

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)

(Budget Report for Fiscal Year 2026-2027)

District: MT. SAN ANTONIO

District Code: 850

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

Joe Dominguez

Electronic Certification Date:

Monday, October 12, 2026

Contact: Rosa Royce Chief Compliance and College Budget Officer

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

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	53,949,681	53,949,681		53,949,681
Other	1300	58,097,000	58,097,000		58,097,000
Total Instructional Salaries		112,046,681	112,046,681	0	112,046,681
Non-Instructional Salaries					
Contract or Regular	1200		20,073,171	40,164	20,113,335
Other	1400		3,720,519	2,514	3,723,033
Total Non-Instructional Salaries		0	23,793,690	42,678	23,836,368
Total Academic Salaries		112,046,681	135,840,371	42,678	135,883,049
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		55,248,003	3,293,992	58,541,995
Other	2300		6,374,071	1,359,370	7,733,441
Total Non-Instructional Salaries		0	61,622,074	4,653,362	66,275,436
Instructional Aides					
Regular Status	2200	3,332,465	3,332,465	3,448	3,335,913
Other	2400	1,992,616	1,992,616	667	1,993,283
Total Instructional Aides		5,325,081	5,325,081	4,115	5,329,196
Total Classified Salaries		5,325,081	66,947,155	4,657,477	71,604,632
Employee Benefits	3000	41,340,294	83,771,733	1,715,064	85,486,797
Supplies and Materials	4000		2,823,822	418,661	3,242,483
Other Operating Expenses	5000	730,794	25,649,365	2,789,019	28,438,384
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		159,442,850	315,032,446	9,622,899	324,655,345

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	1,811,262	1,811,262		1,811,262
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		546,116		546,116
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,195,217		3,195,217
Objects to Exclude	Object Code				
Rents and Leases	5060		397,305		397,305
Lottery Expenditures					
Academic Salaries	1000		740,791		740,791
Classified Salaries	2000		4,304,551		4,304,551
Employee Benefits	3000		2,259,155		2,259,155
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,811,262	13,254,397	0	13,254,397
Total for ECS 84362, 50% Law		157,631,588	301,778,049	9,622,899	311,400,948
Percent of CEE (Instructional Salary Cost / Total CEE)		52.23%	100.00%		
50% of Current Expense of Education			150,889,024		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		157,631,588	301,778,049	9,622,899	311,400,948
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		159,442,850	315,032,446	9,622,899	324,655,345
Capital Expenditures	6000	901,946	2,023,580	285,843	2,309,423
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		160,344,796	317,056,026	9,908,742	326,964,768

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	497,964		497,964
In County Treasury	9112	66,952,414	41,784,581	108,736,995
Cash With Fiscal Agents	9113	33,472		33,472
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	34,034,666	4,159,804	38,194,470
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		101,618,516	45,944,385	147,562,901
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	20,747,899	1,600,633	22,348,532
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,333,284	29,825,152	34,158,436
TOTAL LIABILITIES		25,081,183	31,425,785	56,506,968

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		14,518,600	14,518,600
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	18,840,382		18,840,382
Total Designated Fund Balance		18,840,382	14,518,600	33,358,982
Uncommitted Fund Balance	9790	57,696,951		57,696,951
TOTAL FUND EQUITY		76,537,333	14,518,600	91,055,933
TOTAL LIABILITIES AND FUND EQUITY		101,618,516	45,944,385	147,562,901

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 850

Name: MT. SAN ANTONIO

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			2,760,300	358,111		1,290,954
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			90,161	31,091		21,814
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	2,850,461	389,202	0	1,312,768
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			179,324	16,626		4,514
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			1,624,925			313,055
TOTAL LIABILITIES		0	0	1,804,249	16,626	0	317,569

