

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

District: MT. SAN ANTONIO

District Code: 850

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:**

Joe Dominguez

**Electronic Certification Date:**

Friday, October 10, 2025

Contact: Rosa Royce      Chief Compliance Officer/College Budget Officer

(909) 274-5530      Ext:      RRoyce@mtsac.edu

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	54,737,289	54,737,289		54,737,289
Other	1300	55,327,375	55,327,375		55,327,375
<b>Total Instructional Salaries</b>		110,064,664	110,064,664	0	110,064,664
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		19,840,567	38,466	19,879,033
Other	1400		2,989,967	761	2,990,728
<b>Total Non-Instructional Salaries</b>		0	22,830,534	39,227	22,869,761
<b>Total Academic Salaries</b>		110,064,664	132,895,198	39,227	132,934,425
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		56,272,382	3,565,567	59,837,949
Other	2300		5,777,153	1,121,888	6,899,041
<b>Total Non-Instructional Salaries</b>		0	62,049,535	4,687,455	66,736,990
<b>Instructional Aides</b>					
Regular Status	2200	3,302,507	3,302,507		3,302,507
Other	2400	2,105,304	2,105,304	1,153	2,106,457
<b>Total Instructional Aides</b>		5,407,811	5,407,811	1,153	5,408,964
<b>Total Classified Salaries</b>		5,407,811	67,457,346	4,688,608	72,145,954
<b>Employee Benefits</b>	3000	38,540,213	78,633,277	1,807,693	80,440,970
<b>Supplies and Materials</b>	4000		2,668,535	480,618	3,149,153
<b>Other Operating Expenses</b>	5000	1,045,475	26,652,191	2,329,080	28,981,271
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		155,058,163	308,306,547	9,345,226	317,651,773

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	911,078	911,078		911,078
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		478,171		478,171
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740		1,595,803		1,595,803
Objects to Exclude	Object Code				
Rents and Leases	5060		342,215		342,215
Lottery Expenditures					
Academic Salaries	1000		915,752		915,752
Classified Salaries	2000		3,709,552		3,709,552
Employee Benefits	3000		2,295,793		2,295,793
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				0

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		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>		911,078	10,248,364	0	10,248,364
<b>Total for ECS 84362, 50% Law</b>		154,147,085	298,058,183	9,345,226	307,403,409
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.72%	100.00%		
<b>50% of Current Expense of Education</b>			149,029,092		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		154,147,085	298,058,183	9,345,226	307,403,409
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		155,058,163	308,306,547	9,345,226	317,651,773
<b>Capital Expenditures</b>	6000	410,510	1,426,470	373,844	1,800,314
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		155,468,673	309,733,017	9,719,070	319,452,087

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	572,685		572,685
In County Treasury	9112	68,019,923	47,141,367	115,161,290
Cash With Fiscal Agents	9113	24,001		24,001
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	24,851,677	4,334,955	29,186,632
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		93,568,286	51,476,322	145,044,608
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,718,022	2,536,427	14,254,449
Accrued Salaries and Wages Payable	9520			0
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	3,624,267	35,979,239	39,603,506
<b>TOTAL LIABILITIES</b>		15,342,289	38,515,666	53,857,955

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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		12,960,656	12,960,656
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	17,972,654		17,972,654
Total Designated Fund Balance		17,972,654	12,960,656	30,933,310
Uncommitted Fund Balance	9790	60,253,343		60,253,343
<b>TOTAL FUND EQUITY</b>		78,225,997	12,960,656	91,186,653
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		93,568,286	51,476,322	145,044,608

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

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**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

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



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2025

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			2,714,981	331,878		1,558,001
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			32,182	8,175		21,475
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	2,747,163	340,053	0	1,579,476
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			97,826	14,130		3,646
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			1,286,382			328,433
<b>TOTAL LIABILITIES</b>		0	0	1,384,208	14,130	0	332,079

## Annual Financial and Budget Report

## 30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	30,466	0	0	996,097
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	1,332,489	325,923	0	0
Total Designated Fund Balance		0	0	1,362,955	325,923	0	996,097
Uncommitted Fund Balance	9790	0	0	0	0	0	251,300
<b>TOTAL FUND EQUITY</b>		0	0	1,362,955	325,923	0	1,247,397
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	2,747,163	340,053	0	1,579,476

