

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2019-2020)  
(Budget Report for Fiscal Year 2020-2021)

District: MT. SAN ANTONIO

District Code: 850

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



\_\_\_\_\_  
District Chief Business Officer

\_\_\_\_\_  
11/19/20

\_\_\_\_\_  
Date



\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
11/19/20

\_\_\_\_\_  
Date

Contact: Rosa Royce

(909) 274-5530

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2020. Please submit the report to :

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	42,172,728	42,172,728		42,172,728
Other	1300	37,807,339	37,807,339	10,558	37,817,897
<b>Total Instructional Salaries</b>		79,980,067	79,980,067	10,558	79,990,625
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		13,956,708	22,897	13,979,605
Other	1400		2,398,316	18,373	2,416,689
<b>Total Non-Instructional Salaries</b>		0	16,355,024	41,270	16,396,294
<b>Total Academic Salaries</b>		79,980,067	96,335,091	51,828	96,386,919
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		36,311,373	1,954,652	38,266,025
Other	2300		4,224,751	626,306	4,851,057
<b>Total Non-Instructional Salaries</b>		0	40,536,124	2,580,958	43,117,082
<b>Instructional Aides</b>					
Regular Status	2200	2,027,932	2,027,932		2,027,932
Other	2400	1,298,189	1,298,189		1,298,189
<b>Total Instructional Aides</b>		3,326,121	3,326,121	0	3,326,121
<b>Total Classified Salaries</b>		3,326,121	43,862,245	2,580,958	46,443,203
<b>Employee Benefits</b>	3000	29,763,533	53,780,589	838,988	54,619,577
<b>Supplies and Materials</b>	4000		2,418,610	281,788	2,700,398
<b>Other Operating Expenses</b>	5000	1,391,828	16,016,306	1,265,147	17,281,453
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		114,461,549	212,412,841	5,018,709	217,431,550

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,153,870	1,153,870		1,153,870
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		306,683		306,683
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,962		1,962
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		245,663		245,663
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		5,323,900		5,323,900

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		1,153,870	7,032,078	0	7,032,078
<b>Total for ECS 84362, 50% Law</b>		113,307,679	205,380,763	5,018,709	210,399,472
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		55.17%	100.00%		
<b>50% of Current Expense of Education</b>			102,690,382		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		113,307,679	205,380,763	5,018,709	210,399,472
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		114,461,549	212,412,841	5,018,709	217,431,550
<b>Capital Expenditures</b>	6000	334,217	1,684,954	268,009	1,952,963
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		114,795,766	214,097,795	5,286,718	219,384,513

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	638,209		638,209
In County Treasury	9112	70,202,958	10,802,440	81,005,398
Cash With Fiscal Agents	9113	39,228		39,228
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,893,828	6,390,441	18,284,269
Due from Other Funds	9140	324,564		324,564
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,962		1,962
<b>TOTAL ASSETS</b>		83,200,749	17,192,881	100,393,630
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,916,524	2,129,361	10,045,885
Accrued Salaries and Wages Payable	9520	10,162,484		10,162,484
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,161,525	11,699,118	14,860,643
<b>TOTAL LIABILITIES</b>		21,240,533	13,828,479	35,069,012

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		3,364,402	3,364,402
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	20,700,020		20,700,020
Total Designated Fund Balance		20,700,020	3,364,402	24,064,422
Uncommitted Fund Balance	9790	41,260,196		41,260,196
<b>TOTAL FUND EQUITY</b>		61,960,216	3,364,402	65,324,618
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		83,200,749	17,192,881	100,393,630

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

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

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

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

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			754,276	133,828		1,513,475
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			307,688	1,261		10,100
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	1,061,964	135,089	0	1,523,575
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			60,405	5,639		5,458
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			24,397			191,516
<b>TOTAL LIABILITIES</b>		0	0	84,802	5,639	0	196,974

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	27,145	0	0	1,160,079
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	950,017	129,450	0	0
Total Designated Fund Balance		0	0	977,162	129,450	0	1,160,079
Uncommitted Fund Balance	9790	0	0	0	0	0	166,522
<b>TOTAL FUND EQUITY</b>		0	0	977,162	129,450	0	1,326,601
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,061,964	135,089	0	1,523,575

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	22,588,332		206,024,098
Cash With Fiscal Agents	9113	223,607		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,746,094		1,031,524
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		24,558,033	0	207,055,622
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	585,090		10,915,056
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	959,196		
<b>TOTAL LIABILITIES</b>		1,544,286	0	10,915,056