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	31,428	0	0	687,626
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	1,014,784	372,576	0	0
Total Designated Fund Balance		0	0	1,046,212	372,576	0	687,626
Uncommitted Fund Balance	9790	0	0	0	0	0	307,573
TOTAL FUND EQUITY		0	0	1,046,212	372,576	0	995,199
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,850,461	389,202	0	1,312,768

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	51,085,459		375,683,881
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	5,106,470		1,049,870
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		56,191,929	0	376,733,751
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,174,255		19,785,709
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	3,235,095		
TOTAL LIABILITIES		4,409,350	0	19,785,709

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	19,647,592		356,948,042
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		19,647,592	0	356,948,042
Uncommitted Fund Balance	9790	32,134,987		
TOTAL FUND EQUITY		51,782,579	0	356,948,042
TOTAL LIABILITIES AND FUND EQUITY		56,191,929	0	376,733,751

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,375,612	63,865		20,288	813,561			280,020
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,399	922			25,537			25
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,382,011	64,787	0	20,288	839,098	0	0	280,045

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	8,134	2,028		3,392				13,477
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					109,457			
Deferred Revenues	9570	74,701	9,884		14,069				
Total Current Liabilities and Deferred Revenue		82,835	11,912	0	17,461	109,457	0	0	13,477
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	82,835	11,912	0	17,461	109,457	0	0	13,477

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 850

Name: MT. SAN ANTONIO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,299,176	52,875			729,641			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								266,568
Total Designated Fund Balance		2,299,176	52,875	0	0	729,641	0	0	266,568
Uncommitted(Unrestricted) Fund Balance	9790				2,827				
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,299,176	52,875	0	2,827	729,641	0	0	266,568
TOTAL LIABILITIES AND FUND EQUITY		2,382,011	64,787	0	20,288	839,098	0	0	280,045

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	56,615	2,114,350	2,170,965
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		253,323	253,323
Student Financial Aid	8150	134,458		134,458
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,624,272	1,624,272
Other Federal Revenues	8190		2,452,043	2,452,043
Total Federal Revenues	8100	191,073	6,443,988	6,635,061
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	134,793,895		134,793,895
Other General Apportionment	8613	2,095,956		2,095,956
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,398,080	3,398,080
Disabled Students Programs and Services(DSPS)	8623		4,500,515	4,500,515
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		868,475	868,475
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		44,852,107	44,852,107

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	67,065,257		67,065,257
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,656,227	3,656,227
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	100,040		100,040
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	44		44
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	7,304,497	3,246,696	10,551,193
State Mandated Costs	8685	1,218,710		1,218,710
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	14,958,633	9,205,049	24,163,682
Total State Revenues	8600	227,537,032	69,727,149	297,264,181

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 850

Name: MT. SAN ANTONIO

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	27,899,011		27,899,011
Tax Allocation, Supplemental Roll	8812	514,006		514,006
Tax Allocation, Unsecured Roll	8813	525,804		525,804
Prior Years Taxes	8816	697,592		697,592
Education Revenues Augmentation Fund (ERAF)	8817	44,631,137		44,631,137
Redevelopment Agency Funds - Pass Through	8818	1,828,104		1,828,104
Redevelopment Agency Funds - Residual	8819	5,302,790		5,302,790
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	619,101	115,148	734,249
Contract Services	8830			
Contract Instructional Services	8831	792,950		792,950
Other Contranct Services	8832	538,709	183	538,892
Sales and Commissions	8840	389,655		389,655
Rentals and Leases	8850	1,090,581		1,090,581
Interest and Investment Income	8860	4,731,896		4,731,896
Student Fees and Charges	8870			
Community Services Classes	8872	1,063,609		1,063,609
Dormitory	8873			0
Enrollment	8874	10,127,107		10,127,107
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(175,388)		(175,388)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	170,709		170,709
Insurance	8878	413,357		413,357
Student Records	8879	98,166		98,166
Nonresident Tuition	8880	5,436,893		5,436,893
Parking Services and Public Transportation	8881		2,344,729	2,344,729
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	652,855		652,855
Other Local Revenues	8890	2,759,509		2,759,509
Total Local Revenues	8800	110,108,153	2,460,060	112,568,213
Total Revenues		337,836,258	78,631,197	416,467,455

