

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

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.

Morris Rodrigue

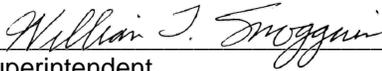


District Chief Business Officer

October 06, 2021

Date

William T. Scroggins



District Superintendent

October 6, 2021

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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
Instructional Salaries					
Contract or Regular	1100	40,934,534	40,934,534		40,934,534
Other	1300	38,139,872	38,139,872		38,139,872
Total Instructional Salaries		79,074,406	79,074,406	0	79,074,406
Non-Instructional Salaries					
Contract or Regular	1200		14,640,803	24,192	14,664,995
Other	1400		2,515,292	1,932	2,517,224
Total Non-Instructional Salaries		0	17,156,095	26,124	17,182,219
Total Academic Salaries		79,074,406	96,230,501	26,124	96,256,625
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		39,271,970	1,967,457	41,239,427
Other	2300		3,149,065	196,120	3,345,185
Total Non-Instructional Salaries		0	42,421,035	2,163,577	44,584,612
Instructional Aides					
Regular Status	2200	2,074,778	2,074,778		2,074,778
Other	2400	949,728	949,728	806	950,534
Total Instructional Aides		3,024,506	3,024,506	806	3,025,312
Total Classified Salaries		3,024,506	45,445,541	2,164,383	47,609,924
Employee Benefits	3000	29,804,050	59,434,898	839,426	60,274,324
Supplies and Materials	4000		1,883,697	167,776	2,051,473
Other Operating Expenses	5000	1,623,772	16,414,558	803,697	17,218,255
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		113,526,734	219,409,195	4,001,406	223,410,601

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	3,039,387	3,039,387		3,039,387
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		24,258		24,258
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,962,575		4,962,575
Objects to Exclude	Object Code				
Rents and Leases	5060		176,210		176,210
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		5,760,367		5,760,367

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
Total Exclusions		3,039,387	13,962,797	0	13,962,797
Total for ECS 84362, 50% Law		110,487,347	205,446,398	4,001,406	209,447,804
Percent of CEE (Instructional Salary Cost / Total CEE)		53.78%	100.00%		
50% of Current Expense of Education			102,723,199		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		110,487,347	205,446,398	4,001,406	209,447,804
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		113,526,734	219,409,195	4,001,406	223,410,601
Capital Expenditures	6000	463,789	1,202,782	303,505	1,506,287
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		113,990,523	220,611,977	4,304,911	224,916,888

For Year Ended June 30, 2021

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,454,944		1,454,944
In County Treasury	9112	39,397,249	1	39,397,250
Cash With Fiscal Agents	9113	5,462		5,462
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	40,809,353	24,104,488	64,913,841
Due from Other Funds	9140	6,072,797		6,072,797
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		87,839,805	24,104,489	111,944,294
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,826,448	2,634,611	12,461,059
Accrued Salaries and Wages Payable	9520	10,800,321		10,800,321
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540		6,072,797	6,072,797
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,032,369	9,021,289	11,053,658
TOTAL LIABILITIES		22,659,138	17,728,697	40,387,835

For Year Ended June 30, 2021

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		6,375,792	6,375,792
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	24,511,392		24,511,392
Total Designated Fund Balance		24,511,392	6,375,792	30,887,184
Uncommitted Fund Balance	9790	40,669,275		40,669,275
TOTAL FUND EQUITY		65,180,667	6,375,792	71,556,459
TOTAL LIABILITIES AND FUND EQUITY		87,839,805	24,104,489	111,944,294

- 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, 2021

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
ASSETS				
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			
TOTAL ASSETS		0	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0

- 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, 2021

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,289,168	212,589		1,605,720
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			62,404	2,596		17,641
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,351,572	215,185	0	1,623,361
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			49,421	6,045		2,159
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			81,727			199,158
TOTAL LIABILITIES		0	0	131,148	6,045	0	201,317

- 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, 2021

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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	27,145	0	0	1,242,596
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	1,193,279	209,140	0	0
Total Designated Fund Balance		0	0	1,220,424	209,140	0	1,242,596
Uncommitted Fund Balance	9790	0	0	0	0	0	179,448
TOTAL FUND EQUITY		0	0	1,220,424	209,140	0	1,422,044
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,351,572	215,185	0	1,623,361

