

Mt. San Antonio College

**2026-2027
TENTATIVE BUDGET**



MT. SAN ANTONIO COLLEGE
2026-27 Tentative Plan and Budget

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**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2025-26 ADOPTED BUDGET VERSUS 2025-26 PROJECTED ACTUALS
(As of May 22, 2026)**

	Changes to the Fund Balance	
UNRESTRICTED GENERAL FUND		
2025-26 ADOPTED BUDGET - FUND BALANCE - AT 21.78%	\$ 71,897,721	
Plus: 2025-26 Unbudgeted Revenues		
2024-25 SCFF - Growth Reduction per R1 (One-time)	(2,105,094)	A
2025-26 SCFF - Base Adj. due to reduction 2024-25 Base	(2,512,340)	A
2025-26 SCFF - Growth Estimated P2 (Beyond Cap of \$2,799,633)	3,407,083	B
2025-26 SCFF - Statewide Deficit	(1,457,183)	B
Lottery Current Year/Prior Year	48,444	
Interest	(706,734)	C
Investment Income at Fair Market Value	(2,058,963)	D
Nonresident Tuition International	(22,774)	E
Nonresident Tuition Out-of-State	(129,703)	E
Part-time Faculty Compensation/Health/Office Hours (PY Adjustment)	-	
Miscellaneous Revenue	271,149	
Revenue Generated Accounts, College Restricted	3,575,933	F
Changes in 2025-26 Estimated Revenues	(1,690,182)	
Plus: 2025-26 Unexpended Line Item Budgets		
Unexpended Salaries and Benefits	12,551,521	G
2025-26 Additional 0.7% Salary Increase for Faculty, Classified, and Confidential Employees	(1,809,705)	G
Compensated Absences	851,727	
Parking Support due to Decrease in Students Face to Face Classes	(2,500,000)	H
Strategic Capital Investments:		
Deferred Maintenance	\$ (3,000,000)	
Fire Academy Training Facility	(2,000,000)	
Instructional Equipment	(1,000,000)	
Maintenance Equipment	(1,000,000)	
Vehicles	(1,000,000)	(8,000,000) I
AB218 Childhood Sexual Assault Claims Revived Liability	(658,726)	
Departmental Operating Budgets (Includes NRAs)	6,481,987	J
Revenue Generated Accounts, College Restricted	(3,000,221)	F
Changes in 2025-26 Estimated Expenditures	3,916,583	
VARIANCE - Unrestricted General Fund	2,226,401	
2025-26 Estimated Ending Fund Balance - Unrestricted General Fund - 22.72%	\$ 74,124,122	

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2025-26 ADOPTED BUDGET VERSUS 2025-26 PROJECTED ACTUALS
FOOTNOTES
(As of May 22, 2026)**

- A The decrease in the Student-Centered Funding Formula (SCFF) base allocation of \$2,105,094 is primarily attributable to a reduction in funded growth for fiscal year 2024-25. Although the College initially earned growth funding in 2024-25 beyond its growth cap of \$2,312,040, the amount received in the February 2026 Apportionment Recalculation was reduced as additional colleges claimed growth funding during the recalculation process. As a result, the College's 2024-25 base allocation was reduced, which also impacted the 2025-26 fiscal year base allocation, resulting in a reduction of \$2,512.340
- B For fiscal year 2025-26, the larger increases in the Student-Centered Funding Formula are primarily due to increases in Pell Grant student counts and noncredit FTES. The College earned growth funding above its growth cap of \$2,799,633. The current estimate for 2025-26 growth funding is \$3,407,083; however, this amount remains subject to change pending the release of the February 2027 Recalculation. In addition, with the release of the P2 Apportionment on June 18, 2026, a statewide deficit factor of 1.97% was included. For Mt. SAC, this deficit is estimated at \$5,754,789. While the Chancellor's Office has indicated that the deficit factor is expected to decrease by the February 2027 Recalculation, it is unknown whether the College will fully recover this amount. Therefore, for planning purposes, the College has estimated a 0.5% deficit factor for fiscal year 2025-26.
- C Interest earnings decreased due to lower interest rates and the \$15.8 million cash apportionment deferral, which reduced the College's cash balance held with the Los Angeles County Treasurer's Office and therefore, reduced the related interest earnings.
- D At the beginning of fiscal year 2025-26, the College reversed the previously recorded unrealized loss of \$3,219,441 as of June 30, 2025, resulting in a corresponding unrealized gain of the same amount for 2025-26. As of March 31, 2026, the County Investment Pool's market value was below its cost basis, resulting in an estimated unrealized loss of \$2,058,963. After accounting for this adjustment, the College is estimating a net unrealized gain of \$1,160,478 for the fiscal year. This is a point-in-time accounting adjustment required under GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, and GASB Statement No. 72, Fair Value Measurement and Application. The estimated unrealized loss of \$2,058,963 has been budgeted as a revenue increase in the 2026-27 Tentative Budget.
- E Based on actual revenues received in the 2025-26 fiscal year.
- F Changes in revenues and expenditures for the Revenue Generated Accounts.
- G The positive variance of Salaries and Benefits is mainly due to savings in regular positions. The negative variances in salaries are due to salary increases that were not included in the 2025-26 Adopted budget because they were approved after the budget was completed.
- H Transfer to support Parking Services due to the decrease in students' face-to-face classes.

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2025-26 ADOPTED BUDGET VERSUS 2025-26 PROJECTED ACTUALS
FOOTNOTES
(As of May 22, 2026)**

- I The Strategic Capital Investment of \$8 million is necessary to address critical facility, instructional, and operational needs that directly support student learning, program quality, safety, and long-term institutional sustainability. These funds will support deferred maintenance projects, the Fire Academy Training Facility required to maintain state accreditation, instructional equipment for credit and noncredit programs, including an airplane for instructional use, and essential maintenance equipment for custodial, grounds, and facilities operations. This investment will also help replace and upgrade aging operational vehicles and equipment, including service trucks, carts, tractors, and lifts that are necessary to maintain campus operations. The need is especially important because the College has not received Physical Plant and Instructional Equipment funding over the past two years. In addition, the funding originally provided for fiscal year 2022-23 was reduced in 2023-24 from \$21.6 million to \$12.9 million, significantly limiting the College's ability to maintain, replace, and upgrade essential facilities and equipment. This strategic investment will help address accumulated deferred needs, protect existing assets, and ensure that instructional and operational areas have the resources needed to support students, employees, and the broader campus community.

- J Unexpended Operational Budgets mainly consist of New Resources Allocations and Department budgets.

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2026-27 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 11:

ONGOING REVENUE BUDGET ASSUMPTIONS

Ongoing Revenue Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Revenue Budget	Balance as of the 2025-26 Adopted Budget	\$ 317,172,721	\$ -	\$ 317,172,721
2025-26 SCFF - Adjustment	Due to decrease in 2024-25 Growth	(2,512,340)	-	(2,512,340)
2025-26 SCFF - Growth Estimated	Based on reported P2 FTES (Earned Growth beyond cap of \$2,799,633)	3,407,083	-	3,407,083
2026-27 SCFF - Statutory COLA 2.87%	Includes a 2.87% Statutory COLA increase applied to the Estimated 2025-26 Base of \$291,436,524	8,364,228	-	8,364,228
2026-27 SCFF - Discretionary COLA 1.44% for Paid Pregnancy Disability Leave	A condition for receiving the discretionary portion of COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with up to 14 weeks of paid pregnancy disability leave - To be determined	4,196,686	-	4,196,686
Interest	Due to decrease in interest rates and lower cash balance as a result of the 2025-26 State cash deferral of \$15.8 million	(700,000)	-	(700,000)
Nonresident Tuition - International	Based on estimated revenues 2025-26	(22,000)	-	(22,000)
Nonresident Tuition - Out-of-State	Based on estimated revenues 2025-26	(129,000)	-	(129,000)
Lottery	Due to an increase of 1,540 FTES	292,600	-	292,600
Part-time Faculty Compensation and Office Hours	Increase in Part-time Faculty Compensation per 2025-26 P1 of February 2026	13,136	-	13,136
Part-time Faculty Health Insurance	To be determined	-	-	-
Other Miscellaneous Revenue	Several miscellaneous revenues	151,443	-	151,443
Total Revenue Increases/(Decreases)		\$ 13,061,836	\$ -	\$ 13,061,836
Total Ongoing Revenue Budget		\$ 330,234,557	\$ -	\$ 330,234,557

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2026-27 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONGOING EXPENDITURE BUDGET ASSUMPTIONS

Ongoing Expenditure Increases/(Decreases)		Fund 11	Fund 13	Total
Base Ongoing Expenditure Budget	Balance as of the 2025-26 Adopted Budget	\$ 320,281,073	\$ -	\$ 320,281,073
2025-26 Additional 0.7% Salary Increase	Reflects the ongoing cost increase of an additional 0.7% COLA increase for Faculty, CSEA 262, CSEA 651, and Confidential employee groups as approved by Board of Trustees.	1,809,705	-	1,809,705
2026-27 Salary Schedule Progression	Estimated step/column and longevity changes	2,703,313	-	2,703,313
2026-27 Adjunct Faculty Step/Column	Estimated step/column increases for credit and noncredit	233,000	-	233,000
2026-27 Health and Welfare	Increase in health and welfare tier rates for all employees groups including maintaining family plan coverage.	1,261,654	-	1,261,654
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies	(1,412,685)	-	(1,412,685)
2026-27 Salary Schedule Adjustment - Statutory COLA 2.87%	Reflects the ongoing cost increase of 2.87% Statutory COLA increase for all employee groups, pending Board of Trustees approval	7,320,612	-	7,320,612
2026-27 Discretionary COLA 1.44% for Paid Pregnancy Disability Leave	A condition for receiving the discretionary portion of COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with up to 14 weeks of paid pregnancy disability leave - To be determined	4,196,686	-	4,196,686
Adjunct Faculty Increase	Cost of additional class sections - To be determined	-	-	-
STRS Employer Rate Increase	No increase, rate remains at 19.10%	-	-	-
PERS Employer Rate Decrease	Rate decrease from 26.81% to 26.40%	(298,396)	-	(298,396)
Unfunded Vacancies	Does not include Faculty Positions.	(7,704,031)	-	(7,704,031)
2026-27 Hiring Prioritization	As approved by President's Cabinet on May 2026. Does not include Faculty Positions.	3,401,815	-	3,401,815
2026-27 Future Staffing	This allocation provides funding for future staffing, which will be prioritized based on the District's highest needs and strategic priorities. Does not include Faculty positions.	1,000,000	-	1,000,000
New Resources Allocation Phase 17 - Operating Expenses - Ongoing	This allocation provides funding for ongoing operating expenditures, which will be prioritized based on the District's highest needs and strategic priorities.	1,000,000	-	1,000,000
International Students Program Support	To support ongoing expenditures for fiscal year 2026-27	202,376	-	202,376
2026-27 Rate Driven Increase	For increases in maintenance agreements, institutional memberships, insurance, and utilities.	1,000,000	-	1,000,000
Total Net Increase to Ongoing Expenditure Budget		\$ 14,714,049	\$ -	\$ 14,714,049
Total Ongoing Expenditure Budget		\$ 334,995,122	\$ -	\$ 334,995,122
Total Ongoing Budget Deficit		\$ (4,760,565)	\$ -	\$ (4,760,565)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2026-27 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

ONE-TIME REVENUE AND EXPENDITURE BUDGET ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2026-27 Growth	\$33.9 million statewide for a 0.5% Growth. The College does not budget for Growth until earned.	\$ -	\$ -	\$ -
Cash in County Treasury at Fair Market Value	As mandated by GASB No. 31 and GASB No. 72 - Based on cash position as of March 31, 2026.	2,058,963	-	2,058,963
Total One-Time Revenue Budget		\$ 2,058,963	\$ -	\$ 2,058,963

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimate based on 2024-25	\$ 578,847	\$ -	\$ 578,847
Carryover Budgets	Estimate based on 2024-25	245,654	-	245,654
New Resources Allocation - Operating Expenses	Committed carryovers and one-time allocations as approved by President's Cabinet	1,000,000	-	1,000,000
Compensated Absences	In accordance with GASB 101, the district transitioned to recognizing the expense on a pay-as-you-go basis, rather than recording an accrual in the Unrestricted General Fund. This accounting treatment continues to ensure compliance with applicable accounting standards.	2,000,000	-	2,000,000
Pilot Program for Adjunct Faculty Office Hours	Per article 10.B.6 of the Faculty contract	218,030	-	218,030
Board Election Expense	Funding for the November 2026 election cost of four members	400,000	-	400,000
AB218 Retrospective Premium Adjustment	AB218 Childhood Sexual Assault Claims Revived Liability	118,124	-	118,124
Auxiliary Services Unfunded PERS Retirement Liability	As per CalPERS actuarial calculations	495,340	-	495,340
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 5,055,995	\$ -	\$ 5,055,995

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2026-27 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2026-27 Revenue Budgets	Estimated Revenues	\$ -	\$ 2,546,402	\$ 2,546,402
Total Revenue Budget		\$ -	\$ 2,546,402	\$ 2,546,402

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2026-27 Expenditure Budgets	Estimated Expenditures	\$ -	\$ 3,053,939	\$ 3,053,939
Total Expenditure Budget		\$ -	\$ 3,053,939	\$ 3,053,939