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	38,987,704		207,536,376
Cash With Fiscal Agents	9113	194,703		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	7,626,901		457,516
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		46,809,308	0	207,993,892
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,441,477		7,150,826
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	4,910,800		
<b>TOTAL LIABILITIES</b>		6,352,277	0	7,150,826

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<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	17,016,361		200,843,066
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		17,016,361	0	200,843,066
Uncommitted Fund Balance	9790	23,440,670		
<b>TOTAL FUND EQUITY</b>		40,457,031	0	200,843,066
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		46,809,308	0	207,993,892

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2025

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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



**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

Description	CA	61	69
	(Object)	Self-Insurance Fund	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

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

Description	CA	61	69
	(Object)	Self-Insurance Fund	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, 2025

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,445,948	20,922		17,887	706,403			315,179
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	4,836	39		28,330	26,512			25
Due from Other Funds	9140								
Student Loans Receivable	9150				9,631				
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>		2,450,784	20,961	0	55,848	732,915	0	0	315,204

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	18,306	2,406			515			35,029
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				28,330				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					109,457			
Deferred Revenues	9570	92,090	12,251		24,691				
Total Current Liabilities and Deferred Revenue		110,396	14,657	0	53,021	109,972	0	0	35,029
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	110,396	14,657	0	53,021	109,972	0	0	35,029

## COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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	2,340,388	6,304			622,943			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								280,175
Total Designated Fund Balance		2,340,388	6,304	0	0	622,943	0	0	280,175
Uncommitted(Unrestricted) Fund Balance	9790				2,827				
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		2,340,388	6,304	0	2,827	622,943	0	0	280,175
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,450,784	20,961	0	55,848	732,915	0	0	315,204

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	42,079	1,772,721	1,814,800
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		236,150	236,150
Student Financial Aid	8150	106,615		106,615
Veterans Education	8160	9,792		9,792
Vocational and Technical Education Act (VATEA)	8170		1,542,671	1,542,671
Other Federal Revenues	8190		2,328,339	2,328,339
<b>Total Federal Revenues</b>	8100	158,486	5,879,881	6,038,367
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	136,841,327		136,841,327
Other General Apportionment	8613	2,499,295		2,499,295
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,022,527	3,022,527
Disabled Students Programs and Services(DSPS)	8623		4,959,857	4,959,857
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		834,172	834,172
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		43,720,400	43,720,400

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	58,309,395		58,309,395
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,822,977	3,822,977
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	100,012		100,012
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	33		33
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,921,097	3,308,847	10,229,944
State Mandated Costs	8685	1,197,191		1,197,191
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	14,246,426	10,024,632	24,271,058
Total State Revenues	8600	220,114,776	69,693,412	289,808,188

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2024-2025

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	26,847,628		26,847,628
Tax Allocation, Supplemental Roll	8812	532,535		532,535
Tax Allocation, Unsecured Roll	8813	480,832		480,832
Prior Years Taxes	8816	696,343		696,343
Education Revenues Augmentation Fund (ERAF)	8817	42,227,892		42,227,892
Redevelopment Agency Funds - Pass Through	8818	1,648,176		1,648,176
Redevelopment Agency Funds - Residual	8819	5,668,198		5,668,198
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	563,429	217,833	781,262
Contract Services	8830			
Contract Instructional Services	8831	142,719		142,719
Other Contranct Services	8832	414,851		414,851
Sales and Commissions	8840	415,884		415,884
Rentals and Leases	8850	935,919		935,919
Interest and Investment Income	8860	7,868,606		7,868,606
Student Fees and Charges	8870			
Community Services Classes	8872	969,086		969,086
Dormitory	8873			0
Enrollment	8874	10,185,711		10,185,711
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(67,025)		(67,025)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	155,851		155,851
Insurance	8878	425,285		425,285
Student Records	8879	120,694		120,694
Nonresident Tuition	8880	5,824,126		5,824,126
Parking Services and Public Transportation	8881		2,303,370	2,303,370
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	677,822	6	677,828
Other Local Revenues	8890	2,373,834		2,373,834
<b>Total Local Revenues</b>	8800	109,108,396	2,521,209	111,629,605
<b>Total Revenues</b>		329,381,658	78,094,502	407,476,160