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	70,982		70,982
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,333,882	3,500,000	4,833,882
Total Other Financing Sources	8900	1,404,864	3,500,000	4,904,864
Total Revenues and Other Financing Sources		339,241,122	82,131,197	421,372,319

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	3,562,616	1,279,895	168,152	120,246		5,130,909
Architecture and Related Technologies	0200	416,086					416,086
Environmental Sciences and Technologies	0300	7,155					7,155
Biological Sciences	0400	8,184,871	291,139	234,621	23,521		8,734,152
Business and Management	0500	5,098,830	72,699	26,068	2,032		5,199,629
Media and Communications	0600	2,305,554	277,804	53,821	36,146		2,673,325
Information Technology	0700	3,386,013	183,379	77,619	2,453		3,649,464
Education	0800	9,063,665	1,970,044	711,039	2,080		11,746,828
Engineering and Industrial Technologies	0900	7,829,883	1,584,260	687,227	129,416		10,230,786
Fine and Applied Arts	1000	11,801,910	1,365,301	640,551	151,804		13,959,566
Foreign language	1100	3,168,704	184,610	114,130			3,467,444
Health	1200	9,257,731	2,905,495	708,271	537,330		13,408,827
Family and Consumer Sciences	1300	6,570,348	463,122	166,712	407		7,200,589
Law	1400	802,222	159,158	37,885			999,265
Humanities(Letters)	1500	17,394,979	356,543	134,213			17,885,735
Library Science	1600	(692)	162				(530)
Mathematics	1700	9,769,516	429,918	14,248			10,213,682
Military Studies	1800						0
Physical Sciences	1900	11,067,220	769,688	243,576	82,104		12,162,588
Psychology	2000	4,519,959	71,915	16,034			4,607,908
Public and Protective Services	2100	2,762,313	701,119	254,642	216,523		3,934,597
Social Sciences	2200	11,366,315	307,323	15,805			11,689,443
Commercial Services	3000	219,658	6,027	6,917	21,294		253,896
Interdisciplinary Studies	4900	31,458,324	11,040,093	3,112,338	1,542,158		47,152,913
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,811,262					1,811,262
Sub-Total Instructional Activites		161,824,442	24,419,694	7,423,869	2,867,514		196,535,519
Total Expenditures for GF Activities*		162,605,683	173,496,147	43,271,426	5,308,071	36,821,712	421,503,039

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		15,108,335	487,068	55,944		15,651,347
Course and Curriculum Development	6020		585,252				585,252
Academic / Faculty Senate	6030		1,983,831	13,149			1,996,980
Other Instructional Administration & Governance	6090			26,269			26,269
Total Instructional Admin. & Governance		0	17,677,418	526,486	55,944	0	18,259,848
Instructional Support Services	6100						
Learning Center	6110	776,889	697,430	14,215			1,488,534
Library	6120		3,885,732	366,796	106,422		4,358,950
Media	6130		2,016,515	273,301	67,479		2,357,295
Museums and Galleries	6140		15,210	9,801			25,011
Academic Information Systems and Technology	6150		4,855,090	784,375			5,639,465
Other Instructional Support Services	6190		(1,049)				(1,049)
Total Instructional Support Services		776,889	11,468,928	1,448,488	173,901	0	13,868,206
Admissions and Records	6200		4,526,719	712,220			5,238,939
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		13,746,050	95,322	14,810		13,856,182
Matriculation and Student Assessment	6320		1,615				1,615
Transfer Programs	6330		1,061,854	186,169	2,405		1,250,428
Career Guidance	6340			9,613			9,613
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	14,809,519	291,104	17,215	0	15,117,838