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	13,269,136		196,140,566
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		13,269,136	0	196,140,566
Uncommitted Fund Balance	9790	9,744,611		
<b>TOTAL FUND EQUITY</b>		23,013,747	0	196,140,566
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		24,558,033	0	207,055,622

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,409,919	78,447		64,726	366,684			428,385
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	12,856	313		324,563	29,794			92,500
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		2,422,775	78,760	0	389,289	396,478	0	0	520,885

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,908	360		19,021	725			10,741
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				324,564				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					104,457			
Deferred Revenues	9570				38,377				
Total Current Liabilities and Deferred Revenue		4,908	360	0	381,962	105,182	0	0	10,741
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	4,908	360	0	381,962	105,182	0	0	10,741

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,417,867	78,400			291,296			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								510,144
Total Designated Fund Balance		2,417,867	78,400	0	0	291,296	0	0	510,144
Uncommitted(Unrestricted) Fund Balance	9790				7,327				
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		2,417,867	78,400	0	7,327	291,296	0	0	510,144
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,422,775	78,760	0	389,289	396,478	0	0	520,885

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120	82,878	3,751,417	3,834,295
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		237,228	237,228
Student Financial Aid	8150	63,735		63,735
Veterans Education	8160	9,930		9,930
Vocational and Technical Education Act (VATEA)	8170		1,065,580	1,065,580
Other Federal Revenues	8190		1,434,281	1,434,281
<b>Total Federal Revenues</b>	8100	156,543	6,488,506	6,645,049
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	113,264,811		113,264,811
Other General Apportionment	8613	1,840,198		1,840,198
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,355,784	1,355,784
Disabled Students Programs and Services(DSPS)	8623		3,019,016	3,019,016
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		678,605	678,605
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		23,911,537	23,911,537

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	16,486,573		16,486,573
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,526,654	2,526,654
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	107,888		107,888
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	16		16
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	5,323,900	1,872,306	7,196,206
State Mandated Costs	8685	983,409		983,409
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	10,090,065	1,332,741	11,422,806
<b>Total State Revenues</b>	8600	148,096,860	34,696,643	182,793,503

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	20,376,187		20,376,187
Tax Allocation, Supplemental Roll	8812	641,644		641,644
Tax Allocation, Unsecured Roll	8813	460,034		460,034
Prior Years Taxes	8816	495,213		495,213
Education Revenues Augmentation Fund (ERAF)	8817	31,341,972		31,341,972
Redevelopment Agency Funds - Pass Through	8818	1,008,552		1,008,552
Redevelopment Agency Funds - Residual	8819	3,405,816		3,405,816
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	230,953	29,446	260,399
Contract Services	8830			
Contract Instructional Services	8831	401,768		401,768
Other Contract Services	8832	86,230	13,229	99,459
Sales and Commissions	8840	143,851		143,851
Rentals and Leases	8850	211,553		211,553
Interest and Investment Income	8860	1,670,746		1,670,746
Student Fees and Charges	8870			
Community Services Classes	8872	628,659		628,659
Dormitory	8873			0
Enrollment	8874	10,062,730		10,062,730
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(48,585)		(48,585)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-1174081		-1174081
Field Trips and Use of Nondistrict Facilities	8875	6,347		6,347
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	90,419		90,419
Insurance	8878	493,255		493,255
Student Records	8879	119,735		119,735
Nonresident Tuition	8880	5,079,932		5,079,932
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	248,543	1,892,606	2,141,149
Other Local Revenues	8890	1,362,353		1,362,353
<b>Total Local Revenues</b>	8800	77,343,826	1,935,281	79,279,107
<b>Total Revenues</b>		225,597,229	43,120,430	268,717,659

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	18,239		18,239
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	365,952	1,322,173	1,688,125
<b>Total Other Financing Sources</b>	8900	384,191	1,322,173	1,706,364
<b>Total Revenues and Other Financing Sources</b>		225,981,420	44,442,603	270,424,023