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	45,659		45,659
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,380,224	4,158,224	5,538,448
Total Other Financing Sources	8900	1,425,883	4,158,224	5,584,107
Total Revenues and Other Financing Sources		330,807,541	82,252,726	413,060,267

**CALIFORNIA COMMUNITY COLLEGES**

**Expend by Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	3,560,575	1,296,524	152,024	218,591		5,227,714
Architecture and Related Technologies	0200	509,077					509,077
Environmental Sciences and Technologies	0300	684					684
Biological Sciences	0400	7,913,368	238,707	255,364	336,342		8,743,781
Business and Management	0500	4,584,812	67,801	28,736	2,241		4,683,590
Media and Communications	0600	2,265,453	330,513	166,259	675,624		3,437,849
Information Technology	0700	3,614,328	192,337	214,685	36,019		4,057,369
Education	0800	8,810,240	2,120,016	746,701	115,111		11,792,068
Engineering and Industrial Technologies	0900	7,711,429	1,522,820	702,746	123,357		10,060,352
Fine and Applied Arts	1000	11,802,867	1,374,121	804,395	337,715		14,319,098
Foreign language	1100	3,447,481	133,256	164,858	663		3,746,258
Health	1200	8,950,127	2,617,299	476,401	187,711		12,231,538
Family and Consumer Sciences	1300	6,683,981	527,426	182,678	1,918		7,396,003
Law	1400	691,180	130,997	39,996			862,173
Humanities(Letters)	1500	17,537,791	516,727	155,460	67,587		18,277,565
Library Science	1600	(9,281)	4,930				(4,351)
Mathematics	1700	9,837,698	546,387	28,622	2,526		10,415,233
Military Studies	1800						0
Physical Sciences	1900	10,228,919	662,903	360,714	53,232		11,305,768
Psychology	2000	4,215,842	112,565	11,991			4,340,398
Public and Protective Services	2100	2,729,922	670,263	216,214	91,307		3,707,706
Social Sciences	2200	10,415,057	377,515	47,956	76,960		10,917,488
Commercial Services	3000	204,895	6,698	642			212,235
Interdisciplinary Studies	4900	30,104,198	10,962,603	3,116,901	1,516,355		45,700,057
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	911,078					911,078
<b>Sub-Total Instructional Activites</b>		156,721,721	24,412,408	7,873,343	3,843,259		192,850,731
<b>Total Expenditures for GF Activities*</b>		157,532,355	170,393,435	44,292,597	5,850,202	38,271,553	416,340,142

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

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: 2024-2025

Budget Year: 2025-2026

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		15,446,552	559,324	73,723		16,079,599
Course and Curriculum Development	6020		723,294				723,294
Academic / Faculty Senate	6030		1,883,380	6,880	2,214		1,892,474
Other Instructional Administration & Governance	6090		232	33,184			33,416
<b>Total Instructional Admin. &amp; Governance</b>		0	18,053,458	599,388	75,937	0	18,728,783
Instructional Support Services	6100						
Learning Center	6110	808,971	702,761	13,537	4,162		1,529,431
Library	6120		3,514,000	372,073	155,197		4,041,270
Media	6130		1,974,550	202,649	98,389		2,275,588
Museums and Galleries	6140		17,785	11,485			29,270
Academic Information Systems and Technology	6150		4,666,284	903,653	4,011		5,573,948
Other Instructional Support Services	6190		171,086	36,449	2,421		209,956
<b>Total Instructional Support Services</b>		808,971	11,046,466	1,539,846	264,180	0	13,659,463
Admissions and Records	6200		4,043,131	734,656	20,274		4,798,061
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		13,272,422	75,404	10,182		13,358,008
Matriculation and Student Assessment	6320		455,112	62			455,174
Transfer Programs	6330		1,078,891	116,276	1,751		1,196,918
Career Guidance	6340			11,422			11,422
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	14,806,425	203,164	11,933	0	15,021,522