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	10,745,261		124,534,841
Cash With Fiscal Agents	9113	223,618		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	14,650,984		157,485
Due from Other Funds	9140	3,395,383		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		29,015,246	0	124,692,326
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,101,157		13,942,760
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	3,395,384		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	860,323		
TOTAL LIABILITIES		6,356,864	0	13,942,760

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	12,437,662		110,749,566
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		12,437,662	0	110,749,566
Uncommitted Fund Balance	9790	10,220,720		
TOTAL FUND EQUITY		22,658,382	0	110,749,566
TOTAL LIABILITIES AND FUND EQUITY		29,015,246	0	124,692,326

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,631,573	114,578		2,278,134	408,863			612,837
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	3,571	940		118,924	25,929			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,635,144	115,518	0	2,397,058	434,792	0	0	612,837

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	23,036				1,678			12,412
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					109,457			
Deferred Revenues	9570				2,391,731				
Total Current Liabilities and Deferred Revenue		23,036	0	0	2,391,731	111,135	0	0	12,412
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	23,036	0	0	2,391,731	111,135	0	0	12,412

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,612,108	115,518			323,657			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								600,425
Total Designated Fund Balance		2,612,108	115,518	0	0	323,657	0	0	600,425
Uncommitted(Unrestricted) Fund Balance	9790				5,327				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,612,108	115,518	0	5,327	323,657	0	0	600,425
TOTAL LIABILITIES AND FUND EQUITY		2,635,144	115,518	0	2,397,058	434,792	0	0	612,837

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		25,672,457	25,672,457
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		233,041	233,041
Student Financial Aid	8150	142,659		142,659
Veterans Education	8160	9,296		9,296
Vocational and Technical Education Act (VATEA)	8170		1,063,911	1,063,911
Other Federal Revenues	8190		1,640,841	1,640,841
Total Federal Revenues	8100	151,955	28,610,250	28,762,205
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	82,292,244		82,292,244
Other General Apportionment	8613	1,934,897		1,934,897
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,566,365	1,566,365
Disabled Students Programs and Services(DSPS)	8623		2,853,238	2,853,238
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		652,549	652,549
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		21,575,436	21,575,436

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	45,444,502		45,444,502
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,540,693	2,540,693
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	103,430		103,430
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	15		15
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,760,367	2,481,652	8,242,019
State Mandated Costs	8685	993,800		993,800
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,188,865	1,339,489	10,528,354
Total State Revenues	8600	145,718,120	33,009,422	178,727,542

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	21,424,840		21,424,840
Tax Allocation, Supplemental Roll	8812	674,793		674,793
Tax Allocation, Unsecured Roll	8813	468,450		468,450
Prior Years Taxes	8816	601,844		601,844
Education Revenues Augmentation Fund (ERAF)	8817	34,083,614		34,083,614
Redevelopment Agency Funds - Pass Through	8818	1,138,677		1,138,677
Redevelopment Agency Funds - Residual	8819	4,235,032		4,235,032
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	107,734	61,244	168,978
Contract Services	8830			
Contract Instructional Services	8831	73,260		73,260
Other Contract Services	8832	38,524	4,920	43,444
Sales and Commissions	8840	2,242		2,242
Rentals and Leases	8850	133,826		133,826
Interest and Investment Income	8860	325,190		325,190
Student Fees and Charges	8870			
Community Services Classes	8872	129,309		129,309
Dormitory	8873			0
Enrollment	8874	11,382,974		11,382,974
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(199,935)		(199,935)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	(1,338,784)		(1,338,784)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7	-1876708		-1876708
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	49,556		49,556
Insurance	8878	225,465		225,465
Student Records	8879	87,831		87,831
Nonresident Tuition	8880	4,403,735		4,403,735
Parking Services and Public Transportation	8881		2,120	2,120
Other Student Fees and Charges	8885	253,402		253,402
Other Local Revenues	8890	2,875,491	49	2,875,540
Total Local Revenues	8800	79,300,362	68,333	79,368,695
Total Revenues		225,170,437	61,688,005	286,858,442

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	26,317		26,317
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	3,322,561	2,911,382	6,233,943
Total Other Financing Sources	8900	3,348,878	2,911,382	6,260,260
Total Revenues and Other Financing Sources		228,519,315	64,599,387	293,118,702

