

BUDGET COMMITTEE

MEETING AGENDA

November 13, 2024

3:00 – 4:30 p.m.



Location: Building 4, Conference Room # 2460

Time: 3:00 p.m. – 4:30 p.m.

Committee Members: 14

Morris Rodrigue, Chair
Stephen Lancaster, Co-Chair
Rosa Royce
Delana Miller
Joe Louis Hernandez

Kelly Fowler
Valerie Arenas-Rey
Shiloh Blacksher
Emily Woolery
Gabriel Tinoco

Zak Gallegos
Lisa Romo
Lisa Zahn
Sophie Gieng (Student)
Xenia Chen (Student)

Guest:
Shannon Carter
Patricia Quinones
Vivian Ruiz (Notes)

AGENDA ITEMS:

1. Agenda Check
2. Review the Budget Committee Meeting Summaries of October 9, 2024
3. Committee Goals
4. Faculty Obligation Number (FON)
5. 311 Report

FUTURE BUDGET COMMITTEE MEETINGS (3:00 p.m. – 4:30 p.m.):

The committee does not meet during Summer or Winter Intersessions unless needed.

November 27, 2024

December 11, 2024

Mt. San Antonio College
Budget Committee Summary of
November 13, 2024
Location: Building 4-2440
Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

<input checked="" type="checkbox"/> Morris Rodrigue- Co-Chair	<input checked="" type="checkbox"/> Valerie Arenas Rey	<input type="checkbox"/> Lisa Romo	<input type="checkbox"/> Shannon Carter (Guest)
<input checked="" type="checkbox"/> Stephen Lancaster, Co-Chair	<input checked="" type="checkbox"/> Shiloh Blacksher	<input type="checkbox"/> Gabriel Tinoco	<input checked="" type="checkbox"/> Patty Quinones (Guest)
<input type="checkbox"/> Kelly Fowler	<input checked="" type="checkbox"/> Emily Woolery	<input type="checkbox"/> Lisa Zahn	<input checked="" type="checkbox"/> Vivian Ruiz (Notes)
<input checked="" type="checkbox"/> Delana Miller	<input checked="" type="checkbox"/> Zak Gallegos	<input type="checkbox"/> Sophie Gieng (Student)	
<input checked="" type="checkbox"/> Rosa Royce	<input type="checkbox"/> Joe Louis Hernandez	<input type="checkbox"/> Xenia Chen (Student)	

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	
2. Review the Budget Committee Meeting Summary of October 9, 2024	The Budget Committee reviewed and approved the meeting summary of October 9, 2024.	The meeting summary was approved.
3. Committee Goals	The committee reviewed and approved the recent updates to the committee goals. These goals will now be forwarded to the President's Office for PAC review.	Vivian to forward the updated goals to the president's office before the deadline of November 22, 2024.
4. Faculty Obligation Number (FON)	The Faculty Obligation Number (FON) is a California metric used to ensure community colleges maintain a minimum ratio of full-time teaching faculty to total instructional hours, as required by state regulations. The FON establishes the number of full-time faculty a district must employ to comply with the California Community Colleges Board of Governors' guidelines. Morris Rodrigue reviewed the attached charts detailing the penalty calculations for failing to meet the FON. Additionally, he discussed advanced FON projections, historical faculty replacement costs, and estimates based on advanced and P-2 reporting.	

5. 311 Report	The California 311 Report is a financial reporting tool used by community colleges in California to provide detailed budgetary and actual transactions for the district. It is formally known as the Annual Financial and Budget Report (Form 311) and is required by the California Community Colleges Chancellor's Office (CCCCO). This report is a critical component of maintaining transparency, accountability, and fiscal responsibility within the state's community college system. (Report attached)	
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FUTURE MEETING DATES

The Committee does not meet during summer or winter Intersessions unless needed.

