

BUDGET COMMITTEE

MEETING AGENDA

October 22, 2025

3:00 – 4:30 p.m.



Location: Zoom

Time: 3:00 p.m. – 4:30 p.m.

Committee Members: 12

Joe Dominguez, Chair, VP, Administrative Services
Delana Miller, Chief Fiscal Services Officer
Rosa Royce, Interim AVP
Joe Louis Hernandez, Management, Student Services
Kelly Fowler, Management, Instruction & IEC Liaison
Madelyn Arballo, Management, School of Cont. Ed
Valerie Arenas-Rey, Management, Facilities Planning & Management
Lisa Romo, Confidential
Emily Woolery, Faculty, Academic Senate
Zak Gallegos, Classified, CSEA 262

Miki Matsumoto, Student, Associated Students
Xenia Chen, Student, Associated Students
Vacant, Co-Chair, Academic Senate
Yashar Rahbar, Faculty, Academic Senate
Tania Anders, Faculty, Academic Senate
Vacant, CSEA 651
Guest:
Patricia Quinones
Vivian Ruiz (Notes)

AGENDA ITEMS:

1. **Agenda Check**
2. **Review the Budget Committee Meeting Summary of September 24, 2025**
3. **Report Out from IEC Representative**
4. **Budget Goals: Closing the loop with a Final Cumulative Reporting of Outcomes/Accomplishments due by June 3, 2026**
5. **CCSF-311 Annual Financial and Budget Report**
6. **Utilities Cost Update**
7. **Crafting a Response for the Next PAC Report Out**

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 26, 2025
December 24, 2025 (will need to reschedule)

Mt. San Antonio College
Budget Committee Summary of
October 22, 2025
Location: Zoom
Time: 3:00 p.m. – 4:30 p.m.

R

Committee Members:

- | | | | |
|---|---|--|---|
| <input checked="" type="checkbox"/> Joe Dominguez- Co-Chair | <input checked="" type="checkbox"/> Valerie Arenas Rey | <input checked="" type="checkbox"/> Yashar Rahbar | <input type="checkbox"/> Patty Quinones (Guest) |
| <input type="checkbox"/> Vacant, Co-Chair | <input checked="" type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> Lisa Romo | <input checked="" type="checkbox"/> Vivian Ruiz (Notes) |
| <input checked="" type="checkbox"/> Kelly Fowler | <input checked="" type="checkbox"/> Zak Gallegos | <input checked="" type="checkbox"/> Madelyn Arballo | |
| <input checked="" type="checkbox"/> Delana Miller | <input checked="" type="checkbox"/> Joe Louis Hernandez | <input checked="" type="checkbox"/> Miki Matsumoto (Student) | |
| <input checked="" type="checkbox"/> Rosa Royce | <input checked="" type="checkbox"/> Tania Anders | <input checked="" type="checkbox"/> Xenia Chen (Student) | |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	
2. Review the Budget Committee Meeting Summary of September 24, 2025	The Budget Committee reviewed and approved the meeting summary of September 24, 2025.	The meeting summary was approved.
3. Report Out from IEC Representative	<p>Patty Quiñones presented the following report via email: The new Program Review process is beginning now. The Institutional Effectiveness Committee made several important changes to the Program Review process (formerly known as PIE).</p> <ul style="list-style-type: none"> Comprehensive Program Review is a new process focusing on data review, analysis, goal setting, and planned actions to support implementation of Mt. SAC 2035. The new Program Review Timeline starts with data analysis this Fall. Register Now on POD Connect for Program Review: From Data to Action learning sessions. Training begins the week of October 27, is recommended for all, and is different from previous PIE training. Deadline for all Unit Program Reviews will be Friday, March 27, 2026. 	