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	2,359,892	931,426	92,846	50,124		3,434,288
Architecture and Environmental Design	0200	329,183	893	5,790	42,196		378,062
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,959,067	326,504	435,141	23,426		6,744,138
Business and Management	0500	3,382,003	126,073	19,514	2,903		3,530,493
Communications	0600	1,260,525	73,455	91,525	248,651		1,674,156
Computer and Information Science	0700	2,862,863	160,369	96,779	167,953		3,287,964
Education	0800	6,332,239	1,367,612	785,447	67,897		8,553,195
Engineering and Related Industrial Technology	0900	5,077,095	1,169,217	564,115	231,686		7,042,113
Fine and Applied Arts	1000	7,937,617	1,023,254	298,430	483,701		9,743,002
Foreign language	1100	3,003,195	64,420	100,867			3,168,482
Health	1200	6,104,322	1,647,172	470,114	426,365		8,647,973
Consumer Education And Home Economics	1300	4,485,296	516,304	144,213	12,222		5,158,035
Law	1400	295,233	187,932	6,239	40,589		529,993
Humanities(Letters)	1500	12,827,367	393,014	30,376			13,250,757
Library Science	1600	14,548					14,548
Mathematics	1700	9,103,967	208,831	21,418	701		9,334,917
Military Studies	1800						0
Physical Sciences	1900	7,739,562	485,673	430,232	11,178		8,666,645
Psychology	2000	2,870,088	150,101	10,303	160,870		3,191,362
Public Affairs and Services	2100	1,967,279	477,672	232,236	121,878		2,799,065
Social Sciences	2200	7,844,245	215,550	12,755	34		8,072,584
Commercial Services	3000	101,662	39,037	33,870	78,278		252,847
Interdisciplinary Studies	4900	20,235,623	8,050,216	2,658,611	659,392		31,603,842
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,039,387					3,039,387
Sub-Total Instructional Activites		115,132,258	17,614,725	6,540,821	2,830,044		142,117,848
Total Expenditures for GF Activities*		115,890,013	120,911,960	30,349,519	5,757,393	13,977,976	286,886,861

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		10,804,459	236,380	128,388		11,169,227
Course and Curriculum Development	6020		247,264				247,264
Academic / Faculty Senate	6030		1,515,039	5,383			1,520,422
Other Instructional Administration & Governance	6090			17,485			17,485
Total Instructional Admin. & Governance		0	12,566,762	259,248	128,388	0	12,954,398
Instructional Support Services	6100						
Learning Center	6110	755,523	463,774	932			1,220,229
Library	6120		2,601,314	468,487	102,586		3,172,387
Media	6130		1,337,974	183,464	148,519		1,669,957
Museums and Galleries	6140		36,699	12,457	3,040		52,196
Academic Information Systems and Technology	6150		3,427,748	192,268			3,620,016
Other Instructional Support Services	6190		485,632	52,671	7,497		545,800
Total Instructional Support Services		755,523	8,353,141	910,279	261,642	0	10,280,585
Admissions and Records	6200		3,025,485	550,877	17,562		3,593,924
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,147,898	111,927			9,259,825
Matriculation and Student Assessment	6320		450,437	506			450,943
Transfer Programs	6330		51,331		(142)		51,189
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	9,649,666	112,433	(142)	0	9,761,957

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		3,069,268	112,664	37,803		3,219,735
Extended Opportunity Programs and Services (EOPS)	6430		1,115,928	18,028			1,133,956
Health Services	6440		391,990	32,062	4,126		428,178
Student Personnel Administration	6450		2,752,608	543,195	19,470		3,315,273
Financial Aid Administration	6460		2,981,788	154,204	36,196		3,172,188
Job Placement Services	6470		1,086,067	18,415			1,104,482
Veterans Services	6480		308,261	32,914			341,175
Miscellaneous Student Services	6490		2,590,472	1,662,644	903,515		5,156,631
Total Other Student Services		0	14,296,382	2,574,126	1,001,110	0	17,871,618
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,466,826	1,137,373	578,381		4,182,580
Custodial Services	6530		6,631,296	89,640	3,951		6,724,887
Grounds Maintenance and Repairs	6550		2,439,911	93,729	8,331		2,541,971
Utilities	6570			3,011,256			3,011,256
Other Operations and Maintenance of Plant	6590		1,262,849	606,722	6,397		1,875,968
Total Operation and Maintenance of Plant	6500	0	12,800,882	4,938,720	597,060	0	18,336,662
Planning, Policymaking and Coordinations	6600		5,001,669	1,101,323	5,288		6,108,280

