CA9279	1.000	Α	105	12	Alghita-Aguilar, Haneen Sabah (Case Manager/Coordinator)	11000	900720	211000	649000	2100	100.00%		139,505
					Less: Funded with NRA Phase 13, inclu	ided in F	Y 2021-22	2 Adopted	d Budget			(1,	687,783)
											SUBTOTAL	\$	97,958
											-		
POSITIONS T	THAT HA	VE BE	EN IN	STITUTION	ALIZE FROM FEDERAL GRANTS AS A	PPROV	ED BY P	RESIDEN	T'S CABI	NET:			
CA9477	1.000	Α	95	9	Pham, Teresa (Oct-Jun) (Educational Advisor) (AANAPISI)	11000	500400	211000	701000	2100	100.00%	\$	81,706
CA9476	1.000	Α	79	12	Patricia Asuega (Student Services Program Specialist II) (AANAPISI)	11000	500400	211000	701000	2100	100.00%		83,609
MC9910	1.000	M	13	12	Lisa Rodriguez (Asst. Director, Professional and Organizational Development) (Title V)	11000	325000	215000	675000	2100	25.00%		51,798
											SUBTOTAL	\$	217,113

NEW MANAGEMENT AND CLASSIFIED POSITIONS UNRESTRICTED GENERAL FUND - ONGOING

POSITION	FTE	RΛ	NGE	MONTHS	NAME		ACCO	UNT NU	MBER	ACCOU		I G VI	
NUMBER	FIE	IXA	NGE	MONTHS	IVAIVIE	FUND	ORG	ACCT	PROG	ACTV	PERCENT	_	ALARY & ENEFITS
POSITIONS	INITIALLY	/ FUN	IDED W	ITH HEERF	F, WHICH HAVE BEEN APPROVED TO	BE FUN	DED WIT	H UNSTI	RICTED				
GENERAL F	UND BY F	PRES	IDENT'	S CABINET	:								
CA9261	1.000	Α	79	12	Contreras, Jackie (Project/Program Specialist)	11250	394000	211000	601000	2100	100.00%	\$	102,118
CA9249	1.000	Α	59	12	Vacant-Registration Specialist	11000	410500	211000	493087	2100	100.00%		81,386
CA9243	1.000	Α	79	12	Kakish, Hannan (Computer Facilities Assistant)	11000	662000	211000	615000	2100	100.00%		115,613
CA9244	1.000	Α	79	12	Dela Cruz, Nimrod (Computer Facilities Assistant)	11000	662000	211000	615000	2100	100.00%		95,473
MC9905	1.000	М	5	12	Duran, Ralph (Supervisor, Custodial Services)	11000	625000	215000	653000	2100	100.00%		143,566
											SUBTOTAL	\$	538,156
POSITION A	PPROVEI	RY	PRESII	DENT'S CAF	RINET:								
CB9990	1.000	В	71	12	Roch Hickey (FTE from 47.5% to 100%) (Skilled Trade Crafts Worker)	11000	621600	212000	651000	2100	59.34%	\$	70,692
											SUBTOTAL	\$	70,692
										GR	ANT TOTAL	\$	923,919

2022-23 IMMEDIATE NEEDS REQUESTS/BUDGET INCREASES - ONE-TIME FUNDS UNRESTRICTED GENERAL FUND

DEPARTMENT	DESCRIPTION		TOTAL					
DEFARTMENT	DESCRIPTION	FUND	ORG	ACCT	PROG	ACTV		OTAL
Information Technology	Consulting Services for Technology Master Plan	11900	660000	561000	678000		\$	49,800
						TOTAL	\$	49,800

POSITIONS FUNDED WITH ONE-TIME FUNDS UNRESTRICTED GENERAL FUND

POSITION	FTE	ВΛΙ	NGE	MONTHS	NAME	NAME			ACCOUNT		TOTAL ALARY &		
NUMBER	FIE	KAI	NGE	MONTHS	NAME	FUND	ORG	ACCT	PROG	ACTV	PERCENT		ENEFITS
	00171011			D DV DD50	IDENTIC CARINET AC IMMEDIATE NE		- TIMO \/	- 4 - D - O					
ONE-TIME P	OSITIONS	S APP	ROVE	D BY PRES	IDENT'S CABINET AS IMMEDIATE NE	EDS FOR	R TWO YI	EARS:					
CA9234	1.000	Α	79	12	Vacant-Project/Program Specialist	11900	672500	211000	613000	2100	25.00%	\$	24,319
CA9465	1.000	Α	81	12	Melissa Andrewin (Construction Project Specialist)	11900	620000	211000	659000	2100	50.00%		52,899
MT9968	1.000	М	13	12	Vacant-Special Project Director	11900	672500	215000	613000	2100	25.00%		45,977
MT9973	1.000	М	13	12	Michael Ostby (Special Project Director)	11900	620000	215000	659000	2100	25.00%		47,812
MT9975	1.000	М	13	12	John Gaston (Special Project Director)	11900	620000	215000	659000	2100	25.00%		47,812
											SUBTOTAL	\$	218,819
ONE-TIME P	OSITIONS	S APP	ROVE	D BY PRES	IDENT'S CABINET:								
MA9975	1.000	М	21	12	Dean, Natural Sciences	11900	301010	121000	601000	1200	100.00%	\$	291,666
CA9231	1.000	Α	69	12	Administrative Specialist I	11900	200000	211000	673000	2100	100.00%		89,710
											SUBTOTAL	\$	381,376
NEW RESOL	JRCES AI	LLOC	ATION	PHASE 13	ONE-TIME:								
MC9910S	1.000	М		12	Lisa Rodriguez (Stipend)	11918	325000	231000	675000	2100	100.00%	\$	8,986
MC9987S	1.000	М		12	Lianne Maldonado-Greenlee (Stipend)	11918	300000	231000	660000	2100	100.00%		8,801
MT9967	1.000	М	9	12	Avila, Minerva (Special Project Manager, Accreditation)	11918	410000	215000	679000	2100	39.01%		61,295
											SUBTOTAL	\$	79,082
										CD	ANT TOTAL	\$	679,277
										GN	ANT TOTAL	Ψ	313,211

MT. SAN ANTONIO COLLEGE 11 - UNRESTRICTED GENERAL FUND, 13 - UNRESTR GEN FUND REVENUE GENERATED REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22			TENTATIVE BUDGET 2022-23			
CURRENT ASSETS	\$	87,839,805	\$	87,965,528			
CURRECT LIABILITIES		22,659,138		22,659,138			
TOTAL NET BEGINNING BALANCE	\$	65,180,667	\$	65,306,390			
CLASSIFICATION OF REVENUES							
8100 - FEDERAL REVENUES	\$	140,000	\$	140,000			
8600 - STATE REVENUES		147,551,387		164,166,957			
8800 - LOCAL REVENUES		79,438,208		78,720,420			
TOTAL REVENUES	\$	227,129,595	\$	243,027,377			
8900 - OTHER FINANCING SOURCES	\$	411,563	\$	2,500			
TOTAL OTHER FINANCING SOURCES	\$	411,563	\$	2,500			
TOTAL REVENUES & OTHER FINANCING SOURCES	\$	227,541,158	\$	243,029,877			
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$	292,721,825	\$	308,336,267			

MT. SAN ANTONIO COLLEGE 11 - UNRESTRICTED GENERAL FUND, 13 - UNRESTR GEN FUND REVENUE GENERATED EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	1	TENTATIVE BUDGET 2022-23	E	FFERENCE BETWEEN ENT-ADOP)
1000 - ACADEMIC SALARIES	\$ 99,049,577	\$	100,648,913	\$	1,599,336
2000 - CLASSIFIED-OTH NON ACAD SALARIES	52,554,536		56,180,527		3,625,991
3000 - EMPLOYEE BENEFITS	55,450,442		60,111,772		4,661,330
4000 - SUPPLIES AND MATERIALS	2,960,563		2,822,434		(138,129)
5000 - OTHER OPERATING EXPENSES AND SRVS	27,198,519		36,789,885		9,591,366
6000 - CAPITAL OUTLAY	3,264,610		1,022,062		(2,242,548)
7000 - OTHER OUTGO	851,941		442,878		(409,063)
1000 - 7000 TOTAL EXPENDITURES	\$ 241,330,188	\$	258,018,471	\$	16,688,283
FUND BALANCE					
794001 - Assigned Fund Bal-Revenue Generated	\$ 10,722,362	\$	15,028,679	\$	4,306,317
795001 - Unassigned Fd Bal-10% Board Policy	24,133,019		25,801,847		1,668,828
795002 - Unassigned Fund Balance	16,536,256		9,487,270		(7,048,986)
7900 TOTAL FUND BALANCE	\$ 51,391,637	\$	50,317,796	\$	(1,073,841)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 292,721,825	\$	308,336,267	\$	15,614,442

MT. SAN ANTONIO COLLEGE 11 - UNRESTRICTED GENERAL FUND REVENUES

	ACCOUNT DESCRIPTION	•	ADOPTED BUDGET 2021-22	Т	ENTATIVE BUDGET 2022-23
CURRENT ASSETS					
11000-000000-9110-000000	Cash and Cash Equivalent	\$	28,596,126	\$	24,437,505
11000-000000-9130-000000	Revolving Cash Fund		100,000		100,000
11000-000000-9200-000000	Accounts Receivable		40,565,150		40,565,150
11000-000000-9220-000000	Accounts Receivable-Student Fees		163,476		163,476
11000-000000-9310-000000	Due From Other Funds		6,072,797		6,072,797
TOTAL CURRENT ASSETS		\$	75,497,549	\$	71,338,928
CURRENT LIABILITIES					
11000-000000-9500-000000	Accounts Payable	\$	9,710,266	\$	9,710,266
11000-000000-9552-000000	Use Tax Payable		28,436		28,436
11000-000000-9542-000000	Accrued Vacation Liability		4,421,250		4,421,250
11000-000000-9546-000000	Accrued Load Banking Liability		6,379,071		6,379,071
11000-000000-9650-000000	Deferred Revenue		367,404		367,404
11000-000000-9651-000000	Deferred Revenue-Student Fees		1,638,513		1,638,513
TOTAL CURRENT LIABILITIES	3	\$	22,544,940	\$	22,544,940
TOTAL NET BEGINNING BALA	ANCE	\$	52,952,609	\$	48,793,988
	CLASSIFICATION OF REVENUES				
8100 - FEDERAL REVENUES					
11000-820901-815000-000000	Student Financial Aid	\$	140,000	\$	140,000
TOTAL 8100 - FEDERAL REVE	NUES	\$	140,000	\$	140,000

MT. SAN ANTONIO COLLEGE 11 - UNRESTRICTED GENERAL FUND REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	٦	ENTATIVE BUDGET 2022-23
8600 - STATE REVENUES				
11000-800100-861100-000000	Administrative Allow 2% Enrollment	\$ 190,125	\$	190,125
11000-800200-861100-000000	BOG Fee Waiver Administration	334,229		334,229
11000-810000-861100-000000	Apportionment Revenue-Current Yr	92,211,096		110,092,237
11000-820000-861902-000000	PT Faculty Office Hrs-Current Yr	344,246		344,246
11000-820200-861904-000000	PT Faculty Health Ins-Current Yr	17,973		17,973
11000-800220-861906-000000	Full-time Faculty Hiring	3,981,669		4,086,028
11000-820901-861911-732000	Student Financial Aid	24,906		24,906
11000-810000-863000-000000	Education Projection Account	42,973,985		42,216,425
11000-810000-867200-000000	Homeowners' Prop Tax Relief	103,430		103,430
11000-810000-867900-000000	Other State Tax Subventions	15		15
11800-820600-868501-000000	Lottery-Current Year	5,532,872		4,853,814
11000-800300-868800-000000	State Mandated Costs	1,009,417		1,076,105
11000-800222-869000-000000	PT Faculty Compensation	827,424		827,424
TOTAL 8600 - STATE REVENU	JES	\$ 147,551,387	\$	164,166,957
8800 - LOCAL REVENUES				
11000-810000-881100-000000	Tax Allocation, Secured Roll	\$ 21,424,840	\$	21,424,840
11000-810000-881200-000000	Tax Allocation, Supp. Roll	674,793		674,793
11000-810000-881300-000000	Tax Allocation, Unsecured Roll	468,450		468,450
11000-810000-881600-000000	Prior Years Taxes	601,843		601,843
11000-810000-881700-000000	ERAF	34,083,614		34,083,614
11000-810000-881800-000000	Redevelop Agency Funds-Pass-Through	1,138,677		1,138,67
11000-810000-881900-000000	Redevelop Agency Funds-Residual	4,168,478		4,168,478
11000-810000-881950-000000	RDA-Asset Liquidation	66,554		66,554
11000-820324-885000-683000	Rental-Auxiliary Services	10,000		10,000
11000-000000-886000-000000	Interest Income	700,000		600,000
11000-810000-887410-000000	Enrollment-CY	9,506,266		9,155,486
11000-800000-887900-000000	Student Records	35,000		35,000
11000-800000-888010-000000	Nonresident Tuition Intl-CY	2,830,000		2,100,000
11000-800000-888050-000000	Nonresident Tuition Out/State-CY	1,570,000		1,795,000
11000-820325-888500-620000	Other Stud Fees-Admissions/Records	7,600		7,600
11000-000000-889000-000000	Other Local Revenues	10,000		260,000
11000-820326-889000-672000	Other Revenues-Fiscal Services	5,000		5,000
11000-820327-889000-672000	Other Revenues-Cashier's Office	200		200
11000-820328-889000-695000	Other Revenues- Parking Services	341,000		341,000
11000-820570-889000-000000	Other Local Rev-JPA Prop Tax Delinq	23,800		23,800
11000-820953-889000-000000	PCARD US Bank Rebate	22,800		22,800
TOTAL 8800 - LOCAL REVENU		 77,688,915		76,983,135