**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: 2024-2025

Budget Year: 2025-2026

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		3,682,510	723,176	75,506		4,481,192
Extended Opportunity Programs and Services (EOPS)	6430		2,743,037	267,079	23,133		3,033,249
Health Services	6440		968,929	52,965	25,429		1,047,323
Student Personnel Administration	6450		4,073,816	438,188	2,099		4,514,103
Financial Aid Administration	6460		3,916,339	236,690	13,822		4,166,851
Job Placement Services	6470		1,800,911	102,217			1,903,128
Veterans Services	6480		378,426	79,387			457,813
Miscellaneous Student Services	6490		6,488,434	3,038,515	125,541		9,652,490
<b>Total Other Student Services</b>		0	24,052,402	4,938,217	265,530	0	29,256,149
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,796,275	1,572,734	31,361		4,400,370
Custodial Services	6530		8,899,068	123,590	33,320		9,055,978
Grounds Maintenance and Repairs	6550		2,822,523	257,017	83,899		3,163,439
Utilities	6570			7,889,651			7,889,651
Other Operations and Maintenance of Plant	6590		1,469,050	1,136,377	11,529		2,616,956
<b>Total Operation and Maintenance of Plant</b>	6500	0	15,986,916	10,979,369	160,109	0	27,126,394
<b>Planning, Policymaking and Coordinations</b>	6600		7,161,455	3,101,907	25,594		10,288,956

\* 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: 2024-2025

Budget Year: 2025-2026

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		1,731,045	498,800	2,611		2,232,456
Fiscal Operations	6720		6,438,889	1,212,890	1,087		7,652,866
Human Resources Management	6730		7,081,885	557,635	19,252		7,658,772
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,595,803				1,595,803
Staff Development	6750		1,194,366	543,874	4,824		1,743,064
Staff Diversity	6760		96,118	303,438	29,378		428,934
Logistical Services	6770		5,823,909	3,916,420	124,423		9,864,752
Management Information Systems	6780		11,992,546	3,455,934	601,421		16,049,901
Other General Institutional Support Services	6790		3,031,187	85,761	2,053		3,119,001
<b>Total General Institutional Support Services</b>	6700	0	38,985,748	10,574,752	785,049	0	50,345,549
Community Services & Economic Development	6800						
Community Recreation	6810		438,539	107,095	10,109		555,743
Community Service Classes	6820		246,338	388,529	1,396		636,263
Community Use of Facilities	6830		3,272,582	420,604	191,349		3,884,535
Economic Development	6840		842,664	166,231	7,759		1,016,654
Other Community Services & Economic Development	6890			600			600
<b>Total Community Services</b>	6800	0	4,800,123	1,083,059	210,613	0	6,093,795

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2024-2025      Budget Year: 2025-2026      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		105,359				105,359
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,824,160	333,695	119,782		3,277,637
Student and Co-Curricular Activities	6960		574,476	629,303	54,303		1,258,082
Student Housing	6970						0
Other Ancillary Services	6990		135,710	898,572	1,456		1,035,738
<b>Total Ancillary Services</b>	6900	0	3,639,705	1,861,570	175,541	0	5,676,816
Auxiliary Operations	7000						
Contract Education	7010	1,663	3,018,589	793,856	12,183		3,826,291
Other Auxiliary Operations	7090		19	120			139
<b>Total Auxiliary Operations</b>	7000	1,663	3,018,608	793,976	12,183	0	3,826,430

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: 2024-2025      Budget Year: 2025-2026      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		386,590	9,350			395,940
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					32,172,139	32,172,139
Student Aid	7320					6,099,414	6,099,414
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	38,271,553	38,271,553
Sub-Total Non-Instructional Activites		810,634	145,981,027	36,419,254	2,006,943	38,271,553	223,489,411
Total Expenditures General Fund: activities *		157,532,355	170,393,435	44,292,597	5,850,202	38,271,553	416,340,142