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,437,087	288,201	9,573		1,734,861
Fiscal Operations	6720		4,666,675	5,367,465	28,524		10,062,664
Human Resources Management	6730		3,081,061	582,898	20,615		3,684,574
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,962,575				4,962,575
Staff Development	6750		968,642	166,657			1,135,299
Staff Diversity	6760			25,351	4,489		29,840
Logistical Services	6770		3,839,579	2,556,410	126,563		6,522,552
Management Information Systems	6780		7,906,442	2,527,874	315,975		10,750,291
Other General Institutional Support Services	6790		2,673,608	20,423	40,733		2,734,764
Total General Institutional Support Services	6700	0	29,535,669	11,535,279	546,472	0	41,617,420
Community Services & Economic Development	6800						
Community Recreation	6810		515,528	67,937			583,465
Community Service Classes	6820		89,227	54,266			143,493
Community Use of Facilities	6830		1,277,585	260,310	227,124		1,765,019
Economic Development	6840		644,721	672,231	6,257		1,323,209
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	2,527,061	1,054,744	233,381	0	3,815,186

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		56,809				56,809
Farm Operations	6930		3	3,242			3,245
Food Services	6940						0
Parking	6950		3,083,308	133,309	117,094		3,333,711
Student and Co-Curricular Activities	6960		232,383	50,052	4,293		286,728
Student Housing	6970						0
Other Ancillary Services	6990		140,880	418,363			559,243
Total Ancillary Services	6900	0	3,513,383	604,966	121,387	0	4,239,736
Auxiliary Operations	7000						
Contract Education	7010	2,232	1,962,594	166,477	15,201		2,146,504
Other Auxiliary Operations	7090		1,200	226			1,426
Total Auxiliary Operations	7000	2,232	1,963,794	166,703	15,201	0	2,147,930

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				
Physical Property and Related Acquisitions	7100		63,341				63,341
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					11,561,671	11,561,671
Student Aid	7320					2,416,305	2,416,305
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,977,976	13,977,976
Sub-Total Non-Instructional Activites		757,755	103,297,235	23,808,698	2,927,349	13,977,976	144,769,013
Total Expenditures General Fund: activities *		115,890,013	120,911,960	30,349,519	5,757,393	13,977,976	286,886,861

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$368,216,196
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	32,846.00		
	2. 2020-2021 Second Period Actual FTES	30,670.00		
	3. 2020-2021 Population change factor (C2/C1)	0.9338		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$363,542,332
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)			\$363,542,332
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$363,542,332
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			135,185,081
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			103,445
C.	Local Property taxes			62,627,249
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			194,509
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			637,678
H.	2021-2022 Appropriations Subject to Limit			\$197,472,606

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	151,955	140,000	28,610,250	53,402,763	28,762,205	53,542,763
State Revenues	8600	145,718,120	147,551,387	33,009,422	51,120,656	178,727,542	198,672,043
Local Revenues	8800	79,300,362	79,438,208	68,333	994,515	79,368,695	80,432,723
Total Revenues		225,170,437	227,129,595	61,688,005	105,517,934	286,858,442	332,647,529
EXPENDITURES:							
Academic Salaries	1000	96,256,625	99,049,577	7,524,192	14,551,187	103,780,817	113,600,764
Classified Salaries	2000	47,609,924	52,554,536	17,586,490	19,573,356	65,196,414	72,127,892
Employee Benefits	3000	60,274,324	55,450,442	7,550,418	10,440,761	67,824,742	65,891,203
Supplies and Materials	4000	2,051,473	2,960,563	2,858,062	8,403,665	4,909,535	11,364,228
Other Operating Expenses and Services	5000	17,218,255	27,198,519	8,221,729	49,384,548	25,439,984	76,583,067
Capital Outlay	6000	1,506,287	3,264,610	4,251,106	2,942,572	5,757,393	6,207,182
Total Expenditures		224,916,888	240,478,247	47,991,997	105,296,089	272,908,885	345,774,336
Excess /(Deficiency) of Revenues over Expenditures		253,549	(13,348,652)	13,696,008	221,845	13,949,557	(13,126,807)
Other Financing Sources	8900	3,348,878	411,563	2,911,382	2,550,616	6,260,260	2,962,179
Other Outgo	7000	381,976	851,941	13,596,000	9,148,253	13,977,976	10,000,194
Net Increase/(Decrease) in Fund Balance		3,220,451	(13,789,030)	3,011,390	(6,375,792)	6,231,841	(20,164,822)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	61,960,216	65,180,667	3,364,402	6,375,792	65,324,618	71,556,459
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	61,960,216		3,364,402		65,324,618	
Ending Fund Balance, June 30		65,180,667	51,391,637	6,375,792	0	71,556,459	51,391,637

