



▶ **Mt. San Antonio
College**

2020-2021

Tentative Budget

MT. SAN ANTONIO COLLEGE
2020-21 Tentative Plan and Budget

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**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2019-20 ADOPTED BUDGET VERSUS 2019-20 PROJECTED ACTUALS
(Prepared June 10, 2020)**

	<u>Changes to the Fund Balance</u>	
UNRESTRICTED GENERAL FUND		
2019-20 ADOPTED BUDGET - FUND BALANCE - AT 11.65%	\$ 27,418,422	
Plus: 2019-20 Unbudgeted Revenues		
2018-19 Apportionment Adjustment (Final Recalc) - One-Time	648,834	A
2019-20 SCFF - Adjustment per P1 2019-20	10,170,999	B
2019-20 SCFF - Statewide Deficit (3.7%)	(7,279,260)	C
2019-20 Estimated Lottery decrease	(500,000)	D
Interest Earned beyond budgeted amount	150,538	E
Parking Bail Revenue decrease	(308,000)	F
Miscellaneous Revenue	(11,700)	
Revenue Generated Accounts, College Restricted	421,141	J
Changes in 2019-20 Revenues	<u>3,292,552</u>	
Plus: 2019-20 Unexpended Line Item Budgets		
Full-time and Part-time Salaries and Benefits (Includes NRAs)	7,978,591	G
OPEB Trust Contribution	2,500,000	H
Retirees Health Premiums not reimbursed by the OPEB Trust	(2,858,117)	H
SCFF Placeholder	4,000,000	I
Departmental Discretionary Budgets (Includes NRAs)	1,439,028	G
Revenue Generated Accounts, College Restricted	8,218,969	J
Changes in 2018-19 Expenditures	<u>21,278,471</u>	
VARIANCE - Unrestricted General Fund	<u>24,571,023</u>	
2019-20 Estimated Ending Fund Balance - Unrestricted General Fund	<u>\$ 51,989,445</u>	

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2019-20 ADOPTED BUDGET VERSUS 2019-20 PROJECTED ACTUALS
FOOTNOTES**

(Prepared June 10, 2020)

- A The College received additional funds for the 2018-19 apportionment revenues because there was no deficit or shortfall for 2018-19 at the final recalculation.
- B The College had a major increase in the SCFF primarily due to: 1) Increase in Credit FTE rate from \$3,727 to \$4,014; 2) Strong FTE counts accounting for 75% of total District SCFF funding; and 3) FTE Growth in the noncredit programs.
- C This is the Statewide deficit of 3.7%, per the 2019-20 first principal apportionment in February 2020.
- D Decrease in Lottery revenue due to decrease in Lottery sales as a result of COVID-19.
- E Interest earned through March 2020 prior to COVID-19.
- F Decrease in Parking Bail revenues as a result of campus closure due to COVID-19.
- G Unexpended Line Item Budgets positive variance are mainly the result of full-time faculty, management, and classified staff vacancies. There is also a significant positive variance for unexpended budgets of New Resources Allocation Requests.
- H In May 2015, the Board authorized a Funding Plan for the OPEB Trust. This included an ongoing deposit of \$2.5 million. Additionally, the spending plan allows the college to use the interest from the trust to pay the Retiree Health Benefits cost. In September 2019, as part of the 2019-20 budget, the Board authorized adjusting the \$2.5 million payment back to one-time for the 2019-20 year given the unknowns related to the re-benching of the Student-Centered Funding Formula (SCFF). More recently, the advent of the COVID-19 pandemic has resulted in a severe economic downturn. The May Revision for the Governor's proposal called for a SCFF cut of almost 8%, categorical cuts, and deferrals. Deferrals in 2019-20 were proposed at \$330 million, and 2021-22 deferrals were proposed at \$662 million. The legislature proposed maintaining funding for colleges and deferring over \$1 billion of those funds. Either scenario results in the need to maintain a significant cash balance moving forward. The college is recommending that up to \$2.9 million be allocated from the unrestricted general fund to pay the balance of the current year's retiree health benefits and the latitude not to deposit \$2.5 million into the trust for 2019-20.
- I SCFF Placeholder to address possible future shortfall in revenues.
- J Changes in Revenues and Expenditures for the Revenues Generated Accounts.