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	2,544,190	857,433	107,462	5,803		3,514,888
Architecture and Environmental Design	0200	248,609	44,412	72,828	6,676		372,525
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,598,267	350,828	172,321	98,675		6,220,091
Business and Management	0500	3,293,007	157,881	38,530	26,426		3,515,844
Communications	0600	1,639,903	90,904	104,132	250,249		2,085,188
Computer and Information Science	0700	2,829,528	156,202	76,142	16,992		3,078,864
Education	0800	6,868,948	1,507,013	545,362	26,462		8,947,785
Engineering and Related Industrial Technology	0900	5,247,334	942,536	436,579	88,051		6,714,500
Fine and Applied Arts	1000	8,890,073	1,113,005	309,651	192,888		10,505,617
Foreign language	1100	2,540,625	123,889	97,187			2,761,701
Health	1200	6,892,126	1,532,421	235,941	292,071		8,952,559
Consumer Education And Home Economics	1300	4,790,467	627,689	143,200	6,341		5,567,697
Law	1400	322,810	95,623	35,845	19,262		473,540
Humanities(Letters)	1500	12,551,339	694,849	70,112			13,316,300
Library Science	1600	13,993	156				14,149
Mathematics	1700	8,828,457	336,051	37,306			9,201,814
Military Studies	1800						0
Physical Sciences	1900	7,151,407	588,090	226,310	25,824		7,991,631
Psychology	2000	2,691,062	170,556	11,978			2,873,596
Public Affairs and Services	2100	1,767,652	449,238	97,317	179,935		2,494,142
Social Sciences	2200	7,285,894	323,951	9,629	3,753		7,623,227
Commercial Services	3000	107,203	37,914	12,997	21,770		179,884
Interdisciplinary Studies	4900	22,798,528	7,612,462	2,393,913	1,123,154		33,928,057
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,153,870					1,153,870
<b>Sub-Total Instructional Activites</b>		116,055,292	17,813,103	5,234,742	2,384,332		141,487,469
<b>Total Expenditures for GF Activities*</b>		117,216,986	111,225,642	25,886,002	4,627,118	6,302,603	265,258,351

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		9,240,706	309,684	116,859		9,667,249
Course and Curriculum Development	6020		231,497				231,497
Academic / Faculty Senate	6030		1,153,948	8,975			1,162,923
Other Instructional Administration & Governance	6090			17,679			17,679
<b>Total Instructional Admin. &amp; Governance</b>		0	10,626,151	336,338	116,859	0	11,079,348
Instructional Support Services	6100						
Learning Center	6110	1,147,174	469,426	14,297	1,559		1,632,456
Library	6120		2,485,503	407,427	96,904		2,989,834
Media	6130		1,244,784	114,371	260,950		1,620,105
Museums and Galleries	6140		33,553	7,665	5,870		47,088
Academic Information Systems and Technology	6150		3,315,524	210,998	10,873		3,537,395
Other Instructional Support Services	6190		94,038	32,619			126,657
<b>Total Instructional Support Services</b>		1,147,174	7,642,828	787,377	376,156	0	9,953,535
Admissions and Records	6200		3,118,548	802,871	19,677		3,941,096
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		8,648,335	81,071	16,907		8,746,313
Matriculation and Student Assessment	6320		1,753,016	180,306	109,385		2,042,707
Transfer Programs	6330		47,614				47,614
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		280,449				280,449
<b>Total Student Counseling and Guidance</b>		0	10,729,414	261,377	126,292	0	11,117,083

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		3,290,575	51,298			3,341,873
Extended Opportunity Programs and Services (EOPS)	6430		1,322,931	39,722	7,189	269,351	1,639,193
Health Services	6440		192,076	86,083	26,378		304,537
Student Personnel Administration	6450		2,997,768	340,256	34,706		3,372,730
Financial Aid Administration	6460		2,918,571	166,562	5,642		3,090,775
Job Placement Services	6470		1,094,178	33,847	7,279		1,135,304
Veterans Services	6480		273,158	21,864	15,434		310,456
Miscellaneous Student Services	6490		3,416,882	1,430,989	214,162		5,062,033
<b>Total Other Student Services</b>		0	15,506,139	2,170,621	310,790	269,351	18,256,901
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,203,102	1,225,157	63,595		3,491,854
Custodial Services	6530		5,099,516	138,024	11,880		5,249,420
Grounds Maintenance and Repairs	6550		2,182,485	173,642	2,590		2,358,717
Utilities	6570			3,080,406			3,080,406
Other Operations and Maintenance of Plant	6590		1,184,680	994,594	8,519		2,187,793
<b>Total Operation and Maintenance of Plant</b>	6500	0	10,669,783	5,611,823	86,584	0	16,368,190
<b>Planning, Policymaking and Coordinations</b>	6600		4,352,964	822,296	76,351		5,251,611