December 11, 2024

March 12, 2024

Faculty Obligation Number (FON)

Historical Faculty Replacement Cost

		A.		B.		C.		D.		E.=(A.+B.)-(C.+D.)	
Datamart Report Fall Year	FON Compliance Fall Year	Avg. F/T		FT-benefit (calculated)		Avg. P/T		PT-ben (calculated)		Replacement Cost (rounded)	% Change (+/-)
Fall 2015	Fall 2016	\$	92,277	\$	23,069	\$	35,338	\$	3,799	\$ 76,209	-
Fall 2016	Fall 2017		92,617		23,154		37,690		4,052	74,029	-2.9%
Fall 2017	Fall 2018		96,281		24,070		39,086		4,202	77,063	4.1%
Fall 2018	Fall 2019		99,300		24,825		39,617		4,258	80,250	4.1%
Fall 2019	Fall 2020		102,001		25,500		40,404		4,343	82,754	3.1%
Fall 2020	Fall 2021		105,033		26,258		40,199		4,321	86,771	4.9%
Fall 2021	Fall 2022		108,347		27,087		43,596		4,687	87,151	0.4%
Fall 2022	Fall 2023		114,630		28,658		45,848		4,929	92,511	6.1%
Fall 2023	Fall 2024		122,445		30,611		49,844		5,358	97,855	5.8%

Compliance FON Fall 2024

District	Fall 2023 Compliance FON	Fall 2023 Reported FON	Fall 2024 Advance FON	Fall 2024 P2 FON	Fall 2024 Compliance FON
Mt. San Antonio	419.1	449.0	397.1	423.1	397.1

District	Base FON: 2022-23 Fall 2022 R1 FON (a)	Base FTES: 2022-23 R1 Funded Credit FTES (b)	Funded Credit FTES: 2023-24 P2 Funded Credit FTES (c)	2023-24 P2 Deficit Percentage (d)	Funded Credit FTES adjusted by Deficit Percentage (e = c*(1-d))	Change in FTES Growth (Decline) (f = e-b)	Percent Change Change in FTES/Base Credit FTES (g = f/b)	FTES Adjustment (h = a*g) (rounded)	Fall 2024 P2 FON (i = a+ h)
Mt. San Antonio	471.1	24,775.33	24,410.23	8.7404%	22,276.68	(2,499)	-10.09%	(48)	423.1

Advance FON Fall 2025

District	Base FON: 2023-24 Fall 2024 P2 FON (a)	Base FTES: 2023-24 P2 Funded Credit FTES (b)	Projected Funded Credit FTES 2024-25 AD (c)	2024-25 AD Deficit Percentage (d)	Funded Credit FTES adjusted by Deficit Percentage (e = c*(1-d))	Change in FTES Growth (Decline) (f = e-b)	Percent Change Change in FTES/Base Credit FTES (g = f/b)	FTES Adjustment (h = a*g) (rounded)	Fall 2025 AD FON (i = a+ h)
Mt. San Antonio	423.1	24,410.23	24,045.12	2.4052%	23,466.8	(943)	-3.86%	(17)	406.1

Way too early... P-2 Estimate

District	<div>Mt. San Antonio</div>	← Select district from dropdown menu
Estimates		
P1 Funded Credit FTES	24,500.00	← Input your estimate of total of 3 year average Credit + Special Admit Credit + Incarcerated Credit
Deficit Factor	3.0000%	← Input your estimated deficit factor
Estimated Fall 2024 P1 FON		
(a)Base FON	471.10	= Automatically populates from Tab "Fall 2024 P1 FON Calculation" by choosing district.
(b)Base credit FTES	24,775.33	= Automatically populates from Tab "Fall 2024 P1 FON Calculation" by choosing district.
(c)Funded credit FTES	24,500.00	= Automatically populates from your estimate in Cell D7 above
(d)(1-deficit factor)	97.00%	= Automatically populates from your estimate in Cell D8 above
(e = c*d)Funded credit FTES adjusted for deficit factor	23,765.00	
(f = e-b)Change in FTES	(1,010.33)	
(g = f/b)Percent change in FTES	-4.08%	
(h = a*g)FTES adjustment	-20.00	
(i = a + h)Estimated FON	451.10	

Compliance FON Fall 2025

Lowest of

Advance FON Fall 2025 (406.1)

or

Way too Early... Estimate P-2 FON Fall 2025 (451)

Compliance FON Fall 2025 most likely is 406.1

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2023-2024)

(Budget Report for Fiscal Year 2024-2025)

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:

Morris Rodrigue

Electronic Certification Date:

Tuesday, October 08, 2024

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: 2023-2024

Budget Year: 2024-2025

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
Instructional Salaries					
Contract or Regular	1100	51,522,350	51,522,350		51,522,350
Other	1300	47,643,908	47,643,908		47,643,908
Total Instructional Salaries		99,166,258	99,166,258	0	99,166,258
Non-Instructional Salaries					
Contract or Regular	1200		19,225,267	28,888	19,254,155
Other	1400		3,357,201	(210)	3,356,991
Total Non-Instructional Salaries		0	22,582,468	28,678	22,611,146
Total Academic Salaries		99,166,258	121,748,726	28,678	121,777,404
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		54,171,863	2,976,383	57,148,246
Other	2300		5,021,394	991,022	6,012,416
Total Non-Instructional Salaries		0	59,193,257	3,967,405	63,160,662
Instructional Aides					
Regular Status	2200	2,948,994	2,948,994		2,948,994
Other	2400	1,241,410	1,241,410	2,534	1,243,944
Total Instructional Aides		4,190,404	4,190,404	2,534	4,192,938
Total Classified Salaries		4,190,404	63,383,661	3,969,939	67,353,600
Employee Benefits	3000	35,244,213	74,462,241	1,621,549	76,083,790
Supplies and Materials	4000		2,852,095	472,256	3,324,351
Other Operating Expenses	5000	1,082,436	22,246,593	2,266,633	24,513,226
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		139,683,311	284,693,316	8,359,055	293,052,371

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	1,184,227	1,184,227		1,184,227
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		404,820		404,820
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,823,719		1,823,719
Objects to Exclude	Object Code				
Rents and Leases	5060		295,878		295,878
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		7,722,998		7,722,998

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
Total Exclusions		1,184,227	11,431,642	0	11,431,642
Total for ECS 84362, 50% Law		138,499,084	273,261,674	8,359,055	281,620,729
Percent of CEE (Instructional Salary Cost / Total CEE)		50.68%	100.00%		
50% of Current Expense of Education			136,630,837		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		138,499,084	273,261,674	8,359,055	281,620,729
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		139,683,311	284,693,316	8,359,055	293,052,371
Capital Expenditures	6000	369,384	1,568,628	473,548	2,042,176
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		140,052,695	286,261,944	8,832,603	295,094,547

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

District ID: 850

Name: MT. SAN ANTONIO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	311,296		311,296
In County Treasury	9112	89,335,628	58,432,057	147,767,685
Cash With Fiscal Agents	9113	6,875		6,875
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	28,194,193	4,662,888	32,857,081
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		117,947,992	63,094,945	181,042,937
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	28,881,261	9,515,561	38,396,822
Accrued Salaries and Wages Payable	9520	14,165,938		14,165,938
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	3,254,503	43,059,162	46,313,665
TOTAL LIABILITIES		46,301,702	52,574,723	98,876,425

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

District ID: 850

Name: MT. SAN ANTONIO

		11	12	10
Description	CA (Object)	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		10,520,222	10,520,222
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	31,838,881		31,838,881
Total Designated Fund Balance		31,838,881	10,520,222	42,359,103
Uncommitted Fund Balance	9790	39,807,409		39,807,409
TOTAL FUND EQUITY		71,646,290	10,520,222	82,166,512
TOTAL LIABILITIES AND FUND EQUITY		117,947,992	63,094,945	181,042,937

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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, 2024 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

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, 2024

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			2,696,487	295,035		1,774,399
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			133,394	755		4,828
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	2,829,881	295,790	0	1,779,227
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			267,243	20,084		13,684
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			1,355,238			345,680
TOTAL LIABILITIES		0	0	1,622,481	20,084	0	359,364

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, 2024

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	29,365	0	0	1,217,457
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	1,178,035	275,706	0	0
Total Designated Fund Balance		0	0	1,207,400	275,706	0	1,217,457
Uncommitted Fund Balance	9790	0	0	0	0	0	202,406
TOTAL FUND EQUITY		0	0	1,207,400	275,706	0	1,419,863
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,829,881	295,790	0	1,779,227

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, 2024

District ID: 850

Name: MT. SAN ANTONIO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	27,402,483		90,690,646
Cash With Fiscal Agents	9113	194,694		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	11,732,442		209,075
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		39,329,619	0	90,899,721
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,309,492		9,528,900
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	9,941,373		
TOTAL LIABILITIES		11,250,865	0	9,528,900

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, 2024

District ID: 850

Name: MT. SAN ANTONIO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	14,599,205		81,370,821
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		14,599,205	0	81,370,821
Uncommitted Fund Balance	9790	13,479,549		
TOTAL FUND EQUITY		28,078,754	0	81,370,821
TOTAL LIABILITIES AND FUND EQUITY		39,329,619	0	90,899,721