MT. SAN ANTONIO COLLEGE 11 - UNRESTRICTED GENERAL FUND REVENUES

	ACCOUNT DESCRIPTION	_	ADOPTED BUDGET 2021-22	٦	TENTATIVE BUDGET 2022-23
8900 - OTHER FINANCING SOU	RCES				
11000-800000-891002-000000	Sales of Equipment and Supplies	\$	2,500	\$	2,500
TOTAL 8900 - OTHER FINANC	ING SOURCES	\$	2,500	\$	2,500
TOTAL REVENUES & OTHER	FINANCING SOURCES	\$	225,382,802	\$	241,292,592
TOTAL REVENUES, OTHER FI & NET BEGINNING BALANCE	•	\$	278,335,411	\$	290,086,580

MT. SAN ANTONIO COLLEGE 11 - UNRESTRICTED GENERAL FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
ACADEMIC SALARIES					
1100 - Instr Salaries, Contract/Regular	\$ 44,344,742	\$	45,768,048	\$	1,423,306
1200 - Noninstr Salaries, Contract/Regular	13,279,861		13,517,646		237,785
1300 - Instructional Salaries, Hourly	38,810,021		38,744,773		(65,248)
1400 - Noninstructional Salaries, Hourly	2,470,326		2,469,989		(337)
1000 TOTAL ACADEMIC SALARIES	\$ 98,904,950	\$	100,500,456	\$	1,595,506
CLASSIFIED-OTH NON ACAD SALARIES					
2100 - Noninstructional Salaries, Regular	\$ 44,331,486	\$	47,832,504	\$	3,501,018
2200 - Instructional Aides, Regular	2,333,286		2,338,992		5,706
2300 - Short-Term, Hourly, Noninstr	2,640,198		2,705,443		65,245
2400 - Instr Aides, Hourly, Direct Instr	1,333,625		1,324,000		(9,625)
2500 - Instr Aides, Reg, Non Direct Instr	871,063		900,067		29,004
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 51,509,658	\$	55,101,006	\$	3,591,348
EMPLOYEE BENEFITS					
3100 - STRS	\$ 15,096,519	\$	16,503,285	\$	1,406,766
3200 - PERS	11,159,818		13,452,338		2,292,520
3300 - OASDI/Medicare	5,216,518		5,564,527		348,009
3400 - Health and Welfare Benefits	16,335,277		17,303,575		968,298
3500 - State Unemployment Insurance	98,971		616,569		517,598
3600 - Workers' Compensation Insurance	2,373,104		2,451,828		78,724
3700 - Cash-In-Lieu of Benefits	834,135		834,135		-
3800 - Alternative Retirement Plan	397,820		390,703		(7,117)
3900 - Retiree Benefits	3,503,522		2,503,522		(1,000,000)
3000 TOTAL EMPLOYEE BENEFITS	\$ 55,015,684	\$	59,620,482	\$	4,604,798

MT. SAN ANTONIO COLLEGE 11 - UNRESTRICTED GENERAL FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE		ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
DECORN TION OF EXPENDITORE		LUL I-LL				INT-ADOI)
SUPPLIES AND MATERIALS						
4100 - Textbooks	\$	41,149	\$	24,900	\$	(16,249)
4200 - Books, Magazines and Periodicals	·	9,695		9,695	·	-
4300 - Instr Supplies and Materials		988,022		954,312		(33,710)
4400 - Software		3,000		3,000		-
4500 - Noninstr Supplies and Materials		1,634,038		1,536,915		(97,123)
4600 - Transportation and Vehicle Supplies		178,387		179,523		1,136
4700 - Food Supplies		7,306		8,306		1,000
4000 TOTAL SUPPLIES AND MATERIALS	\$	2,861,597	\$	2,716,651	\$	(144,946)
OTHER OPERATING EXPENSES AND SRVS						
5100 - Contracts for Personal Services	\$	85,401	\$	80,971	\$	(4,430)
5200 - Travel and Conference Expenses		1,216,537		1,147,069		(69,468)
5300 - Dues and Memberships		358,271		358,271		-
5400 - Insurance		1,816,627		1,816,627		-
5500 - Utilities and Housekeeping Services		3,401,794		3,379,229		(22,565)
5600 - Contracts, Rents, Leases, Repairs		5,202,485		4,590,014		(612,471)
5700 - Legal, Elections and Audit Expenses		271,898		789,627		517,729
5800 - Other Services and Expenses		13,080,307		23,332,736		10,252,429
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	25,433,320	\$	35,494,544	\$	10,061,224
CAPITAL OUTLAY						
6300 - Library Books	\$	20,000	\$	20,000	\$	-
6400 - Equipment		3,118,986		901,446		(2,217,540)
6000 TOTAL CAPITAL OUTLAY	\$	3,138,986	\$	921,446	\$	(2,217,540)
OTHER OUTGO						
7200 - Intrafund Transfers-Out	\$	359,063	\$	-	\$	(359,063)
7300 - Interfund Transfers-Out		402,878		402,878		-
7500 - Student Financial Aid		10,000		10,000		-
7600 - Other Student Aid		30,000		30,000		-
7000 TOTAL OTHER OUTGO	\$	801,941	\$	442,878	\$	(359,063)
1000 - 7000 TOTAL EXPENDITURES	\$	237,666,136	\$	254,797,463	\$	17,131,327

MT. SAN ANTONIO COLLEGE 11 - UNRESTRICTED GENERAL FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	1	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		E	FFERENCE BETWEEN ENT-ADOP)
FUND BALANCES						
795001 - Unassigned Fd Bal-10% Board Policy 795002 - Unassigned Fund Balance	\$	24,133,019 16,536,256	\$	25,801,847 9,487,270	\$	1,668,828 (7,048,986)
7900 TOTAL FUND BALANCES	\$	40,669,275	\$	35,289,117	\$	(5,380,158)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	278,335,411	\$	290,086,580	\$	11,751,169

MT. SAN ANTONIO COLLEGE 13 - UNRESTR GEN FUND REVENUE GENERATED REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	ENTATIVE BUDGET 2022-23
CURRENT ASSETS			
13000-000000-9110-000000	Cash and Cash Equivalent	\$ 12,261,529	\$ 16,545,873
13000-000000-9200-000000	Accounts Receivable	78,634	78,634
13000-000000-9229-000000	Accounts Receivable-Student Fees	2,093	2,093
TOTAL CURRENT ASSETS		\$ 12,342,256	\$ 16,626,600
CURRENT LIABILITIES			
13000-000000-9500-000000	Accounts Payable	\$ 87,746	\$ 87,746
13000-000000-9650-000000	Deferred Revenue	26,452	26,452
TOTAL CURRENT LIABILITIES	S	\$ 114,198	\$ 114,198
TOTAL NET BEGINNING BALA	ANCE	\$ 12,228,058	\$ 16,512,402
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
13110-100100-885000-601000	Rentals and Leases-College Improvements	\$ 110,624	\$ 98,616
13430-430200-887200-682000	CS Academies and Camps	10,000	10,000
13430-430300-887200-682000	CS The Arts	4,000	4,000
13430-430400-887200-682000	CS Business/Prof Dev/Certificates	114,000	114,000
13430-430600-887200-682000	CS College for Kids	169,000	169,000
13430-430700-887200-682000	CS Computers	12,000	12,000
13430-430900-887200-682000	CS Financial Planning	6,000	6,000
13430-431100-887200-682000	CS Foreign Languages	1,500	1,500
13430-431300-887200-682000	CS Home Economics/Home Arts	5,000	5,000
13430-431400-887200-682000	CS Medical/Dental Billing	34,000	34,000
13430-431500-887200-682000	CS Motorcycle Safety	489,747	489,747
13430-431700-887200-682000	CS Processing Fee	5,000	5,000
13430-431800-887200-682000	CS Personal Development	6,000	6,000
13430-432300-887200-682000	CS CPR Center	120,000	120,000
13430-440100-887200-681000	CS Rec-Dance	1,000	1,000
13430-440200-887200-681000	CS Rec-Martial Arts	1,000	1,000
13430-440300-887200-681000	CS Rec-Sports	9,000	9,000
13430-440400-887200-681000	CS Rec-Swim	18,000	18,000
13430-440600-887200-681000	CS Rec-Wellness Center	13,000	13,000

MT. SAN ANTONIO COLLEGE 13 - UNRESTR GEN FUND REVENUE GENERATED REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22			TENTATIVE BUDGET 2022-23	
8800 - LOCAL REVENUES (conf	iued)					
13508-502100-887811-620000	Insurance Fee International-Summer	\$	2,120	\$	2,120	
13508-502100-887812-620000	Insurance Fee International-Fall		150,000		150,000	
13508-502100-887814-620000	Insurance Fee International-Spring		234,465		234,465	
13611-610000-889010-672000	Indirect Cost Recovery		233,837		233,837	
TOTAL 8800 - LOCAL REVEN	JES	\$	1,749,293	\$	1,737,285	
TOTAL REVENUES		\$	1,749,293	\$	1,737,285	
8900 - OTHER FINANCING SOU	RCES					
13905-900242-898002-675000	Management-Staff Development	\$	243,703	\$	-	
13906-900330-898002-675000	Faculty Professional Development		85,360		-	
13904-900331-898002-675000	Great Classified Retreat		30,000		-	
13656-960310-898002-677000	Insurance Deductible Losses		50,000		-	
TOTAL 8900 - OTHER FINANC	ING SOURCES	\$	409,063	\$		
TOTAL REVENUES & OTHER	FINANCING SOURCES	\$	2,158,356	\$	1,737,285	
TOTAL REVENUES, OTHER F & NET BEGINNING BALANCE	INANCING SOURCES,	\$	14,386,414	\$	18,249,687	

MT. SAN ANTONIO COLLEGE 13 - UNRESTR GEN FUND REVENUE GENERATED EXPENDITURES

DESCRIPTION OF EXPENDITURE	E	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		BUDGET BET		ERENCE TWEEN IT-ADOP)	
ACADEMIC SALARIES								
1200 - Noninstr Salaries, Contract/Regular	\$	130,539	\$	138,457	\$	7,918		
1400 - Noninstructional Salaries, Hourly		14,088		10,000		(4,088)		
1000 TOTAL ACADEMIC SALARIES	\$	144,627	\$	148,457	\$	3,830		
CLASSIFIED-OTH NON ACAD SALARIES								
2100 - Noninstructional Salaries, Regular	\$	735,499	\$	792,086	\$	56,587		
2300 - Short-Term, Hourly, Noninstr		305,379		283,435		(21,944)		
2400 - Instr Aides, Hourly, Direct Instr		4,000		4,000		-		
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$	1,044,878	\$	1,079,521	\$	34,643		
EMPLOYEE BENEFITS								
3100 - STRS	\$	18,764	\$	21,661	\$	2,897		
3200 - PERS		173,028		206,261		33,233		
3300 - OASDI/Medicare		63,923		67,717		3,794		
3400 - Health and Welfare Benefits		153,947		165,177		11,230		
3500 - State Unemployment Insurance		556		5,768		5,212		
3600 - Workers' Compensation Insurance		17,989		18,569		580		
3800 - Alternative Retirement Plan		6,551		6,137		(414)		
3000 TOTAL EMPLOYEE BENEFITS	\$	434,758	\$	491,290	\$	56,532		
SUPPLIES AND MATERIALS								
4300 - Instr Supplies and Materials	\$	71,796	\$	53,611	\$	(18,185)		
4500 - Noninstr Supplies and Materials		26,170		51,172		25,002		
4700 - Food Supplies		1,000		1,000		-		
4000 TOTAL SUPPLIES AND MATERIALS	\$	98,966	\$	105,783	\$	6,817		

MT. SAN ANTONIO COLLEGE 13 - UNRESTR GEN FUND REVENUE GENERATED EXPENDITURES

DESCRIPTION OF EXPENDITURE	ı	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
						_
OTHER OPERATING EXPENSES AND SRVS						
5100 - Contracts for Personal Services	\$	26,350	\$	25,950	\$	(400)
5200 - Travel and Conference Expenses		171,636		70,335		(101,301)
5400 - Insurance		395,200		395,200		-
5500 - Utilities and Housekeeping Services		500		-		(500)
5600 - Contracts, Rents, Leases, Repairs		511,032		452,498		(58,534)
5800 - Other Services and Expenses		504,833		195,710		(309,123)
5900 - Indirect Costs		155,648		155,648		-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	1,765,199	\$	1,295,341	\$	(469,858)
CAPITAL OUTLAY						
6400 - Equipment	\$	125,624	\$	100,616	\$	(25,008)
6000 TOTAL CAPITAL OUTLAY	\$	125,624	\$	100,616	\$	(25,008)
OTHER OUTGO						
7200 - Intrafund Transfers-Out	\$	50,000	\$	-	\$	(50,000)
7000 TOTAL OTHER OUTGO	\$	50,000	\$		\$	(50,000)
1000 - 7000 TOTAL EXPENDITURES	\$	3,664,052	\$	3,221,008	\$	(443,044)
FUND BALANCES						
794001 - Assigned Fund Bal-Revenue Generated	\$	10,722,362	\$	15,028,679	\$	4,306,317
7900 TOTAL FUND BALANCES	\$	10,722,362	\$	15,028,679	\$	4,306,317
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	14,386,414	\$	18,249,687	\$	3,863,273