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$268,716,933
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	33,427.06		
	2. 2024-2025 Second Period Actual FTES	35,205.71		
	3. 2024-2025 Population change factor (C2/C1)	1.0532		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$301,238,690
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)			\$301,238,690
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$301,238,690
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			208,660,808
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			100,045
C.	Local Property taxes			78,101,604
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,906,136
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			948,165
H.	2025-2026 Appropriations Subject to Limit			\$287,820,428



For Actual Year: 2024-2025

Budget Year: 2025-2026

General Fund

	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	158,486	148,700	5,879,881	7,352,689	6,038,367	7,501,389
State Revenues	8600	220,114,776	217,436,777	69,693,412	95,464,844	289,808,188	312,901,621
Local Revenues	8800	109,108,396	105,123,573	2,521,209	3,446,299	111,629,605	108,569,872
Total Revenues		329,381,658	322,709,050	78,094,502	106,263,832	407,476,160	428,972,882
EXPENDITURES:							
Academic Salaries	1000	132,934,426	133,172,958	10,727,794	11,223,125	143,662,220	144,396,083
Classified Salaries	2000	72,145,954	73,268,929	20,806,306	26,332,101	92,952,260	99,601,030
Employee Benefits	3000	80,440,970	77,749,560	10,870,340	11,961,461	91,311,310	89,711,021
Supplies and Materials	4000	3,149,154	3,693,750	2,859,741	10,986,983	6,008,895	14,680,733
Other Operating Expenses and Services	5000	28,981,270	38,863,062	9,302,432	26,172,708	38,283,702	65,035,770
Capital Outlay	6000	1,800,314	2,219,962	4,049,888	6,802,506	5,850,202	9,022,468
Total Expenditures		319,452,088	328,968,221	58,616,501	93,478,884	378,068,589	422,447,105
Excess /(Deficiency) of Revenues over Expenditures		9,929,570	(6,259,171)	19,478,001	12,784,948	29,407,571	6,525,777
Other Financing Sources	8900	1,425,883	1,078,384	4,158,224	0	5,584,107	1,078,384
Other Outgo	7000	17,075,762	1,147,489	21,195,791	24,373,202	38,271,553	25,520,691
Net Increase/(Decrease) in Fund Balance		(5,720,309)	(6,328,276)	2,440,434	(11,588,254)	(3,279,875)	(17,916,530)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	71,646,290	78,225,997	10,520,222	12,960,656	82,166,512	91,186,653
Prior Years Adjustments	9020	12,300,016				12,300,016	
Adjusted Beginning Balance	9030	83,946,306		10,520,222		94,466,528	
Ending Fund Balance, June 30		78,225,997	71,897,721	12,960,656	1,372,402	91,186,653	73,270,123

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2024-2025

Budget Year: 2025-2026

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND		REVENUE BOND INTEREST		OTHER DEBT SERVICE FUND	
		REDEMPTION FUND		AND REDEMPTION FUND			
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	262,798					
Local Revenues	8800	66,283,806	74,135,504				
Total Revenues		66,546,604	74,135,504	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	16,527,728	22,784,640				
Debt Interest and Other Service Charges	7120	31,314,470	42,295,420				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	47,842,198	65,080,060	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(47,842,198)	(65,080,060)	0	0	0	0
Net Increase/Decrease in Fund Balance		18,704,406	9,055,444	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	36,288,187	54,992,593		0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	36,288,187		0		0	
Ending Fund Balance, June 30		54,992,593	64,048,037	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					1,005,239	1,327,478
State Revenues	8600					3,552,818	4,487,002
Local Revenues	8800					222,147	127,548
Total Income		0	0	0	0	4,780,204	5,942,028
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					2,923,837	2,886,499
Employee Benefits	3000					1,081,871	1,150,918
Supplies and Materials	4000					57,660	91,850
Other Operating Expenses and Services	5000					550,286	1,864,843
Capital Outlay	6000					795	36,480
Total Expenditures		0	0	0	0	4,614,449	6,030,590
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	165,755	(88,562)
Other Financing Sources	8900						
Other Outgo	7000					10,200	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	155,555	(88,562)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,207,400	1,362,955
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		1,207,400	
Ending Fund Balance, June 30		0	0	0	0	1,362,955	1,274,393