MT. SAN ANTONIO COLLEGE
SUMMARY OF REGULAR POSITIONS
INCLUDED IN THE 2020-21 TENTATIVE BUDGET

EMPLOYEE GROUP	2019-20	2019-20	2020-21	2020-21	DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT						
Regular	133	133.000	134	134.000		
Less: Frost	-	-	(3)	(3.000)		
MANAGEMENT TOTAL	133	133.000	131	131.000	(2)	(2.000)
SUPERVISORS						
100% FTE	-	-	-	-		
LESS THAN 100% FTE	-	-	-	-		
SUPERVISORS TOTAL	-	-	-	-	-	-
FACULTY	463	463.000	457	457.000	(6)	(6.000)
CONFIDENTIAL						
Regular	12	12.000	12	12.000		
Less: Frost	-	-	(1)	(1.000)		
CONFIDENTIAL TOTAL	12	12.000	11	11.000	(1)	(1.000)
CLASSIFIED - UNIT A						
Regular	491	491.000	491	491.000		
Less: Frost	-	-	(30)	(30.000)		
100% FTE	491	491.000	461	461.000		
LESS THAN 100% FTE						
Regular	129	64.670	128	65.820		
Less: Frost	-	-	(12)	(6.425)		
LESS THAN 100% FTE	129	64.670	116	59.395		
UNIT A TOTAL	620	555.670	577	520.395	(43)	(35.275)
CLASSIFIED - UNIT B						
Regular	107	107.000	107	107.000		
Less: Frost	-	-	(1)	(1.000)		
100% FTE	107	107.000	106	106.000		
LESS THAN 100% FTE						
Regular	5	2.375	6	2.850		
Less: Frost	-	-	-	-		
LESS THAN 100% FTE	5	2.375	6	2.850		
UNIT B TOTAL	112	109.375	112	108.850	-	(0.525)
TOTAL	1,340	1,273.045	1,288	1,228.245	(52)	(44.800)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2020-21 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 2019-20 Adopted Budget	\$ 204,140,624	\$ -	\$ 204,140,624
Increase to the 2019-20 Student Centered Funding Formula (SCFF)	The increase is estimated at \$10,170,199, which is the difference between the SCFF per the 2019-20 P1 of \$197,283,690 (the rates include the 3.26% COLA increase) and the budgeted revenue in the 2019-20 Adopted Budget at Hold Harmless of \$187,112,691.	10,170,999	-	10,170,999
SCFF Reduction (May Revision)	The \$15,759,003 reduction was calculated from the \$593 Million SCFF statewide reduction, which is approximately a 7.69% reduction to the College's SCFF. If the College would have added the 2.31% COLA from the \$167.2 million statewide reduction, it would have been a 10% reduction in funding to the SCFF.	(15,759,003)	-	(15,759,003)
Interest	Decrease in Interest due to potential deferrals included in the May Revision	(500,000)	-	(500,000)
Nonresident Tuition - International	International Students - Based on 2019-20 Estimated Actuals	(400,572)	-	(400,572)
Nonresident Tuition - Out-of-State	Out-of-State Students - Based on 2019-20 Estimated Actuals	-	-	-
Lottery	TBD with annual FTES - will decrease due to 3rd and 4th quarter lower collections	(500,000)	-	(500,000)
Part-time Faculty Compensation	TBD with Second Principal Apportionment	-	-	-
Part-time Office Hours/Health Insurance	TBD with Second Principal Apportionment	-	-	-
Other Miscellaneous Revenue	TBD at closing of the books	-	-	-
Total Revenue Increases/(Decreases)		\$ (6,988,576)	\$ -	\$ (6,988,576)
Total Ongoing Revenue Budget		\$ 197,152,048	\$ -	\$ 197,152,048

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2020-21 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 2019-20 Adopted Budget	\$ 207,232,501	\$ -	\$ 207,232,501
2020-21 Salary Schedule Progression	Estimated step/column and longevity changes	1,963,087	-	1,963,087
2020-21 Credit/Noncredit Adjunct Step/Column	Estimated step/column increases	233,000	-	233,000
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies and changes in employer contributions for hourly budgets	(1,019,394)	-	(1,019,394)
2020-21 Health and Welfare	Increase due to changes in tiers primarily to cover family plans for all employee groups	2,082,575	-	2,082,575
2019-20 Collective Bargaining Agreements	1.29% increase to arrive to the 3.26% COLA for all employee groups (2019-20 Adopted Budget only included a 1.97% increase)	2,421,508	-	2,421,508
STRS Employer Rate Decrease	Rate decrease from 17.10% to 16.15% per May Revision	(843,017)	-	(843,017)
PERS Employer Rate Increase	Rate increase from 19.72% to 20.7% per May Revision	465,383	-	465,383
STRS/PERS Reimbursement	STRS/PERS Trust Reimbursement to the College, pending Board of Trustees approval	(2,000,000)	-	(2,000,000)
Reclassification of Personnel	Classified CSEA 262	33,364	-	33,364
Management and Classified Positions	Includes positions funded with the New Resources Allocations Phases 11 & 12, Immediate Needs requests, and funds transferred from SEAP (Refer to pages 15 to 16 for details)	1,967,287	-	1,967,287
Hourly Budget Increase	TBD	-	-	-
Immediate Needs Requests - Ongoing	As approved by President's Cabinet (Refer to page 17 for details)	5,000	-	5,000
New Resources Allocation Phase 4 & 12 - Operating Expenses	As approved by President's Cabinet	524,541	-	524,541
Discretionary Budgets Transferred from SEAP	As approved by President's Cabinet on June 9, 2020 (Refer to page 18 for details)	125,702	-	125,702
Discretionary Departmental Budgets	Estimated - Budget process to reduce ongoing discretionary budgets	(500,000)	-	(500,000)
Dual Enrollment Program	In 2019-20 a one-time transfer for \$174,646 was processed with an analysis to grow the program for 2020-21 - Estimated	562,530	-	562,530
2020-21 Rate Driven Increase	For increases in maintenance agreements, institutional memberships, insurance, WCUSD, and utilities.	500,000	-	500,000
Total Net Increase to Ongoing Expenditure Budget		\$ 6,521,566	\$ -	\$ 6,521,566
Total Ongoing Expenditure Budget		\$ 213,754,067	\$ -	\$ 213,754,067
Total Ongoing Budget Surplus/(Deficit)		\$ (16,602,019)	\$ -	\$ (16,602,019)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2020-21 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
2020-21 Growth	No Growth per May Revision	-	-	-
Total Beginning Fund Balance and One-Time Revenue Budget		\$ -	\$ -	\$ -