MT. SAN ANTONIO COLLEGE 17 - RESTRICTED GENERAL FUND REVENUES

	ACCOUNT DESCRIPTION	BUDGET	BUDGET
CURRENT ASSETS			
17000-000000-9110-000000	Cash and Cash Equivalents	\$ 1	\$ 1,774,744
17000-000000-9200-000000	Accounts Receivable	24,104,488	24,104,488
TOTAL CURRENT ASSETS		\$ 24,104,489	\$ 25,879,232
CURRENT LIABILITIES			
17000-000000-9500-000000	Accounts Payable	\$ 2,634,611	\$ 2,634,611
17000-000000-9610-000000	Due to Other Funds	6,072,797	6,072,797
17000-000000-9650-000000	Deferred Revenue	9,021,289	9,021,289
TOTAL CURRENT LIABILITIES	3	\$ 17,728,697	\$ 17,728,697
TOTAL NET BEGINNING BALA	ANCE	\$ 6,375,792	\$ 8,150,535
	CLASSIFICATION OF REVENUES		
8100 - FEDERAL REVENUES			
17151-380718-812000-701000	Project RAISE - Begins 10/1/20	\$ 16,217	\$ -
17170-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/1/19	172,016	-
17171-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/1/20	372,037	-
17172-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/1/21	599,927	306,395
17173-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/1/22	-	599,503
17130-500400-812000-701000	AANAPISI - Begins 10/1/19	100,412	-
17131-500400-812000-701000	AANAPISI - Begins 10/1/20	235,183	57,564
17531-514000-812000-701000	Upward Bound - Ends 08/31/21	94,698	-
17532-514000-812000-701000	Upward Bound - Ends 08/31/22	337,478	37,583
17533-514000-812000-701000	Upward Bound - Ends 08/31/23	-	337,478
17662-902500-812001-000000	Federal Work Study 21/22	882,490	-
17663-902500-812001-000000	Federal Work Study 22/23	-	1,095,071
17381-514510-812003-701000	ACES 20/21	80,245	-
17382-514510-812003-701000	ACES 21/22	261,888	35,272
17383-514510-812003-701000	ACES 22/23	-	261,888
17241-940355-812004-000000	HEERF Institutional Portion	42,258,275	1,360,634
17471-940370-812006-000000	CARES Minority Serving Institutions	3,406,902	-
17572-523300-814000-649000	TANF 21/22	110,384	-
17573-523300-814000-649000	TANF 22/23	-	104,865
17592-523400-814000-701000	LA County DPSS-CalWORKS 21/22	119,376	-
17593-523400-814000-701000	LA County DPSS-CalWORKS 22/23	-	119,376
17331-392000-817000-000000	Perkins Title 1-C 20/21	44,348	-
		•	

	ACCOUNT DESCRIPTION	BUDGET	BUDGET
8100 - FEDERAL REVENUES (C	ont'd)		
17332-392000-817000-000000	Perkins Title 1-C 21/22	\$ 1,156,188	\$ -
17333-392000-817000-000000	Perkins Title 1-C 22/23	-	1,214,696
17038-380180-819000-191400	Geodesy Collaborative 17/18	26,287	-
17321-380220-819000-090100	NSF-Dev Engineering Tech Careers	494,390	-
17062-380250-819000-191400	NSF-Geoscience and Digital	67,559	67,559
17181-380731-819000-701000	NSF-Undergraduate Research	927,015	-
17052-380737-819000-499900	NSF-SUNI Project 21/22	35,000	35,000
17292-380739-819000-090100	STARS-HSI STEM Trans ends 09/30/22	-	82,246
17422-410500-819000-493087	WIOA Grant 21/22	545,675	_
17423-410500-819000-000000	WIOA Grant 22/23	-	598,505
17422-410505-819000-493087	WIOA Grant 21/22	84,330	_
17422-410507-819000-493087	WIOA Grant 21/22	252,840	_
17423-410507-819000-000000	WIOA Grant 22/23	, -	240,198
17422-410508-819000-493087	WIOA Grant 21/22	92,120	
17423-410508-819000-000000	WIOA Grant 22/23	-	87,513
17422-420000-819000-493000	WIOA Grant 21/22	209,232	-
17423-420000-819000-000000	WIOA Grant 22/23	200,202	174,390
17423-420020-819000-000000	WIOA Grant 22/23	_	24,381
17422-420100-819000-493000	WIOA Grant 21/22	167,246	21,001
17423-420100-819000-000000	WIOA Grant 22/23	-	158,884
17431-481400-819000-499900	Fresh Success Grant-End 09/30/21	147,471	-
17261-523700-819000-649000	CalFresh Outreach - Begins 10/1/20	25,256	_
17262-523700-819000-649000	CalFresh Outreach - Begins 10/1/21	80,278	
17263-523700-819000-649000	CalFresh Outreach - Begins 10/1/22	-	80,278
TOTAL 8100 - FEDERAL REVE	ENUES	\$ 53,402,763	\$ 7,079,279
8600 - STATE REVENUES			
17542-523000-862200-643000	EOPS 21/22	\$ 1,749,775	\$ -
17543-523000-862200-643000	EOPS 22/23	-	1,749,775
17521-522000-862300-000000	DSPS 20/21	420,526	-
17522-522000-862300-000000	DSPS 21/22	3,309,096	-
17523-522000-862300-000000	DSPS 22/23	-	3,181,190
17222-523400-862500-647000	CalWORKS 21/22	695,848	-
17223-523400-862500-647000	CalWORKS 22/23	-	695,848
17188-293000-862900-676000	Campus Safety and Sexual Assault	18,468	-
17269-295200-862900-000000	Classified Professional Devlp 18/19	109,945	-
17049-380724-862900-123030	Certified Nursing Assistant Program	7,063	-
17102-481320-862900-499900	CAEP Program Reg Consort 21/22	915,463	316,394
17103-481320-862900-499900	CAEP Program Reg Consort 22/23	-	964,253
17110-481320-862900-499900	CAEP Program Reg Consort 19/20	141,676	-

	ACCOUNT DESCRIPTION	BUDGET	BUDGET
8600 - STATE REVENUES (Cont	<u>'d)</u>		
17111-481320-862900-499900	CAEP Program Reg Consort 20/21	\$ 685,967	\$ -
17371-513200-862900-649000	Dream Resource Liaison 20/21	111,373	-
17372-513200-862900-649000	Dream Resource Liaison 21/22	220,826	-
17373-513200-862900-649000	Dream Resource Liaison 22/23	-	209,785
17581-523700-862900-649000	CalFresh Outreach State 20/21	57,548	-
17552-523100-862902-643000	CARE 21/22	269,417	-
17553-523100-862902-643000	CARE 22/23	-	269,417
17561-504200-862903-646000	BFAP 20/21	101,992	-
17562-504200-862903-646000	BFAP 21/22	1,165,797	-
17563-504200-862903-646000	BFAP 22/23	-	1,383,519
17562-504203-862903-646000	BFAP 21/22	3,855,298	-
17563-504203-862903-646000	BFAP 22/23	-	8,282,399
17211-294000-862904-676000	Equal Employment Opportunity 20/21	38,517	-
17990-900640-862905-000000	Instructional Equipment 19/20	7,440	-
17600-504100-862910-648000	Veteran Resource Center 19/20	37,099	-
17601-504100-862910-648000	Veteran Resource Center 20/21	167,668	37,681
17602-504100-862910-648000	Veteran Resource Center 21/22	167,668	167,668
17603-504100-862910-648000	Veteran Resource Center 22/23	-	159,285
17601-504110-862910-648000	Veteran Resource Center 20/21	94,471	-
17160-392205-862912-000000	Strong Workforce Program 19/20	124,109	-
17161-392205-862912-000000	Strong Workforce Program 20/21	2,099,435	-
17162-392205-862912-000000	Strong Workforce Program 21/22	2,133,941	822,567
17163-392205-862912-000000	Strong Workforce Program 22/23	-	1,828,171
17071-504205-862913-646000	Financial Aid Technology Grt 20/21	66,591	-
17072-504205-862913-646000	Financial Aid Technology Grt 21/22	66,993	-
17073-504205-862913-646000	Financial Aid Technology Grt 22/23	-	63,643
17311-500450-862914-000000	California College Promise 20/21	1,234,482	-
17312-500450-862914-000000	California College Promise 21/22	1,298,857	-
17313-500450-862914-000000	California College Promise 22/23	-	1,122,862
17231-940380-862915-000000	SEAP 20/21	7,065,754	-
17232-940380-862915-000000	SEAP 21/22	13,746,500	6,891,710
17233-940380-862915-000000	SEAP 22/23	-	13,746,500
17461-940360-862916-000000	COVID 19 Response BG-State 20/21	1,260,874	-
17612-903513-862917-000000	Student Retention/Outreach 21/22	-	2,319,707
17611-940390-862917-000000	Student Retention/Outreach 20/21	484,183	-
17242-534600-862918-644000	Mental Health Services Supp 21/22	-	437,820
17502-523720-862919-649000	Basic Needs Center 21/22	_	366,715
17503-523720-862919-649000	Basic Needs Center 22/23	-	527,760
17352-336100-865900-684000	Center of Excellence 21/22	400,000	-
17022-380140-865900-123000	Nursing Program Support 21/22	262,448	-
17023-380140-865900-123000	Nursing Program Support 22/23	-	249,326
	Song-Brown Reg Nurse Ends 08/15/22	105,555	, -

	ACCOUNT DESCRIPTION		BUDGET		BUDGET
8600 - STATE REVENUES (Cont	<u>'d)</u>				
17121-380723-865900-684000	Deputy Sector Nav Health 20/21	\$	110,630	\$	_
17191-380729-865900-701000	College and Career Bridge Prg 19/20	Ψ	207,441	Ψ	_
17141-380730-865900-190500	Improving Learn Outcomes-Chem 20/21		861,502		_
17291-380733-865900-090100	Improving Learning Outcomes-Eng		79,620		_
17293-380739-865900-090100	STARS-HSI STEM Transformation Proj end	ls			80,539
17280-393020-865900-701000	Strong Workforce Regional 19/20		78,760		-
17281-393020-865900-701000	Strong Workforce Regional 20/21		150,000		_
17280-393060-865900-684000	Strong Workforce Regional 19/20		6,173		_
17281-393090-865900-701000	Strong Workforce Regional 20/21		75,000		_
17280-393100-865900-701000	Strong Workforce Regional 19/20		66,597		_
17280-393110-865900-123000	Strong Workforce Regional 19/20		10,660		_
17281-393110-865900-123000	Strong Workforce Regional 20/21		40,000		_
17280-393120-865900-079900	Strong Workforce Regional 19/20		10,067		_
17281-393120-865900-079900	Strong Workforce Regional 20/21		20,000		_
17281-393130-865900-121000	Strong Workforce Regional 20/21		150,000		_
17281-393140-865900-093400	Strong Workforce Regional 20/21		50,000		_
17281-393150-865900-080200	Strong Workforce Regional 20/21		20,000		_
17278-393160-865900-701000	Strong Workforce Regional 17/18		5,000		_
17391-481350-865900-684000	TAP - Contract Education 20/21		44,927		_
17392-481350-865900-684000	TAP - Contract Education 21/22		238,000		_
17280-481360-865900-499900	Strong Workforce Regional 19/20		213,791		_
17281-481360-865900-499900	Strong Workforce Regional 20/21		300,000		_
17282-481360-865900-499900	Strong Workforce Regional 21/22		, -		334,290
17192-514300-865900-649000	College and Career Bridge Prg 21/22		_		83,270
17812-820600-868501-000000	Lottery-Restricted 21/22		2,206,360		-
17813-820600-868501-000000	Lottery-Restricted 22/23		-		1,935,570
17199-380720-869000-493000	Guided Pathways 18/19		118,248		_
17200-380720-869000-493000	Guided Pathways 19/20		731,915		_
17201-380720-869000-493000	Guided Pathways 20/21		313,651		110,714
17202-380720-869000-493000	Guided Pathways 21/22		313,651		270,628
TOTAL 8600 - STATE REVENU	JES	\$	51,120,656	\$	48,609,006
8800 - LOCAL REVENUES					
17308-380130-882000-123000	Pomona Valley Hosp Med Center	\$	30,400	\$	-
17058-380260-882000-123000	Citrus Valley Health Partners		37,961		-
17271-380530-882000-701000	LA84/Mt. SAC Relays Youth 20/21		257,546		-
17301-380715-882000-123030	Dorothy Rupe Caregiver Program 20/21		21,377		-
17302-380715-882000-123030	Dorothy Rupe Caregiver Program 21/22		15,000		-
17621-380736-882000-499900	CTE Academy Participation 20/21		3,500		-