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	298,457					
Local Revenues	8800	47,615,971	47,974,473				
Total Revenues		47,914,428	47,974,473	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	40,800,668	42,123,448				
Debt Interest and Other Service Charges	7120	18,539,992	17,973,157				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	59,340,660	60,096,605	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(59,340,660)	(60,096,605)	0	0	0	0
Net Increase/Decrease in Fund Balance		(11,426,232)	(12,122,132)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	64,879,845	53,453,613		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	64,879,845		0		0	
Ending Fund Balance, June 30		53,453,613	41,331,481	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					449,441	657,885
State Revenues	8600					1,839,825	1,808,222
Local Revenues	8800					(2,145)	205,000
Total Income		0	0	0	0	2,287,121	2,671,107
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,683,049	1,708,359
Employee Benefits	3000					619,214	644,687
Supplies and Materials	4000					8,019	46,090
Other Operating Expenses and Services	5000					13,130	512,421
Capital Outlay	6000					15,461	20,968
Total Expenditures		0	0	0	0	2,338,873	2,932,525
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(51,752)	(261,418)
Other Financing Sources	8900					295,014	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	243,262	(261,418)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	977,162	1,220,424
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		977,162	
Ending Fund Balance, June 30		0	0	0	0	1,220,424	959,006

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	105,168	116,300			1,237,174	1,361,000
Total Income		105,168	116,300	0	0	1,237,174	1,361,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	5,760				889,017	918,440
Employee Benefits	3000	348				398,069	444,253
Supplies and Materials	4000	172,132	178,700			18,221	39,285
Other Operating Expenses and Services	5000	23,684	92,469			61,923	60,874
Capital Outlay	6000		5,000			1,086	
Total Expenditures		201,924	276,169	0	0	1,368,316	1,462,852
Excess /(Deficiency) of Revenues over Expenditures		(96,756)	(159,869)	0	0	(131,142)	(101,852)
Other Financing Sources	8900	176,446	79,000			226,585	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		79,690	(80,869)	0	0	95,443	(101,852)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	129,450	209,140		0	1,326,601	1,422,044
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	129,450		0		1,326,601	
Ending Fund Balance, June 30		209,140	128,271	0	0	1,422,044	1,320,192

For Actual Year: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	18,104,045	34,613,423				
Local Revenues	8800	2,115,167	658,824			656,845	1,033,000
Total Income		20,219,212	35,272,247	0	0	656,845	1,033,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		1,411			2,721,332	3,491,966
Employee Benefits	3000		131			943,865	1,500,864
Supplies and Materials	4000	24,450	127,489			61,636	114,203
Other Operating Expenses and Services	5000	195,897	275,362			276,489	1,069,614
Capital Outlay	6000	20,438,301	46,761,462			82,044,523	98,498,980
Total Expenditures		20,658,648	47,165,855	0	0	86,047,845	104,675,627
Excess /(Deficiency) of Revenues over Expenditures		(439,436)	(11,893,608)	0	0	(85,391,000)	(103,642,627)
Other Financing Sources	8900	84,071	12,687				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(355,365)	(11,880,921)	0	0	(85,391,000)	(103,642,627)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	23,013,747	22,658,382	0	0	196,140,566	110,749,566
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	23,013,747		0		196,140,566	
Ending Fund Balance, June 30		22,658,382	10,777,461	0	0	110,749,566	7,106,939