COMBINED BALANCE SHEET

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

- 51

Bookstore Fund
- 53

Farm Operations Fund
- 52

Cafeteria Fund
- 59

Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2024

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, 2024

District ID: 850

Name: MT. SAN ANTONIO

Description	CA	61	69
	(Object)	Self-Insurance Fund	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, 2024

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2024

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)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,604,685	109,853		234,424	637,320			251,369
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	4,986	206		2,151	27,586			25
Due from Other Funds	9140								
Student Loans Receivable	9150				1,272				
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		2,609,671	110,059	0	237,847	664,906	0	0	251,394

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	9,040	3,887			705			9,187
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	91,750	8,564		235,020				
Total Current Liabilities and Deferred Revenue		100,790	12,451	0	235,020	110,162	0	0	9,187
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	100,790	12,451	0	235,020	110,162	0	0	9,187

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
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	2,508,881	97,608			554,744			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								242,207
Total Designated Fund Balance		2,508,881	97,608	0	0	554,744	0	0	242,207
Uncommitted(Unrestricted) Fund Balance	9790				2,827				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,508,881	97,608	0	2,827	554,744	0	0	242,207
TOTAL LIABILITIES AND FUND EQUITY		2,609,671	110,059	0	237,847	664,906	0	0	251,394

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	35,471	2,138,344	2,173,815
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		231,790	231,790
Student Financial Aid	8150	85,389		85,389
Veterans Education	8160	9,488		9,488
Vocational and Technical Education Act (VATEA)	8170		1,317,690	1,317,690
Other Federal Revenues	8190		2,622,415	2,622,415
Total Federal Revenues	8100	130,348	6,310,239	6,440,587
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	157,867,757		157,867,757
Other General Apportionment	8613	2,017,698		2,017,698
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,412,080	2,412,080
Disabled Students Programs and Services(DSPS)	8623		4,323,511	4,323,511
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		751,558	751,558
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		44,136,432	44,136,432

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	28,795,147		28,795,147
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,732,390	2,732,390
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	101,785		101,785
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	60		60
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	7,722,998	4,016,548	11,739,546
State Mandated Costs	8685	1,148,597		1,148,597
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	12,339,269	7,100,611	19,439,880
Total State Revenues	8600	209,993,311	65,473,130	275,466,441

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	25,931,441		25,931,441
Tax Allocation, Supplemental Roll	8812	655,273		655,273
Tax Allocation, Unsecured Roll	8813	512,486		512,486
Prior Years Taxes	8816	751,473		751,473
Education Revenues Augmentation Fund (ERAF)	8817	39,933,863		39,933,863
Redevelopment Agency Funds - Pass Through	8818	1,526,059		1,526,059
Redevelopment Agency Funds - Residual	8819	4,822,615		4,822,615
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	499,091	201,262	700,353
Contract Services	8830			
Contract Instructional Services	8831	449,442		449,442
Other Contranct Services	8832	241,495	385	241,880
Sales and Commissions	8840	359,922		359,922
Rentals and Leases	8850	668,447		668,447
Interest and Investment Income	8860	8,276,701		8,276,701
Student Fees and Charges	8870			
Community Services Classes	8872	853,677		853,677
Dormitory	8873			0
Enrollment	8874	9,549,211		9,549,211
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(165,731)		(165,731)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875	568		568
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	177,233		177,233
Insurance	8878	374,489		374,489
Student Records	8879	183,862		183,862
Nonresident Tuition	8880	5,304,199		5,304,199
Parking Services and Public Transportation	8881		2,209,520	2,209,520
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	506,747		506,747
Other Local Revenues	8890	2,144,287		2,144,287
Total Local Revenues	8800	103,556,850	2,411,167	105,968,017
Total Revenues		313,680,509	74,194,536	387,875,045

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	29,995		29,995
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	268,976	781,855	1,050,831
Total Other Financing Sources	8900	298,971	781,855	1,080,826
Total Revenues and Other Financing Sources		313,979,480	74,976,391	388,955,871