	ACCOUNT DESCRIPTION		BUDGET	BUDGET	
8800 - LOCAL REVENUES (Con	<u>t'd)</u>				
17358-430400-882000-682000	Water Education 17/18	\$	1,670	\$	-
17359-430400-882000-682000	Water Education 18/19		2,000		-
17152-481450-882000-701000	PACCE 21/22		-		75,000
17481-513400-882000-649000	UMOJA Grant 20/21		6,000		-
17401-523710-882000-649000	John Burton Basic Needs 20/21		16,081		-
17428-481000-883900-000000	WIA Individual Referrals		47,333		-
17631-631000-888101-695000	Parking Services-Champion		-		6,500
17631-631000-888102-695000	Parking Services-Gateway		-		4,200
17631-631000-888104-695000	Parking Services-Campus Meters		174,886		48,000
17631-631000-888105-695000	Parking Services-North Temple Meters		1,599		300
17631-631000-888106-695000	Parking Services-One Day Permit		192,627		105,000
17631-631000-888108-695000	Parking Serv-1 Day Permit-Paylot A		86,138		6,000
17631-631000-888109-695000	Parking Serv-1 Day Permit-Paylot B		90,245		58,000
17631-631000-888111-695000	Parking Serv-Public Transp Summer		-		73,000
17631-631000-888112-695000	Parking Services-Public Transp Fall		-		483,000
17631-631000-888113-695000	Parking Serv-Public Transp Winter		-		73,000
17631-631000-888114-695000	Parking Serv-Public Transp Spring		-		378,000
17900-900852-888150-699000	Student Transportation Fee - CY		-		500,000
17901-900852-888150-699000	Student Transportation Fee - PY		5,152		-
17361-380240-889000-490200	Process Oriented Guided Inq Learn		5,000		-
TOTAL 8800 - LOCAL REVEN	UES	\$	994,515	\$	1,810,000
TOTAL REVENUES		\$	105,517,934	\$	57,498,285
8900 - OTHER FINANCING SOU	RCES				
17631-631000-898002-731000	Parking	\$	2,050,616	\$	428,814
17900-900852-898002-731000	Student Transportation Fee - CY	•	500,000	Ť	-
TOTAL 8900 - OTHER FINANC	CING SOURCES	\$	2,550,616	\$	428,814
TOTAL REVENUES & OTHER	FINANCING SOURCES	\$	108,068,550	\$	57,927,099
TOTAL REVENUES, OTHER FIN	IANCING SOURCES,				
& NET BEGINNING BALANCE		\$	114,444,342	\$	66,077,634

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
ACADEMIC SALARIES					
1100 - Instr Salaries, Contract/Regular	\$ 349,585	\$	479,363	\$	129,778
1200 - Noninstr Salaries, Contract/Regular	4,542,699		4,675,684		132,985
1300 - Instructional Salaries, Hourly	6,455,320		77,000		(6,378,320)
1400 - Noninstructional Salaries, Hourly	3,203,583		1,108,109		(2,095,474)
1000 TOTAL ACADEMIC SALARIES	\$ 14,551,187	\$	6,340,156	\$	(8,211,031)
CLASSIFIED-OTH NON ACAD SALARIES					
2100 - Noninstructional Salaries, Regular	\$ 11,409,824	\$	11,284,495	\$	(125,329)
2200 - Instructional Aides, Regular	841,018		474,214		(366,804)
2300 - Short-Term, Hourly, Noninstr	4,751,571		2,846,577		(1,904,994)
2400 - Instr Aides, Hourly, Direct Instr	2,537,616		1,710,307		(827,309)
2500 - Instr Aides, Reg, Non Direct Instr	33,327		34,233		906
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 19,573,356	\$	16,349,826	\$	(3,223,530)
EMPLOYEE BENEFITS					
3100 - STRS	\$ 1,958,760	\$	1,061,624	\$	(897,136)
3200 - PERS	2,985,059		3,019,376		34,317
3300 - OASDI/Medicare	1,334,172		1,053,036		(281,136)
3400 - Health and Welfare Benefits	2,544,922		2,473,644		(71,278)
3500 - State Unemployment Insurance	880,898		104,040		(776,858)
3600 - Workers' Compensation Insurance	498,780		326,021		(172,759)
3700 - Cash-In-Lieu of Benefits	10,142		-		(10,142)
3800 - Alternative Retirement Plan	228,028		116,751		(111,277)
3000 TOTAL EMPLOYEE BENEFITS	\$ 10,440,761	\$	8,154,492	\$	(2,286,269)

DESCRIPTION OF EXPENDITURE		ADOPTED TENTATIVE BUDGET BUDGET 2021-22 2022-23			DIFFERENCE BETWEEN (TENT-ADOP)		
						<u> </u>	
SUPPLIES AND MATERIALS							
4100 - Textbooks	\$	77,872	\$	65,725	\$	(12,147)	
4200 - Books, Magazines and Periodicals		57,600		57,100		(500)	
4300 - Instr Supplies and Materials		6,970,111		7,333,902		363,791	
4400 - Software		12,857		12,857		-	
4500 - Noninstr Supplies and Materials		734,689		339,500		(395,189)	
4700 - Food Supplies		550,536		534,365		(16,171)	
4000 TOTAL SUPPLIES AND MATERIALS	\$	8,403,665	\$	8,343,449	\$	(60,216)	
OTHER OPERATING EXPENSES AND SRVS							
5100 - Contracts for Personal Services	\$	336,157	\$	51,000	\$	(285,157)	
5200 - Travel and Conference Expenses	,	624,803	·	314,804	,	(309,999)	
5400 - Insurance		2,000		-		(2,000)	
5500 - Utilities and Housekeeping Services		785,775		71,257		(714,518)	
5600 - Contracts, Rents, Leases, Repairs		5,052,270		839,303		(4,212,967)	
5800 - Other Services and Expenses		38,224,981		14,524,369		(23,700,612)	
5900 - Indirect Costs		4,358,562		182,991		(4,175,571)	
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	49,384,548	\$	15,983,724	\$	(33,400,824)	
CAPITAL OUTLAY							
6200 - Buildings	\$	185,085	\$	-	\$	(185,085)	
6300 - Library Books		110,365		110,365		-	
6400 - Equipment		2,647,122		320,395		(2,326,727)	
6000 TOTAL CAPITAL OUTLAY	\$	2,942,572	\$	430,760	\$	(2,511,812)	
OTHER OUTGO							
7200 - Intrafund Transfers-Out	\$	2,550,616	\$	-	\$	(2,550,616)	
7300 - Interfund Transfers-Out		3,855,298		8,711,213		4,855,915	
7500 - Student Financial Aid		1,389,130		893,884		(495,246)	
7600 - Other Student Aid		1,353,209		870,130		(483,079)	
7000 TOTAL OTHER OUTGO	\$	9,148,253	\$	10,475,227	\$	1,326,974	
1000 - 7000 TOTAL EXPENDITURES	\$	114,444,342	\$	66,077,634	\$	(48,366,708)	
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	114,444,342	\$	66,077,634	\$	(48,366,708)	

MT. SAN ANTONIO COLLEGE 33 - CHILD DEVELOPMENT FUND REVENUES

	ACCOUNT DESCRIPTION			TENTATIVE BUDGET 2022-23	
CURRENT ASSETS					
33000-000000-9110-000000	Cash and Cash Equivalent	\$	1,289,168	\$	1,251,806
33000-000000-9200-000000	Accounts Receivable		62,404		62,404
TOTAL CURRENT ASSETS		\$	1,351,572	\$	1,314,210
CURRENT LIABILITIES					
33000-000000-9500-000000	Accounts Payable	\$	49,421	\$	49,421
33000-000000-9650-000000	Deferred Revenue		81,727		81,727
TOTAL CURRENT LIABILITIES	3	\$	131,148	\$	131,148
TOTAL NET BEGINNING BALA	ANCE	\$	1,220,424	\$	1,183,062
	CLASSIFICATION OF REVENUES				
8100 - FEDERAL REVENUES					
33551-336080-812000-692000	Parent in School Program 20/21	\$	40,006	\$	-
33552-336080-812000-692000	Parent in School Program 21/22		357,686		52,213
33579-336080-812000-692000	Early Head Start		92,920		92,920
33610-336080-812000-692000	ARPA Stabilization ChildCar Stipend		57,330		-
33520-336080-819000-692000 33530-336080-819000-692000	General Child Care and Dev Programs CC Federal and State Food Prog		109,943		441,088 109,943
TOTAL 8100 - FEDERAL REVE	NUES	\$	657,885	\$	696,164
8600 - STATE REVENUES					
33400-336080-862900-692000	Child Care Tax Bailout	\$	100,907	\$	109,629
33590-336080-862900-692000	LA Universal Preschool/QRIS		24,397		-
33500-336080-865900-692000	California State Preschool Program		600,268		680,422
33520-336080-865900-692000	General Child Care and Dev Programs		1,077,593		818,210
33530-336080-865900-692000	CC Federal and State Food Prog		5,057		5,057
TOTAL 8600 - STATE REVENU	ES	\$	1,808,222	\$	1,613,318

MT. SAN ANTONIO COLLEGE 33 - CHILD DEVELOPMENT FUND REVENUES

	ACCOUNT DESCRIPTION	E	DOPTED BUDGET 2021-22	E	ENTATIVE BUDGET 2022-23
8800 - LOCAL REVENUES					
33000-000000-886000-000000 33000-336080-887100-692000	Interest Income Child Development Services	\$	5,000 200,000	\$	5,000 200,000
TOTAL 8800 - LOCAL REVENU	JES	\$	205,000	\$	205,000
TOTAL REVENUES		\$	2,671,107	\$	2,514,482
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	3,891,531	\$	3,697,544

MT. SAN ANTONIO COLLEGE 33 - CHILD DEVELOPMENT FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	E	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
DESCRIPTION OF EXPENDITURE	1	2021-22		2022-23	(16	NT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES						
2100 - Noninstructional Salaries, Regular	\$	1,151,197	\$	1,181,788	\$	30,591
2300 - Short-Term, Hourly, Noninstr		557,162		405,553		(151,609)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$	1,708,359	\$	1,587,341	\$	(121,018)
EMPLOYEE BENEFITS						
3100 - STRS	\$	34,098	\$	39,380	\$	5,282
3200 - PERS		217,163		247,069		29,906
3300 - OASDI/Medicare		91,870		83,571		(8,299)
3400 - Health and Welfare Benefits		258,330		280,249		21,919
3500 - State Unemployment Insurance		850		7,937		7,087
3600 - Workers' Compensation Insurance		25,716		23,971		(1,745)
3800 - Alternative Retirement Plan		16,660		12,166		(4,494)
3000 TOTAL EMPLOYEE BENEFITS	\$	644,687	\$	694,343	\$	49,656
SUPPLIES AND MATERIALS						
4500 - Noninstr Supplies and Materials	\$	46,090	\$	41,753	\$	(4,337)
4000 TOTAL SUPPLIES AND MATERIALS	\$	46,090	\$	41,753	\$	(4,337)
OTHER OPERATING EXPENSES AND SRVS						
5200 - Travel and Conference Expenses	\$	4,000	\$	4,000	\$	-
5400 - Insurance		530		530		-
5600 - Contracts, Rents, Leases, Repairs		2,335		2,335		-
5800 - Other Services and Expenses		505,556		177,700		(327,856)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	512,421	\$	184,565	\$	(327,856)
CAPITAL OUTLAY						
6400 - Equipment	\$	20,968	\$	6,480	\$	(14,488)
6000 TOTAL CAPITAL OUTLAY	\$	20,968	\$	6,480	\$	(14,488)
1000 - 7000 TOTAL EXPENDITURES	\$	2,932,525	\$	2,514,482	\$	(418,043)

MT. SAN ANTONIO COLLEGE 33 - CHILD DEVELOPMENT FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	E	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		ВІ	FERENCE ETWEEN NT-ADOP)
FUND BALANCES						
792003 - Restr Fund Bal-Child Development 794003 - Assigned Fund Bal-Child Development	\$	27,288 931,718	\$	27,288 1,155,774	\$	- 224,056
7900 TOTAL FUND BALANCES	\$	959,006	\$	1,183,062	\$	224,056
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	3,891,531	\$	3,697,544	\$	(416,652)

MT. SAN ANTONIO COLLEGE 34 - FARM OPERATIONS FUND REVENUES

ACCOUNT DESCRIPTION		В	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	
CURRENT ASSETS					
34000-000000-9110-000000 34000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivable	\$	212,589 2,596	\$	306,001 2,596
TOTAL CURRENT ASSETS		\$	215,185	\$	308,597
CURRENT LIABILITIES					
34000-000000-9520-000000 34000-000000-9551-000000	Accounts Payable Sales Tax Payable	\$	3,876 2,169	\$	3,876 2,169
TOTAL CURRENT LIABILITIES	3	\$	6,045	\$	6,045
TOTAL NET BEGINNING BALA	ANCE	\$	209,140	\$	302,552
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
34000-314610-884300-693000 34000-314610-884400-693000 34000-314610-884500-693000 34000-314610-884600-693000 34000-314690-884700-693000 34000-000000-886000-000000 34000-314610-889003-693000	Sales-Farm Operations/Beef Sales-Farm Operations/Horse Sales-Farm Operations/Sheep Sales-Farm Operations/Swine Sales-Farm Operations/Horticulture Interest and Investment Income Salvaged Materials	\$	14,000 8,000 13,000 4,000 75,000 1,000 1,300	\$	14,000 8,000 13,000 4,000 75,000 1,000 1,300
TOTAL 8800 - LOCAL REVEN	UES	\$	116,300	\$	116,300
TOTAL REVENUES		\$	116,300	\$	116,300
8900 - OTHER FINANCING SOU	RCES				
34000-314610-898001-693000	Interfund Transfers-In	\$	79,000	\$	79,000
TOTAL 8900 - OTHER FINANC	ING SOURCES	\$	79,000	\$	79,000
TOTAL REVENUES & OTHER	FINANCING SOURCES	\$	195,300	\$	195,300
TOTAL REVENUES, OTHER F & NET BEGINNING BALANCE		\$	404,440	\$	497,852