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 332,293,520	\$ 2,546,402	\$ 334,839,922
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 340,051,117	\$ 3,053,939	\$ 343,105,056
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	<u>2021-22 Actuals</u>	<u>2022-23 Actuals</u>	<u>2023-24 Actuals</u>	<u>2024-25 Actuals</u>	<u>2025-26 Adopted Budget</u>	<u>2025-26 Projected Actuals</u>	<u>2026-27 Tentative Budget</u>
UNRESTRICTED GENERAL FUND							
Base Allocation	\$ 156,058,747	\$ 181,110,262	\$ 203,308,134	\$ 214,553,967	\$ 219,050,876	\$ 218,682,114	\$ 228,107,313
Supplemental Allocation	32,401,949	35,611,403	40,703,921	45,074,369	46,111,078	47,426,415	49,470,493
Student Success Allocation	18,235,962	21,425,974	23,792,582	24,381,225	25,379,827	25,327,995	26,419,632
Total Student Centered Funding Formula (SCFF)	206,696,658	238,147,639	267,804,637	284,009,561	290,541,781	291,436,524	303,997,438
Stability/Restoration	3,015,353	-	-	-	-	-	-
Total Computational Revenue (TCR)	209,712,011	238,147,639	267,804,637	284,009,561	290,541,781	291,436,524	303,997,438
Revenue Deficit/SCFF Reduction	-	(2,286,217)	-	-	-	(1,457,183) (1)	-
SCFF - Received/Projected	\$ 209,712,011	\$ 235,861,422	\$ 267,804,637	\$ 284,009,561	\$ 290,541,781	\$ 289,979,341 (1)	\$ 303,997,438 (20)
Less: Growth One-time	-	-	(3,485,499)	(11,768,580)	-	-	-
SCFF	\$ 209,712,011	\$ 235,861,422	\$ 264,319,138	\$ 272,240,981	\$ 290,541,781	\$ 289,979,341	\$ 303,997,438
Full-Time Faculty Hiring	4,086,028	4,086,028	4,086,028	4,086,028	4,086,028	4,086,028 (2)	4,086,028 (21)
Lottery	6,006,051	7,063,800	7,722,998	6,921,097	6,878,950	6,927,394	7,171,550 (22)
Miscellaneous Revenues	9,190,764	11,253,463	16,218,021	16,914,129	15,665,962	15,077,900 (3)	14,979,541 (23)
TOTAL ONGOING REVENUES	\$ 228,994,854	\$ 258,264,713	\$ 292,346,185	\$ 300,162,235	\$ 317,172,721	\$ 316,070,663	\$ 330,234,557
Salaries, Benefits, and Operating Expenditures	\$ (220,965,764)	\$ (257,288,236)	\$ (271,896,366)	\$ (294,510,653)	\$ (317,781,073)	\$ (312,964,132) (4)	\$ (332,495,122) (24)
OPEB - Contribution	(2,500,000)	(2,500,000)	-	(2,500,000)	(2,500,000)	(2,500,000) (5)	(2,500,000) (5)
TOTAL ONGOING EXPENDITURES	\$ (223,465,764)	\$ (259,788,236)	\$ (271,896,366)	\$ (297,010,653)	\$ (320,281,073)	\$ (315,464,132)	\$ (334,995,122)
ONGOING SURPLUS/DEFICIT	\$ 5,529,090	\$ (1,523,523)	\$ 20,449,819	\$ 3,151,582	\$ (3,108,352)	\$ 606,531	\$ (4,760,565) (25)
ONE-TIME REVENUE - INCREASES/(DECREASES):							
Growth One-Time	\$ -	\$ -	\$ 3,485,499	\$ 11,768,580	\$ -	\$ -	\$ -
Prior Year Apportionment Adjustment	1,211,138	674,740	2,451,548	(675,193)	-	(2,105,094) (6)	-
CalSTRS On-Behalf Payments	9,088,792	8,179,196	7,937,615	9,821,275	-	-	-
STRS/PERS - Reimbursement	-	879,140	-	-	-	-	-
Cash in County at Fair Market Value	(4,323,557)	(3,472,783)	2,138,789	2,673,253	3,219,441	1,160,478 (7)	2,058,963 (7)
TOTAL ONE-TIME REVENUES	\$ 5,976,373	\$ 6,260,293	\$ 16,013,451	\$ 23,587,915	\$ 3,219,441	\$ (944,616)	\$ 2,058,963

Please see Footnote Pages 11-15

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	<u>2021-22 Actuals</u>	<u>2022-23 Actuals</u>	<u>2023-24 Actuals</u>	<u>2024-25 Actuals</u>	<u>2025-26 Adopted Budget</u>	<u>2025-26 Projected Actuals</u>	<u>2026-27 Tentative Budget</u>
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):							
One-Time Expenditures	\$ (3,111,315)	\$ (3,573,468)	\$ (4,942,640)	\$ (8,271,956)	\$ (1,770,729)	\$ (1,987,289) ⁽⁸⁾	\$ (2,055,995) ⁽²⁶⁾
New Resources Allocations	(269,157)	(1,376,676)	(744,203)	(1,565,221)	(2,275,175)	(599,204) ⁽⁹⁾	(1,000,000)
Prior Year Salary Increases Adjustments	-	(5,068,615)	(2,243,736)	(9,687,171)	-	-	-
CalSTRS On-Behalf Payments	(9,088,792)	-	(7,937,615)	(9,821,275)	-	-	-
OPEB - Contribution/Retiree Health Premiums	(9,000,000)	(3,000,000)	(3,000,000)	-	(2,500,000)	(2,500,000) ⁽⁵⁾	-
Strategic Capital Investments	(5,000,000)	-	-	(5,000,000)	-	(8,000,000) ⁽¹⁰⁾	-
Retirement Incentive	-	-	(746,580)	(545,735)	-	-	-
Parking Support	-	(1,800,000)	-	(1,900,000)	-	(2,500,000) ⁽¹¹⁾	-
Compensated Absences - GASB 101	-	-	-	-	(2,000,000)	(1,148,272) ⁽¹²⁾	(2,000,000) ⁽¹²⁾
Projection of Unexpended Budgets	4,311,111	4,796,048	2,148,406	10,632,333	3,016,231	13,304,955 ⁽¹³⁾	-
TOTAL ONE-TIME EXPENDITURES	\$ (22,158,153)	\$ (10,022,711)	\$ (17,466,368)	\$ (26,159,025)	\$ (5,529,673)	\$ (3,429,810)	\$ (5,055,995)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (16,181,780)	\$ (3,762,418)	\$ (1,452,917)	\$ (2,571,110)	\$ (2,310,232)	\$ (4,374,426)	\$ (2,997,032)
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS							
TOTAL REVENUES	\$ 10,364,388	\$ 4,812,044	\$ 5,619,844	\$ 7,057,391	\$ 3,395,272	\$ 6,971,205 ⁽¹⁴⁾	\$ 2,546,402 ⁽¹⁴⁾
TOTAL EXPENDITURES	(4,496,874)	(6,805,683)	(6,086,367)	(13,358,172)	(4,304,964)	(7,305,185) ⁽¹⁴⁾	(3,053,939) ⁽¹⁴⁾
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	\$ 5,867,514	\$ (1,993,639)	\$ (466,523)	\$ (6,300,781)	\$ (909,692)	\$ (333,980)	\$ (507,537)
SUMMARY OF FUND BALANCE:							
Assigned Fund Balance - New Resources Allocation Requests	\$ 4,932,392	\$ 3,240,731	\$ 3,775,837	\$ 2,275,175	\$ -	\$ 1,000,000 ⁽¹⁵⁾	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	2,723,309	2,834,859	2,695,268	824,501	-	824,501 ⁽¹⁶⁾	-
Assigned Fund Balance - 2026-27 One-Time Expenditures	6,765,893	2,609,967	9,732,366	5,538,349	-	5,933,096 ⁽¹⁷⁾	-
Assigned Fund Balance - Emergency Funding Requests	-	-	-	-	1,000,000	-	1,250,000 ⁽²⁷⁾
Assigned Fund Balance	\$ 14,421,594	\$ 8,685,557	\$ 16,203,471	\$ 8,638,025	\$ 1,000,000	\$ 7,757,597	\$ 1,250,000
10% - Board Policy	\$ 25,012,079	\$ 27,661,663	\$ 29,544,910	\$ 33,652,785	\$ 33,011,571	\$ 32,619,913 ⁽¹⁸⁾	\$ 34,310,506 ⁽²⁸⁾
Unassigned Fund Balance	2,866,246	666,758	10,262,499	14,300,542	29,461,213	24,745,963	21,805,370
Unassigned Fund Balance	\$ 27,878,325	\$ 28,328,421	\$ 39,807,409	\$ 47,953,327	\$ 62,472,784	\$ 57,365,876	\$ 56,115,876
Fund Balance - Unrestricted General Fund	\$ 42,299,919	\$ 37,013,978	\$ 56,010,880	\$ 56,591,352	\$ 63,472,784	\$ 65,123,473	\$ 57,365,876
Fund Balance College Restricted - Revenue Generated Accounts	\$ 18,095,572	\$ 16,101,933	\$ 15,635,410	\$ 9,334,629	\$ 8,424,937	\$ 9,000,649 ⁽¹⁴⁾	\$ 8,493,112 ⁽¹⁴⁾
Fund Balance Unrestr. General Fund Before GASB 101	\$ 60,395,491	\$ 53,115,911	\$ 71,646,290	\$ 65,925,981	\$ 71,897,721	\$ 74,124,122 ^{(18) (19)}	\$ 65,858,988
Total Fund Balance Percentage Unrestricted General Fund	24.15%	19.20%	24.25%	19.59%	21.78%	22.72%	19.19%
GASB 101 Compensated Absences - Prior Periods Adjustment	\$ -	\$ -	\$ -	\$ 12,300,016	\$ -	\$ -	\$ -
Total Fund Balance Unrestr. General Fund	\$ 60,395,491	\$ 53,115,911	\$ 71,646,290	\$ 78,225,997	\$ 71,897,721	\$ 74,124,122 ^{(18) (19)}	\$ 65,858,988 ⁽²⁸⁾
			24.25%	23.25%	21.78%	22.72%	19.19%
Note:							
OPEB (Other Post-Employment Benefits) Retirees Health Premiums: Funded from Unrestricted Gen. Fund & OPEB Trust Interest Earned	\$ 4,984,717	\$ 5,108,382	\$ 5,574,924	\$ 6,092,239	\$ 6,396,851	\$ 6,807,639	\$ 6,807,639

Please see Footnote Pages 11-15

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2025-26 PROJECTED ACTUALS AND 2026-27 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (1) Includes estimated 2025-26 Student-Centered Funding Formula (SCFF) revenues based on FTES submitted in April 2026. The rates used to fund the various SCFF metrics include a 2.3% cost-of-living adjustment. For fiscal year 2025-26, the larger increases are primarily due to increases in Pell Grant student counts and noncredit FTES. The projection also includes estimated earned growth funding of \$3,407,083, which exceeds the College's growth funding cap of \$2,799,633. However, this amount remains subject to change pending the release of the February 2027 Recalculation. In addition, with the release of the P2 Apportionment on June 18, 2026, a statewide deficit factor of 1.97% was included. For Mt. SAC, this deficit is estimated at \$5,754,789. While the Chancellor's Office has indicated that the deficit factor is expected to decrease by the February 2027 Recalculation, it is unknown whether the College will fully recover this amount. Therefore, for planning purposes, the College has estimated a 0.5% deficit factor for fiscal year 2025-26.
- (2) 2021-22 Full-time Faculty Hiring funds remain the same.
- (3) Includes Interest Income, Part-Time Faculty Compensation, Part-Time Faculty Office Hours, Part-Time Faculty Health Insurance, State Mandated Costs, Nonresident Tuition from international and out-of-state students, Parking Fines revenues, and Other Miscellaneous Revenues.
- (4) Includes operating expenditures for salaries, benefits, supplies, services, and equipment, as well as the ongoing cost of a 3.0% salary increase for the Faculty, CSEA 262, CSEA 651, and Confidential employees, and a 2.3% salary increase for Management employees.
- (5) On May 27, 2015, the Board of Trustees approved an ongoing annual contribution of \$2,500,000 to the Other Post-Employment Benefits (OPEB) trust. For fiscal year 2025-26, the College fulfilled this commitment by making the full \$2,500,000 contribution in June 2026. Due to improved revenues resulting from additional growth funding received in 2024-25, the College also contributed an additional \$2,500,000 in June 2026 to cover the contribution that was not made in fiscal year 2023-24. These contributions were approved by the Board of Trustees and included in the 2025-26 Adopted Budget. For fiscal year 2026-27, the College is aligning with the Board of Trustees' directive and will continue the ongoing annual contribution of \$2,500,000 to the OPEB trust.
- (6) Includes a decrease in the Student-Centered Funding Formula (SCFF) base allocation of \$2,105,094 primarily attributable to a reduction in funded growth for fiscal year 2024-25. Although the College initially earned growth funding in 2024-25 beyond its growth cap of \$2,312,040, the amount received in the February 2026 Apportionment Recalculation was reduced as additional colleges claimed growth funding during the recalculation process.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2025-26 PROJECTED ACTUALS AND 2026-27 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (7) At the beginning of fiscal year 2025-26, the College reversed the previously recorded unrealized loss of \$3,219,441 as of June 30, 2025, resulting in a corresponding unrealized gain of the same amount for 2025-26. As of March 31, 2026, the County Investment Pool's market value was below its cost basis, resulting in an estimated unrealized loss of \$2,058,963. After accounting for this adjustment, the College is estimating a net unrealized gain of \$1,160,478 for the fiscal year. This is a point-in-time accounting adjustment required under GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, and GASB Statement No. 72, Fair Value Measurement and Application. The estimated unrealized loss of \$2,058,963 has been budgeted as a revenue increase in the 2026-27 Tentative Budget.
- (8) Includes projected expenditures for commitments for Various Carryovers and Purchases in Progress (\$603,298), Budget Reductions and Backfill (-\$315,177), Pilot Program for Adjunct Faculty Office Hours (\$116,495), AB218 Retrospective Premium Adjustment (\$748,448), Auxiliary Services Unfunded PERS Liability (\$452,613), and Emergency Funding Requests (\$381,612).
- (9) Includes expenditures for New Resources Allocation Requests Phases 1 to 16.
- (10) Include the Strategic Capital Investment of \$8 million which is necessary to address critical facility, instructional, and operational needs that directly support student learning, program quality, safety, and long-term institutional sustainability. These funds will support deferred maintenance projects, the Fire Academy Training Facility required to maintain state accreditation, instructional equipment for credit and noncredit programs, including an airplane for instructional use, and essential maintenance equipment for custodial, grounds, and facilities operations. This investment will also help replace and upgrade aging operational vehicles and equipment, including service trucks, carts, tractors, and lifts that are necessary to maintain campus operations. This need is especially important because the College has not received Physical Plant and Instructional Equipment funding over the past two years. In addition, the funding originally provided for fiscal year 2022-23 was reduced in 2023-24 from \$21.6 million to \$12.9 million, significantly limiting the College's ability to maintain, replace, and upgrade essential facilities and equipment. This strategic investment will help address accumulated deferred needs, protect existing assets, and ensure that instructional and operational areas have the resources needed to support students, employees, and the broader campus community.
- (11) Transfer to support Parking Services due to the decrease in students' face-to-face classes.
- (12) Due to new compliance requirements under GASB 101 Compensated Absences, the district transitioned to recognizing the expense on a pay-as-you-go basis, rather than recording an accrual in the Unrestricted General Fund. This change is to ensure continued alignment with accounting standards. Expenditures are primary vacation payout for employees.
- (13) Includes estimated unexpended budgets for salaries and benefits of employees.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2025-26 PROJECTED ACTUALS AND 2026-27 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (14) 2025-26 projected actuals for Revenue Generated Accounts. A portion of the 2026-27 expenditure budget is funded with the 2025-26 estimated ending fund balance and the 2026-27 projected revenues. The projected ending balance is \$8,493,112 for the 2026-27 fiscal year.
- (15) Includes Commitments and one-time allocations for New Resources Allocation Requests.
- (16) Includes Commitments for 2025-26 Carryovers Budgets (\$245,654) and Purchases in Progress (\$578,847).
- (17) A portion of the 2025-26 Ending Fund Balance is assigned to fund the 2026-27 One-Time Expenditures as follows:

Compensated Absences	\$2,000,000
Pilot Program for Adjunct Faculty Office Hours	218,030
Board Election Expense	400,000
AB218 Retrospective Premium Adjustment	118,124
Auxiliary Services Unfunded PERS Liability	495,340
Cash In County Treasury Fair Market Value	(2,058,963)
Ongoing Budget Deficit	<u>4,760,565</u>
	\$ 5,933,096
	=====