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: 2023-2024

Budget Year: 2024-2025

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	3,173,676	1,101,350	452,264	157,495		4,884,785
Architecture and Related Technologies	0200	407,513	871				408,384
Environmental Sciences and Technologies	0300	382	530				912
Biological Sciences	0400	6,925,760	326,214	272,522	519,301		8,043,797
Business and Management	0500	4,089,926	102,647	29,797			4,222,370
Media and Communications	0600	2,064,998	224,419	96,475	481,153		2,867,045
Information Technology	0700	3,703,473	181,730	39,018	361,882		4,286,103
Education	0800	7,975,473	2,093,559	744,186	67,612		10,880,830
Engineering and Industrial Technologies	0900	7,151,440	1,511,304	800,029	618,197		10,080,970
Fine and Applied Arts	1000	10,907,595	1,508,281	657,336	754,462		13,827,674
Foreign language	1100	3,194,602	91,469	140,993			3,427,064
Health	1200	8,113,687	2,514,329	455,632	637,394		11,721,042
Family and Consumer Sciences	1300	6,151,536	606,243	172,247	8,260		6,938,286
Law	1400	591,089	142,250	19,611			752,950
Humanities(Letters)	1500	15,974,057	485,886	116,209	5,463		16,581,615
Library Science	1600	10,697	29,703	88			40,488
Mathematics	1700	9,088,449	465,308	21,689			9,575,446
Military Studies	1800						0
Physical Sciences	1900	9,527,130	564,797	508,899	529,260		11,130,086
Psychology	2000	3,807,933	171,637	30,800	3,278		4,013,648
Public and Protective Services	2100	2,400,023	594,783	197,563	110,868		3,303,237
Social Sciences	2200	9,289,598	429,273	36,872	3,278		9,759,021
Commercial Services	3000	157,353	6,036		58,004		221,393
Interdisciplinary Studies	4900	26,585,527	10,090,630	2,622,543	1,642,289		40,940,989
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,184,227					1,184,227
Sub-Total Instructional Activites		142,476,144	23,243,249	7,414,773	5,958,196		179,092,362
Total Expenditures for GF Activities*		143,245,393	162,147,353	38,904,904	8,750,419	17,700,145	370,748,214

*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: 2023-2024

Budget Year: 2024-2025

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		14,686,908	584,683	83,987		15,355,578
Course and Curriculum Development	6020		326,739				326,739
Academic / Faculty Senate	6030		1,878,216	13,124			1,891,340
Other Instructional Administration & Governance	6090		5,955	41,470			47,425
Total Instructional Admin. & Governance		0	16,897,818	639,277	83,987	0	17,621,082
Instructional Support Services	6100						
Learning Center	6110	764,663	717,631	17,550	156,751		1,656,595
Library	6120		3,613,287	411,230	235,871		4,260,388
Media	6130		1,838,583	219,892	140,289		2,198,764
Museums and Galleries	6140		20,634	9,709			30,343
Academic Information Systems and Technology	6150		4,471,932	940,856			5,412,788
Other Instructional Support Services	6190		663,963	110,792	9,765		784,520
Total Instructional Support Services		764,663	11,326,030	1,710,029	542,676	0	14,343,398
Admissions and Records	6200		3,952,356	734,252	1,202		4,687,810
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		12,525,476	72,349	80,438		12,678,263
Matriculation and Student Assessment	6320		416,609	140			416,749
Transfer Programs	6330		473,486	51,862	1,480		526,828
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	13,415,571	124,351	81,918	0	13,621,840

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: 2023-2024

Budget Year: 2024-2025

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		3,978,202	212,363	71,555		4,262,120
Extended Opportunity Programs and Services (EOPS)	6430		2,465,445	155,432	23,011		2,643,888
Health Services	6440		930,424	74,777			1,005,201
Student Personnel Administration	6450		3,714,660	373,033	10,744		4,098,437
Financial Aid Administration	6460		3,809,542	222,567	542		4,032,651
Job Placement Services	6470		1,535,543	242,932			1,778,475
Veterans Services	6480		284,383	43,268			327,651
Miscellaneous Student Services	6490		6,386,302	3,486,966	96,592		9,969,860
Total Other Student Services		0	23,104,501	4,811,338	202,444	0	28,118,283
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,869,687	1,431,835	150,297		4,451,819
Custodial Services	6530		8,060,054	107,060	1,301		8,168,415
Grounds Maintenance and Repairs	6550		2,706,211	441,434	27,886		3,175,531
Utilities	6570			5,875,968			5,875,968
Other Operations and Maintenance of Plant	6590		1,896,090	931,142	31,376		2,858,608
Total Operation and Maintenance of Plant	6500	0	15,532,042	8,787,439	210,860	0	24,530,341
Planning, Policymaking and Coordinations	6600		6,668,249	1,005,590	45,676		7,719,515