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated carryover based on 2018-19	\$ 561,100	\$ -	\$ 561,100
Carryover Budgets	Estimated carryover based on 2018-19	1,800,346	-	1,800,346
New Resources Allocation Phases 1 to 12 - Operating Expenses	Estimated committed carryovers as approved by President Cabinet	1,952,135	-	1,952,135
New Resources Allocation Phase 10 (Ongoing 3 Years) and NRA Phase 12 (Positions Funded with One-time Funds)	Shown as one-time because the 2018-19 STRS/PERS Contribution of \$4,000,000 (which was one-time) was used to fund this item (Refer to pages 19 for details).	892,930	-	892,930
Retirees Health Premiums	As recommended by President's Cabinet, pending Board of Trustees approval	1,500,000	-	1,500,000
Auxiliary Services Unfunded PERS Liability	Set aside budget for the 2020-21 Contribution (pending Board of Trustees approval)	287,641	-	287,641
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Election Cost	Election of 3 Board Members on November 3, 2020 - Based on latest election cost from 2018	151,000	-	151,000
Hourly Faculty Budget	TBD	-	-	-
Noncredit Instruction Budget	TBD	-	-	-
2020-21 One-Time Savings from Frost Positions	As approved by President's Cabinet (Refer to pages 20 to 21 for details)	(4,014,351)	-	(4,014,351)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 3,380,801	\$ -	\$ 3,380,801

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2020-21 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2020-21 Revenue Budgets	Estimated Revenues	-	2,646,661	2,646,661
Total Revenue Budget		\$ -	\$ 2,646,661	\$ 2,646,661

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2020-21 Expenditure Budgets	Estimated Expenditures	-	4,586,771	4,586,771
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 4,586,771	\$ 4,586,771

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 197,152,048	\$ 2,646,661	\$ 199,798,709
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 217,134,868	\$ 4,586,771	\$ 221,721,639
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ESTIMATED ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	<u>2017-18 Actuals</u>	<u>2018-19 Actuals</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 Projected Actuals</u>	<u>2020-21 Tentative Budget</u>
UNRESTRICTED GENERAL					
Hold Harmless/Minimum Revenue	\$ -	\$ -	\$ 187,112,691	\$ -	\$ -
Base Allocation	-	138,996,474	-	148,961,002	148,961,002
Supplemental Allocation	-	35,202,295	-	33,766,128	33,766,128
Student Success Allocation	-	13,428,627	-	14,556,560	14,556,560
Deficit/SCFF Reduction	-	(792,820)	-	(7,279,260)	(15,759,003)
Student Centered Funding Formula (SCFF)/Hold Harmless	\$ 169,425,102	\$ 186,834,576	\$ 187,112,691	\$ 190,004,430 (1)	\$ 181,524,687 (9)
Less: Growth	-	(656,690)	-	(970,675) (1)	-
SCFF/Hold Harmless Without Growth	\$ 169,425,102	\$ 186,177,886	\$ 187,112,691	\$ 189,033,755	\$ 181,524,687
2018-19 Full-Time Faculty Hiring	-	1,453,372	1,453,372	1,453,372	1,453,372
Lottery - Current Year	4,889,454	5,472,348	5,158,395	4,658,395 (2)	4,658,395 (2)
Miscellaneous Revenues	10,126,778	10,816,338	10,416,166	10,247,004 (3)	9,515,594 (10)
TOTAL ONGOING REVENUES	\$ 184,441,334	\$ 203,919,944	\$ 204,140,624	\$ 205,392,526	\$ 197,152,048
Salaries, Benefits, and Operating Expenditures	\$ (175,935,179)	\$ (192,970,289)	\$ (207,232,501)	\$ (202,672,999) (4) (6)	\$ (215,754,067) (11)
OPEB - Contribution	(2,500,000)	(2,500,000)	-	-	-
STRS/PERS - Reimbursement	-	-	-	-	2,000,000 (12)
TOTAL ONGOING EXPENDITURES	\$ (178,435,179)	\$ (195,470,289)	\$ (207,232,501)	\$ (202,672,999)	\$ (213,754,067)
ONGOING/SURPLUS (DEFICIT)	\$ 6,006,155	\$ 8,449,655	\$ (3,091,877)	\$ 2,719,527	\$ (16,602,019) (13)
ONE-TIME REVENUE - INCREASES/(DECREASES):					
2017-18 Growth (1% Statewide)	\$ 6,243,437	\$ 733,001	\$ -	\$ -	\$ -
2018-19 Growth (1% Statewide)	-	656,690	-	-	-
2019-20 Growth (0.55% Statewide)	-	-	-	970,675 (1)	-
One-Time Apportionment/Prior Year Apportionment Adjustment	1,222,936	22,757	-	648,834 (5)	-
CalSTRS On-Behalf Payments	6,011,425	6,639,446	-	-	-
TOTAL ONE-TIME REVENUES	\$ 13,477,798	\$ 8,051,894	\$ -	\$ 1,619,509	\$ -
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):					
One-Time Expenditures	\$ (5,514,824)	\$ (5,104,365)	\$ (3,206,913)	\$ (3,206,913)	\$ (3,050,087)
New Resources Allocations Phases 1 to 12	(2,511,039)	(2,039,031)	(5,637,071)	(4,137,071)	(2,845,065) (13)
CalSTRS On-Behalf Payments	(6,011,425)	(6,639,446)	-	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	(2,000,000)	-	-	-	-
Hourly Faculty/Noncredit Instruction Budgets	(1,180,134)	(405,948)	(1,050,384)	(1,050,384)	-
Transition to SISC	-	-	(500,000)	-	-
OPEB - Contribution	-	-	(2,500,000)	- (6)	-
Retiree Benefits Health Premiums	-	-	-	-	(1,500,000) (11)
SCFF Placeholder	-	-	(4,000,000)	-	-
Savings from Vacant Positions	391,548	4,978,157	1,443,991	1,443,991	4,014,351 (13)
TOTAL ONE-TIME EXPENDITURES	\$ (16,825,874)	\$ (9,210,633)	\$ (15,450,377)	\$ (6,950,377)	\$ (3,380,801)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (3,348,076)	\$ (1,158,739)	\$ (15,450,377)	\$ (5,330,868)	\$ (3,380,801)