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		3,804,307	227,918	128,047		4,160,272
Extended Opportunity Programs and Services (EOPS)	6430		2,663,062	455,556	12,480		3,131,098
Health Services	6440		1,062,341	123,563	2,904		1,188,808
Student Personnel Administration	6450		4,131,420	515,728	2,790		4,649,938
Financial Aid Administration	6460		3,946,303	489,660	2,513		4,438,476
Job Placement Services	6470		2,028,999	116,007			2,145,006
Veterans Services	6480		409,513	100,954	11,667		522,134
Miscellaneous Student Services	6490		6,575,038	3,027,190	111,765		9,713,993
Total Other Student Services		0	24,620,983	5,056,576	272,166	0	29,949,725
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,203,085	1,761,472	113,440		5,077,997
Custodial Services	6530		8,646,241	117,003	14,127		8,777,371
Grounds Maintenance and Repairs	6550		2,715,621	341,497	56,146		3,113,264
Utilities	6570			6,863,929			6,863,929
Other Operations and Maintenance of Plant	6590		1,422,896	813,324	65,407		2,301,627
Total Operation and Maintenance of Plant	6500	0	15,987,843	9,897,225	249,120	0	26,134,188
Planning, Policymaking and Coordinations	6600		7,305,160	1,403,733	9,888		8,718,781

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,765,056	480,596	10,627		2,256,279
Fiscal Operations	6720		6,141,536	1,915,884	10,711		8,068,131
Human Resources Management	6730		6,723,508	698,134	32,896		7,454,538
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,195,217				3,195,217
Staff Development	6750		1,465,748	642,668			2,108,416
Staff Diversity	6760		68,085	91,327	29,559		188,971
Logistical Services	6770		6,105,151	5,051,619	74,625		11,231,395
Management Information Systems	6780		12,005,543	3,474,716	589,289		16,069,548
Other General Institutional Support Services	6790		3,291,165	54,397	1,371		3,346,933
Total General Institutional Support Services	6700	0	40,761,009	12,409,341	749,078	0	53,919,428
Community Services & Economic Development	6800						
Community Recreation	6810		479,775	80,619			560,394
Community Service Classes	6820		281,808	438,351			720,159
Community Use of Facilities	6830		3,113,317	377,493	191,504		3,682,314
Economic Development	6840		1,091,619	190,798	7,950		1,290,367
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	4,966,519	1,087,261	199,454	0	6,253,234

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 850 Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		154,324				154,324
Farm Operations	6930						0
Food Services	6940		3	566			569
Parking	6950		2,811,695	350,762	48,946		3,211,403
Student and Co-Curricular Activities	6960		639,971	672,157	30,082		1,342,210
Student Housing	6970						0
Other Ancillary Services	6990		134,849	1,078,135	13,664		1,226,648
Total Ancillary Services	6900	0	3,740,842	2,101,620	92,692	0	5,935,154
Auxiliary Operations	7000						
Contract Education	7010	4,352	3,174,073	910,427	617,870		4,706,722
Other Auxiliary Operations	7090		12,105	3,076	3,229		18,410
Total Auxiliary Operations	7000	4,352	3,186,178	913,503	621,099	0	4,725,132

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		25,335				25,335
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					30,314,153	30,314,153
Student Aid	7320					6,507,559	6,507,559
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	36,821,712	36,821,712
Sub-Total Non-Instructional Activites		781,241	149,076,453	35,847,557	2,440,557	36,821,712	224,967,520
Total Expenditures General Fund: activities *		162,605,683	173,496,147	43,271,426	5,308,071	36,821,712	421,503,039

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2026-2027 Appropriations Limit:			
A.	2025-2026 Appropriations Limit:			\$287,820,428
B.	2026-2027 Price Factor:	1.0495		
C.	Population factor:			
	1. 2024-2025 Second Period Actual FTES	35,205.71		
	2. 2025-2026 Second Period Actual FTES	37,011.37		
	3. 2025-2026 Population change factor (C2/C1)	1.0513		
D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			\$317,563,604
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$317,563,604
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2026-2027 Appropriations Limit (D + E.3 - F.3)			\$317,563,604
II.	2026-2027 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			223,620,088
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			100,084
C.	Local Property taxes			81,398,444
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,515,444
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			1,004,816
H.	2026-2027 Appropriations Subject to Limit			\$305,629,244