MT. SAN ANTONIO COLLEGE 34 - FARM OPERATIONS FUND EXPENDITURES

	В	OOPTED UDGET	TENTATIVE BUDGET		DIFFERENCE BETWEEN	
DESCRIPTION OF EXPENDITURE	2	021-22	2	022-23	(TENT-ADOP)	
SUPPLIES AND MATERIALS						
4500 - Noninstr Supplies and Materials	\$	178,700	\$	179,150	\$	450
4000 TOTAL SUPPLIES AND MATERIALS	\$	178,700	\$	179,150	\$	450
OTHER OPERATING EXPENSES AND SRVS						
5500 - Utilities and Housekeeping Services	\$	100	\$	550	\$	450
5600 - Contracts, Rents, Leases, Repairs		1,500		1,700		200
5800 - Other Services and Expenses		90,869		9,800		(81,069)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	92,469	\$	12,050	\$	(80,419)
CAPITAL OUTLAY						
6400 - Equipment	\$	5,000	\$	4,100	\$	(900)
6000 TOTAL CAPITAL OUTLAY	\$	5,000	\$	4,100	\$	(900)
1000 - 7000 TOTAL EXPENDITURES	\$	276,169	\$	195,300	\$	(80,869)
FUND BALANCES						
794004 - Assigned Fund Bal-Farm Operation	\$	128,271	\$	302,552	\$	174,281
7900 TOTAL FUND BALANCES	\$	128,271	\$	302,552	\$	174,281
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	404,440	\$	497,852	\$	93,412

MT. SAN ANTONIO COLLEGE 39 - HEALTH SERVICES FUND REVENUES

	ACCOUNT DESCRIPTION		ADOPTED BUDGET 2021-22	ı	ENTATIVE BUDGET 2022-23
CURRENT ASSETS					
39000-000000-9110-000000 39000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivable	\$	1,605,720 17,641	\$	1,540,468 17,641
TOTAL CURRENT ASSETS		\$	1,623,361	\$	1,558,109
CURRENT LIABILITIES					
39000-000000-9500-000000 39000-000000-9656-000000	Accounts Payable Deferred Revenue - Student Health Fees	\$	2,159 199,158	\$	2,159 199,158
TOTAL CURRENT LIABILITIES	3	\$	201,317	\$	201,317
TOTAL NET BEGINNING BALA	ANCE	\$	1,422,044	\$	1,356,792
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
39000-000000-886000-000000 39000-534000-887610-644000 39000-534000-889000-644000	Interest Income Health Fees-CY Other Local Revenues	\$	11,000 1,270,000 80,000	\$	8,000 1,280,000 80,000
TOTAL 8800 - LOCAL REVEN	JES	\$	1,361,000	\$	1,368,000
TOTAL REVENUES		\$	1,361,000	\$	1,368,000
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	2,783,044	\$	2,724,792

MT. SAN ANTONIO COLLEGE 39 - HEALTH SERVICES FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE		DOPTED BUDGET 2021-22	В	NTATIVE BUDGET 2022-23	BE	FERENCE ETWEEN NT-ADOP)
DESCRIPTION OF EXPERIENCE		-VL 1-LL			(IEI	·I-ADOF)
CLASSIFIED-OTH NON ACAD SALARIES						
2100 - Noninstructional Salaries, Regular	\$	897,440	\$	910,409	\$	12,969
2300 - Short-Term, Hourly, Noninstr		21,000		21,000		-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$	918,440	\$	931,409	\$	12,969
EMPLOYEE BENEFITS						
3200 - PERS	\$	205,374	\$	230,716	\$	25,342
3300 - OASDI/Medicare		69,059		70,052		993
3400 - Health and Welfare Benefits		154,842		154,462		(380)
3500 - State Unemployment Insurance		463		4,663		4,200
3600 - Workers' Compensation Insurance		13,885		14,082		197
3800 - Alternative Retirement Plan		630		630		-
3000 TOTAL EMPLOYEE BENEFITS	\$	444,253	\$	474,605	\$	30,352
SUPPLIES AND MATERIALS						
4200 - Books, Magazines and Periodicals	\$	800	\$	150	\$	(650)
4500 - Noninstr Supplies and Materials		38,485		28,635		(9,850)
4000 TOTAL SUPPLIES AND MATERIALS	\$	39,285	\$	28,785	\$	(10,500)
OTHER OPERATING EXPENSES AND SRVS						
5300 - Dues and Memberships	\$	650	\$	650	\$	-
5400 - Insurance		40,999		56,180		15,181
5600 - Contracts, Rents, Leases, Repairs		1,400		1,400		-
5800 - Other Services and Expenses		17,825		15,485		(2,340)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	60,874	\$	73,715	\$	12,841
1000 - 7000 TOTAL EXPENDITURES	\$	1,462,852	\$	1,508,514	\$	45,662

MT. SAN ANTONIO COLLEGE 39 - HEALTH SERVICES FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED TENTATIVE BUDGET BUDGET 2021-22 2022-23		BUDGET		BUDGET		ВЕ	DIFFERENCE BETWEEN (TENT-ADOP)	
FUND BALANCES									
792004 - Restr Fund Bal-Health Services 795003 - Unassigned Fd Bal-Misc Health Serv	\$	1,153,805 166,387	\$	1,073,403 142,875	\$	(80,402) (23,512)			
7900 TOTAL FUND BALANCES	\$	1,320,192	\$	1,216,278	\$	(32,363)			
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	2,783,044	\$	2,724,792	\$	13,299			

MT. SAN ANTONIO COLLEGE 40 - BOND CONSTRUCTION FUND NO 5 REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22		I	ENTATIVE BUDGET 2022-23
CURRENT ASSETS					
40000-000000-9110-000000	Cash and Cash Equivalent	\$	- 9	\$	42,158,852
TOTAL CURRENT ASSETS		\$;	\$	42,158,852
CURRENT LIABILITIES					
40000-000000-9500-000000	Accounts Payable	\$	- (\$	-
TOTAL CURRENT LIABILITIES	3	\$	<u>-</u> <u>:</u>	\$	
TOTAL NET BEGINNING BALA	ANCE	\$		\$	42,158,852
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
40000-000000-886000-000000	Interest Income	\$	- (\$	100,000
TOTAL 8800 - LOCAL REVENU	JES	\$		\$	100,000
TOTAL REVENUES		\$	- ;	\$	100,000
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	<u>- </u>	\$	42,258,852

MT. SAN ANTONIO COLLEGE 40 - BOND CONSTRUCTION FUND NO 5 EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	7	ENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)	
SUPPLIES AND MATERIALS					
4500 - Noninstr Supplies and Materials	\$	- \$	135,000	\$	135,000
4000 TOTAL SUPPLIES AND MATERIALS	\$	- \$	135,000	\$	135,000
CAPITAL OUTLAY					
6200 - Buildings	\$	- \$	41,862,129	\$	41,862,129
6000 TOTAL CAPITAL OUTLAY	\$	- \$	41,862,129	\$	41,862,129
1000 - 7000 TOTAL EXPENDITURES	\$	- \$	41,997,129	\$	41,997,129
FUND BALANCES					
792007 - Restricted Fund Bal-Bond Interest	\$	- \$	261,723	\$	261,723
7900 TOTAL FUND BALANCES	\$	- \$	261,723	\$	261,723
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	- \$	42,258,852	\$	42,258,852

MT. SAN ANTONIO COLLEGE 41 - CAPITAL OUTLAY PROJECTS FUND REVENUES

	ACCOUNT DESCRIPTION	,	ADOPTED BUDGET 2021-22	Т	ENTATIVE BUDGET 2022-23
CURRENT ASSETS					
41000-000000-9110-000000	Cash and Cash Equivalent	\$	1,982,088	\$	1,657,770
41052-000000-9131-000000	Cash with Trustiee	Ψ	223,618	Ψ	223,618
41000-000000-9200-000000	Accounts Receivable		14,466,649		14,466,649
TOTAL CURRENT ASSETS		\$	16,672,355	\$	16,348,037
CURRENT LIABILITIES					
41000-000000-9500-000000	Accounts Payable	\$	1,972,310	\$	1,972,310
41000-000000-9610-000000	Due to Other Funds		3,395,384		3,395,384
41000-000000-9650-000000	Deferred Revenue		823,771		823,771
41000-000000-9656-000000	Deferred Revenue - Student Fees		36,552		36,552
TOTAL CURRENT LIABILITIES	3	\$	6,228,017	\$	6,228,017
TOTAL NET BEGINNING BALA	ANCE	\$	10,444,338	\$	10,120,020
	CLASSIFICATION OF REVENUES	<u>i</u>			
8600 - STATE REVENUES					
41066-700161-862900-710000	Prop 39 Energy Efficiency FY 15/16	\$	64,961	\$	-
41024-940200-862906-710000	One-time Block Grant SM 13/14		2,603		-
41032-940200-862906-710000	One-time Block Grant SM 21/22		-		12,734,498
41038-940200-862906-710000	One-time Block Grant SM 17/18		318,737		187,438
41045-940200-862906-710000	One-time Block Grant SM 14/15		110,081		24,991
41046-940200-862906-710000	One-time Block Grant SM 15/16		201,412		162,255
41047-940200-862906-710000	One-time Block Grant SM 16/17		106,734		105,058
41039-940100-862907-710000	Ongoing Block Grant SM 08/09		19,242		192
41026-723020-865900-710000	Technology and Health Replacement		854,750		853,659
41009-771180-865900-710000	Physical Education Complex		32,934,903		12,405,847
TOTAL 8600 - STATE REVENU	JES	\$	34,613,423	\$	26,473,938

MT. SAN ANTONIO COLLEGE 41 - CAPITAL OUTLAY PROJECTS FUND REVENUES

	ACCOUNT DESCRIPTION	-	ADOPTED BUDGET 2021-22	-	ENTATIVE BUDGET 2022-23
8800 - LOCAL REVENUES					
41000-000000-886000-000000 41001-800000-888030-000000 41001-800000-888070-000000	Interest Income NR Capital Outlay Fee Intl-CY NR Capital Outlay Fee Out/State-CY	\$	100,000 331,929 152,895	\$	15,000 219,911 190,051
TOTAL 8800 - LOCAL REVENU	JES	\$	584,824	\$	424,962
TOTAL REVENUES		\$	35,198,247	\$	26,898,900
8900 - OTHER FINANCING SOUR	RCES				
41126-700160-891001-710000 41127-700160-891001-710000	Emergency Repair Bldg 45 Chilled Water Pipe Replacmt Bldg 6	\$	1,242 11,445	\$	-
TOTAL 8900 - OTHER FINANC	ING SOURCES	\$	12,687	\$	
TOTAL REVENUES & OTHER	FINANCING SOURCES	\$	35,210,934	\$	26,898,900
TOTAL REVENUES, OTHER FI & NET BEGINNING BALANCE	NANCING SOURCES,	\$	45,655,272	\$	37,018,920

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

DESCRIPTION OF EXPENDITURE		ADOPTED BUDGET 2021-22	ENTATIVE BUDGET 2022-23	IFFERENCE BETWEEN ENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES				
2300 - Short-Term, Hourly, Noninstr	\$	1,411	\$ 1,411	\$ -
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$	1,411	\$ 1,411	\$ -
EMPLOYEE BENEFITS				
3300 - OASDI/Medicare	\$	108	\$ 108	\$ -
3500 - State Unemployment Insurance		1	1	-
3600 - Workers' Compensation Insurance		22	22	-
3000 TOTAL EMPLOYEE BENEFITS	\$	131	\$ 131	\$ -
SUPPLIES AND MATERIALS				
4500 - Noninstr Supplies and Materials	\$	106,175	\$ 153,175	\$ 47,000
4000 TOTAL SUPPLIES AND MATERIALS	\$	106,175	\$ 153,175	\$ 47,000
OTHER OPERATING EXPENSES AND SRVS				
5600 - Contracts, Rents, Leases, Repairs	\$	85,296	\$ 175,682	\$ 90,386
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	85,296	\$ 175,682	\$ 90,386
CAPITAL OUTLAY				
6100 - Sites and Site Improvements	\$	712,951	\$ 5,044,889	\$ 4,331,938
6200 - Buildings		34,908,376	20,641,388	(14,266,988)
6400 - Equipment		8,914,835	10,406,718	1,491,883
6000 TOTAL CAPITAL OUTLAY	\$	44,536,162	\$ 36,092,995	\$ (8,443,167)
1000 - 7000 TOTAL EXPENDITURES	\$	44,729,175	\$ 36,423,394	\$ (8,305,781)

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

DESCRIPTION OF EXPENDITURE	_	ADOPTED BUDGET 2021-22	 TENTATIVE BUDGET 2022-23		FFERENCE BETWEEN ENT-ADOP)
FUND BALANCES					
792005 - Restr Fund Bal-Revenue Lease Bonds 795004 - Unassigned Fund Bal-Capital Outlay	\$	223,618 702,479	\$ 223,629 371,897	\$	11 (330,582)
7900 TOTAL FUND BALANCES	\$	926,097	\$ 595,526	\$	(330,571)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	45,655,272	\$ 37,018,920	\$	(8,636,352)