Please see Footnotes Pages 11 - 14

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

	<u>2017-18 Actuals</u>	<u>2018-19 Actuals</u>	<u>2019-20 Adopted Budget</u>	<u>2019-20 Projected Actuals</u>	<u>2020-21 Tentative Budget</u>
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS					
TOTAL REVENUES	\$ 5,566,845	\$ 5,424,656	\$ 2,646,661	\$ 3,067,802	\$ 2,646,661 (8)
TOTAL EXPENDITURES	(4,463,618)	(4,388,472)	(12,631,702)	(4,412,733)	(4,586,771) (8)
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	\$ 1,103,227	\$ 1,036,184	\$ (9,985,041)	\$ (1,344,931)	\$ (1,940,110)
SUMMARY OF FUND BALANCE:					
Assigned Fund Balance - New Resources Allocation Requests	\$ 3,650,937	\$ 5,637,071	\$ -	\$ 2,845,065	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	3,721,106	2,361,446	-	2,361,446	-
Assigned Fund Balance - 2019-20 One-Time Expenditures	5,832,285	7,451,860	-	14,776,309 (7)	-
Assigned Fund Balance	\$ 13,204,328 (16)	\$ 15,450,377	\$ -	\$ 19,982,820	\$ -
10% - Board Policy	19,972,467	20,906,939	23,531,458	21,403,611	22,172,164
Unassigned Fund Balance	5,492,965	9,603,360	3,886,964	1,962,904	1,194,351
Unassigned Fund Balance	\$ 25,465,432	\$ 30,510,299	\$ 27,418,422	\$ 23,366,515	\$ 23,366,515
Fund Balance - Unrestricted General Fund	\$ 38,669,760	\$ 45,960,676	\$ 27,418,422	\$ 43,349,335	\$ 23,366,515
Fund Balance College Restricted - Revenue Generated Accounts	\$ 8,948,857	\$ 9,985,041	\$ -	\$ 8,640,110 (8)	\$ 6,700,000 (8)
Fund Balance Unrestricted General Fund and Revenue Generated Accounts	\$ 47,618,617	\$ 55,945,717	\$ 27,418,422	\$ 51,989,445	\$ 30,066,515
Total Fund Balance Percentage Unrestricted General Fund	23.84%	26.76%	11.65%	24.29%	13.56%

Please see Footnotes Pages 11 - 14

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ESTIMATED COMPARISON – FOOTNOTES

Unrestricted General Fund

2019-20 Estimated Actuals and 2020-21 Tentative Budget:

- (1) Includes the 2019-20 Budget Act SCFF changes in legislation to re-bench the rates as released in the 2019-20 P1 apportionment report from February 2020 for the base, supplemental, and student success allocations. These factored rates also include the 3.26% funded COLA. The base allocation counts include the average credit FTES for the 2017-18, 2018-19, and 2019-20 fiscal years. The FTE counts for 2017-18 and 2018-19 are final, and the 2019-20 FTE counts agreed with the first principal apportionment. The College has applied for the COVID-19 Emergency Conditions Allowance to maintain funding at this level for the 2019-20 fiscal year. Credit FTES are funded at the rate of \$4,009. Noncredit FTES are funded at the rate of \$3,381, while CDCP (Enhanced Noncredit Career Development and College Preparation) and Special Admit FTES are funded at the full rate of \$5,622. The 2019-20 Growth was not included in the 2019-20 Adopted Budget because the College budgeted at the Hold Harmless or minimum revenue level. As of February 2020, the College earned the 2019-20 Growth of \$970,675 and is included in the one-time section, as established in the Budget Review and Development Guide. The supplemental allocation includes final counts for the 2018-19 fiscal year. The student success allocation include the average final counts per metric from the 2016-17, 2017-18, and 2018-19 fiscal years. The final calculation and funding of the 2019-20 SCFF, including Growth, will be known in February 2021. Due to the COVID-19 pandemic, the state extended the tax filing deadlines from mid-April to mid-July; therefore, the deficit factor for 2019-20 fiscal year is still unknown, other than the figure provided in February 2020 of 3.7% (\$7,279,260).
- (2) Includes a decrease in lottery revenue due to decrease in lottery sales as a result of COVID-19.
- (3) Includes an increase in interest earned through March 2020, which was prior to the COVID-19 pandemic, and a decrease in parking bail revenues as a result of campus closure due to COVID-19.
- (4) Includes operational expenditures such as: 3.26% COLA salary increase and additional expenditures for changes in tiers to primarily provide family plans for all employee groups.
- (5) The College received additional funds for the 2018-19 apportionment revenues because there was no deficit or shortfall for 2018-19 at the final recalculation.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