For Actual Year: 2025-2026

Budget Year: 2026-2027

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	191,073	191,000	6,443,988	6,689,054	6,635,061	6,880,054
State Revenues	8600	227,537,032	232,765,412	69,727,149	88,019,328	297,264,181	320,784,740
Local Revenues	8800	110,108,153	106,784,993	2,460,060	3,529,477	112,568,213	110,314,470
Total Revenues		337,836,258	339,741,405	78,631,197	98,237,859	416,467,455	437,979,264
EXPENDITURES:							
Academic Salaries	1000	135,883,049	142,909,116	10,548,500	11,872,919	146,431,549	154,782,035
Classified Salaries	2000	71,604,633	77,274,696	21,362,659	21,881,444	92,967,292	99,156,140
Employee Benefits	3000	85,486,796	77,919,184	11,216,193	11,497,109	96,702,989	89,416,293
Supplies and Materials	4000	3,242,483	3,666,762	2,547,429	9,232,482	5,789,912	12,899,244
Other Operating Expenses and Services	5000	28,438,384	45,262,398	9,043,130	28,843,425	37,481,514	74,105,823
Capital Outlay	6000	2,309,423	1,999,181	2,998,648	6,986,201	5,308,071	8,985,382
Total Expenditures		326,964,768	349,031,337	57,716,559	90,313,580	384,681,327	439,344,917
Excess /(Deficiency) of Revenues over Expenditures		10,871,490	(9,289,932)	20,914,638	7,924,279	31,786,128	(1,365,653)
Other Financing Sources	8900	1,404,864	217,337	3,500,000	0	4,904,864	217,337
Other Outgo	7000	13,965,018	261,442	22,856,694	19,443,359	36,821,712	19,704,801
Net Increase/(Decrease) in Fund Balance		(1,688,664)	(9,334,037)	1,557,944	(11,519,080)	(130,720)	(20,853,117)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	78,225,997	76,537,333	12,960,656	14,518,600	91,186,653	91,055,933
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	78,225,997		12,960,656		91,186,653	
Ending Fund Balance, June 30		76,537,333	67,203,296	14,518,600	2,999,520	91,055,933	70,202,816

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND		REVENUE BOND INTEREST		OTHER DEBT SERVICE FUND	
		REDEMPTION FUND		AND REDEMPTION FUND			
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	369,340					
Local Revenues	8800	92,234,393	79,710,172				
Total Revenues		92,603,733	79,710,172	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	22,784,640	48,315,214				
Debt Interest and Other Service Charges	7120	41,678,855	47,553,831				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	64,463,495	95,869,045	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(64,463,495)	(95,869,045)	0	0	0	0
Net Increase/Decrease in Fund Balance		28,140,238	(16,158,873)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	54,992,593	83,132,831		0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	54,992,593		0		0	
Ending Fund Balance, June 30		83,132,831	66,973,958	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2025-2026

Budget Year: 2026-2027

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					1,220,455	1,089,651
State Revenues	8600					3,525,186	6,451,445
Local Revenues	8800					153,212	130,000
Total Income		0	0	0	0	4,898,853	7,671,096
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					3,025,526	2,789,842
Employee Benefits	3000					1,140,092	1,215,079
Supplies and Materials	4000					97,117	85,066
Other Operating Expenses and Services	5000					704,177	3,761,493
Capital Outlay	6000					17,957	43,650
Total Expenditures		0	0	0	0	4,984,869	7,895,130
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(86,016)	(224,034)
Other Financing Sources	8900						
Other Outgo	7000					230,727	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(316,743)	(224,034)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,362,955	1,046,212
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,362,955	
Ending Fund Balance, June 30		0	0	0	0	1,046,212	822,178