MT. SAN ANTONIO COLLEGE 42 - BOND CONSTRUCTION SERIES 2021C FUND REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22		TENTATIVE BUDGET 2022-23
CURRENT ASSETS				
42000-000000-9110-000000	Cash and Cash Equivalent	\$	- \$	203,040,544
TOTAL CURRENT ASSETS		\$	- \$	203,040,544
CURRENT LIABILITIES				
42000-000000-9500-000000	Accounts Payable	\$	- \$	-
TOTAL CURRENT LIABILITIES	3	\$	- \$	
TOTAL NET BEGINNING BALA	ANCE	\$	- \$	203,040,544
	CLASSIFICATION OF REVENUES			
8800 - LOCAL REVENUES				
42000-000000-886000-000000	Interest Income	\$	- \$	400,000
TOTAL 8800 - LOCAL REVENU	JES	\$	- \$	400,000
TOTAL REVENUES		\$	- \$	400,000
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	- \$	203,440,544

MT. SAN ANTONIO COLLEGE 42 - BOND CONSTRUCTION SERIES 2021C FUND EXPENDITURES

	ADOPTED BUDGET		TENTATIVE BUDGET			DIFFERENCE BETWEEN	
DESCRIPTION OF EXPENDITURE	2021-22		:	2022-23	(TENT-ADOP)		
SUPPLIES AND MATERIALS							
4500 - Noninstr Supplies and Materials	\$	-	\$	810,649	\$	810,649	
4000 TOTAL SUPPLIES AND MATERIALS	\$		\$	810,649	\$	810,649	
OTHER OPERATING EXPENSES AND SRVS							
5800 - Other Services and Expenses	\$	-	\$	9,181,413	\$	9,181,413	
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	-	\$	9,181,413	\$	9,181,413	
CAPITAL OUTLAY							
6200 - Buildings	\$	-	\$	192,374,885	\$	192,374,885	
6000 TOTAL CAPITAL OUTLAY	\$	<u> </u>	\$	192,374,885	\$	192,374,885	
1000 - 7000 TOTAL EXPENDITURES	\$		\$	202,366,947	\$	202,366,947	
FUND BALANCES							
792007 - Restricted Fund Bal-BAN Interest	\$	-	\$	1,073,597	\$	1,073,597	
7900 TOTAL FUND BALANCES	\$		\$	1,073,597	\$	1,073,597	
TOTAL EXPENDITURES PLUS FUND BALANCE	\$		\$	203,440,544	\$	203,440,544	

MT. SAN ANTONIO COLLEGE 43 - CAPITAL OUTLAY PROJ REDEVELOPMENT FUND REVENUES

	ACCOUNT DESCRIPTION	ı	DOPTED BUDGET 2021-22	I	ENTATIVE BUDGET 2022-23
CURRENT ASSETS					
43000-000000-9110-000000 43000-000000-9200-000000 43000-000000-9310-000000	Cash and Cash Equivalent Accounts Receivable Due from Other Funds	\$	6,004,361 14,463 3,395,383	\$	9,315,771 14,463
TOTAL CURRENT ASSETS		\$	9,414,207	\$	9,330,234
CURRENT LIABILITIES					
43000-000000-9500-000000	Accounts Payable	\$	75,380	\$	75,380
TOTAL CURRENT LIABILITIES	3	\$	75,380	\$	75,380
TOTAL NET BEGINNING BALA	ANCE	\$	9,338,827	\$	9,254,854
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
43000-000000-886000-000000	Interest Income	\$	50,000	\$	30,000
TOTAL 8800 - LOCAL REVENU	JES	\$	50,000	\$	30,000
TOTAL REVENUES		\$	50,000	\$	30,000
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	9,388,827	\$	9,284,854

MT. SAN ANTONIO COLLEGE 43 - CAPITAL OUTLAY PROJ REDEVELOP FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	E	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
SUPPLIES AND MATERIALS						
4500 - Noninstr Supplies and Materials	\$	4,624	\$	4,624	\$	-
4000 TOTAL SUPPLIES AND MATERIALS	\$	4,624	\$	4,624	\$	-
CAPITAL OUTLAY						
6100 - Sites and Site Improvements	\$	28,045	\$	100,894	\$	72,849
6200 - Buildings		278,182		5,200		(272,982)
6400 - Equipment		13,184		13,184		-
6000 TOTAL CAPITAL OUTLAY	\$	319,411	\$	119,278	\$	(200,133)
1000 - 7000 TOTAL EXPENDITURES	\$	324,035	\$	123,902	\$	(200,133)
FUND BALANCES						
792009 - Restricted Fund Bal-RDA West Covina	\$	4,433	\$	4,433	\$	-
792010 - Restricted Fund Balance-Walnut		217,042		217,042		-
792011 - Restricted Fund Bal-RDA La Puente		16,899		16,899		-
792012 - Restricted Fund Balance-RDA Covina		39,291		39,291		-
792013 - Restricted Fund Bal-RDA Industry		465,770		465,770		-
792014 - Restricted Fund Bal-RDA La Verne		147,448		147,448		-
792015 - Restricted Fund Bal-RDA Irwindale		40,895		40,895		-
792016 - Restricted Fund Bal-RDA Glendora		25,549		25,549		-
792017 - Restricted Fund Balance-San Dimas 792018 - Restricted Fund Balance-Pomona		72,692 218,659		72,692 218,659		-
792019 - Restricted Fund Balance-Fornoria 792019 - Restr Fund Bal-RDA Baldwin Park		210,059		210,059		_
792020 - Restricted Fund Balance-RDA Various		7,242,329		7,291,014		48,685
792021 - Restr Fund Bal-Redevelop Interest		544,331		591,806		47,475
7900 TOTAL FUND BALANCES	\$	9,064,792	\$	9,160,952	\$	96,160
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	9,388,827	\$	9,284,854	\$	(103,973)

MT. SAN ANTONIO COLLEGE 44 - 2010 BAN CONSTRUCTION FUND REVENUES

	ACCOUNT DESCRIPTION	В	DOPTED SUDGET 2021-22	В	NTATIVE UDGET 022-23
CURRENT ASSETS					
44000-000000-9110-000000 44000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivables	\$	118,893 358	\$	88,646 358
TOTAL CURRENT ASSETS		\$	119,251	\$	89,004
TOTAL NET BEGINNING BALA	ANCE	\$	119,251	\$	89,004
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
44000-000000-886000-000000	Interest Income	\$	1,000	\$	300
TOTAL 8800 - LOCAL REVEN	UES	\$	1,000	\$	300
TOTAL REVENUES		\$	1,000	\$	300
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	120,251	\$	89,304

MT. SAN ANTONIO COLLEGE 44 - 2010 BAN CONSTRUCTION FUND EXPENDITURES

DESCRIPTION OF EVERYDITURE	В	OOPTED UDGET	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT ADOR)	
DESCRIPTION OF EXPENDITURE	1 2	021-22	20	UZZ-Z3	(TENT-ADOP)	
SUPPLIES AND MATERIALS						
4500 - Noninstr Supplies and Materials	\$	415	\$	2,294	\$	1,879
4000 TOTAL SUPPLIES AND MATERIALS	\$	415	\$	2,294	\$	1,879
OTHER OPERATING EXPENSES AND SRVS						
5600 - Contracts, Rents, Leases, Repairs	\$	1,554	\$	11,717	\$	10,163
5700 - Legal, Elections and Audit Expenses		34,196		-		(34,196)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	35,750	\$	11,717	\$	(24,033)
CAPITAL OUTLAY						
6100 - Sites and Site Improvements	\$	3,225	\$	-	\$	(3,225)
6200 - Buildings		33,535		39,582		6,047
6400 - Equipment		12,396		249		(12,147)
6000 TOTAL CAPITAL OUTLAY	\$	49,156	\$	39,831	\$	(9,325)
1000 - 7000 TOTAL EXPENDITURES	\$	85,321	\$	53,842	\$	(31,479)
FUND BALANCES						
792023 - Restricted Fund Bal-BAN Interest	\$	34,930	\$	35,462	\$	532
7900 TOTAL FUND BALANCES	\$	34,930	\$	35,462	\$	532
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	120,251	\$	89,304	\$	(30,947)
		·		·		<u></u>

MT. SAN ANTONIO COLLEGE 45 - BOND CONSTRUCTION SERIES 2013A FUND REVENUES

	ACCOUNT DESCRIPTION	I	DOPTED BUDGET 2021-22	Ī	ENTATIVE BUDGET 2022-23
CURRENT ASSETS					_
45000-000000-9110-000000 45000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivable	\$	3,943,943 7,071	\$	2,778,380 7,071
TOTAL CURRENT ASSETS		\$	3,951,014	\$	2,785,451
CURRENT LIABILITIES					
45000-000000-9500-000000	Accounts Payable	\$	33,513	\$	33,513
TOTAL CURRENT LIABILITIES	3	\$	33,513	\$	33,513
TOTAL NET BEGINNING BALA	ANCE	\$	3,917,501	\$	2,751,938
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
45000-000000-886000-000000	Interest Income	\$	30,000	\$	10,000
TOTAL 8800 - LOCAL REVENU	JES	\$	30,000	\$	10,000
TOTAL REVENUES		\$	30,000	\$	10,000
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	3,947,501	\$	2,761,938

MT. SAN ANTONIO COLLEGE 45 - BOND CONSTRUCTION SERIES 2013A FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	E	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
SUPPLIES AND MATERIALS					,	,
4500 - Noninstr Supplies and Materials	\$	2,346	\$	12,944	\$	10,598
4000 TOTAL SUPPLIES AND MATERIALS	\$	2,346	\$	12,944	\$	10,598
OTHER OPERATING EXPENSES AND SRVS						
5600 - Contracts, Rents, Leases, Repairs	\$	75,950	\$	60,246	\$	(15,704)
5800 - Other Services and Expenses		13,078		-		(13,078)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	89,028	\$	60,246	\$	(28,782)
CAPITAL OUTLAY						
6100 - Sites and Site Improvements	\$	341,787	\$	-	\$	(341,787)
6200 - Buildings		3,036,671		2,598,320		(438,351)
6400 - Equipment		417,114		9,255		(407,859)
6000 TOTAL CAPITAL OUTLAY	\$	3,795,572	\$	2,607,575	\$	(1,187,997)
1000 - 7000 TOTAL EXPENDITURES	\$	3,886,946	\$	2,680,765	\$	(1,206,181)
FUND BALANCES						
792007 - Restricted Fund Bal-Bond Interest	\$	60,555	\$	81,173	\$	20,618
7900 TOTAL FUND BALANCES	\$	60,555	\$	81,173	\$	20,618
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	3,947,501	\$	2,761,938	\$	(1,185,563)

MT. SAN ANTONIO COLLEGE 46 - BOND CONSTRUCTION SERIES 2015C FUND REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22		TENTATIVE BUDGET 2022-23	
CURRENT ASSETS					
46000-000000-9110-000000 46000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivable	\$	407,540 784	\$	411,897 784
TOTAL CURRENT ASSETS		\$	408,324	\$	412,681
CURRENT LIABILITIES					
46000-000000-9500-000000	Accounts Payable	\$	-	\$	-
TOTAL CURRENT LIABILITIES	3	\$		\$	
TOTAL NET BEGINNING BALA	ANCE	\$	408,324	\$	412,681
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
46000-000000-886000-000000	Interest Income	\$	3,000	\$	1,500
TOTAL 8800 - LOCAL REVENU	JES	\$	3,000	\$	1,500
TOTAL REVENUES		\$	3,000	\$	1,500
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	411,324	\$	414,181

MT. SAN ANTONIO COLLEGE 46 - BOND CONSTRUCTION SERIES 2015C FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	E	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
CAPITAL OUTLAY		2021-22				I-ADOF)
6200 - Buildings	\$	136,281	\$	136,281	\$	-
6000 TOTAL CAPITAL OUTLAY	\$	136,281	\$	136,281	\$	
1000 - 7000 TOTAL EXPENDITURES	\$	136,281	\$	136,281	\$	<u>-</u>
FUND BALANCES						
792007 - Restricted Fund Bal-Bond Interest	\$	275,043	\$	277,900	\$	2,857
7900 TOTAL FUND BALANCES	\$	275,043	\$	277,900	\$	2,857
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	411,324	\$	414,181	\$	2,857

MT. SAN ANTONIO COLLEGE 47 - 2017 BAN CONSTRUCTION FUND REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22		TENTATIVE BUDGET 2022-23	
CURRENT ASSETS					
47000-000000-9110-000000 47000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivable	\$	2,361,113 6,935	\$	1,206,965 6,935
TOTAL CURRENT ASSETS		\$	2,368,048	\$	1,213,900
CURRENT LIABILITIES					
47000-000000-9500-000000	Accounts Payable	\$	52,732	\$	52,732
TOTAL CURRENT LIABILITIES	3	\$	52,732	\$	52,732
TOTAL NET BEGINNING BALA	ANCE	\$	2,315,316	\$	1,161,168
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
47000-000000-886000-000000	Interest Income	\$	20,000	\$	5,000
TOTAL 8800 - LOCAL REVENU	JES	\$	20,000	\$	5,000
TOTAL REVENUES		\$	20,000	\$	5,000
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	2,335,316	\$	1,166,168