BUDGET AND ESTIMATED ACTUALS COMPARISON – FOOTNOTES

Unrestricted General Fund

(6) In May 2015, the Board authorized a funding plan for the OPEB Trust. This included an ongoing deposit of \$2.5 million. Additionally, the spending plan allows the college to use the interest from the trust to pay the Retiree Health Benefits cost. In September 2019, as part of the 2019-20 budget, the Board authorized adjusting the \$2.5 million payment back to one-time for the 2019-20 year given the unknowns related to the re-benching of the Student Centered Funding Formula (SCFF). More recently, the advent of the COVID-19 pandemic has resulted in a severe economic downturn. The May Revision Governor's proposal called for a SCFF cut of almost 8%, categorical cuts, and deferrals. Deferrals in 2019-20 were proposed at \$330 million, and 2021-22 deferrals were proposed at \$662 million. The legislature proposed maintaining funding for colleges and deferring over \$1 billion of those funds. Either scenario results in the need to maintain a significant cash balance moving forward. The college is recommending that up to \$2.9 million be allocated from the unrestricted general fund to pay the balance of the current year's retiree health benefits and the latitude not to deposit \$2.5 million into the trust for 2019-20.

(7) A Portion of the 2019-20 Estimated Ending Fund Balance is assigned to fund the 2020-21 One-Time Expenditures as follows:

Retirees	\$ 1,500,000
Auxiliary Services Unfunded PERS Liability	287,641
Computer Replacement Program	250,000
Election Cost	151,000
2020-210 One-Time Savings from Frost Positions	(4,014,351)
Ongoing Budget Deficit	<u>\$16,602,019</u>
	<u>\$14,776,309</u>
	=====

(8) The revenue generated accounts include estimated revenues and expenditures that are partially funded with the 2019-20 estimated ending fund balance, projecting an ending fund balance of \$6,700,000 for the 2020-21 fiscal year.

(9) Includes a \$10,179,999 increase of the SCFF, as determined by the re-benching of the rates and data metrics in the 2019-20 first principal apportionment. The College has applied for the COVID-19 Emergency Conditions Allowance to maintain funding at this level for the 2019-20 fiscal year. The revenues also include an Estimated SCFF Reduction of \$15,759,003, congruent with the \$593 million SCFF statewide reduction included in the May Revision. This represents a 7.69 percent reduction to the SCFF. The College did not include the 2020-21 COLA of 2.31 percent. If this COLA would have been included, the SCFF reduction would have been 10 percent.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

BUDGET AND ESTIMATED ACTUALS COMPARISON – FOOTNOTES

Unrestricted General Fund

- (10) Decrease in interest due to potential cash deferrals and a decrease in international student fees due to COVID-19 pandemic.
- (11) Includes the annual step-and-column salary progression along with the associated employer-paid benefits, health and welfare increases due to changes in tiers to primarily cover family plans; an increase of a 1.29% provided to all employee groups for salaries; a decrease in the California State Teacher's Retirement System (CalSTRS) employer contributions; an increase in the California Public Employees' Retirement System (CalPERS) employer contributions; and an increase in management and classified positions.

On May 27, 2015, the Board of Trustees approved a funding plan for Other Post-Employment Benefits Other than Pensions (OPEB) and a change to the financial presentation. The change consisted of funding \$2,500,000 on an ongoing basis from the Unrestricted General Fund and paying the Retirees Health Premiums from the interest earned on the OPEB Trust. If the interest earned from the OPEB Trust did not cover the health premiums' annual cost in any given fiscal year, the difference would be covered by the Unrestricted General Fund. The projected SCFF reduction in funding of \$15,759,003 has created a \$16,602,619 ongoing budget deficit. To lessen this effect, the College desires to suspend the \$2,500,000 OPEB contribution payment for the 2020-21 fiscal year. The College is requesting permission to include a \$1,500,000 one-time allocation to pay retirees health premiums from the Unrestricted General Fund for 2020-21. Due to possible economic swings in investments resulting from the COVID-19 pandemic and potential cash deferrals, the College is requesting flexibility to exceed the interest earned for the 2020-21 fiscal year when requesting retirees' health premium reimbursements from the OPEB Trust.

- (12) The STRS/PERS trust was established to meet future needs for employer contributions to these two state pension pools. The funds were set aside in the Trust for serious challenges or conditions, for which the COVID-19 pandemic qualifies. The College is recommending using the trust funds to level the budget impact for the next three-years. The College is requesting approval to withdraw \$2,000,000 for the 2020-21 fiscal year to meet its STRS/PERS obligations.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

BUDGET AND ESTIMATED ACTUALS COMPARISON – FOOTNOTES

Unrestricted General Fund

(13) The total ongoing Unrestricted General Fund revenues of \$197,152,048 and ongoing expenditures estimated at \$213,754,067, projects an ongoing budget deficit of \$16,602,019. This deficit is primarily due to the \$593 million SCFF reduction for the 2020-21 fiscal year. The College is working on long-term strategies to close this gap and get through the anticipated fiscal shortfall and is currently reviewing:

- 3 year-data on discretionary departmental budgets to identify patterns of unused line item allocations that can be reduced.
- New Resource Allocations that have not been expended to determine possible budget reductions.
- The use of short-term hourly employees and professional experts, while looking at the entire scope of their work and impact of reduction of assignments.
- Overtime expenditures.
- Analyze possible reduction in service levels and emphasis on improving efficiency and delaying non-critical work temporarily, so that expenditures will be delayed over the next 3-years, while the economy recovers.
- A hiring “frost,” during which only limited hiring and filling of vacant positions will be authorized.