For Actual Year: 2025-2026

Budget Year: 2026-2027

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	163,527	143,300			1,734,587	1,790,000
Total Income		163,527	143,300	0	0	1,734,587	1,790,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,154,227	1,205,507
Employee Benefits	3000					605,659	635,099
Supplies and Materials	4000	162,908	201,145			22,042	27,710
Other Operating Expenses and Services	5000	26,697	17,355			198,491	176,234
Capital Outlay	6000	6,269	3,800			6,366	
Total Expenditures		195,874	222,300	0	0	1,986,785	2,044,550
Excess /(Deficiency) of Revenues over Expenditures		(32,347)	(79,000)	0	0	(252,198)	(254,550)
Other Financing Sources	8900	79,000	79,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		46,653	0	0	0	(252,198)	(254,550)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	325,923	372,576		0	1,247,397	995,199
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	325,923		0		1,247,397	
Ending Fund Balance, June 30		372,576	372,576	0	0	995,199	740,649

For Actual Year: 2025-2026

Budget Year: 2026-2027

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	17,301,557	9,687,227				
Local Revenues	8800	3,440,420	1,168,678			7,270,684	4,215,000
Total Income		20,741,977	10,855,905	0	0	7,270,684	4,215,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					3,204,019	2,402,236
Employee Benefits	3000					1,510,312	1,245,180
Supplies and Materials	4000	5,898	108,820			229,450	223,032
Other Operating Expenses and Services	5000	329,261	244,094			699,128	17,753,345
Capital Outlay	6000	19,105,064	41,153,658			94,877,756	322,959,591
Total Expenditures		19,440,223	41,506,572	0	0	100,520,665	344,583,384
Excess /(Deficiency) of Revenues over Expenditures		1,301,754	(30,650,667)	0	0	(93,249,981)	(340,368,384)
Other Financing Sources	8900	10,023,794	801,987			249,354,957	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		11,325,548	(29,848,680)	0	0	156,104,976	(340,368,384)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	40,457,031	51,782,579	0	0	200,843,066	356,948,042
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	40,457,031		0		200,843,066	
Ending Fund Balance, June 30		51,782,579	21,933,899	0	0	356,948,042	16,579,658

For Actual Year: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

Internal Service Funds

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	732,189	712,000	105,928	73,000		
Total Income		732,189	712,000	105,928	73,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	190,217	248,744	19,750	24,375		
Employee Benefits	3000	88,674	110,485	352	375		
Supplies and Materials	4000	44,882	51,750				
Other Operating Expenses and Services	5000	445,473	608,331	39,255	38,363		
Capital Outlay	6000	4,155	3,000				
Total Expenditures		773,401	1,022,310	59,357	63,113	0	0
Excess /(Deficiency) of Revenues over Expenditures		(41,212)	(310,310)	46,571	9,887	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(41,212)	(310,310)	46,571	9,887	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	2,340,388	2,299,176	6,304	52,875		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	2,340,388		6,304		0	
Ending Fund Balance, June 30		2,299,176	1,988,866	52,875	62,762	0	0

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	63,361,848	62,262,122				
State Revenues	8600	8,867,431	9,120,000				
Local Revenues	8800			1,610,288	947,500		
Total Income		72,229,279	71,382,122	1,610,288	947,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		72,229,279	71,382,122	1,610,288	947,500	0	0
Other Financing Sources	8900	16,361,271	14,276,515				
Other Outgo	7000	88,590,550	85,658,637	1,503,590	1,677,141		
Net Increase/(Decrease) in Fund Balance		0	0	106,698	(729,641)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,827	2,827	622,943	729,641		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		622,943		0	
Ending Fund Balance, June 30		2,827	2,827	729,641	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,018,288	931,421
Total Income		0	0	1,018,288	931,421
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			319,736	339,861
Employee Benefits	3000			119,084	123,625
Supplies and Materials	4000			126,216	113,716
Other Operating Expenses and Services	5000			396,176	315,933
Capital Outlay	6000			70,683	
Total Expenditures		0	0	1,031,895	893,135
Excess /(Deficiency) of Revenues over Expenditures		0	0	(13,607)	38,286
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(13,607)	38,286
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	280,175	266,568
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		280,175	
Ending Fund Balance, June 30		0	0	266,568	304,854