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,376,018	355,164	32,959		1,764,141
Fiscal Operations	6720		4,234,801	1,124,037	16,081		5,374,919
Human Resources Management	6730		2,772,763	423,383	18,549		3,214,695
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,681,894				1,681,894
Staff Development	6750		428,639	251,054	8,905		688,598
Staff Diversity	6760			46,442	2,929		49,371
Logistical Services	6770		3,595,978	2,201,022	101,377		5,898,377
Management Information Systems	6780		7,543,758	2,487,783	607,476		10,639,017
Other General Institutional Support Services	6790		1,068,514	40,658	2,677		1,111,849
<b>Total General Institutional Support Services</b>	6700	0	22,702,365	6,929,543	790,953	0	30,422,861
Community Services & Economic Development	6800						
Community Recreation	6810		326,504	28,259	2,409		357,172
Community Service Classes	6820		154,060	271,716			425,776
Community Use of Facilities	6830		1,445,818	191,208	186,595		1,823,621
Economic Development	6840		619,630	651,430	3,550		1,274,610
Other Community Services & Economic Development	6890		857	2,296			3,153
<b>Total Community Services</b>	6800	0	2,546,869	1,144,909	192,554	0	3,884,332

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		69,600				69,600
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,939,552	368,532	32,849		3,340,933
Student and Co-Curricular Activities	6960		303,769	306,765	63,880		674,414
Student Housing	6970						0
Other Ancillary Services	6990		106,586	756,306			862,892
<b>Total Ancillary Services</b>	6900	0	3,419,507	1,431,603	96,729	0	4,947,839
Auxiliary Operations	7000						
Contract Education	7010	14,520	2,093,579	350,769	24,411		2,483,279
Other Auxiliary Operations	7090		74	1,733			1,807
<b>Total Auxiliary Operations</b>	7000	14,520	2,093,653	352,502	24,411	0	2,485,086

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		4,318		25,430		29,748
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,737,309	4,737,309
Student Aid	7320					1,295,943	1,295,943
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	6,033,252	6,033,252
<b>Sub-Total Non-Instructional Activites</b>		1,161,694	93,412,539	20,651,260	2,242,786	6,302,603	123,770,882
<b>Total Expenditures General Fund: activities *</b>		117,216,986	111,225,642	25,886,002	4,627,118	6,302,603	265,258,351

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$355,188,719
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	33,693.01		
	2. 2019-2020 Second Period Actual FTES	33,673.27		
	3. 2019-2020 Population change factor (C2/C1)	0.9994		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$368,216,196
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$368,216,196
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$368,216,196
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			128,435,701
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			107,104
C.	Local Property taxes			57,729,419
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			279,963
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			634,988
H.	2020-2021 Appropriations Subject to Limit			\$185,917,199