	<p>The purpose of these changes is to create a more efficient, data-driven, and practical Program Review process that promotes aligned institutional effectiveness for ongoing improvement throughout all units of the College.</p>	
<p>4. Budget Goals: Closing the loop with a Final Cumulative Reporting of Outcomes/Accomplishments due by June 3, 2026</p>	<p>The Committee reviewed the budget goals, which include submitting the Final Cumulative Report of Outcomes and Accomplishments by June 3, 2026. Joe requested a follow-up discussion in March 2026 to begin the “closing the loop” process.</p>	
<p>5. CCFS-311 Annual Financial and Budget Report</p>	<p>Rosa Royce presented the CCFS-311 (attached). Highlights of the report are as follows:</p> <ul style="list-style-type: none"> • Mt. SAC’s FY 2024–25 CCFS-311 report reflects ending balance of \$71,897,721 in the Unrestricted General Fund for fiscal year 2025–26. • The College met the 50% Law requirement, with 51.72% of current expenses spent on classroom instruction. • State revenue was the largest funding source at \$220M, followed by local revenue (\$109M) and federal revenue (\$6M). • Enrollment increased 5.3% (from 33,427 to 35,206 FTES), and the College remains financially stable with continued monitoring of long-term pension obligations. 	
<p>6. Utilities Cost Update</p>	<p>Joe Dominguez and Rosa Royce presented the Utilities Budget Committee report (attached). Highlights of the presentation are as follows:</p> <ul style="list-style-type: none"> • Utility costs have significantly increased from 2017–2024, driven primarily by rising energy and water rates. 	

	<ul style="list-style-type: none"> • Electricity and natural gas expenses showed the largest growth, reflecting both rate hikes and higher usage. • The College has implemented conservation measures and continues exploring efficiency projects to reduce long-term costs. • Future budget planning will account for ongoing inflationary pressures and potential utility rate adjustments. 	
<p>7. Crafting a Response for the Next PAC Report Out</p>	<p>PAC Updates:</p> <p>The Budget Committee reviewed its 2025–26 goals, including the submission of the Final Cumulative Report of Outcomes and Accomplishments by June 3, 2026, with a follow-up discussion scheduled for March. Rosa Royce presented the CCFS-311 report, projecting an ending balance of \$71,897,721 in the Unrestricted General Fund for fiscal year 2025–26. Joe Dominguez provided an update on rising utility costs, highlighting ongoing conservation efforts and plans to address inflationary impacts. In addition, the committee welcomed a new student representative, who was voted in following their request to join the committee.</p>	

FUTURE MEETING DATES

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

November 26, 2025

December 24, 2025

California Community Colleges

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

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

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		911,078	10,248,364	0	10,248,364
Total for ECS 84362, 50% Law		154,147,085	298,058,183	9,345,226	307,403,409
Percent of CEE (Instructional Salary Cost / Total CEE)		51.72%	100.00%		
50% of Current Expense of Education			149,029,092		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		154,147,085	298,058,183	9,345,226	307,403,409
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		155,058,163	308,306,547	9,345,226	317,651,773
Capital Expenditures	6000	410,510	1,426,470	373,844	1,800,314
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		155,468,673	309,733,017	9,719,070	319,452,087

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	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
TOTAL ASSETS		93,568,286	51,476,322	145,044,608
LIABILITIES				
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
TOTAL LIABILITIES		15,342,289	38,515,666	53,857,955

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		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
TOTAL FUND EQUITY		78,225,997	12,960,656	91,186,653
TOTAL LIABILITIES AND FUND EQUITY		93,568,286	51,476,322	145,044,608

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 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
ASSETS							
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						
TOTAL ASSETS		0	0	2,747,163	340,053	0	1,579,476
LIABILITIES							
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
TOTAL LIABILITIES		0	0	1,384,208	14,130	0	332,079

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

COMBINED BALANCE SHEET

For Year Ended June 30, 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
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	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
TOTAL FUND EQUITY		0	0	1,362,955	325,923	0	1,247,397
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,747,163	340,053	0	1,579,476

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	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			
TOTAL ASSETS		46,809,308	0	207,993,892
LIABILITIES				
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		
TOTAL LIABILITIES		6,352,277	0	7,150,826

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	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		
TOTAL FUND EQUITY		40,457,031	0	200,843,066
TOTAL LIABILITIES AND FUND EQUITY		46,809,308	0	207,993,892

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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, 2025

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,445,948	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								
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		2,450,784	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

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	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
TOTAL LIABILITIES	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

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,340,388	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				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,340,388	6,304	0	2,827	622,943	0	0	280,175
TOTAL LIABILITIES AND FUND EQUITY		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
Federal Revenues	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
Total Federal Revenues	8100	158,486	5,879,881	6,038,367
State Revenues	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 Revenues	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	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	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 Contract 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
Total Local Revenues	8800	109,108,396	2,521,209	111,629,605
Total Revenues		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

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 Natural 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
Sub-Total Instructional Activites		156,721,721	24,412,408	7,873,343	3,843,259		192,850,731
Total Expenditures for GF Activities*		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.