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,500,000
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	79,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	9,040,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	12,136
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	16,349,135
41	CAPITAL OUTLAY PROJECTS FUND	33	CHILD DEVELOPMENT FUND	230,727

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		8,231,656			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		8,231,656			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		7,304,497		3,246,696			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	740,792			740,792			740,792
Classified Salaries	2000	4,304,551			4,304,551			4,304,551
Employee Benefits	3000	2,259,154			2,259,154			2,259,154
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	14,016		14,016
Instructional Supplies & Materials	4300				0	1,140,479		1,140,479
Noninstructional Supplies & Mtrls	4400				0	593,252		593,252
Total Supplies and Materials		0	0	0	0	1,747,747		1,747,747
Other Operating Expenses and Services	5000				0	1,269,300		1,269,300
Capital Outlay	6000							
Library Books	6300				0	40,950		40,950
Equipment	6400							
Equipment - Additional	6410				0	450,123		450,123
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	491,073		491,073
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		776,395	776,395
Total Other Outgo	7000	0	0	0	0		776,395	776,395
Total Expenditures		7,304,497	0	0	7,304,497	3,508,120	776,395	11,589,012
Ending Balance					0	7,193,837		7,193,837

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			7,193,837		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			7,193,837		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		7,146,660			3,159,576		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000	4,847,035			4,847,035			4,847,035
Employee Benefits	3000	2,299,625			2,299,625			2,299,625
Supplies & Materials	4000							
Software	4100				0	10,588		10,588
Books, Magazines, & Periodicals	4200				0	20,000		20,000
Instructional Supplies & Materials	4300				0	7,540,430		7,540,430
Noninstructional Supplies & Mtrls	4400				0	258,254		258,254
Total Supplies and Materials		0	0	0	0	7,829,272		7,829,272
Other Operating Expenses and Services	5000				0	1,239,068		1,239,068
Capital Outlay	6000							
Library Books	6300				0	97,865		97,865
Equipment	6400							
Equipment - Additional	6410				0	1,187,208		1,187,208
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	1,285,073		1,285,073
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		7,146,660	0	0	7,146,660	10,353,413		17,500,073
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2025-2026

District ID: 850

Name: MT. SAN ANTONIO

EPA Revenue	67,065,257
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	67,065,257	0	0	67,065,257
TOTAL		67,065,257	0	0	67,065,257

Annual Financial and Budget Report

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 850

Name: MT. SAN ANTONIO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2025-2026	21,445,784	22,641,396	44,087,180	N/A	N/A
2026-2027	23,333,262	23,808,724	47,141,986	3,054,806	6.93%
2027-2028	23,333,262	24,169,462	47,502,724	360,738	0.77%
2028-2029	23,333,262	23,357,801	46,691,063	-811,661	-1.71%
2029-2030	23,333,262	22,636,325	45,969,587	-721,476	-1.55%
2030-2031	23,333,262	21,644,295	44,977,557	-992,030	-2.16%

Does the district have a plan to fund these expenses through 2030-31?

Yes

Explain Yes or No

The District monitors CalSTRS and CalPERS expenditures through multi-year projections. On June 22, 2016, the District established an irrevocable trust to fund these expenditures with investments as of June 30, 2026, of \$21.2 million. In addition, these expenditures have been appropriately included in the District's annual budget for 2025-26.

Does the district have an irrevocable trust?

Yes