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	450,928	470,041	71,133	71,500		
Total Income		450,928	470,041	71,133	71,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	77,624	90,792				
Employee Benefits	3000	43,454	46,685				
Supplies and Materials	4000	18,514	56,470	5,959	2,000		
Other Operating Expenses and Services	5000	202,090	367,448	28,056	69,000		
Capital Outlay	6000	13,928	21,500				
Total Expenditures		355,610	582,895	34,015	71,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		95,318	(112,854)	37,118	500	0	0
Other Financing Sources	8900	98,923					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		194,241	(112,854)	37,118	500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,417,867	2,612,108	78,400	115,518		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,417,867		78,400		0	
Ending Fund Balance, June 30		2,612,108	2,499,254	115,518	116,018	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100	49,569,119	77,413,534				
State Revenues	8600	5,497,084	7,188,754				
Local Revenues	8800			783,179	940,250		
Total Income		55,066,203	84,602,288	783,179	940,250	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		55,066,203	84,602,288	783,179	940,250	0	0
Other Financing Sources	8900	4,014,064	4,179,176	2,500			
Other Outgo	7000	59,082,267	88,781,464	753,318	1,263,907		
Net Increase/(Decrease) in Fund Balance		(2,000)	0	32,361	(323,657)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,327	5,327	291,296	323,657		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,327		291,296		0	
Ending Fund Balance, June 30		5,327	5,327	323,657	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			19,503	
Local Revenues	8800			51,542	341,981
Total Income		0	0	71,045	341,981
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			192,235	241,992
Employee Benefits	3000			70,318	57,232
Supplies and Materials	4000			2,883	5,716
Other Operating Expenses and Services	5000			173,329	538,973
Capital Outlay	6000			22,965	
Total Expenditures		0	0	461,730	843,913
Excess /(Deficiency) of Revenues over Expenditures		0	0	(390,685)	(501,932)
Other Financing Sources	8900			480,966	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	90,281	(501,932)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	510,144	600,425
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		510,144	
Ending Fund Balance, June 30		0	0	600,425	98,493

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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	2,500
75	SCHOLARSHIP AND LOAN TRUST FUND	11	UNRESTRICTED SUBFUND	2,500
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	3,044,585
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	295,014
34	FARM OPERATION FUND	12	RESTRICTED SUBFUND	97,446
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	226,585
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	55,530
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	98,923
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	4,011,564
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	480,966

Activity Classification	Object 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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,760,367			2,481,653		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0	195		195
Books, Magazines, & Periodicals	4200				0	53,592		53,592
Instructional Supplies & Materials	4300				0	697,672		697,672
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	751,459		751,459
Other Operating Expenses and Services	5000		5,760,367		5,760,367	590,387		6,350,754
Capital Outlay								
Library Books	6300				0	55,004		55,004
Equipment	6400							
Equipment - Additional	6410				0	16,631		16,631
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	71,635		71,635
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,760,367	0	5,760,367	1,413,481		7,173,848
Ending Balance					0	5,725,343		5,725,343

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					5,725,343		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			5,725,343		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,532,872			2,206,360		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	12,857		12,857
Books, Magazines, & Periodicals	4200				0	56,500		56,500
Instructional Supplies & Materials	4300				0	6,870,991		6,870,991
Noninstructional Supplies & Mtrls	4400				0	500,000		500,000
Total Supplies and Materials		0	0	0	0	7,440,348		7,440,348
Other Operating Expenses and Services	5000		5,532,872		5,532,872	393,490		5,926,362
Capital Outlay	6000							
Library Books	6300				0	97,865		97,865
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	97,865		97,865
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,532,872	0	5,532,872	7,931,703		13,464,575
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 850

Name: MT. SAN ANTONIO

EPA Revenue	45,444,502
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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	45,444,502	0	0	45,444,502
TOTAL		45,444,502	0	0	45,444,502

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 850

Name: MT. SAN ANTONIO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	13,945,555	11,662,668	25,608,223	N/A	N/A
2021-22	17,074,043	14,317,904	31,391,947	5,783,724	22.59%
2022-23	19,273,890	16,311,536	35,585,426	4,193,479	13.36%
2023-24	19,273,890	16,936,499	36,210,389	624,963	1.76%
2024-25	19,273,890	17,311,477	36,585,367	374,978	1.04%
2025-26	19,273,890	17,373,973	36,647,863	62,496	0.17%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The District monitors CalSTRS and CalPERS expenditures through multi-year projections. On June 22, 2016, the District established an irrevocable trust to fund these expenditures with current investment of over \$13.4 million. In addition, these expenditures have been properly included in the District's annual budget for 2021-22.