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2024-2025

Budget Year: 2025-2026

## 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	149,651	143,300			1,782,628	1,790,000
<b>Total Income</b>		149,651	143,300	0	0	1,782,628	1,790,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	2,488	1,600			1,139,386	1,199,569
Employee Benefits	3000	222	95			587,860	648,418
Supplies and Materials	4000	134,166	199,450			21,723	27,710
Other Operating Expenses and Services	5000	37,558	17,355			205,019	140,835
Capital Outlay	6000	4,000	3,800			1,106	
<b>Total Expenditures</b>		178,434	222,300	0	0	1,955,094	2,016,532
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(28,783)	(79,000)	0	0	(172,466)	(226,532)
<b>Other Financing Sources</b>	8900	79,000	79,000				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		50,217	0	0	0	(172,466)	(226,532)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	275,706	325,923		0	1,419,863	1,247,397
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	275,706		0		1,419,863	
<b>Ending Fund Balance, June 30</b>		325,923	325,923	0	0	1,247,397	1,020,865

For Actual Year: 2024-2025

Budget Year: 2025-2026

## 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	52,525,086	21,176,488				
Local Revenues	8800	3,919,980	1,144,340			5,328,899	3,285,000
<b>Total Income</b>		56,445,066	22,320,828	0	0	5,328,899	3,285,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					3,404,270	3,349,866
Employee Benefits	3000					1,609,151	1,652,780
Supplies and Materials	4000	93,317	107,928			46,761	282,166
Other Operating Expenses and Services	5000	289,159	410,406			544,276	4,686,351
Capital Outlay	6000	54,830,983	43,459,008			68,923,996	184,189,967
<b>Total Expenditures</b>		55,213,459	43,977,342	0	0	74,528,454	194,161,130
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,231,607	(21,656,514)	0	0	(69,199,555)	(190,876,130)
<b>Other Financing Sources</b>	8900	11,534,189	83,059			188,671,800	
<b>Other Outgo</b>	7000	387,519					
<b>Net Increase/(Decrease) in Fund Balance</b>		12,378,277	(21,573,455)	0	0	119,472,245	(190,876,130)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	28,078,754	40,457,031	0	0	81,370,821	200,843,066
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	28,078,754		0		81,370,821	
<b>Ending Fund Balance, June 30</b>		40,457,031	18,883,576	0	0	200,843,066	9,966,936

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
Description	Code	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 Adjutments	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: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	764,188	712,000	77,788	73,000		
Total Income		764,188	712,000	77,788	73,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	203,667	229,129	17,875	24,375		
Employee Benefits	3000	99,860	105,608	274	348		
Supplies and Materials	4000	42,853	46,600	346			
Other Operating Expenses and Services	5000	572,748	635,443	150,597	40,043		
Capital Outlay	6000	13,553	2,000				
Total Expenditures		932,681	1,018,780	169,092	64,766	0	0
Excess /(Deficiency) of Revenues over Expenditures		(168,493)	(306,780)	(91,304)	8,234	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(168,493)	(306,780)	(91,304)	8,234	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,508,881	2,340,388	97,608	6,304		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,508,881		97,608		0	
Ending Fund Balance, June 30		2,340,388	2,033,608	6,304	14,538	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2024-2025                      Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	60,386,393	59,115,000				
State Revenues	8600	8,961,683	9,110,000				
Local Revenues	8800	4,620		1,403,066	950,000		
Total Income		69,352,696	68,225,000	1,403,066	950,000	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		69,352,696	68,225,000	1,403,066	950,000	0	0
Other Financing Sources	8900	14,987,748	17,595,212				
Other Outgo	7000	84,340,444	85,820,212	1,334,867	1,572,943		
Net Increase/(Decrease) in Fund Balance		0	0	68,199	(622,943)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,827	2,827	554,744	622,943		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		554,744		0	
Ending Fund Balance, June 30		2,827	2,827	622,943	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			823,196	741,421
Total Income		0	0	823,196	741,421
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			326,116	326,662
Employee Benefits	3000			116,867	117,168
Supplies and Materials	4000			89,840	5,716
Other Operating Expenses and Services	5000			371,890	275,933
Capital Outlay	6000			15,515	
Total Expenditures		0	0	920,228	725,479
Excess /(Deficiency) of Revenues over Expenditures		0	0	(97,032)	15,942
Other Financing Sources	8900			135,000	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	37,968	15,942
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	242,207	280,175
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	0		242,207	
Ending Fund Balance, June 30		0	0	280,175	296,117