* 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: 2023-2024

Budget Year: 2024-2025

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		2,092,149	423,933	15,351		2,531,433
Fiscal Operations	6720		6,103,571	1,643,042			7,746,613
Human Resources Management	6730		6,821,333	803,780	58,882		7,683,995
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,823,719				1,823,719
Staff Development	6750		1,038,915	623,477	4,900		1,667,292
Staff Diversity	6760		40,951	209,774	58,225		308,950
Logistical Services	6770		4,990,329	3,097,164	137,415		8,224,908
Management Information Systems	6780		10,537,216	3,001,372	789,452		14,328,040
Other General Institutional Support Services	6790		4,486,361	47,699	33,909		4,567,969
Total General Institutional Support Services	6700	0	37,934,544	9,850,241	1,098,134	0	48,882,919
Community Services & Economic Development	6800						
Community Recreation	6810		432,786	109,378	3,744		545,908
Community Service Classes	6820	2,685	179,254	453,721	4,681		640,341
Community Use of Facilities	6830		2,992,627	478,383	318,884		3,789,894
Economic Development	6840		313,068	127,565	6,410		447,043
Other Community Services & Economic Development	6890			3,090			3,090
Total Community Services	6800	2,685	3,917,735	1,172,137	333,719	0	5,426,276

* 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: 2023-2024 Budget Year: 2024-2025 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		105,075				105,075
Farm Operations	6930						0
Food Services	6940			1,205			1,205
Parking	6950		2,624,889	403,970	26,804		3,055,663
Student and Co-Curricular Activities	6960		530,099	447,432	34,089		1,011,620
Student Housing	6970						0
Other Ancillary Services	6990		126,095	902,346			1,028,441
Total Ancillary Services	6900	0	3,386,158	1,754,953	60,893	0	5,202,004
Auxiliary Operations	7000						
Contract Education	7010	1,901	2,731,951	898,301	43,382		3,675,535
Other Auxiliary Operations	7090		479	2,223	84,005		86,707
Total Auxiliary Operations	7000	1,901	2,732,430	900,524	127,387	0	3,762,242

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: 2023-2024

Budget Year: 2024-2025

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		36,670		3,327		39,997
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290					780,777	780,777
Total Long-Term Debt and Other Financing	7200	0	0	0	0	780,777	780,777
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					12,285,743	12,285,743
Student Aid	7320					4,633,625	4,633,625
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	16,919,368	16,919,368
Sub-Total Non-Instructional Activites		769,249	138,904,104	31,490,131	2,792,223	17,700,145	191,655,852
Total Expenditures General Fund: activities *		143,245,393	162,147,353	38,904,904	8,750,419	17,700,145	370,748,214

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$258,002,262
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	30,312.74		
	2. 2023-2024 Second Period Actual FTES	33,427.06		
	3. 2023-2024 Population change factor (C2/C1)	1.1027		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$294,797,962
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)			\$294,797,962
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$294,797,962
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			192,917,979
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			101,845
C.	Local Property taxes			74,133,210
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			2,381,774
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			817,875
H.	2024-2025 Appropriations Subject to Limit			\$268,716,933

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	130,348	153,000	6,310,239	6,976,359	6,440,587	7,129,359
State Revenues	8600	209,993,311	201,447,538	65,473,130	102,736,604	275,466,441	304,184,142
Local Revenues	8800	103,556,850	101,768,027	2,411,167	3,259,467	105,968,017	105,027,494
Total Revenues		313,680,509	303,368,565	74,194,536	112,972,430	387,875,045	416,340,995
EXPENDITURES:							
Academic Salaries	1000	121,777,404	119,315,307	9,784,535	12,453,430	131,561,939	131,768,737
Classified Salaries	2000	67,353,601	74,368,827	20,456,229	28,511,626	87,809,830	102,880,453
Employee Benefits	3000	76,083,789	71,648,285	9,937,188	12,474,018	86,020,977	84,122,303
Supplies and Materials	4000	3,324,349	3,549,118	2,428,989	11,030,946	5,753,338	14,580,064
Other Operating Expenses and Services	5000	24,513,228	42,813,345	8,638,338	28,756,075	33,151,566	71,569,420
Capital Outlay	6000	2,042,176	3,756,102	6,708,243	6,254,324	8,750,419	10,010,426
Total Expenditures		295,094,547	315,450,984	57,953,522	99,480,419	353,048,069	414,931,403
Excess /(Deficiency) of Revenues over Expenditures		18,585,962	(12,082,419)	16,241,014	13,492,011	34,826,976	1,409,592
Other Financing Sources	8900	298,971	1,118,301	781,855	108,629	1,080,826	1,226,930
Other Outgo	7000	354,554	1,215,044	17,345,591	23,822,555	17,700,145	25,037,599
Net Increase/(Decrease) in Fund Balance		18,530,379	(12,179,162)	(322,722)	(10,221,915)	18,207,657	(22,401,077)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	53,115,911	71,646,290	10,842,944	10,520,222	63,958,855	82,166,512
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	53,115,911		10,842,944		63,958,855	
Ending Fund Balance, June 30		71,646,290	59,467,128	10,520,222	298,307	82,166,512	59,765,435