MT. SAN ANTONIO COLLEGE 47 - 2017 BAN CONSTRUCTION FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	E	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		В	FERENCE ETWEEN NT-ADOP)
SUPPLIES AND MATERIALS						
4500 - Noninstr Supplies and Materials	\$	16,275	\$	7,929	\$	(8,346)
4000 TOTAL SUPPLIES AND MATERIALS	\$	16,275	\$	7,929	\$	(8,346)
OTHER OPERATING EXPENSES AND SRVS						
5600 - Contracts, Rents, Leases, Repairs	\$	104,717	\$	84,933	\$	(19,784)
5700 - Legal, Elections and Audit Expenses 5800 - Other Services and Expenses		41,374 5,108		-		(41,374) (5,108)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	151,199	\$	84,933	\$	(66,266)
CAPITAL OUTLAY						
6100 - Sites and Site Improvements	\$	598,631	\$	-	\$	(598,631)
6200 - Buildings 6400 - Equipment		942,836 99,344		1,036,732 -		93,896 (99,344)
6000 TOTAL CAPITAL OUTLAY	\$	1,640,811	\$	1,036,732	\$	(604,079)
1000 - 7000 TOTAL EXPENDITURES	\$	1,808,285	\$	1,129,594	\$	(678,691)
FUND BALANCES						
792022 - Restricted Fund Bal-BAN Projects	\$	9,442	\$	9,442	\$	-
792023 - Restricted Fund Bal-BAN Interest		517,589		527,132		9,543
7900 TOTAL FUND BALANCES	\$	527,031	\$	536,574	\$	9,543
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	2,335,316	\$	1,666,168	\$	(669,148)

MT. SAN ANTONIO COLLEGE 48 - 2019 BAN CONSTRUCTION FUND REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22		TENTATIVE BUDGET 2022-23	
CURRENT ASSETS					
48000-000000-9110-000000 48000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivable	\$	278,806 162,579	\$	88,577 162,579
TOTAL CURRENT ASSETS		\$	441,385	\$	251,156
CURRENT LIABILITIES					
48000-000000-9500-000000	Accounts Payable	\$	735	\$	735
TOTAL CURRENT LIABILITIES	3	\$	735	\$	735
TOTAL NET BEGINNING BALA	ANCE	\$	440,650	\$	250,421
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
48000-000000-886000-000000	Interest Income	\$	3,000	\$	1,000
TOTAL 8800 - LOCAL REVENU	JES	\$	3,000	\$	1,000
TOTAL REVENUES		\$	3,000	\$	1,000
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	443,650	\$	251,421

MT. SAN ANTONIO COLLEGE 48 - 2019 BAN CONSTRUCTION FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	В	DOPTED SUDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
OTHER OPERATING EXPENSES AND SRVS						
5800 - Other Services and Expenses	\$	3,117	\$	3,117	\$	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	3,117	\$	3,117	\$	-
CAPITAL OUTLAY						
6100 - Sites and Site Improvements 6200 - Buildings	\$	129,286 86,636	\$	- 22,624	\$	(129,286) (64,012)
6000 TOTAL CAPITAL OUTLAY	\$	215,922	\$	22,624	-\$	(193,298)
1000 - 7000 TOTAL EXPENDITURES	\$	219,039	\$	25,741	\$	(193,298)
FUND BALANCES						
792007 - Restricted Fund Bal-Bond Interest 792023 - Restricted Fund Bal-BAN Interest	\$	- 224,611	\$	225,680 -	\$	225,680 (224,611)
7900 TOTAL FUND BALANCES	\$	224,611	\$	225,680	\$	1,069
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	443,650	\$	251,421	\$	(192,229)

MT. SAN ANTONIO COLLEGE 49 - BOND CONSTRUCTION SERIES 2019A FUND REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22			TENTATIVE BUDGET 2022-23	
CURRENT ASSETS						
49000-000000-9110-000000 49000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivable	\$	120,183,358 149,630	\$	60,971,374 149,630	
TOTAL CURRENT ASSETS		\$	120,332,988	\$	61,121,004	
CURRENT LIABILITIES						
49000-000000-9500-000000	Accounts Payable	\$	13,909,247	\$	13,909,247	
TOTAL CURRENT LIABILITIES	S	\$	13,909,247	\$	13,909,247	
TOTAL NET BEGINNING BALA	ANCE	\$	106,423,741	\$	47,211,757	
	CLASSIFICATION OF REVENUES					
8800 - LOCAL REVENUES						
49000-000000-886000-000000	Interest Income	\$	1,000,000	\$	200,000	
TOTAL 8800 - LOCAL REVENU	JES	\$	1,000,000	\$	200,000	
TOTAL REVENUES		\$	1,000,000	\$	200,000	
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	107,423,741	\$	47,411,757	

MT. SAN ANTONIO COLLEGE 49 - BOND CONSTRUCTION SERIES 2019A FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	E	ADOPTED TENTATIVE BUDGET BUDGET 2021-22 2022-23		BUDGET		FERENCE ETWEEN NT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES						
2100 - Noninstructional Salaries, Regular	\$	2,899,004	\$	2,928,784	\$	29,780
2300 - Short-Term, Hourly, Noninstr		592,962		810,769		217,807
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$	3,491,966	\$	3,739,553	\$	247,587
EMPLOYEE BENEFITS						
3200 - PERS	\$	739,069	\$	851,610	\$	112,541
3300 - OASDI/Medicare		251,487		269,323		17,836
3400 - Health and Welfare Benefits		448,377		444,432		(3,945)
3500 - State Unemployment Insurance		1,747		15,042		13,295
3600 - Workers' Compensation Insurance		52,731		56,347		3,616
3800 - Alternative Retirement Plan		7,453		7,882		429
3000 TOTAL EMPLOYEE BENEFITS	\$	1,500,864	\$	1,644,636	\$	143,772
SUPPLIES AND MATERIALS						
4500 - Noninstr Supplies and Materials	\$	111,857	\$	75,133	\$	(36,724)
4000 TOTAL SUPPLIES AND MATERIALS	\$	111,857	\$	75,133	\$	(36,724)
OTHER OPERATING EXPENSES AND SRVS						
5500 - Utilities and Housekeeping Services	\$	10,000	\$	-	\$	(10,000)
5600 - Contracts, Rents, Leases, Repairs		533,876		647,929		114,053
5700 - Legal, Elections and Audit Expenses		346,548		-		(346,548)
5800 - Other Services and Expenses		90,162		-		(90,162)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	980,586	\$	647,929	\$	(332,657)

MT. SAN ANTONIO COLLEGE 49 - BOND CONSTRUCTION SERIES 2019A FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	1 -	ADOPTED BUDGET 2021-22	-	ENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)	
CAPITAL OUTLAY						
6100 - Sites and Site Improvements	\$	28,216,986	\$	-	\$	(28,216,986)
6200 - Buildings		65,534,414		38,535,247		(26,999,167)
6400 - Equipment		815,727		-		(815,727)
6000 TOTAL CAPITAL OUTLAY	\$	94,567,127	\$	38,535,247	\$	(56,031,880)
1000 - 7000 TOTAL EXPENDITURES	\$	100,652,400	\$	44,642,498	\$	(56,009,902)
FUND BALANCES						
792007 - Restricted Fund Bal-Bond Interest	\$	_	\$	2,769,259	\$	2,769,259
792023 - Restricted Fund Bal-BAN Interest		6,771,341		-		(6,771,341)
7900 TOTAL FUND BALANCES	\$	6,771,341	\$	2,769,259	\$	(4,002,082)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	107,423,741	\$	47,411,757	\$	(60,011,984)

MT. SAN ANTONIO COLLEGE 71 - ASSOCIATED STUDENT TRUST FUND REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22			TENTATIVE BUDGET 2022-23		
CURRENT ASSETS							
71000-000000-9110-000000 71000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivable	\$	2,631,573 3,571	\$	2,626,366 3,571		
TOTAL CURRENT ASSETS		\$	2,635,144	\$	2,629,937		
CURRENT LIABILITIES							
71000-000000-9500-000000	Accounts Payable	\$	23,036	\$	23,036		
TOTAL CURRENT LIABILITIES	3	\$	23,036	\$	23,036		
TOTAL NET BEGINNING BALA	ANCE	\$	2,612,108	\$	2,606,901		
	CLASSIFICATION OF REVENUES						
8800 - LOCAL REVENUES							
71000-000000-886000-000000 71000-000000-888500-000000	Interest Income Other Student Fees and Charges	\$	17,207 452,834	\$	9,655 450,303		
TOTAL 8800 - LOCAL REVENU	JES	\$	470,041	\$	459,958		
TOTAL REVENUES		\$	470,041	\$	459,958		
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	3,082,149	\$	3,066,859		

MT. SAN ANTONIO COLLEGE 71 - ASSOCIATED STUDENT TRUST FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	В	OOPTED UDGET 2021-22	TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
				<u></u>	(
CLASSIFIED-OTH NON ACAD SALARIES						
2100 - Noninstructional Salaries, Regular	\$	72,206	\$	73,873	\$	1,667
2300 - Short-Term, Hourly, Noninstr		18,586		16,000		(2,586)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$	90,792	\$	89,873	\$	(919)
EMPLOYEE BENEFITS						
3200 - PERS	\$	16,542	\$	16,924	\$	382
3300 - OASDI/Medicare		5,802		5,651		(151)
3400 - Health and Welfare Benefits		22,367		22,375		8
3500 - State Unemployment Insurance		45		37		(8)
3600 - Workers' Compensation Insurance		1,371		1,357		(14)
3800 - Alternative Retirement Plan		558		-		(558)
3000 TOTAL EMPLOYEE BENEFITS	\$	46,685	\$	46,344	\$	(341)
SUPPLIES AND MATERIALS						
4500 - Noninstr Supplies and Materials	\$	35,520	\$	10,600	\$	(24,920)
4700 - Food Supplies		20,950		11,300		(9,650)
4000 TOTAL SUPPLIES AND MATERIALS	\$	56,470	\$	21,900	\$	(34,570)
OTHER OPERATING EXPENSES AND SRVS						
5100 - Contracts for Personal Services	\$	17,050	\$	9,250	\$	(7,800)
5200 - Travel and Conference Expenses		119,950		76,450		(43,500)
5300 - Dues and Memberships		120		120		-
5600 - Contracts, Rents, Leases, Repairs		6,450		6,500		50
5800 - Other Services and Expenses		223,878		218,650		(5,228)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	367,448	\$	310,970	\$	(56,478)

MT. SAN ANTONIO COLLEGE 71 - ASSOCIATED STUDENT TRUST FUND EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED TENTATIVE DIFFERENCE BUDGET BUDGET BETWEEN 2021-22 2022-23 (TENT-ADOP)		BUDGET		ETWEEN	
CAPITAL OUTLAY						
6300 - Library Books	\$	8,500	\$	5,000	\$	(3,500)
6400 - Equipment		13,000		3,300		(9,700)
6000 TOTAL CAPITAL OUTLAY	\$	21,500	\$	8,300	\$	(13,200)
1000 - 7000 TOTAL EXPENDITURES	\$	582,895	\$	477,387	\$	(105,508)
FUND BALANCES						
792024 - Restr Fund Bal-Associated Students	\$	1,771,744	\$	1,861,962	\$	90,218
792025 - Restricted Fund Bal-Emergency Fund		250,000		250,000		-
792026 - Restricted Fund Bal-Student Center		477,510		477,510		-
7900 TOTAL FUND BALANCES	\$	2,499,254	\$	2,589,472	\$	90,218
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	3,082,149	\$	3,066,859	\$	(15,290)

MT. SAN ANTONIO COLLEGE 72 - STUDENT REPRESENTATION FEE TRUST FD REVENUES

	ACCOUNT DESCRIPTION	=	ADOPTED BUDGET 2021-22	Е	NTATIVE BUDGET 2022-23
CURRENT ASSETS					
72000-000000-9110-000000	Cash and Cash Equivalent	\$	114,578	\$	133,726
72000-000000-9200-000000	Accounts Receivable		940		940
TOTAL CURRENT ASSETS		\$	115,518	\$	134,666
TOTAL NET BEGINNING BALA	ANCE	\$	115,518	\$	134,666
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
72000-000000-886000-000000	Interest Income	\$	500	\$	500
72000-000000-888400-000000	Student Representation Fee		71,000		71,000
TOTAL 8800 - LOCAL REVEN	UES	\$	71,500	\$	71,500
TOTAL REVENUES		\$	71,500	\$	71,500
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	187,018	\$	206,166

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

DESCRIPTION OF EXPENDITURE	В	OOPTED UDGET 021-22	TENTATIVE BUDGET 2022-23		BE	FERENCE TWEEN NT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES						
2300 - Short-Term, Hourly, Noninstr	\$	-	\$	42,000	\$	42,000
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$	-	\$	42,000	\$	42,000
EMPLOYEE BENEFITS						
3600 - Workers' Compensation Insurance	\$	-	\$	634	\$	634
3000 TOTAL EMPLOYEE BENEFITS	\$	-	\$	634	\$	634
SUPPLIES AND MATERIALS						
4500 - Noninstr Supplies and Materials 4700 - Food Supplies	\$	1,000 1,000	\$	-	\$	(1,000) (1,000)
4000 TOTAL SUPPLIES AND MATERIALS	\$	2,000	\$	-	\$	(2,000)
OTHER OPERATING EXPENSES AND SRVS						
5200 - Travel and Conference Expenses 5800 - Other Services and Expenses	\$	17,237 51,763	\$	25,500 45,500	\$	8,263 (6,263)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	69,000	\$	71,000	\$	2,000
1000 - 7000 TOTAL EXPENDITURES	\$	71,000	\$	113,634	\$	42,634
FUND BALANCES						
792027 - Restr Fund Bal-Stud Representation	\$	116,018	\$	92,532	\$	(23,486)
7900 TOTAL FUND BALANCES	\$	116,018	\$	92,532	\$	(23,486)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	187,018	\$	206,166	\$	19,148