- (18) Board Policy (BP) 6250 Budget Management requires the District shall budget a total reserve at not less than 10% of total unrestricted general fund expenditures and that the total ending fund balance will be at least 18.5% of the total unrestricted general fund expenditures. For the fiscal year 2025-26, total estimated expenditures account for \$326,199,127 with a 10% Board Policy Reserves estimated at \$32,619,913 and a 22.72% ending balance of \$74,124,122. The estimated ending balance of 22.72% exceeds the 18.5% board policy requirement.
- (19) The College is projecting a positive variance of \$2,226,401 for 2025-26 fiscal year. When added to the 2025-26 Adopted Budget fund balance of \$71,897,721, this results in an estimated Unrestricted General Fund Ending Balance of \$74,124,122. The positive variance is primarily attributed to the 2025-26 SCFF statewide deficit, unexpended salaries and benefits, Parking Support, and Strategic Capital Investments.
- (20) The College 2026-27 SCFF revenues include a 2025-26 SCFF adjustment, 2025-26 estimated Growth funding, a 2.87% statutory cost-of-living adjustment, and a 1.44% Discretionary cost-of-living adjustment. As a condition of receiving the discretionary portion of COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with up to 14 weeks of paid pregnancy disability leave.
- (21) Includes Faculty Hiring funds of \$1,453,372 funded in the 2018-19 fiscal year and \$2,632,656 funded in the 2021-22 fiscal year.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2025-26 PROJECTED ACTUALS AND 2026-27 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (22) Due to increase in FTES of 1,540.
- (23) Primarily includes revenue budget decreases of \$700,000 in interest earnings due to lower interest rates and the impact of the \$15.8 million cash apportionment deferral, as well as a decrease of \$151,000 in Nonresident Tuition from international and out-of-state students.
- (24) Includes ongoing expenditure increases of \$2,936,313 for annual step-and-column salary progression and associated employer-paid contributions; \$1,809,705 for the additional 0.7% COLA increase in 2025-26 for Faculty, CSEA 262, CSEA 651, and Confidential employees; \$1,261,654 for health and welfare tier rate increases for all employee groups while maintaining family plan coverage; \$7,320,612 for the 2026-27 salary schedule adjustment equivalent to the 2.87% statutory COLA for all employee groups; and \$4,196,686 for the 2026-27 discretionary COLA of 1.44% associated with Paid Pregnancy Disability Leave. As a condition of receiving the discretionary portion of the COLA, districts are required to implement the provisions of Assembly Bill 65 and provide eligible employees with up to 14 weeks of paid pregnancy disability leave, and a decrease of \$298,396 in CalPERS employer contributions.

In support of the College’s continued cost containment efforts, the budget includes a reduction of \$7,704,031 for budgeted vacancies, while also providing \$3,401,815 for prioritized position replacements. This approach reflects a disciplined and strategic review of vacancies, ensuring that staffing resources are restored only where there is a clearly defined, well-supported, and mission-critical institutional need. Ongoing expenditure also includes \$1,000,000 for Future Staffing, \$1,000,000 for New Resource Allocations, \$202,376 to support the International Student Program, and \$1,000,000 for rate-driven increases.

- (25) The total Unrestricted General Fund ongoing revenues of \$330,234,557 and ongoing expenditures estimated at \$334,995,122 project an ongoing budget deficit of (\$4,760,565).
- (26) Includes the following one-time expenditure budgets:

Purchases in Progress	\$ 578,847
Carryover Budgets	245,654
Pilot program for Adjunct Faculty Office Hours	218,030
Board Election Expense	400,000
AB218 Retrospective Premium Adjustment	118,124
Auxiliary Services Unfunded PERS Liability	<u>495,340</u>
	\$ 2,055,995
	=====

- (27) Includes a reserve of \$1,250,000 to fund Emergency Funding Requests during the year 2026-27.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2025-26 PROJECTED ACTUALS AND 2026-27 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (28) Board Policy (BP) 6250 Budget Management requires the District shall budget a total reserve at not less than 10% of total unrestricted general fund expenditures and that the total ending fund balance will be at least 18.50% of the total unrestricted general fund expenditures. For the fiscal year 2026-27, total estimated expenditures account for \$343,105,056 with a 10% Board Policy Reserves at \$34,310,506 and a 19.19% estimated ending balance of \$65,858,988. The estimated ending balance of 19.19% is above the 18.50% board policy requirement.

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND, 13 - UNRESTR GEN FUND REVENUE GENERATED
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
CURRENT ASSETS	\$ 93,568,286	\$ 89,466,411
CURRECT LIABILITIES	15,342,289	15,342,289
TOTAL NET BEGINNING BALANCE	<u>\$ 78,225,997</u>	<u>\$ 74,124,122</u>
<u>CLASSIFICATION OF REVENUES</u>		
8100 - FEDERAL REVENUES	\$ 148,700	\$ 148,700
8600 - STATE REVENUES	217,436,777	231,309,113
8800 - LOCAL REVENUES	105,123,573	103,329,109
TOTAL REVENUES	<u>\$ 322,709,050</u>	<u>\$ 334,786,922</u>
8900 - OTHER FINANCING SOURCES	\$ 1,078,384	\$ 53,000
TOTAL OTHER FINANCING SOURCES	<u>\$ 1,078,384</u>	<u>\$ 53,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 323,787,434</u>	<u>\$ 334,839,922</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 402,013,431</u>	<u>\$ 408,964,044</u>

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND, 13 - UNRESTR GEN FUND REVENUE GENERATED
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
1000 - ACADEMIC SALARIES	\$ 133,172,958	\$ 139,440,251	\$ 6,267,293
2000 - CLASSIFIED-OTH NON ACAD SALARIES	73,268,929	75,004,813	1,735,884
3000 - EMPLOYEE BENEFITS	77,749,560	77,563,765	(185,795)
4000 - SUPPLIES AND MATERIALS	3,693,750	3,486,243	(207,507)
5000 - OTHER OPERATING EXPENSES AND SRVS	38,863,062	45,686,684	6,823,622
6000 - CAPITAL OUTLAY	2,219,962	1,819,195	(400,767)
7000 - OTHER OUTGO	1,147,489	104,105	(1,043,384)
1000 - 7000 TOTAL EXPENDITURES	\$ 330,115,710	\$ 343,105,056	\$ 12,989,346
<u>FUND BALANCE</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ 8,424,937	\$ 8,493,112	\$ 68,175
794008 - Assig FB-Emergency Funding Requests	1,000,000	1,250,000	250,000
795001 - Unassigned Fd Bal-10% Board Policy	33,011,571	34,310,506	1,298,935
795002 - Unassigned Fund Balance	29,461,213	21,805,370	(7,655,843)
7900 TOTAL FUND BALANCE	\$ 71,897,721	\$ 65,858,988	\$ (6,038,733)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 402,013,431	\$ 408,964,044	\$ 6,950,613

**MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	
<u>CURRENT ASSETS</u>			
11000-000000-9110-000000	Cash and Cash Equivalent	\$ 59,049,998	\$ 55,282,103
11000-000000-9130-000000	Revolving Cash Fund	100,000	100,000
11000-000000-9200-000000	Accounts Receivable	21,171,772	21,171,772
11000-000000-9220-000000	Accounts Receivable-Student Fees	3,422,637	3,422,637
TOTAL CURRENT ASSETS		\$ 83,744,407	\$ 79,976,512
<u>CURRENT LIABILITIES</u>			
11000-000000-9500-000000	Accounts Payable	\$ 11,408,884	\$ 11,408,884
11000-000000-9552-000000	Use Tax Payable	15,423	15,423
11000-000000-9650-000000	Deferred Revenue	807,297	807,297
11000-000000-9651-000000	Deferred Revenue-Student Fees	2,621,435	2,621,435
TOTAL CURRENT LIABILITIES		\$ 14,853,039	\$ 14,853,039
TOTAL NET BEGINNING BALANCE		\$ 68,891,368	\$ 65,123,473
<u>CLASSIFICATION OF REVENUES</u>			
<u>8100 - FEDERAL REVENUES</u>			
11000-820901-815000-000000	Student Financial Aid	\$ 148,700	\$ 148,700
TOTAL 8100 - FEDERAL REVENUES		\$ 148,700	\$ 148,700
<u>8600 - STATE REVENUES</u>			
11000-800100-861100-000000	Administrative Allow 2% Enrollment	\$ 203,714	\$ 203,714
11000-810000-861100-000000	Apportionment Revenue-Current Yr	154,202,911	167,658,568
11000-820000-861902-000000	PT Faculty Office Hrs-Current Yr	1,065,499	1,065,499
11000-820200-861904-000000	PT Faculty Health Ins-Current Yr	550,200	550,200
11000-800222-861908-000000	PT Faculty Compensation-Current Yr	804,660	817,796
11000-820901-861911-732000	Student Financial Aid-Return to Title IV	35,429	35,429
11000-800200-862900-000000	CA Promise Fee Waiver Admin	339,122	367,374
11000-810000-863000-000000	Education Protection Account	47,951,510	47,951,510
11000-810000-867200-000000	Homeowners' Prop Tax Relief	100,012	100,012

**MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>8600 - STATE REVENUES (Cont'd)</u>		
11000-810000-867900-000000	\$ 33	\$ 33
11800-820600-868501-000000	6,878,950	7,171,550
11000-800300-868800-000000	1,218,709	1,301,400
11000-800220-869002-000000	4,086,028	4,086,028
TOTAL 8600 - STATE REVENUES	\$ 217,436,777	\$ 231,309,113
<u>8800 - LOCAL REVENUES</u>		
11000-810000-881100-000000	\$ 26,847,628	\$ 26,847,628
11000-810000-881200-000000	532,535	532,535
11000-810000-881300-000000	480,832	480,832
11000-810000-881600-000000	696,343	696,343
11000-810000-881700-000000	42,227,892	42,227,892
11000-810000-881800-000000	1,648,176	1,648,176
11000-810000-881900-000000	4,979,482	4,979,482
11000-810000-881950-000000	688,716	688,716
11000-820320-884001-100400	16,000	12,000
11000-820321-884002-100700	4,900	6,400
11000-820322-884003-100800	5,800	5,800
11000-820324-885000-683000	10,000	10,000
11000-000000-886000-000000	4,600,000	3,900,000
11000-000000-886200-000000	3,219,441	2,058,963
11000-810000-887410-000000	10,185,711	10,185,711
11000-800000-887900-000000	7,700	2,700
11000-800000-888010-000000	2,977,000	2,955,000
11000-800000-888050-000000	2,671,000	2,542,000
11000-820325-888500-620000	13,050	13,050
11000-000000-889000-000000	139,900	139,900
11000-820326-889000-672000	3,450	3,450
11000-820327-889000-672000	100	100
11000-820328-889000-695000	710,000	740,000
11000-820570-889000-000000	32,029	32,029
11000-820953-889000-000000	74,000	74,000
TOTAL 8800 - LOCAL REVENUES	\$ 102,771,685	\$ 100,782,707
TOTAL REVENUES	\$ 320,357,162	\$ 332,240,520

**MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>8900 - OTHER FINANCING SOURCES</u>		
11000-800000-891002-000000 Sales of Equipment and Supplies	\$ 35,000	\$ 53,000
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 35,000</u>	<u>\$ 53,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 320,392,162</u>	<u>\$ 332,293,520</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 389,283,530</u>	<u>\$ 397,416,993</u>

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 60,151,125	\$ 61,741,607	\$ 1,590,482
1200 - Noninstr Salaries, Contract/Regular	17,372,325	18,467,071	1,094,746
1300 - Instructional Salaries, Hourly	53,057,210	55,528,943	2,471,733
1400 - Noninstructional Salaries, Hourly	3,846,272	3,702,630	(143,642)
1999 - Academic Noninstr Salaries, Savings	(1,431,160)	-	1,431,160
1000 TOTAL ACADEMIC SALARIES	\$ 132,995,772	\$ 139,440,251	\$ 6,444,479
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 61,705,166	\$ 62,383,400	\$ 678,234
2200 - Instructional Aides, Regular	3,280,902	3,391,719	110,817
2300 - Short-Term, Hourly, Noninstr	4,018,555	4,557,696	539,141
2400 - Instr Aides, Hourly, Direct Instr	2,540,532	2,508,908	(31,624)
2500 - Instr Aides, Reg, Non Direct Instr	1,044,129	1,058,568	14,439
2999 - Classified-NonAcad Salaries, Saving	(774,577)	-	774,577
2000 TOTAL CLASSIFIED-OTH NON ACAD	\$ 71,814,707	\$ 73,900,291	\$ 2,085,584
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 20,969,990	\$ 21,359,097	\$ 389,107
3200 - PERS	18,951,286	18,779,084	(172,202)
3300 - OASDI/Medicare	7,433,608	7,531,279	97,671
3400 - Health and Welfare Benefits	20,690,332	21,393,198	702,866
3500 - State Unemployment Insurance	106,452	119,975	13,523
3600 - Workers' Compensation Insurance	3,127,633	3,203,337	75,704
3700 - Cash-In-Lieu of Benefits	942,000	1,442,000	500,000
3800 - Alternative Retirement Plan	621,346	721,764	100,418
3900 - Retiree Benefits	5,004,372	2,504,362	(2,500,010)
3999 - Employee Benefits, Savings	(810,494)	-	810,494
3000 TOTAL EMPLOYEE BENEFITS	\$ 77,036,525	\$ 77,054,096	\$ 17,571

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 83,216	\$ 154,035	\$ 70,819
4200 - Books, Magazines and Periodicals	11,739	11,151	(588)
4300 - Instr Supplies and Materials	1,103,797	1,087,439	(16,358)
4400 - Software	2,300	2,300	-
4500 - Noninstr Supplies and Materials	2,088,040	1,980,423	(107,617)
4600 - Transportation and Vehicle Supplies	212,643	206,451	(6,192)
4700 - Food Supplies	21,824	19,204	(2,620)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 3,523,559	\$ 3,461,003	\$ (62,556)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 80,571	\$ 83,571	\$ 3,000
5200 - Travel and Conference Expenses	1,221,762	1,153,139	(68,623)
5300 - Dues and Memberships	403,144	403,144	-
5400 - Insurance	3,534,050	2,880,578	(653,472)
5500 - Utilities and Housekeeping Services	7,985,381	7,962,065	(23,316)
5600 - Contracts, Rents, Leases, Repairs	5,702,497	5,493,273	(209,224)
5700 - Legal, Elections and Audit Expenses	411,622	751,229	339,607
5800 - Other Services and Expenses	17,885,205	25,635,177	7,749,972
5000 TOTAL OTHER OPERATING EXPENSES	\$ 37,224,232	\$ 44,362,176	\$ 7,137,944
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 20,000	\$ 20,000	\$ -
6400 - Equipment	2,048,462	1,709,195	(339,267)
6000 TOTAL CAPITAL OUTLAY	\$ 2,068,462	\$ 1,729,195	\$ (339,267)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 1,043,384	\$ -	\$ (1,043,384)
7300 - Interfund Transfers-Out	79,000	79,000	-
7600 - Other Student Aid	25,105	25,105	-
7000 TOTAL OTHER OUTGO	\$ 1,147,489	\$ 104,105	\$ (1,043,384)
1000 - 7000 TOTAL EXPENDITURES	\$ 325,810,746	\$ 340,051,117	\$ 14,240,371

**MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
794008 - Assig FB-Emergency Funding Requests	\$ 1,000,000	\$ 1,250,000	\$ 250,000
795001 - Unassigned Fd Bal-10% Board Policy	33,011,571	34,310,506	1,298,935
795002 - Unassigned Fund Balance	29,461,213	21,805,370	(7,655,843)
7900 TOTAL FUND BALANCES	\$ 63,472,784	\$ 57,365,876	\$ (6,106,908)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 389,283,530	\$ 397,416,993	\$ 8,133,463

MT. SAN ANTONIO COLLEGE
13 - UNRESTR GEN FUND REVENUE GENERATED
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
13000-000000-9110-000000 Cash and Cash Equivalents	\$ 9,566,611	\$ 9,232,631
13000-000000-9200-000000 Accounts Receivable	227,138	227,138
13000-000000-9229-000000 Accounts Receivable-Student Fees	30,130	30,130
TOTAL CURRENT ASSETS	\$ 9,823,879	\$ 9,489,899
<u>CURRENT LIABILITIES</u>		
13000-000000-9500-000000 Accounts Payable	\$ 291,331	\$ 291,331
13000-000000-9551-000000 Sales Tax Payable	2,384	2,384
13000-000000-9646-000000 Def Rev-Insurance Fee International	25,864	25,864
13000-000000-9650-000000 Deferred Revenue	169,671	169,671
TOTAL CURRENT LIABILITIES	\$ 489,250	\$ 489,250
TOTAL NET BEGINNING BALANCE	\$ 9,334,629	\$ 9,000,649

CLASSIFICATION OF REVENUES

8800 - LOCAL REVENUES

13500-470300-883100-701000 CT Other Corporate Contracts	\$ 127,610	\$ 127,610
13624-620110-884011-659000 Sales-EV Chargers, Energy Services	15,000	-
13110-100100-885000-601000 Rentals and Leases, College Improvements	109,664	112,845
13430-430200-887200-682000 CS Academies and Camps	4,000	4,000
13430-430300-887200-682000 CS The Arts	2,000	2,000
13430-430400-887200-682000 CS Business/Prof Dev/Certificates	54,000	54,000
13430-430600-887200-682000 CS College for Kids	174,000	174,000
13430-430700-887200-682000 CS Computers	12,000	12,000
13430-430900-887200-682000 CS Financial Planning	6,000	6,000
13430-431100-887200-682000 CS Foreign Languages	1,500	1,500
13430-431300-887200-682000 CS Home Economics/Home Arts	9,000	9,000
13430-431400-887200-682000 CS Medical/Dental Billing	15,000	15,000
13430-431500-887200-682000 CS Motorcycle Safety	489,747	489,747
13430-431700-887200-682000 CS Processing Fee	5,000	5,000
13430-431800-887200-682000 CS Personal Development	6,000	6,000
13430-432300-887200-682000 CS CPR Center	120,000	120,000
13430-440300-887200-681000 CS Recreation-Sports	4,000	4,000

MT. SAN ANTONIO COLLEGE
13 - UNRESTR GEN FUND REVENUE GENERATED
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>8800 - LOCAL REVENUES (Cont'd)</u>		
13430-440400-887200-681000 CS Recreation-Swim	\$ 28,000	\$ 28,000
13430-440600-887200-681000 CS Recreation-Wellness Center	88,000	88,000
13714-662000-887730-699000 Sales Materials, Student Printing Mgt System	547	-
13714-662000-887735-699000 Sales Materials, NonStud AR, Stud Printing Mgt	5,532	-
13508-502100-887811-620000 Insurance Fee International-Summer	3,700	2,200
13508-502100-887812-620000 Insurance Fee International-Fall	214,500	214,500
13508-502100-887814-620000 Insurance Fee International-Spring	207,088	201,000
13908-900802-889000-677000 Other Local Rev, Admin Serv-Worker's Comp	250,000	250,000
13611-960700-889010-672000 Indirect Cost Recovery-Restricted Programs	400,000	620,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 2,351,888</u>	<u>\$ 2,546,402</u>
TOTAL REVENUES	<u>\$ 2,351,888</u>	<u>\$ 2,546,402</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
13502-502100-898002-000000 Intrafund Transfers-In, International Student	\$ 969,897	\$ -
13906-900330-898002-731000 Intrafund Transfers-In-Faculty Prof. Dev.	73,487	-
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 1,043,384</u>	<u>\$ -</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 3,395,272</u>	<u>\$ 2,546,402</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 12,729,901</u>	<u>\$ 11,547,051</u>

MT. SAN ANTONIO COLLEGE
13 - UNRESTR GEN FUND REVENUE GENERATED
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1200 - Noninstr Salaries, Contract/Regular	\$ 175,869	\$ -	\$ (175,869)
1400 - Noninstructional Salaries, Hourly	1,317	-	(1,317)
1000 TOTAL ACADEMIC SALARIES	\$ 177,186	\$ -	\$ (177,186)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 1,167,519	\$ 957,604	\$ (209,915)
2300 - Short-Term, Hourly, Noninstr	282,703	142,918	(139,785)
2400 - Instr Aides, Hourly, Direct Instr	4,000	4,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,454,222	\$ 1,104,522	\$ (349,700)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 28,037	\$ -	\$ (28,037)
3200 - PERS	320,528	252,021	(68,507)
3300 - OASDI/Medicare	97,621	75,379	(22,242)
3400 - Health and Welfare Benefits	237,359	162,106	(75,253)
3500 - State Unemployment Insurance	780	553	(227)
3600 - Workers' Compensation Insurance	22,507	15,233	(7,274)
3800 - Alternative Retirement Plan	6,203	4,377	(1,826)
3000 TOTAL EMPLOYEE BENEFITS	\$ 713,035	\$ 509,669	\$ (203,366)
<u>SUPPLIES AND MATERIALS</u>			
4300 - Instr Supplies and Materials	\$ 107,184	\$ 16,643	\$ (90,541)
4500 - Noninstr Supplies and Materials	62,007	8,597	(53,410)
4700 - Food Supplies	1,000	-	(1,000)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 170,191	\$ 25,240	\$ (144,951)

MT. SAN ANTONIO COLLEGE
13 - UNRESTR GEN FUND REVENUE GENERATED
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 25,228	\$ 22,228	\$ (3,000)
5200 - Travel and Conference Expenses	179,755	42,068	(137,687)
5400 - Insurance	443,020	435,432	(7,588)
5500 - Utilities and Housekeeping Services	600	-	(600)
5600 - Contracts, Rents, Leases, Repairs	458,479	609,076	150,597
5800 - Other Services and Expenses	353,489	28,677	(324,812)
5900 - Indirect Costs	178,259	187,027	8,768
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 1,638,830	\$ 1,324,508	\$ (314,322)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 151,500	\$ 90,000	\$ (61,500)
6000 TOTAL CAPITAL OUTLAY	\$ 151,500	\$ 90,000	\$ (61,500)
1000 - 7000 TOTAL EXPENDITURES	\$ 4,304,964	\$ 3,053,939	\$ (1,251,025)
<u>FUND BALANCES</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ 8,424,937	\$ 8,493,112	\$ 68,175
7900 TOTAL FUND BALANCES	\$ 8,424,937	\$ 8,493,112	\$ 68,175
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 12,729,901	\$ 11,547,051	\$ (1,182,850)

**MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
17000-000000-9110-000000	\$ 47,141,367	\$ 48,909,156
17000-000000-9200-000000	4,334,955	4,334,955
TOTAL CURRENT ASSETS	<u>\$ 51,476,322</u>	<u>\$ 53,244,111</u>
<u>CURRENT LIABILITIES</u>		
17000-000000-9500-000000	\$ 2,536,427	\$ 2,536,427
17000-000000-9650-000000	35,979,239	35,979,239
TOTAL CURRENT LIABILITIES	<u>\$ 38,515,666</u>	<u>\$ 38,515,666</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 12,960,656</u>	<u>\$ 14,728,445</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
17325-380200-812000-110800	\$ 77,289	\$ -
17115-380766-812000-213310	417,269	-
17535-514000-812000-701000	191,577	-
17536-514000-812000-701000	337,478	50,045
17527-514000-812000-701000	-	350,977
17666-902500-812001-000000	1,600,000	-
17667-902500-812001-000000	-	1,347,308
17375-514510-812003-701000	93,183	-
17376-514510-812003-701000	272,364	17,681
17377-514510-812003-701000	-	272,364
17576-523300-814000-649000	104,192	-
17567-523300-814000-649000	-	98,982
17587-523400-814000-701000	-	120,000
17596-523400-814000-701000	149,192	-
17336-392000-817000-000000	1,624,272	-
17327-392000-817000-000000	-	1,548,619
17005-380270-819000-190500	132,342	-
17181-380731-819000-701000	240,677	-
17052-380737-819000-499900	5,298	-
17294-380739-819000-090100	38,966	-
17295-380739-819000-090100	77,223	-
17296-380739-819000-090100	83,880	-

**MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>8100 - FEDERAL REVENUES (Cont'd)</u>		
17033-380746-819000-040100	\$ 82,880	\$ -
17363-380747-819000-090100	70,898	-
17584-380753-819000-191400	22,914	-
17135-380765-819000-190500	230,722	-
17417-410500-819000-000000	-	1,221,592
17426-410500-819000-000000	480,920	-
17417-410505-819000-000000	-	6,879
17426-410505-819000-000000	6,879	-
17417-410507-819000-000000	-	120,854
17426-410507-819000-000000	328,512	-
17417-410508-819000-000000	-	125,255
17426-410508-819000-000000	123,112	-
17417-420000-819000-000000	-	285,379
17426-420000-819000-000000	281,319	-
17417-420020-819000-000000	-	46,878
17426-420020-819000-000000	42,899	-
17417-420100-819000-000000	-	73,966
17426-420100-819000-000000	70,489	-
17483-481150-819000-122100	43,496	-
17255-523700-819000-649000	122,447	-
17257-523700-819000-649000	-	190,421
TOTAL 8100 - FEDERAL REVENUES	\$ 7,352,689	\$ 5,877,200
<u>8600 - STATE REVENUES</u>		
17537-523000-862200-643000	\$ -	\$ 2,894,471
17545-523000-862200-643000	421,516	-
17546-523000-862200-643000	2,665,873	-
17517-522000-862300-000000	-	3,946,820
17525-522000-862300-000000	1,247,694	-
17526-522000-862300-000000	5,213,300	-
17217-523400-862500-647000	-	754,419
17225-523400-862500-647000	166,921	-
17226-523400-862500-647000	794,125	38,949
17269-295200-862900-000000	20,261	-
17065-300200-862900-620000	787,329	-
17026-380140-862900-123000	248,076	-
17027-380140-862900-123000	-	210,865

**MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
8600 - STATE REVENUES (Cont'd)		
17402-380740-862900-649000	\$ 79,596	\$ -
17444-380740-862900-649000	229,250	58,062
17445-380740-862900-649000	255,201	-
17113-380744-862900-499900	14,066	-
17113-380748-862900-499900	64,535	-
17004-380749-862900-220300	3,898	-
17034-380750-862900-499900	106,463	-
17194-380754-862900-070810	25,403	-
17194-380755-862900-100600	39,977	-
17194-380756-862900-220800	13,556	-
17194-380758-862900-490310	124,249	-
17194-380769-862900-101300	105,719	-
17195-380770-862900-499900	320,000	-
17456-380772-862900-123000	1,250,000	36,965
17116-410000-862900-632000	-	50,000
17105-481320-862900-499900	893,178	-
17106-481320-862900-499900	1,013,635	642,248
17107-481320-862900-499900	-	1,117,829
17435-481330-862900-493100	1,043,533	38,741
17407-500400-862900-649000	-	183,462
17415-500400-862900-649000	202,327	-
17416-500400-862900-649000	193,118	-
17674-501500-862900-633000	274,012	-
17365-513200-862900-649000	84,322	-
17366-513200-862900-649000	212,496	-
17367-513200-862900-649000	-	201,871
17463-514300-862900-649000	33,844	-
17464-514300-862900-649000	99,065	-
17465-514300-862900-649000	63,082	-
17466-514300-862900-649000	546,423	386,159
17634-514300-862900-649000	1,357,761	870,221
17144-516500-862900-649000	1,105,129	182,174
17582-523800-862900-649000	180,000	-
17484-661000-862900-678000	286,323	-
17493-661000-862900-678000	2,149	-
17494-661000-862900-678000	33,989	8,455
17495-661000-862900-678000	168,306	22,002
17496-661000-862900-678000	175,000	143,049
17487-661000-862900-678000	-	175,000

**MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
8600 - STATE REVENUES (Cont'd)		
17555-523100-862902-643000	\$ 198,015	\$ -
17556-523100-862902-643000	548,650	-
17547-523100-862902-643000	-	604,598
17565-504200-862903-646000	504,773	-
17566-504200-862903-646000	1,458,922	111,433
17557-504200-862903-646000	-	1,417,344
17564-504203-862903-646000	461,380	-
17565-504203-862903-646000	2,598,401	-
17566-504203-862903-646000	14,535,431	-
17557-504203-862903-646000	-	13,808,659
17134-294000-862904-676000	63,591	-
17214-294000-862904-676000	30,058	-
17215-294000-862904-676000	136,986	-
17216-294000-862904-676000	130,137	-
17207-294000-862904-676000	-	131,944
17992-900640-862905-000000	42,261	-
17993-900640-862905-000000	315,102	-
17983-940360-862905-000000	1,286,596	-
17605-504100-862910-648000	172,602	-
17606-504100-862910-648000	181,115	-
17607-504100-862910-648000	-	172,059
17203-380720-862911-493000	602,143	-
17165-392205-862912-000000	2,107,832	-
17166-392205-862912-000000	2,327,053	1,151,705
17167-392205-862912-000000	-	1,749,706
17075-504205-862913-646000	42,673	-
17076-504205-862913-646000	68,957	-
17077-504205-862913-646000	-	65,509
17315-500450-862914-000000	17,234	-
17316-500450-862914-000000	1,752,043	-
17317-500450-862914-000000	-	2,026,175
17235-940380-862915-000000	3,593,642	-
17236-940380-862915-000000	14,299,313	2,716,873
17237-940380-862915-000000	-	14,299,313
17245-534600-862918-644000	735,953	-
17246-534600-862918-644000	687,821	543,355
17247-534600-862918-644000	-	653,430

**MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
8600 - STATE REVENUES (Cont'd)		
17505-523720-862919-649000	\$ 860,911	\$ -
17506-523720-862919-649000	927,213	-
17497-523720-862919-649000	-	880,852
17515-523200-862920-643000	1,073,550	-
17516-523200-862920-643000	1,536,312	-
17507-523200-862920-643000	-	1,075,418
17322-321200-865900-612000	928	-
17355-336100-865900-684000	418,101	-
17356-336100-865900-684000	800,000	-
17347-336100-865900-684000	-	800,000
17275-380460-865900-634000	578	-
17095-380700-865900-123010	612,464	96,309
17012-380738-865900-493000	650,358	47,781
17622-380751-865900-490200	1,546,869	-
17324-380757-865900-660000	107,226	-
17644-380763-865900-210440	940,269	-
17405-380768-865900-493200	83,800	-
17623-380773-865900-090100	344,736	-
17285-393020-865900-701000	168,758	-
17286-393020-865900-701000	-	49,918
17285-393200-865900-701000	205,463	-
17285-393240-865900-192000	54,964	-
17285-393280-865900-701000	24,076	-
17285-393290-865900-701000	27,957	-
17084-412300-865900-129900	938,608	193,553
17285-481360-865900-499900	367,291	-
17286-481360-865900-499900	-	291,617
17286-481370-865900-070210	-	31,523
17395-481460-865900-493000	60,000	39,616
17184-513400-865900-649000	29,833	-
17404-513400-865900-649000	97,578	-
17192-514300-865900-649000	135,699	-
17816-820600-868501-000000	2,968,810	-
17817-820600-868501-000000	-	3,095,090
17015-380540-869000-210440	3,930	-
17054-380540-869000-210440	496	-

**MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>8600 - STATE REVENUES (Cont'd)</u>		
17274-380759-869000-493000	\$ 381,489	\$ -
17274-380760-869000-493000	241,604	-
17274-380761-869000-493000	246,450	-
17473-940360-869000-000000	8,545,139	-
TOTAL 8600 - STATE REVENUES	<u>\$ 95,464,844</u>	<u>\$ 58,015,542</u>
<u>8800 - LOCAL REVENUES</u>		
17308-380130-882000-123000	\$ 29,779	\$ -
17058-380260-882000-123000	18,984	-
17306-380715-882000-123030	35,000	-
17031-380734-882000-110800	1,000	-
17446-380743-882000-123000	170,178	34,911
17083-380771-882000-499900	3,500	-
17358-430400-882000-682000	1,590	-
17359-430400-882000-682000	2,000	-
17428-481000-883900-000000	47,269	-
17631-631000-888101-695000	45,000	45,000
17631-631000-888102-695000	52,000	52,000
17631-631000-888104-695000	79,000	79,000
17631-631000-888105-695000	1,500	2,200
17631-631000-888106-695000	204,000	204,000
17631-631000-888108-695000	10,500	10,500
17631-631000-888109-695000	115,000	118,000
17631-631000-888111-695000	119,000	66,000
17631-631000-888112-695000	660,000	660,000
17631-631000-888113-695000	123,000	130,000
17631-631000-888114-695000	615,000	628,000
17900-900852-888150-699000	438,500	438,500
17901-900852-888150-699000	674,499	674,499
TOTAL 8800 - LOCAL REVENUES	<u>\$ 3,446,299</u>	<u>\$ 3,142,610</u>
TOTAL REVENUES	<u>\$ 106,263,832</u>	<u>\$ 67,035,352</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 119,224,488</u>	<u>\$ 81,763,797</u>

**MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 782,378	\$ 678,220	\$ (104,158)
1200 - Noninstr Salaries, Contract/Regular	7,140,500	7,185,746	45,246
1300 - Instructional Salaries, Hourly	10,100	-	(10,100)
1400 - Noninstructional Salaries, Hourly	3,290,147	1,297,962	(1,992,185)
1000 TOTAL ACADEMIC SALARIES	\$ 11,223,125	\$ 9,161,928	\$ (2,061,197)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 14,381,801	\$ 13,677,094	\$ (704,707)
2200 - Instructional Aides, Regular	485,688	502,329	16,641
2300 - Short-Term, Hourly, Noninstr	8,489,448	3,179,258	(5,310,190)
2400 - Instr Aides, Hourly, Direct Instr	2,975,164	778,792	(2,196,372)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 26,332,101	\$ 18,137,473	\$ (8,194,628)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 1,712,152	\$ 1,367,566	\$ (344,586)
3200 - PERS	4,711,413	4,148,424	(562,989)
3300 - OASDI/Medicare	1,628,974	1,350,510	(278,464)
3400 - Health and Welfare Benefits	3,102,959	3,080,999	(21,960)
3500 - State Unemployment Insurance	18,183	12,741	(5,442)
3600 - Workers' Compensation Insurance	490,336	357,899	(132,437)
3800 - Alternative Retirement Plan	297,444	93,261	(204,183)
3000 TOTAL EMPLOYEE BENEFITS	\$ 11,961,461	\$ 10,411,400	\$ (1,550,061)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 230,212	\$ 48,241	\$ (181,971)
4200 - Books, Magazines and Periodicals	27,601	20,600	(7,001)
4300 - Instr Supplies and Materials	9,355,455	8,828,203	(527,252)
4400 - Software	10,588	10,588	-
4500 - Noninstr Supplies and Materials	883,718	164,469	(719,249)
4700 - Food Supplies	479,409	314,165	(165,244)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 10,986,983	\$ 9,386,266	\$ (1,600,717)

**MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 637,216	\$ 26,500	\$ (610,716)
5200 - Travel and Conference Expenses	1,478,769	239,815	(1,238,954)
5300 - Dues and Memberships	10,845	1,000	(9,845)
5500 - Utilities and Housekeeping Services	913,419	6,134	(907,285)
5600 - Contracts, Rents, Leases, Repairs	4,292,462	1,550,149	(2,742,313)
5800 - Other Services and Expenses	18,038,428	8,166,483	(9,871,945)
5900 - Indirect Costs	801,569	249,450	(552,119)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 26,172,708	\$ 10,239,531	\$ (15,933,177)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 179,000	\$ -	\$ (179,000)
6300 - Library Books	160,530	97,865	(62,665)
6400 - Equipment	6,462,976	4,306,580	(2,156,396)
6000 TOTAL CAPITAL OUTLAY	\$ 6,802,506	\$ 4,404,445	\$ (2,398,061)
<u>OTHER OUTGO</u>			
7300 - Interfund Transfers-Out	\$ 17,595,212	\$ 13,808,659	\$ (3,786,553)
7500 - Student Financial Aid	5,114,445	2,754,971	(2,359,474)
7600 - Other Student Aid	1,663,545	609,718	(1,053,827)
7000 TOTAL OTHER OUTGO	\$ 24,373,202	\$ 17,173,348	\$ (7,199,854)
1000 - 7000 TOTAL EXPENDITURES	\$ 117,852,086	\$ 78,914,391	\$ (38,937,695)
<u>FUND BALANCES</u>			
792001 - Restricted Fund Balance-Parking	\$ 1,372,402	\$ 2,849,406	\$ 1,477,004
7900 TOTAL FUND BALANCES	\$ 1,372,402	\$ 2,849,406	\$ 1,477,004
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 119,224,488	\$ 81,763,797	\$ (37,460,691)

**MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	
<u>CURRENT ASSETS</u>			
33000-000000-9110-000000	Cash and Cash Equivalent	\$ 2,714,981	\$ 2,352,394
33000-000000-9200-000000	Accounts Receivable	32,182	32,182
TOTAL CURRENT ASSETS		<u>\$ 2,747,163</u>	<u>\$ 2,384,576</u>
<u>CURRENT LIABILITIES</u>			
33000-000000-9500-000000	Accounts Payable	\$ 97,826	\$ 97,826
33000-000000-9650-000000	Deferred Revenue	1,286,382	1,286,382
TOTAL CURRENT LIABILITIES		<u>\$ 1,384,208</u>	<u>\$ 1,384,208</u>
TOTAL NET BEGINNING BALANCE		<u>\$ 1,362,955</u>	<u>\$ 1,000,368</u>
<u>CLASSIFICATION OF REVENUES</u>			
<u>8100 - FEDERAL REVENUES</u>			
33579-336080-812000-692000	Early Head Start	\$ 204,615	\$ 200,561
33610-336080-812000-692000	ARPA Stabilization ChildCar Stipend	80,815	-
33520-336080-819000-692000	General Child Care and Dev Programs	882,624	882,624
33530-336080-819000-692000	CC Federal and State Food Prog	109,943	109,943
33630-336080-819000-692000	CSPP Reimb State Supplement 22-23	49,481	-
TOTAL 8100 - FEDERAL REVENUES		<u>\$ 1,327,478</u>	<u>\$ 1,193,128</u>
<u>8600 - STATE REVENUES</u>			
33400-336080-862900-692000	Child Care Tax Bailout	\$ 128,196	\$ 128,196
33600-336080-862900-692000	Child 360 CSPP Block Grant	19,311	-
33640-336080-862100-692000	Cost of Care Plus Rate-CSPP 23/24	189,224	-
33650-336080-862100-692000	Child Care Providers United 23/24	197,712	-
33660-336080-862100-692000	Early Ed Preschool Program 23/24	378,251	-
33500-336080-865900-692000	California State Preschool Program	1,347,288	1,432,288
33501-336080-865900-692000	CA State Presch Prog-Prior Year	306,765	-
33520-336080-865900-692000	General Child Care and Dev Programs	1,851,743	1,851,743
33521-336080-865900-692000	Gen Child Care Prog-Prior Year	45,677	-
33530-336080-865900-692000	CC Federal and State Food Prog	5,057	5,057
33670-336080-865900-692000	Apprenticeship Innovation Fund	17,778	-
TOTAL 8600 - STATE REVENUES		<u>\$ 4,487,002</u>	<u>\$ 3,417,284</u>

**MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>8800 - LOCAL REVENUES</u>		
33000-000000-886000-000000 Interest Income	\$ 50,000	\$ 50,000
33000-336080-887100-692000 Child Development Services	77,548	90,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 127,548</u>	<u>\$ 140,000</u>
TOTAL REVENUES	<u>\$ 5,942,028</u>	<u>\$ 4,750,412</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 7,304,983</u>	<u>\$ 5,750,780</u>

**MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 1,868,601	\$ 1,952,970	\$ 84,369
2300 - Short-Term, Hourly, Noninstr	1,017,898	790,856	(227,042)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 2,886,499	\$ 2,743,826	\$ (142,673)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 79,332	\$ 82,100	\$ 2,768
3200 - PERS	389,617	402,106	12,489
3300 - OASDI/Medicare	132,400	134,560	2,160
3400 - Health and Welfare Benefits	477,774	514,642	36,868
3500 - State Unemployment Insurance	1,426	1,355	(71)
3600 - Workers' Compensation Insurance	39,832	37,863	(1,969)
3800 - Alternative Retirement Plan	30,537	23,726	(6,811)
3000 TOTAL EMPLOYEE BENEFITS	\$ 1,150,918	\$ 1,196,352	\$ 45,434
<u>SUPPLIES AND MATERIALS</u>			
4300 - Instr Supplies and Materials	\$ 23,000	\$ 13,000	\$ (10,000)
4500 - Noninstr Supplies and Materials	68,850	38,870	(29,980)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 91,850	\$ 51,870	\$ (39,980)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 13,375	\$ 8,321	\$ (5,054)
5400 - Insurance	530	530	-
5600 - Contracts, Rents, Leases, Repairs	2,335	2,335	-
5800 - Other Services and Expenses	1,477,543	451,915	(1,025,628)
5900 - Indirect Costs	371,060	372,663	1,603
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 1,864,843	\$ 835,764	\$ (1,029,079)

**MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 36,480	\$ 5,651	\$ (30,829)
6000 TOTAL CAPITAL OUTLAY	\$ 36,480	\$ 5,651	\$ (30,829)
1000 - 7000 TOTAL EXPENDITURES	\$ 6,030,590	\$ 4,833,463	\$ (1,197,127)
<u>FUND BALANCES</u>			
792003 - Restr Fund Bal-Child Dvlp CCTR	\$ 19,469	\$ 19,469	\$ -
792034 - Restr Fund Bal-Child Dvlp CSPP	10,997	10,997	-
794003 - Assigned Fund Bal-Child Development	1,243,927	886,851	(357,076)
7900 TOTAL FUND BALANCES	\$ 1,274,393	\$ 917,317	\$ (357,076)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 7,304,983	\$ 5,750,780	\$ (1,554,203)

**MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
34000-000000-9110-000000 Cash and Cash Equivalent	\$ 331,878	\$ 337,796
34000-000000-9200-000000 Accounts Receivable	8,175	8,175
TOTAL CURRENT ASSETS	<u>\$ 340,053</u>	<u>\$ 345,971</u>
<u>CURRENT LIABILITIES</u>		
34000-000000-9520-000000 Accounts Payable	\$ 10,398	\$ 10,398
34000-000000-9551-000000 Sales Tax Payable	3,732	3,732
TOTAL CURRENT LIABILITIES	<u>\$ 14,130</u>	<u>\$ 14,130</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 325,923</u>	<u>\$ 331,841</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
34000-314610-884300-693000 Sales-Farm Operations/Beef	\$ 25,000	\$ 25,000
34000-314610-884400-693000 Sales-Farm Operations/Horse	15,000	15,000
34000-314610-884500-693000 Sales-Farm Operations/Sheep	15,000	15,000
34000-314610-884600-693000 Sales-Farm Operations/Swine	6,000	6,000
34000-314690-884700-693000 Sales-Farm Operations/Horticulture	80,000	80,000
34000-000000-886000-000000 Interest Income	1,000	1,000
34000-314610-889003-693000 Salvaged Materials	1,300	1,300
TOTAL 8800 - LOCAL REVENUES	<u>\$ 143,300</u>	<u>\$ 143,300</u>
TOTAL REVENUES	<u>\$ 143,300</u>	<u>\$ 143,300</u>

**MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>8900 - OTHER FINANCING SOURCES</u>		
34000-314610-898001-693000 Interfund Transfers-In	\$ 79,000	\$ 79,000
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 79,000</u>	<u>\$ 79,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 222,300</u>	<u>\$ 222,300</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 548,223</u>	<u>\$ 554,141</u>

**MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 1,600	\$ -	\$ (1,600)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,600	\$ -	\$ (1,600)
<u>EMPLOYEE BENEFITS</u>			
3300 - OASDI/Medicare	\$ 24	\$ -	\$ (24)
3500 - State Unemployment Insurance	1	-	(1)
3600 - Workers' Compensation Insurance	22	-	(22)
3800 - Alternative Retirement Plan	48	-	(48)
3000 TOTAL EMPLOYEE BENEFITS	\$ 95	\$ -	\$ (95)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 199,450	\$ 201,145	\$ 1,695
4000 TOTAL SUPPLIES AND MATERIALS	\$ 199,450	\$ 201,145	\$ 1,695
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ 550	\$ 550	\$ -
5600 - Contracts, Rents, Leases, Repairs	1,845	1,845	-
5800 - Other Services and Expenses	14,960	14,960	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 17,355	\$ 17,355	\$ -
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 3,800	\$ 3,800	\$ -
6000 TOTAL CAPITAL OUTLAY	\$ 3,800	\$ 3,800	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 222,300	\$ 222,300	\$ -

**MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
794004 - Assigned Fund Bal-Farm Operation	\$ 325,923	\$ 331,841	\$ 5,918
7900 TOTAL FUND BALANCES	\$ 325,923	\$ 331,841	\$ 5,918
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 548,223	\$ 554,141	\$ 5,918

**MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
39000-000000-9110-000000 Cash and Cash Equivalent	\$ 1,558,001	\$ 1,345,442
39000-000000-9200-000000 Accounts Receivable	21,475	21,475
TOTAL CURRENT ASSETS	<u>\$ 1,579,476</u>	<u>\$ 1,366,917</u>
<u>CURRENT LIABILITIES</u>		
39000-000000-9500-000000 Accounts Payable	\$ 3,646	\$ 3,646
39000-000000-9656-000000 Deferred Revenue - Student Health Fees	328,433	328,433
TOTAL CURRENT LIABILITIES	<u>\$ 332,079</u>	<u>\$ 332,079</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,247,397</u>	<u>\$ 1,034,838</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
39000-000000-886000-000000 Interest Income	\$ 50,000	\$ 50,000
39000-534000-887610-644000 Health Fees-CY	1,600,000	1,600,000
39000-534000-889000-644000 Other Local Revenues	140,000	140,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,790,000</u>	<u>\$ 1,790,000</u>
TOTAL REVENUES	<u>\$ 1,790,000</u>	<u>\$ 1,790,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 3,037,397</u>	<u>\$ 2,824,838</u>

**MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 1,179,569	\$ 1,149,596	\$ (29,973)
2300 - Short-Term, Hourly, Noninstr	20,000	28,322	8,322
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,199,569	\$ 1,177,918	\$ (21,651)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 316,243	\$ 303,494	\$ (12,749)
3300 - OASDI/Medicare	90,630	88,458	(2,172)
3400 - Health and Welfare Benefits	223,776	214,319	(9,457)
3500 - State Unemployment Insurance	600	590	(10)
3600 - Workers' Compensation Insurance	16,569	16,271	(298)
3800 - Alternative Retirement Plan	600	850	250
3000 TOTAL EMPLOYEE BENEFITS	\$ 648,418	\$ 623,982	\$ (24,436)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 27,210	\$ 27,210	\$ -
4700 - Food Supplies	500	500	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 27,710	\$ 27,710	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 2,000	\$ 5,000	\$ 3,000
5400 - Insurance	76,604	88,648	12,044
5600 - Contracts, Rents, Leases, Repairs	1,000	2,200	1,200
5800 - Other Services and Expenses	61,231	100,386	39,155
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 140,835	\$ 196,234	\$ 55,399
1000 - 7000 TOTAL EXPENDITURES	\$ 2,016,532	\$ 2,025,844	\$ 9,312

**MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792004 - Restr Fund Bal-Health Services	\$ 743,565	\$ 465,837	\$ (277,728)
795003 - Unassigned Fd Bal-Misc Health Serv	277,300	333,157	55,857
7900 TOTAL FUND BALANCES	\$ 1,020,865	\$ 798,994	\$ (221,871)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,037,397	\$ 2,824,838	\$ (212,559)

**MT. SAN ANTONIO COLLEGE
40 - BOND CONSTRUCTION SERIES 2021E FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
40000-000000-9110-000000 Cash and Cash Equivalent	\$ 1,879,914	\$ 498,479
40000-000000-9200-000000 Accounts Receivable	3,753	3,753
TOTAL CURRENT ASSETS	<u>\$ 1,883,667</u>	<u>\$ 502,232</u>
<u>CURRENT LIABILITIES</u>		
40000-000000-9500-000000 Accounts Payable	\$ 18,460	\$ 18,460
TOTAL CURRENT LIABILITIES	<u>\$ 18,460</u>	<u>\$ 18,460</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,865,207</u>	<u>\$ 483,772</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
40000-000000-886000-000000 Interest Income	\$ 75,000	\$ 15,449
TOTAL 8800 - LOCAL REVENUES	<u>\$ 75,000</u>	<u>\$ 15,449</u>
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 15,449</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,940,207</u>	<u>\$ 499,221</u>

MT. SAN ANTONIO COLLEGE
40 - BOND CONSTRUCTION SERIES 2021E FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 2,181	\$ 2,181	\$ -
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,181	\$ 2,181	\$ -
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 4,788	\$ 4,788	\$ -
6200 - Buildings	609,740	483,110	(126,630)
6400 - Equipment	108,520	9,062	(99,458)
6000 TOTAL CAPITAL OUTLAY	\$ 723,048	\$ 496,960	\$ (226,088)
1000 - 7000 TOTAL EXPENDITURES	\$ 725,229	\$ 499,141	\$ (226,088)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 1,214,978	\$ 80	\$ (1,214,898)
7900 TOTAL FUND BALANCES	\$ 1,214,978	\$ 80	\$ (1,214,898)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,940,207	\$ 499,221	\$ (1,440,986)

**MT. SAN ANTONIO COLLEGE
41 - CAPITAL OUTLAY PROJECTS FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	
<u>CURRENT ASSETS</u>			
41000-000000-9110-000000	Cash and Cash Equivalent	\$ 22,001,184	\$ 29,348,520
41052-000000-9131-000000	Cash with Trustee	194,703	194,703
41000-000000-9200-000000	Accounts Receivable	7,597,060	7,597,060
	TOTAL CURRENT ASSETS	\$ 29,792,947	\$ 37,140,283
<u>CURRENT LIABILITIES</u>			
41000-000000-9500-000000	Accounts Payable	\$ 1,441,477	\$ 1,441,477
41000-000000-9650-000000	Deferred Revenue	4,867,983	4,867,983
41000-000000-9656-000000	Deferred Revenue - Student Fees	42,817	42,817
	TOTAL CURRENT LIABILITIES	\$ 6,352,277	\$ 6,352,277
	TOTAL NET BEGINNING BALANCE	\$ 23,440,670	\$ 30,788,006
<u>CLASSIFICATION OF REVENUES</u>			
<u>8600 - STATE REVENUES</u>			
41066-700161-862900-710000	Prop 39 Energy Efficiency 15/16	\$ 21,232	\$ 21,232
41032-940200-862906-710000	One-time Block Grant SM 21/22	2,266,550	1,677,583
41033-940200-862906-710000	One-time Block Grant SM 22/23	2,531,919	1,885,318
41038-940200-862906-710000	One-time Block Grant SM 17/18	18,015	2,645
41046-940200-862906-710000	One-time Block Grant SM 15/16	22,523	137
41047-940200-862906-710000	One-time Block Grant SM 16/17	1,145	241
41039-940100-862907-710000	Ongoing Block Grant SM 08/09	6,600	6,600
41010-720020-865900-710000	Design and Online Technology	-	1,218,327
41026-723020-865900-710000	Technology and Health Replacement	16,000,573	2,645,490
41009-771180-865900-710000	Physical Education Complex	307,931	-
	TOTAL 8600 - STATE REVENUES	\$ 21,176,488	\$ 7,457,573

**MT. SAN ANTONIO COLLEGE
41 - CAPITAL OUTLAY PROJECTS FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>8800 - LOCAL REVENUES</u>		
41000-000000-886000-000000 Interest Income	\$ 500,000	\$ 300,000
41001-800000-888030-000000 NR Capital Outlay Fee Intl-CY	179,500	197,570
41001-800000-888070-000000 NR Capital Outlay Fee Out/State-CY	152,340	177,195
TOTAL 8800 - LOCAL REVENUES	<u>\$ 831,840</u>	<u>\$ 674,765</u>
TOTAL REVENUES	<u>\$ 22,008,328</u>	<u>\$ 8,132,338</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
41144-700180-891001-710000 Bldg 4 Admin North Side Water Damag	\$ 17,144	\$ 14,981
41145-700181-891001-710000 Bldg 6 First Floor Men's Restroom	55,595	-
41146-700182-891001-710000 Bldg 78 Water Intrusion	10,320	-
41157-700216-891001-710000 Bldg 28AB Water Instrusion	-	494,848
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 83,059</u>	<u>\$ 509,829</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 22,091,387</u>	<u>\$ 8,642,167</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 45,532,057</u>	<u>\$ 39,430,173</u>

MT. SAN ANTONIO COLLEGE
41 - CAPITAL OUTLAY PROJECTS FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 103,200	\$ 104,366	\$ 1,166
4000 TOTAL SUPPLIES AND MATERIALS	\$ 103,200	\$ 104,366	\$ 1,166
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 64,600	\$ 50,605	\$ (13,995)
5800 - Other Services and Expenses	265,916	263,024	(2,892)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 330,516	\$ 313,629	\$ (16,887)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 1,535,781	\$ 2,281,170	\$ 745,389
6200 - Buildings	23,333,704	20,952,927	(2,380,777)
6400 - Equipment	18,059,388	13,399,538	(4,659,850)
6000 TOTAL CAPITAL OUTLAY	\$ 42,928,873	\$ 36,633,635	\$ (6,295,238)
1000 - 7000 TOTAL EXPENDITURES	\$ 43,362,589	\$ 37,051,630	\$ (6,310,959)
<u>FUND BALANCES</u>			
795004 - Unassigned Fund Bal-Capital Outlay	\$ 2,169,468	\$ 2,378,543	\$ 209,075
7900 TOTAL FUND BALANCES	\$ 2,169,468	\$ 2,378,543	\$ 209,075
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 45,532,057	\$ 39,430,173	\$ (6,101,884)

**MT. SAN ANTONIO COLLEGE
42 - BOND CONSTRUCTION SERIES 2021C FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
42000-000000-9110-000000 Cash and Cash Equivalent	\$ 34,268,359	\$ 17,591,884
42000-000000-9200-000000 Accounts Receivable	93,924	93,924
TOTAL CURRENT ASSETS	<u>\$ 34,362,283</u>	<u>\$ 17,685,808</u>
<u>CURRENT LIABILITIES</u>		
42000-000000-9500-000000 Accounts Payable	\$ 2,927,044	\$ 2,927,044
TOTAL CURRENT LIABILITIES	<u>\$ 2,927,044</u>	<u>\$ 2,927,044</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 31,435,239</u>	<u>\$ 14,758,764</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
42000-000000-886000-000000 Interest Income	\$ 1,000,000	\$ 400,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,000,000</u>	<u>\$ 400,000</u>
TOTAL REVENUES	<u>\$ 1,000,000</u>	<u>\$ 400,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 32,435,239</u>	<u>\$ 15,158,764</u>

MT. SAN ANTONIO COLLEGE
42 - BOND CONSTRUCTION SERIES 2021C FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 471,317	\$ 467,066	\$ (4,251)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 471,317	\$ 467,066	\$ (4,251)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 126,033	\$ 124,395	\$ (1,638)
3300 - OASDI/Medicare	36,056	35,729	(327)
3500 - State Unemployment Insurance	236	234	(2)
3600 - Workers' Compensation Insurance	6,174	6,446	272
3000 TOTAL EMPLOYEE BENEFITS	\$ 168,499	\$ 166,804	\$ (1,695)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 185,993	\$ 182,368	\$ (3,625)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 185,993	\$ 182,368	\$ (3,625)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ -	\$ 2,508	\$ 2,508
5600 - Contracts, Rents, Leases, Repairs	492,740	78,742	(413,998)
5700 - Legal, Elections and Audit Expenses	25,597	23,377	(2,220)
5800 - Other Services and Expenses	6,410	9,730	3,320
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 524,747	\$ 114,357	\$ (410,390)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 7,268,966	\$ 1,333,650	\$ (5,935,316)
6200 - Buildings	16,876,334	7,667,829	(9,208,505)
6400 - Equipment	2,118,168	613,196	(1,504,972)
6000 TOTAL CAPITAL OUTLAY	\$ 26,263,468	\$ 9,614,675	\$ (16,648,793)
1000 - 7000 TOTAL EXPENDITURES	\$ 27,614,024	\$ 10,545,270	\$ (17,068,754)

MT. SAN ANTONIO COLLEGE
42 - BOND CONSTRUCTION SERIES 2021C FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 4,821,215	\$ 4,613,494	\$ (207,721)
7900 TOTAL FUND BALANCES	\$ 4,821,215	\$ 4,613,494	\$ (207,721)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 32,435,239	\$ 15,158,764	\$ (17,276,475)

**MT. SAN ANTONIO COLLEGE
43 - CAPITAL OUTLAY PROJ REDEVELOPMENT FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
43000-000000-9110-000000 Cash and Cash Equivalent	\$ 16,474,167	\$ 19,187,531
43000-000000-9200-000000 Accounts Receivable	28,907	28,907
TOTAL CURRENT ASSETS	<u>\$ 16,503,074</u>	<u>\$ 19,216,438</u>
<u>CURRENT LIABILITIES</u>		
43000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 16,503,074</u>	<u>\$ 19,216,438</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
43000-000000-886000-000000 Interest Income	\$ 300,000	\$ 300,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 300,000</u>	<u>\$ 300,000</u>
TOTAL REVENUES	<u>\$ 300,000</u>	<u>\$ 300,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 16,803,074</u>	<u>\$ 19,516,438</u>

MT. SAN ANTONIO COLLEGE
43 - CAPITAL OUTLAY PROJ REDEVELOP FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 4,624	\$ 4,624	\$ -
4000 TOTAL SUPPLIES AND MATERIALS	\$ 4,624	\$ 4,624	\$ -
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 89,250	\$ 89,250	\$ -
6200 - Buildings	24,025	24,025	-
6400 - Equipment	13,184	13,184	-
6000 TOTAL CAPITAL OUTLAY	\$ 126,459	\$ 126,459	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 131,083	\$ 131,083	\$ -
<u>FUND BALANCES</u>			
792009 - Restricted Fund Bal-RDA West Covina	\$ 4,433	\$ 4,433	\$ -
792010 - Restricted Fund Bal-RDA Walnut	217,042	217,042	-
792011 - Restricted Fund Bal-RDA La Puente	16,899	16,899	-
792012 - Restricted Fund Bal-RDA Covina	39,291	39,291	-
792013 - Restricted Fund Bal-RDA Industry	465,770	465,770	-
792014 - Restricted Fund Bal-RDA La Verne	147,448	147,448	-
792015 - Restricted Fund Bal-RDA Irwindale	40,895	40,895	-
792016 - Restricted Fund Bal-RDA Glendora	25,549	25,549	-
792017 - Restricted Fund Bal-RDA San Dimas	72,692	72,692	-
792018 - Restricted Fund Bal-RDA Pomona	218,659	218,659	-
792019 - Restricted Fund Bal-RDA BaldwinPark	29,454	29,454	-
792020 - Restricted Fund Balance-RDA Various	13,634,631	15,767,538	2,132,907
792021 - Restr Fund Bal-Redevelop Interest	1,759,228	2,339,685	580,457
7900 TOTAL FUND BALANCES	\$ 16,671,991	\$ 19,385,355	\$ 2,713,364
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 16,803,074	\$ 19,516,438	\$ 2,713,364