**NEW MANAGEMENT AND CLASSIFIED POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
					FUND	ORG	ACCT	PROG	ACTV			
2019-20 NEW RESOURCES ALLOCATION PHASE 11 ONGOING:												
MC9910	1.000	M	13	12	Rodriguez, Lisa	11000	325000	215000	675000	2100	25.00%	\$ 47,425
CA9273	1.000	A	100	12	Anol, Jen May	11000	613000	211000	672000	2100	100.00%	108,153
CA9629	0.650	A	75	12	Vacant-Administrative Specialist II	11000	300100	211000	493000	2100	100.00%	16,179
											SUBTOTAL	\$ 171,757
2019-20 NEW RESOURCES ALLOCATION PHASE 12 ONGOING:												
CA9267	1.000	A	95	12	Vacant-Fiscal Specialist	11000	611000	211000	672000	2100	100.00%	\$ 103,744
CA9272	1.000	A	90	12	Vacant-Human Resources Technician	11000	200000	211000	673000	2100	100.00%	99,548
CO9980	1.000	C	97	12	Romo, Lisa	11000	200000	213000	673000	2100	100.00%	11,954
CO9981	1.000	C	97	12	Vacant-Human Resources Analyst	11000	200000	213000	673000	2100	100.00%	5,500
MC9976	1.000	M	15	12	Kuo, Jackson	11000	612000	215000	672000	2100	100.00%	14,233
CA0007	1.000	A	120	12	Vacant-Business Analyst	11000	661000	211000	678000	2100	100.00%	128,159
											NRA Phase 12 Positions to be allocated	473,289
											SUBTOTAL	\$ 836,427

**NEW MANAGEMENT AND CLASSIFIED POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
					FUND	ORG	ACCT	PROG	ACTV			
2020-21 NEW POSITION APPROVED BY PRESIDENT'S CABINET:												
CB9882	0.475	B	57	12	Vacant-Horse Barn Technician	11000	312010	253000	010210	2100	100.00%	\$ 28,300
											SUBTOTAL	\$ 28,300
TRANSFERRED FROM SEAP:												
CA9398	0.475	A	79	12	Hartmann Corinne	11000	371030	221000	101300	2200	100.00%	\$ 32,056
CA9399	0.475	A	79	12	Vacant-Lab Tech - Digital Arts	11000	371030	221000	101300	2200	100.00%	30,941
CA9518	1.000	A	88	12	Vacant-Administrative Specialist IV	11000	410000	211000	493000	2100	100.00%	102,544
CA9634	1.000	A	79	12	Abbott James	11000	313010	221000	170100	2200	100.00%	109,006
MA9972	1.000	M	10	12	Miri Omideh	11000	421000	121000	493000	1200	100.00%	177,163
CA9561	1.000	A	69	12	Rios, Rebecca	11000	410000	211000	601000	2100	44.00%	43,880
CA9619	1.000	A	95	12	Chaplot, Surekha	11000	421000	211000	493000	2100	51.40%	65,135
CA9441	1.000	A	62	12	Suarez Yvette	11000	503000	211000	632000	2100	100.00%	87,136
CA9819	1.000	A	95	12	Martinez Nicomedes	11000	503000	211000	632000	2100	100.00%	141,224
CA9438	1.000	A	126	12	Vacant-Sr Systems Analyst/Programmer	11000	980000	211000	000000	2100	100.00%	141,718
											SUBTOTAL	\$ 930,803
											GRAND TOTAL	\$ 1,967,287

**2019-20 IMMEDIATE NEEDS REQUESTS/BUDGET INCREASES - ONGOING
UNRESTRICTED GENERAL FUND**

DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Access	Streamtext technology, captioning services	11000	522100	584000	642000		\$ 5,000
						TOTAL	\$ 5,000

**DISCRETIONARY BUDGETS TRANSFERRED FROM SEAP TO THE
UNRESTRICTED GENERAL FUND**

DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Career/Transfer	Work Preparedness Training	11000	501000	411000	647000		\$ 8,000
Library	Library Access-Librarians	11000	321200	144400	612000	1200	17,264
Library	Library Access-Librarians	11000	960000	3XXXXX	000000	1200	3,262
Library	Library Access-Short term	11000	321200	231000	612000	2100	4,548
Library	Library Access-Short term	11000	960000	3XXXXX	000000	2100	271
Library	Library Access-Overtime	11000	321200	236000	612000	2100	13,613
Library	Library Access-Overtime	11000	960000	3XXXXX	000000	2100	1,244
Assessment	Supplies	11000	503000	451000	632000		1,000
Assessment	Maintenance Agreements	11000	503000	564500	632000		3,500
Assessment	Other Services	11000	503000	589000	632000		1,000
VP of Student Services	Student Planners	11000	500000	589000	645000		72,000
						TOTAL	\$ 125,702