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	4,049,595
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	79,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	11,440,200
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	135,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	14,987,748
41	CAPITAL OUTLAY PROJECTS FUND	33	CHILD DEVELOPMENT FUND	10,200
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	8,257

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		0		8,842,590			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		8,842,590			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		6,921,097		3,308,847			
		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)	
<b>Expenditures</b>								
Academic Salaries	1000	915,752			915,752			915,752
Classified Salaries	2000	3,709,552			3,709,552			3,709,552
Employee Benefits	3000	2,295,793			2,295,793			2,295,793
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	100		100
Books, Magazines, & Periodicals	4200				0	195,121		195,121
Instructional Supplies & Materials	4300				0	1,657,220		1,657,220
Noninstructional Supplies & Mtrls	4400				0	250020		250,020
<b>Total Supplies and Materials</b>		0	0	0	0	2,102,461		2,102,461
Other Operating Expenses and Services	5000				0	1,024,775		1,024,775
Capital Outlay	6000							
Library Books	6300				0	45,578		45,578
Equipment	6400							
Equipment - Additional	6410				0	494,167		494,167
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	539,745		539,745
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		252,800	252,800
<b>Total Other Outgo</b>	7000	0	0	0	0		252,800	252,800
<b>Total Expenditures</b>		6,921,097	0	0	6,921,097	3,666,981	252,800	10,840,878
<b>Ending Balance</b>					0	8,231,656		8,231,656

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds  
Lottery Budget Report  
L10 GENERAL FUND  
District ID: 850      Name: MT. SAN ANTONIO

For Actual Year: 2024-2025      Budget Year: 2025-2026

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			8,231,656		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			8,231,656		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		6,878,950			2,968,810		
		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	1,017,364			1,017,364			1,017,364
Classified Salaries	2000	3,646,675			3,646,675			3,646,675
Employee Benefits	3000	2,214,911			2,214,911			2,214,911
Supplies & Materials	4000							
Software	4100				0	10,588		10,588
Books, Magazines, & Periodicals	4200				0	35,000		35,000
Instructional Supplies & Materials	4300				0	9,013,519		9,013,519
Noninstructional Supplies & Mtrls	4400				0	250000		250,000
Total Supplies and Materials		0	0	0	0	9,309,107		9,309,107
Other Operating Expenses and Services	5000				0	408,579		408,579
Capital Outlay	6000							
Library Books	6300				0	97,865		97,865
Equipment	6400							
Equipment - Additional	6410				0	899,915		899,915
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	997,780		997,780
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		485,000	485000
Total Other Outgo	7000	0	0	0	0		485,000	485000
Total Expenditures		6,878,950	0	0	6,878,950	10,715,466	485,000	18,079,416
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 850

Name: MT. SAN ANTONIO

EPA Revenue	58,309,395
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	58,309,395	0	0	58,309,395
TOTAL		58,309,395	0	0	58,309,395

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 850

Name: MT. SAN ANTONIO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	21,731,932	22,875,937	44,607,869	N/A	N/A
2025-2026	22,710,179	23,983,227	46,693,406	2,085,537	4.68%
2026-2027	22,710,179	24,063,738	46,773,917	80,511	0.17%
2027-2028	22,710,179	24,868,844	47,579,023	805,106	1.72%
2028-2029	22,710,179	24,511,019	47,221,198	-357,825	-0.75%
2029-2030	22,710,179	24,153,194	46,863,373	-357,825	-0.76%

Does the district have a plan to fund these expenses through 2029-30?

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 investments as of June 30, 2025, of \$17.8 million. In addition, these expenditures have been appropriately included in the District's annual budget for 2025-26.

Does the district have an irrevocable trust?

Yes