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
Total Instructional Admin. & Governance		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
Total Instructional Support Services		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
Total Student Counseling and Guidance		0	14,806,425	203,164	11,933	0	15,021,522

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-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				
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
Total Other Student Services		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
Total Operation and Maintenance of Plant	6500	0	15,986,916	10,979,369	160,109	0	27,126,394
Planning, Policymaking and Coordinations	6600		7,161,455	3,101,907	25,594		10,288,956

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

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
Total General Institutional Support Services	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
Total Community Services	6800	0	4,800,123	1,083,059	210,613	0	6,093,795

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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
Total Ancillary Services	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
Total Auxiliary Operations	7000	1,663	3,018,608	793,976	12,183	0	3,826,430

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

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		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 REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	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 Adjustments	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

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					1,005,239	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 Adjustments	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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	149,651	143,300			1,782,628	1,790,000
Total Income		149,651	143,300	0	0	1,782,628	1,790,000
Expenditures							
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	
Total Expenditures		178,434	222,300	0	0	1,955,094	2,016,532
Excess /(Deficiency) of Revenues over Expenditures		(28,783)	(79,000)	0	0	(172,466)	(226,532)
Other Financing Sources	8900	79,000	79,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		50,217	0	0	0	(172,466)	(226,532)
Beginning Fund Balance:							
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	
Ending Fund Balance, June 30		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
REVENUES:							
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
Total Income		56,445,066	22,320,828	0	0	5,328,899	3,285,000
Expenditures							
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
Total Expenditures		55,213,459	43,977,342	0	0	74,528,454	194,161,130
Excess /(Deficiency) of Revenues over Expenditures		1,231,607	(21,656,514)	0	0	(69,199,555)	(190,876,130)
Other Financing Sources	8900	11,534,189	83,059			188,671,800	
Other Outgo	7000	387,519					
Net Increase/(Decrease) in Fund Balance		12,378,277	(21,573,455)	0	0	119,472,245	(190,876,130)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	28,078,754	40,457,031	0	0	81,370,821	200,843,066
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	28,078,754		0		81,370,821	
Ending Fund Balance, June 30		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

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	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

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

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
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 Adjustments	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

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)	
Expenditures								
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
Supplies & Materials								
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	250,020		250,020
Total Supplies and Materials		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								
Library Books	6300				0	45,578		45,578
Equipment	6400							
Equipment - Additional	6410				0	494,167		494,167
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	539,745		539,745
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		252,800	252,800
Total Other Outgo	7000	0	0	0	0		252,800	252,800
Total Expenditures		6,921,097	0	0	6,921,097	3,666,981	252,800	10,840,878
Ending Balance					0	8,231,656		8,231,656

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			8,231,656		
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	250,000		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	485,000
Total Other Outgo	7000	0	0	0	0		485,000	485,000
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
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
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

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		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