**2020-21 NEW RESOURCES ALLOCATION PHASE 10 - ONGOING THREE YEARS AND PHASE 12
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
					FUND	ORG	ACCT	PROG	ACTV			
NRA PHASE 10 - ONGOING THREE YEARS AND PHASE 12 - ONE-TIME												
CA9279	1.000	A	105	12	Alghita Aguilar, Haneen Sabah	11915	900720	211000	649000	2100	100.00%	\$ 109,904
CA9281	1.000	A	79	12	Candell Villacreses, Melissa	11915	513200	211000	649000	2100	100.00%	88,138
CA9286	1.000	A	81	12	Stute, Madison	11915	340000	211000	601000	2100	100.00%	83,135
CA9287	1.000	A	95	12	Mahan, Dolores	11915	522100	211000	642000	2100	100.00%	100,861
CA9292	1.000	A	75	12	Mac Donald, Katherine	11915	200000	211000	673000	2100	100.00%	101,371
NRA 12 One-Time Positionsto be allocated											409,521	
TOTAL											\$ 892,930	

**2020-21 ONE-TIME SAVING FROM FROST POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	FTE	RANGE	MONTHS	TITLE	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
					FUND	ORG	ACCT	PROG	ACTV			
HUMAN RESOURCES:												
CA9368	1.000	A	90	12	Human Resources Technician	11000	200000	211000	673000	2100	100.00%	\$ (104,257)
CO9981	1.000	C	97	12	Human Resources Analyst	11000	200000	211000	673000	2100	100.00%	(133,969)
											TOTAL HUMAN RESOURCES	\$ (238,226)
INSTRUCTION :												
CA0002	1.000	A	95	12	Coordinator, Writing Center	11000	340000	211000	601000	2100	100.00%	\$ (108,692)
CA9284	0.475	A	88	12	Career Services Specialist	11000	350000	211000	601000	2100	100.00%	(33,727)
CA9412	0.475	A	79	12	Lab Tech - Arts	11000	371000	221000	100100	2200	100.00%	(25,981)
CA9419	1.000	A	81	12	Administrative Specialist III	11000	410000	211000	601000	2100	100.00%	(96,810)
CA9458	0.475	A	72	12	Learning Lab Assistant	11000	321500	221000	611000	2200	100.00%	(24,317)
CA9472	0.475	A	69	12	Administrative Specialist I	11000	301010	211000	601000	2100	100.00%	(28,124)
CA9594	0.475	A	81	12	Equipment Assistant	11000	353510	211000	094600	2100	100.00%	(31,538)
CA9623	0.475	A	71	12	Library Tech	11000	321200	211000	612000	2100	100.00%	(24,088)
CA9628	1.000	A	79	12	Lab Tech- Bus and Comp Info	11000	330000	221000	070100	2200	100.00%	(45,241)
CA9629	0.650	A	75	12	Administrative Specialist II	11000	300100	211000	493000	2100	100.00%	(55,876)
CA9723	0.475	A	105	12	Athletic Trainer	11000	364000	211000	083550	2100	100.00%	(39,725)
CA9743	1.000	A	79	12	Lab Tech-Natural Sciences	11000	301010	221000	490200	2200	100.00%	(95,240)
CA9802	1.000	A	88	12	Registration Specialist	11000	410000	211000	601000	2100	75.00%	(76,907)
											TOTAL INSTRUCTION	\$ (686,266)
STUDENT SERVICES :												
CA9296	1.000	A	81	12	Fin Aid Spec-Community Engagement	11000	504000	211000	646000	2100	100.00%	\$ (96,810)
CA9301	1.000	A	79	12	Student Services Prog Spec II	11000	510000	211000	631000	2100	100.00%	(95,236)
CA9501	0.750	A	79	12	Student Services Prog Spec II	11000	502100	211000	620000	2100	100.00%	(71,435)
CA9506	1.000	A	59	12	Admissions and Rec Spec I	11000	502000	211000	620000	2100	100.00%	(81,176)
CA9525	1.000	A	81	12	Administrative Specialist III	11000	510000	211000	631000	2100	40.01%	(38,734)
CA9738	1.000	A	88	12	Career Services Specialist	11000	501000	211000	647000	2100	100.00%	(102,548)
CA9785	1.000	A	93	12	Career Services Specialist	11000	501000	211000	647000	2100	100.00%	(106,894)
CA9944	1.000	A	95	12	Educational Advisor	11000	510000	211000	631000	2100	100.00%	(108,689)
CA9947	1.000	A	81	12	Financial Aid Specialist	11000	504000	211000	646000	2100	100.00%	(96,810)
MA9977	1.000	M	15	12	Dir, Assessment and Matric	11000	503000	121000	632000	1200	100.00%	\$ (187,110)
MA9980	1.000	M	13	12	Director, Transfer Center	11000	501000	121000	647000	1200	100.00%	(173,381)