**MT. SAN ANTONIO COLLEGE
45 - BOND CONSTRUCTION SERIES 2013A FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
45000-000000-9110-000000 Cash and Cash Equivalent	\$ 366,662	\$ 264,625
45000-000000-9200-000000 Accounts Receivable	999	999
TOTAL CURRENT ASSETS	<u>\$ 367,661</u>	<u>\$ 265,624</u>
<u>CURRENT LIABILITIES</u>		
45000-000000-9500-000000 Accounts Payable	\$ (556)	\$ (556)
TOTAL CURRENT LIABILITIES	<u>\$ (556)</u>	<u>\$ (556)</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 368,217</u>	<u>\$ 266,180</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
45000-000000-886000-000000 Interest Income	\$ 10,000	\$ 10,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 378,217</u>	<u>\$ 276,180</u>

MT. SAN ANTONIO COLLEGE
45 - BOND CONSTRUCTION SERIES 2013A FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4200 - Books, Magazines and Periodicals	\$ -	\$ 209	\$ 209
4500 - Noninstr Supplies and Materials	3,623	-	(3,623)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 3,623	\$ 209	\$ (3,414)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 10,047	\$ 45,135	\$ 35,088
5800 - Other Services and Expenses	-	19,769	19,769
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 10,047	\$ 64,904	\$ 54,857
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ -	\$ 3,122	\$ 3,122
6200 - Buildings	299,486	156,002	(143,484)
6400 - Equipment	26,513	-	(26,513)
6000 TOTAL CAPITAL OUTLAY	\$ 325,999	\$ 159,124	\$ (166,875)
1000 - 7000 TOTAL EXPENDITURES	\$ 339,669	\$ 224,237	\$ (115,432)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 38,548	\$ 51,943	\$ 13,395
7900 TOTAL FUND BALANCES	\$ 38,548	\$ 51,943	\$ 13,395
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 378,217	\$ 276,180	\$ (102,037)

**MT. SAN ANTONIO COLLEGE
47 - 2017 BAN CONSTRUCTION FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
47000-000000-9110-000000 Cash and Cash Equivalent	\$ 397,384	\$ 294,882
47000-000000-9200-000000 Accounts Receivable	744	744
TOTAL CURRENT ASSETS	<u>\$ 398,128</u>	<u>\$ 295,626</u>
<u>CURRENT LIABILITIES</u>		
47000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 398,128</u>	<u>\$ 295,626</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
47000-000000-886000-000000 Interest Income	\$ 10,000	\$ 5,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 10,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 408,128</u>	<u>\$ 300,626</u>

**MT. SAN ANTONIO COLLEGE
47 - 2017 BAN CONSTRUCTION FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 104	\$ -	\$ (104)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 104	\$ -	\$ (104)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ -	\$ 1,379	\$ 1,379
5700 - Legal, Elections and Audit Expenses	2,706	644	(2,062)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 2,706	\$ 2,023	\$ (683)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 8,327	\$ 28,574	\$ 20,247
6200 - Buildings	340,966	230,334	(110,632)
6400 - Equipment	23,714	-	(23,714)
6000 TOTAL CAPITAL OUTLAY	\$ 373,007	\$ 258,908	\$ (114,099)
1000 - 7000 TOTAL EXPENDITURES	\$ 375,817	\$ 260,931	\$ (114,886)
<u>FUND BALANCES</u>			
792022 - Restricted Fund Bal-BAN Projects	\$ 9,442	\$ 9,442	\$ -
792023 - Restricted Fund Bal-BAN Interest	22,869	30,253	7,384
7900 TOTAL FUND BALANCES	\$ 32,311	\$ 39,695	\$ 7,384
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 408,128	\$ 300,626	\$ (107,502)

**MT. SAN ANTONIO COLLEGE
48 - 2019 BAN CONSTRUCTION FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
48000-000000-9110-000000 Cash and Cash Equivalent	\$ 114,969	\$ 32,464
48000-000000-9200-000000 Accounts Receivable	190	190
TOTAL CURRENT ASSETS	<u>\$ 115,159</u>	<u>\$ 32,654</u>
<u>CURRENT LIABILITIES</u>		
48000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 115,159</u>	<u>\$ 32,654</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
48000-000000-886000-000000 Interest Income	\$ 2,500	\$ 500
TOTAL 8800 - LOCAL REVENUES	<u>\$ 2,500</u>	<u>\$ 500</u>
TOTAL REVENUES	<u>\$ 2,500</u>	<u>\$ 500</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 117,659</u>	<u>\$ 33,154</u>

**MT. SAN ANTONIO COLLEGE
48 - 2019 BAN CONSTRUCTION FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5700 - Legal, Elections and Audit Expenses	\$ 77,184	\$ -	\$ (77,184)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 77,184	\$ -	\$ (77,184)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ -	\$ 2,306	\$ 2,306
6200 - Buildings	30,669	20,399	(10,270)
6000 TOTAL CAPITAL OUTLAY	\$ 30,669	\$ 22,705	\$ (7,964)
1000 - 7000 TOTAL EXPENDITURES	\$ 107,853	\$ 22,705	\$ (85,148)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 9,806	\$ 10,449	\$ 643
7900 TOTAL FUND BALANCES	\$ 9,806	\$ 10,449	\$ 643
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 117,659	\$ 33,154	\$ (84,505)

**MT. SAN ANTONIO COLLEGE
49 - BOND CONSTRUCTION SERIES 2019A FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
49000-000000-9110-000000 Cash and Cash Equivalent	\$ 8,072,948	\$ 7,656,815
49000-000000-9200-000000 Accounts Receivable	17,936	17,936
TOTAL CURRENT ASSETS	<u>\$ 8,090,884</u>	<u>\$ 7,674,751</u>
<u>CURRENT LIABILITIES</u>		
49000-000000-9500-000000 Accounts Payable	\$ 190,916	\$ 190,916
TOTAL CURRENT LIABILITIES	<u>\$ 190,916</u>	<u>\$ 190,916</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 7,899,968</u>	<u>\$ 7,483,835</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
49000-000000-886000-000000 Interest Income	\$ 200,000	\$ 200,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 8,099,968</u>	<u>\$ 7,683,835</u>

MT. SAN ANTONIO COLLEGE
49 - BOND CONSTRUCTION SERIES 2019A FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 50,651	\$ 207	\$ (50,444)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 50,651	\$ 207	\$ (50,444)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 9,178	\$ 6,023	\$ (3,155)
5700 - Legal, Elections and Audit Expenses	-	250,000	250,000
5800 - Other Services and Expenses	47,806	47,678	(128)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 56,984	\$ 303,701	\$ 246,717
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 1,614,209	\$ 681,785	\$ (932,424)
6200 - Buildings	3,472,683	4,092,283	619,600
6400 - Equipment	579,331	3,273	(576,058)
6000 TOTAL CAPITAL OUTLAY	\$ 5,666,223	\$ 4,777,341	\$ (888,882)
1000 - 7000 TOTAL EXPENDITURES	\$ 5,773,858	\$ 5,081,249	\$ (692,609)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 2,326,110	\$ 2,602,586	\$ 276,476
7900 TOTAL FUND BALANCES	\$ 2,326,110	\$ 2,602,586	\$ 276,476
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 8,099,968	\$ 7,683,835	\$ (416,133)

**MT. SAN ANTONIO COLLEGE
60 - BOND CONSTRUCTION SERIES 2024D FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
60000-000000-9110-000000 Cash and Cash Equivalent	\$ 162,948,494	\$ 121,696,050
60000-000000-9200-000000 Accounts Receivable	340,903	340,903
TOTAL CURRENT ASSETS	<u>\$ 163,289,397</u>	<u>\$ 122,036,953</u>
<u>CURRENT LIABILITIES</u>		
60000-000000-9500-000000 Accounts Payable	\$ 4,014,962	\$ 4,014,962
TOTAL CURRENT LIABILITIES	<u>\$ 4,014,962</u>	<u>\$ 4,014,962</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 159,274,435</u>	<u>\$ 118,021,991</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
60000-000000-886000-000000 Interest Income	\$ 2,000,000	\$ 2,000,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
TOTAL REVENUES	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 161,274,435</u>	<u>\$ 120,021,991</u>

MT. SAN ANTONIO COLLEGE
60 - BOND CONSTRUCTION SERIES 2024D FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 2,878,549	\$ 2,101,528	\$ (777,021)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 2,878,549	\$ 2,101,528	\$ (777,021)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 771,745	\$ 554,817	\$ (216,928)
3300 - OASDI/Medicare	220,206	160,762	(59,444)
3400 - Health and Welfare Benefits	451,157	390,225	(60,932)
3500 - State Unemployment Insurance	1,437	1,047	(390)
3600 - Workers' Compensation Insurance	39,736	29,004	(10,732)
3000 TOTAL EMPLOYEE BENEFITS	\$ 1,484,281	\$ 1,135,855	\$ (348,426)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 39,718	\$ 39,718	\$ -
4000 TOTAL SUPPLIES AND MATERIALS	\$ 39,718	\$ 39,718	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ -	\$ 5,000	\$ 5,000
5600 - Contracts, Rents, Leases, Repairs	457,403	457,403	-
5700 - Legal, Elections and Audit Expenses	-	57,862	57,862
5800 - Other Services and Expenses	3,637,170	1,662,282	(1,974,888)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 4,094,573	\$ 2,182,547	\$ (1,912,026)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 144,950,216	\$ 104,599,704	\$ (40,350,512)
6400 - Equipment	6,261,013	3,051,352	(3,209,661)
6000 TOTAL CAPITAL OUTLAY	\$ 151,211,229	\$ 107,651,056	\$ (43,560,173)
1000 - 7000 TOTAL EXPENDITURES	\$ 159,708,350	\$ 113,110,704	\$ (46,597,646)

MT. SAN ANTONIO COLLEGE
60 - BOND CONSTRUCTION SERIES 2024D FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 1,566,085	\$ 6,911,287	\$ 5,345,202
7900 TOTAL FUND BALANCES	\$ 1,566,085	\$ 6,911,287	\$ 5,345,202
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 161,274,435	\$ 120,021,991	\$ (41,252,444)

**MT. SAN ANTONIO COLLEGE
61- BOND CONSTRUCTION SERIES 2025A FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
61000-000000-9110-000000 Cash and Cash Equivalent	\$ -	\$ 232,945,904
TOTAL CURRENT ASSETS	\$ -	\$ 232,945,904
<u>CURRENT LIABILITIES</u>		
61000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	\$ -	\$ -
TOTAL NET BEGINNING BALANCE	\$ -	\$ 232,945,904
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
61000-000000-886000-000000 Interest Income	\$ -	\$ 2,000,000
TOTAL 8800 - LOCAL REVENUES	\$ -	\$ 2,000,000
TOTAL REVENUES	\$ -	\$ 2,000,000
TOTAL REVENUES & NET BEGINNING BALANCE	\$ -	\$ 234,945,904

MT. SAN ANTONIO COLLEGE
61 - BOND CONSTRUCTION SERIES 2025A FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ -	\$ 59,993	\$ 59,993
4000 TOTAL SUPPLIES AND MATERIALS	\$ -	\$ 59,993	\$ 59,993
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5800 - Other Services and Expenses	\$ -	\$ 15,000,000	\$ 15,000,000
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ -	\$ 15,000,000	\$ 15,000,000
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ -	\$ 900,000	\$ 900,000
6200 - Buildings	-	202,741,911	202,741,911
6400 - Equipment	-	10,436,952	10,436,952
6000 TOTAL CAPITAL OUTLAY	\$ -	\$ 214,078,863	\$ 214,078,863
1000 - 7000 TOTAL EXPENDITURES	\$ -	\$ 229,138,856	\$ 229,138,856
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ -	\$ 5,807,048	\$ 5,807,048
7900 TOTAL FUND BALANCES	\$ -	\$ 5,807,048	\$ 5,807,048
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ -	\$ 234,945,904	\$ 234,945,904

**MT. SAN ANTONIO COLLEGE
62- BOND CONSTRUCTION SERIES 2025B FUND
REVENUES**

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2025-26</u>	<u>TENTATIVE BUDGET 2026-27</u>
<u>CURRENT ASSETS</u>		
62000-000000-9110-000000 Cash and Cash Equivalent	\$ -	\$ 20,259,453
TOTAL CURRENT ASSETS	\$ -	\$ 20,259,453
<u>CURRENT LIABILITIES</u>		
62000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	\$ -	\$ -
TOTAL NET BEGINNING BALANCE	\$ -	\$ 20,259,453
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
62000-000000-886000-000000 Interest Income	\$ -	\$ 200,000
TOTAL 8800 - LOCAL REVENUES	\$ -	\$ 200,000
TOTAL REVENUES	\$ -	\$ 200,000
TOTAL REVENUES & NET BEGINNING BALANCE	\$ -	\$ 20,459,453

MT. SAN ANTONIO COLLEGE
62 - BOND CONSTRUCTION SERIES 2025B FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ -	\$ 19,928,397	\$ 19,928,397
6000 TOTAL CAPITAL OUTLAY	\$ -	\$ 19,928,397	\$ 19,928,397
1000 - 7000 TOTAL EXPENDITURES	\$ -	\$ 19,928,397	\$ 19,928,397
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ -	\$ 531,056	\$ 531,056
7900 TOTAL FUND BALANCES	\$ -	\$ 531,056	\$ 531,056
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ -	\$ 20,459,453	\$ 20,459,453

**MT. SAN ANTONIO COLLEGE
71 - ASSOCIATED STUDENT TRUST FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
71000-000000-9110-000000 Cash and Cash Equivalent	\$ 2,445,948	\$ 2,460,759
71000-000000-9200-000000 Accounts Receivable	4,836	4,836
TOTAL CURRENT ASSETS	<u>\$ 2,450,784</u>	<u>\$ 2,465,595</u>
<u>CURRENT LIABILITIES</u>		
71000-000000-9520-000000 Accounts Payable	\$ 18,306	\$ 18,306
71000-000000-9650-000000 Deferred Revenue-Student Fees	92,090	92,090
TOTAL CURRENT LIABILITIES	<u>\$ 110,396</u>	<u>\$ 110,396</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,340,388</u>	<u>\$ 2,355,199</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
71000-000000-886000-000000 Interest Income	\$ 90,000	\$ 90,000
71000-000000-888500-000000 Other Student Fees and Charges	622,000	622,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 712,000</u>	<u>\$ 712,000</u>
TOTAL REVENUES	<u>\$ 712,000</u>	<u>\$ 712,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 3,052,388</u>	<u>\$ 3,067,199</u>