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	246,800					
Local Revenues	8800	46,134,090	48,852,351				
Total Revenues		46,380,890	48,852,351	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	29,002,822	16,527,728				
Debt Interest and Other Service Charges	7120	23,321,316	31,105,704				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	52,324,138	47,633,432	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(52,324,138)	(47,633,432)	0	0	0	0
Net Increase/Decrease in Fund Balance		(5,943,248)	1,218,919	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	42,231,435	36,288,187		0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	42,231,435		0		0	
Ending Fund Balance, June 30		36,288,187	37,507,106	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					1,368,743	955,933
State Revenues	8600					2,816,356	4,348,538
Local Revenues	8800					171,880	212,745
Total Income		0	0	0	0	4,356,979	5,517,216
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					2,607,767	2,346,380
Employee Benefits	3000					941,245	1,066,508
Supplies and Materials	4000					68,528	37,850
Other Operating Expenses and Services	5000					497,379	2,039,257
Capital Outlay	6000					30,842	30,678
Total Expenditures		0	0	0	0	4,145,761	5,520,673
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	211,218	(3,457)
Other Financing Sources	8900						
Other Outgo	7000					138,000	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	73,218	(3,457)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,134,182	1,207,400
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		1,134,182	
Ending Fund Balance, June 30		0	0	0	0	1,207,400	1,203,943

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	169,562	143,300			1,708,630	1,650,000
Total Income		169,562	143,300	0	0	1,708,630	1,650,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		1,600			937,133	1,118,420
Employee Benefits	3000		94			475,848	580,608
Supplies and Materials	4000	162,326	199,450			13,020	26,710
Other Operating Expenses and Services	5000	18,597	17,356			176,716	140,835
Capital Outlay	6000		3,800			1,961	
Total Expenditures		180,923	222,300	0	0	1,604,678	1,866,573
Excess /(Deficiency) of Revenues over Expenditures		(11,361)	(79,000)	0	0	103,952	(216,573)
Other Financing Sources	8900	79,000	79,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		67,639	0	0	0	103,952	(216,573)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	208,067	275,706		0	1,315,911	1,419,863
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	208,067		0		1,315,911	
Ending Fund Balance, June 30		275,706	275,706	0	0	1,419,863	1,203,290

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	19,047,332	73,701,572				
Local Revenues	8800	4,930,129	1,047,185			11,073,522	1,411,000
Total Income		23,977,461	74,748,757	0	0	11,073,522	1,411,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		1,411			3,537,084	3,327,926
Employee Benefits	3000		131			1,632,412	1,611,925
Supplies and Materials	4000	143,443	165,374			301,404	664,163
Other Operating Expenses and Services	5000	404,221	172,919			1,565,904	1,788,337
Capital Outlay	6000	24,621,247	86,640,106			69,917,035	64,932,142
Total Expenditures		25,168,911	86,979,941	0	0	76,953,839	72,324,493
Excess /(Deficiency) of Revenues over Expenditures		(1,191,450)	(12,231,184)	0	0	(65,880,317)	(70,913,493)
Other Financing Sources	8900	3,537,986	16,163				
Other Outgo	7000		8,257				
Net Increase/(Decrease) in Fund Balance		2,346,536	(12,223,278)	0	0	(65,880,317)	(70,913,493)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	25,732,218	28,078,754	0	0	147,251,138	81,370,821
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	25,732,218		0		147,251,138	
Ending Fund Balance, June 30		28,078,754	15,855,476	0	0	81,370,821	10,457,328

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		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: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