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	156,543	100,000	6,488,506	16,841,410	6,645,049	16,941,410
State Revenues	8600	148,096,860	137,650,907	34,696,643	46,983,657	182,793,503	184,634,564
Local Revenues	8800	77,343,826	74,438,832	1,935,281	205,198	79,279,107	74,644,030
<b>Total Revenues</b>		<b>225,597,229</b>	<b>212,189,739</b>	<b>43,120,430</b>	<b>64,030,265</b>	<b>268,717,659</b>	<b>276,220,004</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	96,386,918	97,416,553	8,110,868	8,665,620	104,497,786	106,082,173
Classified Salaries	2000	46,443,204	54,356,401	15,702,292	16,805,940	62,145,496	71,162,341
Employee Benefits	3000	54,619,577	46,132,044	7,179,769	7,525,244	61,799,346	53,657,288
Supplies and Materials	4000	2,700,398	3,157,297	1,791,844	7,235,961	4,492,242	10,393,258
Other Operating Expenses and Services	5000	17,281,453	21,114,556	4,112,307	20,192,189	21,393,760	41,306,745
Capital Outlay	6000	1,952,963	2,830,403	2,674,155	2,375,605	4,627,118	5,206,008
<b>Total Expenditures</b>		<b>219,384,513</b>	<b>225,007,254</b>	<b>39,571,235</b>	<b>62,800,559</b>	<b>258,955,748</b>	<b>287,807,813</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>6,212,716</b>	<b>(12,817,515)</b>	<b>3,549,195</b>	<b>1,229,706</b>	<b>9,761,911</b>	<b>(11,587,809)</b>
<b>Other Financing Sources</b>	8900	384,191	277,476	1,322,173	2,536,901	1,706,364	2,814,377
<b>Other Outgo</b>	7000	582,408	2,078,960	5,720,195	7,131,009	6,302,603	9,209,969
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>6,014,499</b>	<b>(14,618,999)</b>	<b>(848,827)</b>	<b>(3,364,402)</b>	<b>5,165,672</b>	<b>(17,983,401)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	55,945,717	61,960,216	4,213,229	3,364,402	60,158,946	65,324,618
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	55,945,717		4,213,229		60,158,946	
<b>Ending Fund Balance, June 30</b>		<b>61,960,216</b>	<b>47,341,217</b>	<b>3,364,402</b>	<b>0</b>	<b>65,324,618</b>	<b>47,341,217</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	328,899					
Local Revenues	8800	46,227,708	43,870,838				
<b>Total Revenues</b>		46,556,607	43,870,838	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	16,060,225	40,800,668				
Debt Interest and Other Service Charges	7120	16,882,461	17,919,506				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	32,942,686	58,720,174	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(32,942,686)	(58,720,174)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		13,613,921	(14,849,336)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	51,265,924	64,879,845		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	51,265,924		0		0	
<b>Ending Fund Balance, June 30</b>		64,879,845	50,030,509	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					517,131	489,447
State Revenues	8600					1,851,188	1,803,165
Local Revenues	8800					150,799	155,859
<b>Total Income</b>		0	0	0	0	2,519,118	2,448,471
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,787,652	1,727,887
Employee Benefits	3000					514,376	609,860
Supplies and Materials	4000					34,620	46,096
Other Operating Expenses and Services	5000					156,465	48,991
Capital Outlay	6000					56,392	15,637
<b>Total Expenditures</b>		0	0	0	0	2,549,505	2,448,471
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(30,387)	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(30,387)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,007,549	977,162
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,007,549	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	977,162	977,162

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	106,968	118,300			1,269,821	1,368,000
<b>Total Income</b>		106,968	118,300	0	0	1,269,821	1,368,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	6,080	5,761			886,816	910,207
Employee Benefits	3000	364	348			338,759	396,269
Supplies and Materials	4000	225,732	225,641			28,075	49,564
Other Operating Expenses and Services	5000	21,874	19,850			71,526	89,977
Capital Outlay	6000	1,302	14,400				
<b>Total Expenditures</b>		255,352	266,000	0	0	1,325,176	1,446,017
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(148,384)	(147,700)	0	0	(55,355)	(78,017)
<b>Other Financing Sources</b>	8900	79,000	79,000			90,630	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(69,384)	(68,700)	0	0	35,275	(78,017)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	198,834	129,450		0	1,291,326	1,326,601
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	198,834		0		1,291,326	
<b>Ending Fund Balance, June 30</b>		129,450	60,750	0	0	1,326,601	1,248,584

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	1,721,049	989,468				
Local Revenues	8800	2,422,596	1,102,820			5,245,720	3,085,000
<b>Total Income</b>		4,143,645	2,092,288	0	0	5,245,720	3,085,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000		1,411			2,357,478	2,413,954
Employee Benefits	3000		131			755,037	858,792
Supplies and Materials	4000	28,223	137,224			298,672	242,996
Other Operating Expenses and Services	5000	210,693	396,167			713,715	5,612,522
Capital Outlay	6000	10,660,937	14,710,003			84,392,808	181,415,208
<b>Total Expenditures</b>		10,899,853	15,244,936	0	0	88,517,710	190,543,472
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(6,756,208)	(13,152,648)	0	0	(83,271,990)	(187,458,472)
<b>Other Financing Sources</b>	8900	406,004	45,114				
<b>Other Outgo</b>	7000	300,000					
<b>Net Increase/(Decrease) in Fund Balance</b>		(6,650,204)	(13,107,534)	0	0	(83,271,990)	(187,458,472)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	29,663,951	23,013,747	0	0	279,412,556	196,140,566
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	29,663,951		0		279,412,556	
<b>Ending Fund Balance, June 30</b>		23,013,747	9,906,213	0	0	196,140,566	8,682,094