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22			ENTATIVE BUDGET 2022-23
CURRENT ASSETS					
74000-000000-9110-000000	Cash and Cash Equivalent	\$	2,278,134	\$	2,275,634
TOTAL CURRENT ASSETS		\$	2,278,134	\$	2,275,634
CURRECT LIABILITIES					
74000-000000-9520-000000	Accounts Payable	\$	(118,924)	\$	(118,924)
74000-000000-9650-000000	Deferred Revenue		2,391,731		2,391,731
TOTAL CURRENT LIABILITIES	S	\$	2,272,807	\$	2,272,807
TOTAL NET BEGINNING BALA	ANCE	\$	5,327	\$	2,827
	CLASSIFICATION OF REVENUES				
8100 - FEDERAL REVENUES					
74410-903510-812000-732000	Act Emergency Grant 19/20	\$	31,780	\$	-
74431-903512-812000-732000	HEERF Emergency Stud Grant		30,360,121		-
74071-901500-815000-732000	PELL 20/21		3,000,000		-
74072-901500-815000-732000	PELL 21/22		42,000,000		3,000,000
74073-901500-815000-732000	PELL 22/23		-		40,000,000
74122-902000-815000-732000	FSEOG 21/22		971,633		-
74123-902000-815000-732000	FSEOG 22/23		-		1,277,692
74212-903000-815000-732000	Direct Loans-Subsidized 21/22		600,000		-
74213-903000-815000-732000	Direct Loans-Subsidized 22/23		-		500,000
74212-903500-815000-732000	Direct Loans-Unsubsidized 21/22		400,000		-
74213-903500-815000-732000	Direct Loans-Unsubsidized 22/23		-		500,000
74222-906000-815000-732000	Direct Loans Parent Plus 21/22		50,000		-
74223-906000-815000-732000	Direct Loans Parent Plus 22/23		-		50,000
TOTAL 8100 - FEDERAL REVE	ENUES	\$	77,413,534	\$	45,327,692

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

ACCOUNT DESCRIPTION		ADOPTED BUDGET 2021-22	Т	ENTATIVE BUDGET 2022-23
CAL Grants 20/21	\$	250,000	\$	-
CAL Grants 21/22		4,500,000		150,000
CAL Grants 22/23		-		5,000,000
CAL Grants 20/21		10,000		-
CAL Grants 21/22		200,000		10,000
CAL Grants 22/23		-		150,000
CAL Grants 20/21		5,000		-
CAL Grants 21/22		10,000		10,000
CAL Grants 22/23		-		150,000
HEERF Stud-Emergency Financial Assist		2,213,754		-
Emergency Financial Assist 20/21		-		2,503,654
JES	\$	7,188,754	\$	7,973,654
	\$	84,602,288	\$	53,301,346
Interfund Transfers-In, FSEOG-21/22	\$	323,878	\$	-
Student Success Comp (SSCG) - 21/22		3,855,298		-
Student Success Comp (SSCG) - 22/23		-		8,282,399
CING SOURCES	\$	4,179,176	\$	8,282,399
FINANCING SOURCES	\$	88,781,464	\$	61,583,745
the state of the s	\$	88 786 791	\$	61,586,572
	CAL Grants 20/21 CAL Grants 21/22 CAL Grants 22/23 CAL Grants 20/21 CAL Grants 21/22 CAL Grants 21/22 CAL Grants 20/21 CAL Grants 20/21 CAL Grants 21/22 CAL Grants 21/22 CAL Grants 21/22 TAL Grants 22/23 HEERF Stud-Emergency Financial Assist Emergency Financial Assist 20/21 JES Interfund Transfers-In, FSEOG-21/22 Student Success Comp (SSCG) - 21/22	ACCOUNT DESCRIPTION CAL Grants 20/21 CAL Grants 21/22 CAL Grants 20/21 CAL Grants 20/21 CAL Grants 21/22 CAL Grants 21/22 CAL Grants 20/21 CAL Grants 20/21 CAL Grants 21/22 CAL Grants 21/22 CAL Grants 21/22 CAL Grants 21/22 CAL Grants 22/23 HEERF Stud-Emergency Financial Assist Emergency Financial Assist 20/21 JES \$ Interfund Transfers-In, FSEOG-21/22 Student Success Comp (SSCG) - 21/22 Student Success Comp (SSCG) - 22/23 CING SOURCES \$ INANCING SOURCES \$	ACCOUNT DESCRIPTION CAL Grants 20/21 \$ 250,000 CAL Grants 21/22 4,500,000 CAL Grants 22/23 CAL Grants 20/21 10,000 CAL Grants 21/22 200,000 CAL Grants 21/22 200,000 CAL Grants 22/23 CAL Grants 20/21 5,000 CAL Grants 20/21 5,000 CAL Grants 21/22 10,000 CAL Grants 20/21 5,000 CAL Gran	ACCOUNT DESCRIPTION CAL Grants 20/21 \$ 250,000 \$ CAL Grants 21/22 4,500,000 CAL Grants 22/23 CAL Grants 20/21 10,000 CAL Grants 21/22 200,000 CAL Grants 21/22 200,000 CAL Grants 21/22 200,000 CAL Grants 22/23 CAL Grants 20/21 5,000 CAL Grants 20/21 5,000 CAL Grants 21/22 10,000 CAL Grants 21/22 10,000 CAL Grants 21/22 10,000 CAL Grants 21/22 10,000 CAL Grants 22/23 HEERF Stud-Emergency Financial Assist 2,213,754 Emergency Financial Assist 20/21 JES \$ 7,188,754 \$ \$ 84,602,288 \$ Interfund Transfers-In, FSEOG-21/22 \$ 323,878 \$ Student Success Comp (SSCG) - 21/22 \$ 3,855,298 Student Success Comp (SSCG) - 22/23 CING SOURCES \$ 4,179,176 \$ INANCING SOURCES \$ 88,781,464 \$ INANCING SOURCES,

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

DESCRIPTION OF EXPENDITURE	1	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		Ī	FFERENCE BETWEEN ENT-ADOP)
OTHER OUTGO						
7500 - Student Financial Aid	\$	88,781,464	\$	61,583,745	\$	(27,197,719)
7000 TOTAL OTHER OUTGO	\$	88,781,464	\$	61,583,745	\$	(27,197,719)
1000 - 7000 TOTAL EXPENDITURES	\$	88,781,464	\$	61,583,745	\$	(27,197,719)
FUND BALANCES						
795005 - Unassigned FB-Student Financial Aid	\$	5,327	\$	2,827	\$	(2,500)
7900 TOTAL FUND BALANCES	\$	5,327	\$	2,827	\$	(2,500)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	88,786,791	\$	61,586,572	\$	(27,200,219)

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

	ACCOUNT DESCRIPTION	ı	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	
CURRENT ASSETS					
75000-000000-9110-000000 75000-000000-9200-000000	Cash and Cash Equivalent Accounts Receivable	\$	408,863 25,929	\$	408,863 25,929
TOTAL CURRENT ASSETS		\$	434,792	\$	434,792
CURRECT LIABILITIES					
75000-000000-9520-000000 75000-000000-9560-000000	Accounts Payable Amount Held in Trust for Loans	\$	1,678 109,457	\$	1,678 109,457
TOTAL CURRENT LIABILITIES	3	\$	111,135	\$	111,135
TOTAL NET BEGINNING BALA	NCE	\$	323,657	\$	323,657
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
75000-910000-882000-732000 75387-910000-882000-732000 75713-910000-882000-732000 75805-910000-882000-732000 75806-910000-882000-732000 75808-910000-882000-732000 75810-910000-882000-732000 75848-910000-882000-732000 75918-910000-882000-732000 75919-910000-882000-732000 75922-910000-882000-732000 75923-910000-882000-732000 75990-910000-882000-732000	Contrib, Gifts, Grants, Endowment Contributions, AS Student Book Sch Contibutions, AS Native Indigenous Sch Contributions, AS Dexter MacBride Contributions, AS Mark Minor Memorial Contributions, AS Leadership/Service Sch Contributions, AS Sophia B Clarke Contributions, AS STEM Scholarship Contributions, AS Inter Club Council Serv Contributions, AS Music Contributions, AS Students Distinction Contributions, AS Dream Scholarship Contributions, AS Cross Cultural Scholar Contributions, AS Phillip Maynard Scholar	\$	850,000 26,250 4,000 4,000 3,000 4,000 2,000 3,000 5,000 20,000 10,000 5,000 4,000	\$	526,343 26,250 5,000 4,000 4,000 3,000 4,000 2,000 3,000 5,000 40,000 10,000 4,000
TOTAL 8800 - LOCAL REVENU	JES	\$	940,250	\$	646,593
TOTAL REVENUES		\$	940,250	\$	646,593
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	1,263,907	\$	970,250

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

DESCRIPTION OF EXPENDITURE	E	DOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23		В	FERENCE ETWEEN NT-ADOP)
OTHER OUTGO						
7600 - Other Student Aid	\$	1,263,907	\$	970,250	\$	(293,657)
7000 TOTAL OTHER OUTGO	\$	1,263,907	\$	970,250	\$	(293,657)
1000 - 7000 TOTAL EXPENDITURES	\$	1,263,907	\$	970,250	\$	(293,657)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	1,263,907	\$	970,250	\$	(293,657)

MT. SAN ANTONIO COLLEGE 79 - OTHER TRUST FUNDS REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22		TENTATIVE BUDGET 2022-23	
CURRENT ASSETS					
79000-000000-9110-000000	Cash and Cash Equivalent	\$	612,837	\$	646,178
TOTAL CURRENT ASSETS		\$	612,837	\$	646,178
CURRENT LIABILITIES					
79000-000000-9520-000000	Accounts Payable	\$	12,412	\$	12,412
TOTAL CURRENT LIABILITIES	3	\$	12,412	\$	12,412
TOTAL NET BEGINNING BALANCE		\$	600,425	\$	633,766
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
79301-366100-882002-709000	Sponsorships	\$	30,000	\$	30,000
79401-366200-882002-709000	Sponsorships		40,000		40,000
79301-366100-884020-709000	Sales-Souvenir		82,000		82,000
79301-366100-884022-709000	Sales-Entry Fees		98,360		110,000
79401-366200-884022-709000	Sales-Entry Fees		70,000		70,000
79301-366100-884023-709000	Sales-Gate Fees		-		100,000
79401-366200-884023-709000	Sales-Gate Fees		-		80,000
79301-366100-884024-709000	Sales-Advertising		13,351		13,351
79401-366200-884024-709000	Sales-Advertising		3,000		3,000
79301-366100-885200-709000	Booth Rental		2,770		2,770
79401-366200-885200-709000	Booth Rental		2,500		2,500
TOTAL 8800 - LOCAL REVENU	JES	\$	341,981	\$	533,621
TOTAL REVENUES		\$	341,981	\$	533,621
TOTAL REVENUES & NET BE	GINNING BALANCE	\$	942,406	\$	1,167,387

MT. SAN ANTONIO COLLEGE 79 - OTHER TRUST FUNDS EXPENDITURES

DESCRIPTION OF EXPENDITURE		ADOPTED BUDGET 2021-22		TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
CLASSIFIED-OTH NON ACAD SALARIES							
2100 - Noninstructional Salaries, Regular	\$	170,992	\$	175,897	\$	4,905	
2300 - Short-Term, Hourly, Noninstr		71,000		71,000		-	
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES		241,992	\$	246,897	\$	4,905	
EMPLOYEE BENEFITS							
3100 - STRS	\$	28,763	\$	33,405	\$	4,642	
3300 - OASDI/Medicare		5,151		5,223		72	
3400 - Health and Welfare Benefits		17,411		18,229		818	
3500 - State Unemployment Insurance		122		1,234		1,112	
3600 - Workers' Compensation Insurance		3,655		3,729		74	
3800 - Alternative Retirement Plan		2,130		2,130		-	
3000 TOTAL EMPLOYEE BENEFITS	\$	57,232	\$	63,950	\$	6,718	
SUPPLIES AND MATERIALS							
4500 - Noninstr Supplies and Materials	\$	5,716	\$	5,716	\$	-	
4000 TOTAL SUPPLIES AND MATERIALS	\$	5,716	\$	5,716	\$		
OTHER OPERATING EXPENSES AND SRVS							
5100 - Contracts for Personal Services	\$	22,454	\$	22,454	\$	-	
5200 - Travel and Conference Expenses		4,000		4,000		-	
5600 - Contracts, Rents, Leases, Repairs		48,004		48,004		-	
5800 - Other Services and Expenses		464,515		183,939		(280,576)	
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$	538,973	\$	258,397	\$	(280,576)	
1000 - 7000 TOTAL EXPENDITURES	\$	843,913	\$	574,960	\$	(268,953)	

MT. SAN ANTONIO COLLEGE 79 - OTHER TRUST FUNDS EXPENDITURES

DESCRIPTION OF EXPENDITURE		ADOPTED BUDGET 2021-22		TENTATIVE BUDGET 2022-23		DIFFERENCE BETWEEN (TENT-ADOP)	
FUND BALANCES							
794005 - Assigned Fund Bal-Trusts 794005 - Assigned Fund Bal-Mt SAC Relays	\$	96,694 1.799	\$	30,965 561,462	\$	(65,729) 559,663	
7900 TOTAL FUND BALANCES	\$	98,493	\$	592,427	\$	493,934	
TOTAL EXPENDITURES PLUS FUND BALANCE	\$	942,406	\$	1,167,387	\$	224,981	