MT. SAN ANTONIO COLLEGE
71 - ASSOCIATED STUDENT TRUST FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 159,634	\$ 171,448	\$ 11,814
2300 - Short-Term, Hourly, Noninstr	69,495	72,375	2,880
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 229,129	\$ 243,823	\$ 14,694
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 42,798	\$ 45,263	\$ 2,465
3300 - OASDI/Medicare	13,250	14,197	947
3400 - Health and Welfare Benefits	44,198	43,350	(848)
3500 - State Unemployment Insurance	115	122	7
3600 - Workers' Compensation Insurance	3,162	3,365	203
3800 - Alternative Retirement Plan	2,085	2,171	86
3000 TOTAL EMPLOYEE BENEFITS	\$ 105,608	\$ 108,468	\$ 2,860
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 31,300	\$ 35,950	\$ 4,650
4700 - Food Supplies	15,300	15,800	500
4000 TOTAL SUPPLIES AND MATERIALS	\$ 46,600	\$ 51,750	\$ 5,150
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 17,000	\$ 10,000	\$ (7,000)
5200 - Travel and Conference Expenses	114,832	109,700	(5,132)
5300 - Dues and Memberships	-	120	120
5600 - Contracts, Rents, Leases, Repairs	2,000	2,000	-
5800 - Other Services and Expenses	501,611	476,511	(25,100)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 635,443	\$ 598,331	\$ (37,112)

MT. SAN ANTONIO COLLEGE
71 - ASSOCIATED STUDENT TRUST FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 2,000	\$ 3,000	\$ 1,000
6000 TOTAL CAPITAL OUTLAY	\$ 2,000	\$ 3,000	\$ 1,000
1000 - 7000 TOTAL EXPENDITURES	\$ 1,018,780	\$ 1,005,372	\$ (13,408)
<u>FUND BALANCES</u>			
792024 - Restr Fund Bal-Associated Students	\$ 1,653,357	\$ 1,764,658	\$ 111,301
792025 - Restricted Fund Bal-Emergency Fund	250,000	250,000	-
792026 - Restricted Fund Bal-Student Center	130,251	47,169	(83,082)
7900 TOTAL FUND BALANCES	\$ 2,033,608	\$ 2,061,827	\$ 28,219
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,052,388	\$ 3,067,199	\$ 14,811

**MT. SAN ANTONIO COLLEGE
72 - STUDENT REPRESENTATION FEE TRUST FD
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
72000-000000-9110-000000 Cash and Cash Equivalent	\$ 20,922	\$ 75,330
72000-000000-9200-000000 Accounts Receivable	39	39
TOTAL CURRENT ASSETS	<u>\$ 20,961</u>	<u>\$ 75,369</u>
<u>CURRENT LIABILITIES</u>		
72000-000000-9500-000000 Accounts Payable	\$ 2,406	\$ 2,406
72000-000000-9600-000000 Deferred Revenue	12,251	12,251
TOTAL CURRENT LIABILITIES	<u>\$ 14,657</u>	<u>\$ 14,657</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 6,304</u>	<u>\$ 60,712</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
72000-000000-886000-000000 Interest Income	\$ 2,000	\$ 2,000
72000-000000-888400-000000 Student Representation Fee	71,000	71,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 73,000</u>	<u>\$ 73,000</u>
TOTAL REVENUES	<u>\$ 73,000</u>	<u>\$ 73,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 79,304</u>	<u>\$ 133,712</u>

MT. SAN ANTONIO COLLEGE
72 - STUDENT REPRESENTATION FEE TRUST FD
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 24,375	\$ 24,375	\$ -
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 24,375	\$ 24,375	\$ -
<u>EMPLOYEE BENEFITS</u>			
3500 - State Unemployment Insurance	\$ 12	\$ 12	\$ -
3600 - Workers' Compensation Insurance	336	336	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 348	\$ 348	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 4,543	\$ 2,863	\$ (1,680)
5800 - Other Services and Expenses	35,500	35,500	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 40,043	\$ 38,363	\$ (1,680)
1000 - 7000 TOTAL EXPENDITURES	\$ 64,766	\$ 63,086	\$ (1,680)
<u>FUND BALANCES</u>			
792027 - Restr Fund Bal-Stud Representation	\$ 14,538	\$ 70,626	\$ 56,088
7900 TOTAL FUND BALANCES	\$ 14,538	\$ 70,626	\$ 56,088
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 79,304	\$ 133,712	\$ 54,408

**MT. SAN ANTONIO COLLEGE
74 - STUDENT FINANCIAL AID TRUST FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
74000-000000-9110-000000 Cash and Cash Equivalent	\$ 17,887	\$ 17,887
74000-000000-9200-000000 Accounts Receivable	28,330	28,330
TOTAL CURRENT ASSETS	<u>\$ 46,217</u>	<u>\$ 46,217</u>
<u>CURRENT LIABILITIES</u>		
74000-000000-9520-000000 Accounts Payable	\$ (9,631)	\$ (9,631)
74000-000000-9610-000000 Due to Other Funds	28,330	28,330
74000-000000-9650-000000 Deferred Revenue	24,691	24,691
TOTAL CURRENT LIABILITIES	<u>\$ 43,390</u>	<u>\$ 43,390</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,827</u>	<u>\$ 2,827</u>

CLASSIFICATION OF REVENUES

8100 - FEDERAL REVENUES

74075-901500-815000-732000 PELL 24/25	\$ 3,000,000	\$ -
74076-901500-815000-732000 PELL 25/26	52,000,000	4,000,000
74077-901500-815000-732000 PELL 26/27	-	54,000,000
74126-902000-815000-732000 FSEOG 25/26	1,600,000	-
74127-902000-815000-732000 FSEOG 26/27	-	1,337,122
74216-903000-815000-732000 Direct Loans-Subsidized 25/26	1,200,000	-
74217-903000-815000-732000 Direct Loans-Subsidized 26/27	-	1,400,000
74216-903500-815000-732000 Direct Loans-Unsubsidized 25/26	1,200,000	-
74217-903500-815000-732000 Direct Loans-Unsubsidized 26/27	-	1,400,000
74226-906000-815000-732000 Direct Loans Parent Plus 25/26	115,000	-
74227-906000-815000-732000 Direct Loans Parent Plus 26/27	-	125,000
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 59,115,000</u>	<u>\$ 62,262,122</u>

**MT. SAN ANTONIO COLLEGE
74 - STUDENT FINANCIAL AID TRUST FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>8600 - STATE REVENUES</u>		
74175-904000-862900-732000 CAL Grant B 24/25	\$ 150,000	\$ -
74176-904000-862900-732000 CAL Grant B 25/26	8,000,000	150,000
74177-904000-862900-732000 CAL Grant B 26/27	-	8,000,000
74175-904500-862900-732000 CAL Grant C 24/25	5,000	-
74176-904500-862900-732000 CAL Grant C 25/26	300,000	10,000
74177-904500-862900-732000 CAL Grant C 26/27	-	300,000
74175-904600-862900-732000 CAL Grant A 24/25	5,000	-
74176-904600-862900-732000 CAL Grant A 25/26	250,000	10,000
74177-904600-862900-732000 CAL Grant A 26/27	-	250,000
74950-909900-862900-732000 Chafee Grant	400,000	400,000
TOTAL 8600 - STATE REVENUES	<u>\$ 9,110,000</u>	<u>\$ 9,120,000</u>
TOTAL REVENUES	<u>\$ 68,225,000</u>	<u>\$ 71,382,122</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
74454-906550-898001-732000 Interfund Transfers-In Student Success	\$ 461,380	\$ -
74455-906550-898001-732000 Interfund Transfers-In Student Success	2,598,401	-
74456-906550-898001-732000 Interfund Transfers-In Student Success	14,535,431	-
74457-906550-898001-732000 Interfund Transfers-In Student Success	-	13,808,659
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 17,595,212</u>	<u>\$ 13,808,659</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 85,820,212</u>	<u>\$ 85,190,781</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 85,823,039</u>	<u>\$ 85,193,608</u>

MT. SAN ANTONIO COLLEGE
74 - STUDENT FINANCIAL AID TRUST FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7500 - Student Financial Aid	\$ 85,820,212	\$ 85,190,781	\$ (629,431)
7000 TOTAL OTHER OUTGO	\$ 85,820,212	\$ 85,190,781	\$ (629,431)
1000 - 7000 TOTAL EXPENDITURES	\$ 85,820,212	\$ 85,190,781	\$ (629,431)
<u>FUND BALANCES</u>			
795005 - Unassigned FB-Student Financial Aid	\$ 2,827	\$ 2,827	\$ -
7900 TOTAL FUND BALANCES	\$ 2,827	\$ 2,827	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 85,823,039	\$ 85,193,608	\$ (629,431)

**MT. SAN ANTONIO COLLEGE
75 - SCHOLARSHIP AND LOAN TRUST FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	
<u>CURRENT ASSETS</u>			
75000-000000-9110-000000	Cash and Cash Equivalent	\$ 706,403	\$ 706,403
75000-000000-9200-000000	Accounts Receivable	26,512	26,512
TOTAL CURRENT ASSETS		\$ 732,915	\$ 732,915
<u>CURRENT LIABILITIES</u>			
75000-000000-9200-000000	Accounts Payable	\$ 515	\$ 515
75000-000000-9560-000000	Amount Held in Trust for Loans	109,457	109,457
TOTAL CURRENT LIABILITIES		\$ 109,972	\$ 109,972
TOTAL NET BEGINNING BALANCE		\$ 622,943	\$ 622,943
<u>CLASSIFICATION OF REVENUES</u>			
<u>8800 - LOCAL REVENUES</u>			
75000-910000-882000-732000	Contrib, Gifts, Grants, Endowment	\$ 850,000	\$ 327,057
75387-910000-882000-732000	Contributions, AS Student Book Sch	15,000	12,500
75713-910000-882000-732000	Contributions, AS Native Indigenous Sch	6,000	6,000
75805-910000-882000-732000	Contributions, AS Dexter MacBride Leader	1,500	1,500
75806-910000-882000-732000	Contributions, AS Mark Minor Memorial	3,000	3,000
75807-910000-882000-732000	Contributions, AS Leadership/Service Sch	3,000	3,000
75808-910000-882000-732000	Contributions, AS Sophia B Clarke Personal	3,000	3,000
75810-910000-882000-732000	Contributions, AS STEM Scholarship	3,000	3,000
75848-910000-882000-732000	Contributions, AS Inter Club Council Serv	3,000	3,000
75919-910000-882000-732000	Contributions, AS Student Distinction Sch	40,000	40,000
75922-910000-882000-732000	Contributions, AS Dream Scholarship	10,500	10,500
75923-910000-882000-732000	Contributions, AS Cross Cultural Scholar	9,000	9,000
75990-910000-882000-732000	Contributions, AS Phillip Maynard Scholar	3,000	3,000
TOTAL 8800 - LOCAL REVENUES		\$ 950,000	\$ 424,557
TOTAL REVENUES		\$ 950,000	\$ 424,557
TOTAL REVENUES & NET BEGINNING BALANCE		\$ 1,572,943	\$ 1,047,500

**MT. SAN ANTONIO COLLEGE
75 - SCHOLARSHIP AND LOAN TRUST FUND
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7600 - Other Student Aid	\$ 1,572,943	\$ 1,047,500	\$ (525,443)
7000 TOTAL OTHER OUTGO	<u>\$ 1,572,943</u>	<u>\$ 1,047,500</u>	<u>\$ (525,443)</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 1,572,943</u>	<u>\$ 1,047,500</u>	<u>\$ (525,443)</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 1,572,943</u>	<u>\$ 1,047,500</u>	<u>\$ (525,443)</u>

**MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27
<u>CURRENT ASSETS</u>		
79000-000000-9110-000000 Cash and Cash Equivalent	\$ 315,179	\$ 389,789
79000-000000-9200-000000 Accounts Receivable	25	25
TOTAL CURRENT ASSETS	<u>\$ 315,204</u>	<u>\$ 389,814</u>
<u>CURRENT LIABILITIES</u>		
79000-000000-9520-000000 Accounts Payable	\$ 35,029	\$ 35,029
TOTAL CURRENT LIABILITIES	<u>\$ 35,029</u>	<u>\$ 35,029</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 280,175</u>	<u>\$ 354,785</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
79301-366100-882002-709000 Sponsorships, Cross Country	\$ 30,000	\$ 30,000
79401-366200-882002-709000 Sponsorships, Relays	45,000	45,000
79301-366100-884020-709000 Sales-Souvenir, Cross Country	165,000	165,000
79401-366200-884020-709000 Sales-Souvenir, Relays	30,000	30,000
79301-366100-884022-709000 Sales-Entry Fees, Cross Country	150,000	150,000
79401-366200-884022-709000 Sales-Entry Fees, Relays	70,000	70,000
79301-366100-884023-709000 Sales-Gate Fees, Cross Country	100,000	100,000
79401-366200-884023-709000 Sales-Gate Fees, Relays	80,000	80,000
79301-366100-884024-709000 Sales-Advertising, Cross Country	13,351	13,351
79401-366200-884024-709000 Sales-Advertising, Relays	3,000	3,000
79301-366100-885200-709000 Booth Rental, Cross Country	2,770	2,770
79401-366200-885200-709000 Booth Rental, Relays	2,500	2,500
79301-366100-888107-709000 Parking Services-Sp Events, Cross Country	37,800	37,800
79401-366200-888107-709000 Parking Services-Sp Events, Relays	12,000	12,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 741,421</u>	<u>\$ 741,421</u>
TOTAL REVENUES	<u>\$ 741,421</u>	<u>\$ 741,421</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,021,596</u>	<u>\$ 1,096,206</u>

MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 215,662	\$ 228,003	\$ 12,341
2300 - Short-Term, Hourly, Noninstr	111,000	111,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 326,662	\$ 339,003	\$ 12,341
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 57,817	\$ 60,193	\$ 2,376
3300 - OASDI/Medicare	19,766	20,711	945
3400 - Health and Welfare Benefits	31,582	33,864	2,282
3500 - State Unemployment Insurance	164	171	7
3600 - Workers' Compensation Insurance	4,509	4,679	170
3800 - Alternative Retirement Plan	3,330	3,330	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 117,168	\$ 122,948	\$ 5,780
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 5,716	\$ 5,716	\$ -
4000 TOTAL SUPPLIES AND MATERIALS	\$ 5,716	\$ 5,716	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 22,454	\$ 22,454	\$ -
5200 - Travel and Conference Expenses	4,000	4,000	-
5600 - Contracts, Rents, Leases, Repairs	48,004	48,004	-
5800 - Other Services and Expenses	201,475	201,475	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 275,933	\$ 275,933	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 725,479	\$ 743,600	\$ 18,121

**MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
EXPENDITURES**

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2025-26	TENTATIVE BUDGET 2026-27	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
794005 - Assigned Fund Bal-Mt SAC Cross Country In	\$ 198,830	\$ 324,591	\$ 125,761
794005 - Assigned Fund Bal-Mt SAC Relays	97,287	28,015	(69,272)
7900 TOTAL FUND BALANCES	\$ 296,117	\$ 352,606	\$ 56,489
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,021,596	\$ 1,096,206	\$ 74,610