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Internal Service Funds**

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	532,725	528,442	59,380	29,000		
<b>Total Income</b>		532,725	528,442	59,380	29,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	96,478	88,960				
Employee Benefits	3000	38,585	44,466				
Supplies and Materials	4000	18,334	56,470		2,000		
Other Operating Expenses and Services	5000	260,266	335,148	23,666	26,237		
Capital Outlay	6000	15,956	21,500	2,236			
<b>Total Expenditures</b>		429,619	546,544	25,902	28,237	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		103,106	(18,102)	33,478	763	0	0
<b>Other Financing Sources</b>	8900	58,377		10,614			
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		161,483	(18,102)	44,092	763	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,256,384	2,417,867	34,308	78,400		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,256,384		34,308		0	
<b>Ending Fund Balance, June 30</b>		2,417,867	2,399,765	78,400	79,163	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Fiduciary Funds Group**

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	52,963,922	48,330,379				
State Revenues	8600	4,888,646	4,890,502				
Local Revenues	8800			797,564	790,250		
<b>Total Income</b>		57,852,568	53,220,881	797,564	790,250	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		57,852,568	53,220,881	797,564	790,250	0	0
<b>Other Financing Sources</b>	8900	3,065,899	3,564,838				
<b>Other Outgo</b>	7000	60,925,467	56,785,719	764,658	1,081,546		
<b>Net Increase/(Decrease) in Fund Balance</b>		(7,000)	0	32,906	(291,296)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	14,327	7,327	258,390	291,296		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,327		258,390		0	
<b>Ending Fund Balance, June 30</b>		7,327	7,327	291,296	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600			13,318	
Local Revenues	8800			233,660	209,462
<b>Total Income</b>		0	0	246,978	209,462
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			202,870	228,175
Employee Benefits	3000			53,263	54,113
Supplies and Materials	4000			6,066	6,004
Other Operating Expenses and Services	5000			311,549	215,130
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	573,748	503,422
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(326,770)	(293,960)
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(326,770)	(293,960)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	836,914	510,144
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		836,914	
<b>Ending Fund Balance, June 30</b>		0	0	510,144	216,184

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	272,146
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	79,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	20,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	2,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	156,748
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	90,630
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	24,663
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	58,377
72	STUDENT REPRESENTATION FEE TRUST FUND	12	RESTRICTED SUBFUND	10,614
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,063,899
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	300,000

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					4,099,010	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			4,099,010	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		5,323,900			1,872,306	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0	185	185
Books, Magazines, & Periodicals	4200				0	28,830	28,830
Instructional Supplies & Materials	4300				0	730,627	730,627
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	759,642	759,642
Other Operating Expenses and Services	5000		5,323,900		5,323,900	493,212	5,817,112
<b>Capital Outlay</b>							
Library Books	6300				0	61,291	61,291
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	61,291	61,291
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	5,323,900	0	5,323,900	1,314,145	6,638,045
<b>Ending Balance</b>					0	4,657,171	4,657,171

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					4,657,171	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			4,657,171	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		5,018,850			1,639,491	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	12,857	12,857
Books, Magazines, & Periodicals	4200				0	63,884	63,884
Instructional Supplies & Materials	4300				0	5,735,663	5,735,663
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	5,812,404	5,812,404
Other Operating Expenses and Services	5000		5,018,850		5,018,850	386,393	5,405,243
Capital Outlay	6000						
Library Books	6300				0	97,865	97,865
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	97,865	97,865
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	5,018,850	0	5,018,850	6,296,662	11,315,512
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 850

Name: MT. SAN ANTONIO

<b>EPA Revenue</b>	16,486,573
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	31,112,627	0	0	31,112,627
<b>TOTAL</b>		31,112,627	0	0	31,112,627

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	8,167,984	5,011,062	13,179,046	N/A	N/A
2016-17	9,858,348	6,287,417	16,145,765	2,966,719	22.51%
2017-18	11,621,965	7,657,515	19,279,480	3,133,715	19.41%
2018-19	13,562,338	9,286,786	22,849,124	3,569,644	18.52%
2019-20	15,250,322	10,806,220	26,056,542	3,207,418	14.04%
2020-21	13,422,248	12,150,825	25,573,073	-483,469	-1.86%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The District monitors CalSTRS and CalPERS expenditures through multiyear projections. On June 22, 2016, the District established an irrevocable trust to fund these expenditures with current investment of over \$11 million. In addition, these expenditures have been properly included in the District's annual budget for 2020-21.