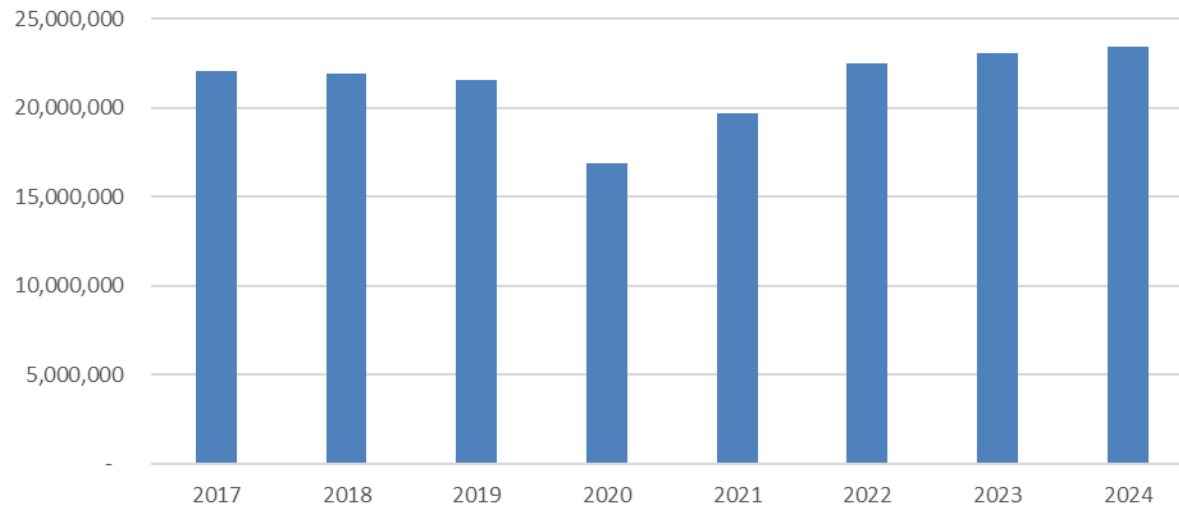


Utilities Cost Increases

October 22, 2025

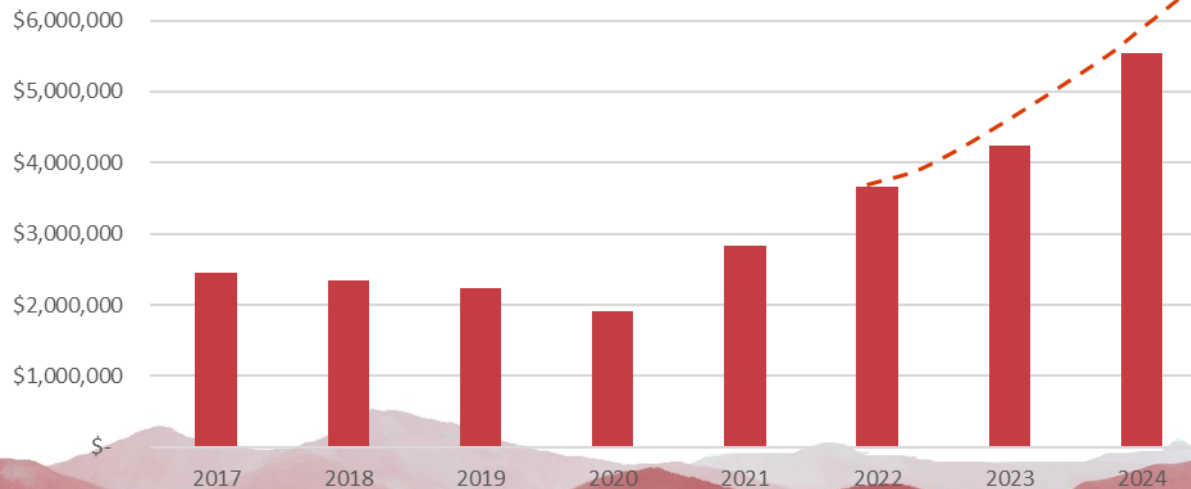
ENERGY ANALYSIS (2017-2024)

Mt. Sac-Total Electricity Usage KWH 2017-2024



Future energy use anticipated to increase by 2027

TOTAL ELECTRICITY COST \$ - 2017 thru 2024



Future energy costs anticipated to increase at a **higher rate** by 2027

UTILITIES EXPENDITURES & BUDGET

Account and Description		Expenditures					Budget
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
551000	Gas	205,884	447,391	909,551	438,523	397,027	397,027
552000	Electricity	2,010,859	2,946,034	3,964,690	4,402,101	6,311,645	6,311,645
553000	Water	514,952	580,341	545,468	549,705	656,409	656,409
554000	Telephone	110,781	81,443	84,067	113,591	120,621	120,621
554500	Telecommunication Services	15,018	18,074	16,950	15,793	14,466	14,466
556000	Waste Disposal	147,998	252,173	320,232	339,844	371,364	397,632
556500	Recycling	1,656	10,110	16,907	12,978	14,546	14,546
558000	Cable/Satellite Services	4,108	3,749	3,390	3,433	3,574	3,574
582000	Mandated and Misc Fees	-	225				-
Grand Total		\$3,011,256	\$4,339,541	\$5,861,256	\$5,875,968	\$7,889,652	\$7,915,920
	Overall Amount Increase		\$1,328,285	\$1,521,715	\$14,712	\$2,013,684	
	Overall Percent Increase		44%	35%	0%	34%	
	Electricity Percent Increase		47%	35%	11%	43%	
Funding Source:							
	Unrestricted General Fund	159,328	1,184,262	1,988,451	1,414,149	7,889,652	7,915,920
	Lottery Unrestricted	2,851,928	3,155,279	3,872,805	4,461,819	-	
Grand Total		\$3,011,256	\$4,339,541	\$5,861,256	\$5,875,968	\$7,889,652	\$7,915,920