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	783,959	729,515	79,231	74,000		
Total Income		783,959	729,515	79,231	74,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	163,298	190,332	34,250	17,500		
Employee Benefits	3000	79,204	99,137	601	238		
Supplies and Materials	4000	50,103	39,690				
Other Operating Expenses and Services	5000	379,255	579,378	70,494	53,920		
Capital Outlay	6000	37,024	16,000				
Total Expenditures		708,884	924,537	105,345	71,658	0	0
Excess /(Deficiency) of Revenues over Expenditures		75,075	(195,022)	(26,114)	2,342	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		75,075	(195,022)	(26,114)	2,342	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,433,806	2,508,881	123,722	97,608		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	2,433,806		123,722		0	
Ending Fund Balance, June 30		2,508,881	2,313,859	97,608	99,950	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	54,048,434	48,500,000				
State Revenues	8600	8,302,978	8,157,814				
Local Revenues	8800	7,430	1,570	1,024,470	976,000		
Total Income		62,358,842	56,659,384	1,024,470	976,000	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		62,358,842	56,659,384	1,024,470	976,000	0	0
Other Financing Sources	8900	11,931,689	17,586,149				
Other Outgo	7000	74,290,531	74,245,533	885,097	1,530,744		
Net Increase/(Decrease) in Fund Balance		0	0	139,373	(554,744)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,827	2,827	415,371	554,744		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		415,371		0	
Ending Fund Balance, June 30		2,827	2,827	554,744	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			830,200	726,421
Total Income		0	0	830,200	726,421
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			261,757	318,840
Employee Benefits	3000			92,364	112,633
Supplies and Materials	4000			92,996	5,716
Other Operating Expenses and Services	5000			418,692	275,933
Capital Outlay	6000			1,007	
Total Expenditures		0	0	866,816	713,122
Excess /(Deficiency) of Revenues over Expenditures		0	0	(36,616)	13,299
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(36,616)	13,299
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	278,823	242,207
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	0		278,823	
Ending Fund Balance, June 30		0	0	242,207	255,506

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	1,078
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	79,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	11,931,689
41	CAPITAL OUTLAY PROJECTS FUND	33	CHILD DEVELOPMENT FUND	138,000

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: 2023-2024

Budget Year: 2024-2025

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		8,282,952			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		8,282,952			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		7,722,998		4,016,548			
		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			0
Books, Magazines, & Periodicals	4200				0	87,089		87,089
Instructional Supplies & Materials	4300				0	1,394,541		1,394,541
Noninstructional Supplies & Mtrls	4400				0	123,295		123,295
Total Supplies and Materials		0	0	0	0	1,604,925		1,604,925
Other Operating Expenses and Services	5000		7,722,998		7,722,998	1,031,255		8,754,253
Capital Outlay	6000							
Library Books	6300				0	55,884		55,884
Equipment	6400							
Equipment - Additional	6410				0	764,846		764,846
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	820,730		820,730
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	7,722,998	0	7,722,998	3,456,910		11,179,908
Ending Balance					0	8,842,590		8,842,590

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		6,684,236			2,869,672		
		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	310,346		310,346
Instructional Supplies & Materials	4300				0	9,148,300		9,148,300
Noninstructional Supplies & Mtrls	4400				0	250000		250,000
Total Supplies and Materials		0	0	0	0	9,721,503		9,721,503
Other Operating Expenses and Services	5000		6,684,236		6,684,236	1,017,443		7,701,679
Capital Outlay	6000							
Library Books	6300				0	97,865		97,865
Equipment	6400							
Equipment - Additional	6410				0	875,451		875,451
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	973,316		973,316
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	6,684,236	0	6,684,236	11,712,262		18,396,498
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

EPA Revenue	28,795,147
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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	28,795,147	0	0	28,795,147
TOTAL		28,795,147	0	0	28,795,147

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 850

Name: MT. SAN ANTONIO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2023-2024	20,280,461	20,748,371	41,028,832	N/A	N/A
2024-2025	22,130,455	23,783,182	45,913,637	4,884,805	11.91%
2025-2026	22,130,455	24,266,759	46,397,214	483,577	1.05%
2026-2027	22,130,455	24,618,451	46,748,906	351,692	0.76%
2027-2028	22,130,455	25,673,527	47,803,982	1,055,076	2.26%
2028-2029	22,130,455	25,497,681	47,628,136	-175,846	-0.37%

Does the district have a plan to fund these expenses through 2028-29?

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, 2024, of \$15.4 million. In addition, these expenditures have been appropriately included in the District's annual budget for 2024-25.

Does the district have an irrevocable trust?

Yes