**2020-21 ONE-TIME SAVING FROM FROST POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	FTE	RANGE	MONTHS	TITLE	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
					FUND	ORG	ACCT	PROG	ACTV			
TOTAL STUDENT SERVICES											\$ (1,158,823)	
ADMINISTRATIVE SERVICES:												
MC9908	1.000	M	15	12	Director, Maintenance and Operations	11000	620000	215000	659000	2100	100.00%	\$ (201,917)
CA0007	1.000	A	120	12	Business Analyst	11000	661000	211000	678000	2100	100.00%	(134,510)
CA9267	1.000	A	95	12	Fiscal Specialist	11000	611000	211000	672000	2100	100.00%	(108,693)
CA9278	1.000	A	126	12	Data Engineer	11000	661000	211000	678000	2100	100.00%	(141,719)
CA9336	1.000	A	108	12	Police Officer	11000	631000	211000	695000	2100	100.00%	(121,319)
CA9337	1.000	A	108	12	Police Officer	11000	630000	211000	677000	2100	53.00%	(64,290)
CA9338	1.000	A	108	12	Police Officer	11000	631000	211000	695000	2100	100.00%	(121,322)
CA9438	1.000	A	126	12	Sr Systems Analyst/Programmer	11000	661000	211000	678000	2100	100.00%	(141,718)
CA9832	1.000	A	107	12	Info Technology Support Tech	11000	661000	211000	678000	2100	100.00%	(120,285)
CA9857	1.000	A	98	12	Public Safety Officer II	11000	631000	211000	695000	2100	50.00%	(55,732)
CA9890	1.000	A	98	12	Coordinator, Help Desk	11000	661000	211000	678000	2100	100.00%	(111,458)
CA9903	1.000	A	89	12	Lead Event Services Tech	11000	670000	211000	683000	2100	100.00%	(103,396)
CA9972	1.000	A	88	12	Coordinator, Patron Services	11000	670000	211000	683000	2100	50.00%	(51,275)
CA9972	1.000	A	88	12	Coordinator, Patron Services	11000	671000	211000	683000	2100	50.00%	(51,273)
CA9984	1.000	A	140	12	Database Administrator	11000	662000	211000	615000	2100	100.00%	(160,315)
CA9986	1.000	A	118	12	Lead Tech, Broadcast & Audio	11000	670000	211000	683000	2100	10.00%	(13,221)
CA9986	1.000	A	118	12	Lead Tech, Broadcast & Audio	11000	672000	211000	613000	2100	90.00%	(118,984)
CB9917	1.000	B	76	12	Lead Carpenter	11000	621100	212000	651000	2100	100.00%	(109,609)
TOTAL ADMINISTRATIVE SERVICES											\$ (1,931,036)	
GRAND TOTAL											\$ (4,014,351)	

**2020-21 ONE-TIME SAVING FROM FROST POSITIONS
RESTRICTED GENERAL FUND**

POSITION NUMBER	FTE	RANGE	MONTHS	TITLE	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
					FUND	ORG	ACCT	PROG	ACTV			
STUDENT SERVICES :												
CA9345	1.000	A	79	12	Student Services Prog Spec II	17231	5F0150	211000	649000	2100	100.00%	\$ (95,240)
CA9388	1.000	A	79	12	Student Services Prog Spec II	17231	504150	211000	645000	2100	100.00%	(95,240)
CA9397	1.000	A	95	12	Educational Advisor	17231	513400	211000	645000	2100	100.00%	(108,693)
CA9408	0.475	A	79	12	Student Services Prog Spec II (Remove)	17231	5B0050	211000	649000	2100	100.00%	(30,940)
CA9443	1.000	A	81	12	Student Services Outreach Spec	17231	512000	211000	645000	2100	100.00%	(96,810)
CA9525	1.000	A	81	12	Administrative Specialist III	17231	512000	211000	645000	2100	59.99%	(58,075)
CA9337	1.000	A	108	12	Police Officer	17631	631000	211000	695000	2100	47.00%	(57,018)
CA9857	1.000	A	98	12	Public Safety Officer II	17631	631000	211000	695000	2100	50.00%	(55,731)
TOTAL STUDENT SERVICES											\$ (597,747)	
GRAND TOTAL											\$ (597,747)	

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
CURRENT ASSETS	\$ 80,135,728	\$ 76,179,456
CURRECT LIABILITIES	24,190,011	24,190,011
TOTAL NET BEGINNING BALANCE	\$ 55,945,717	\$ 51,989,445
<u>CLASSIFICATION OF REVENUES</u>		
8100 - FEDERAL REVENUES	\$ 100,000	\$ 100,000
8600 - STATE REVENUES	130,722,027	124,634,023
8800 - LOCAL REVENUES	75,776,201	75,042,186
TOTAL REVENUES	\$ 206,598,228	\$ 199,776,209
8900 - OTHER FINANCING SOURCES	\$ 189,057	\$ 22,500
TOTAL OTHER FINANCING SOURCES	\$ 189,057	\$ 22,500
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 206,787,285	\$ 199,798,709
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 262,733,002	\$ 251,788,154

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
1000 - ACADEMIC SALARIES	\$ 92,986,090	\$ 95,762,676	\$ 2,776,586
2000 - CLASSIFIED-OTH NON ACAD SALARIES	49,054,442	50,740,413	1,685,971
3000 - EMPLOYEE BENEFITS	46,154,526	47,534,590	1,380,064
4000 - SUPPLIES AND MATERIALS	3,747,612	2,830,372	(917,240)
5000 - OTHER OPERATING EXPENSES AND SRVS	39,475,813	22,209,597	(17,266,216)
6000 - CAPITAL OUTLAY	3,068,159	987,461	(2,080,698)
7000 - OTHER OUTGO	827,938	1,656,530	828,592
1000 - 7000 TOTAL EXPENDITURES	\$ 235,314,580	\$ 221,721,639	\$ (13,592,941)
<u>FUND BALANCE</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ -	\$ 6,700,000	\$ 6,700,000
795001 - Unassigned Fd Bal-10% Board Policy	23,531,458	22,172,164	(1,359,294)
795002 - Unassigned Fund Balance	3,886,964	1,194,351	(2,692,613)
7900 TOTAL FUND BALANCE	\$ 27,418,422	\$ 30,066,515	\$ 2,648,093
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 262,733,002	\$ 251,788,154	\$ (10,944,848)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
11000-000000-9110-000000	\$ 66,756,233	\$ 64,144,892
11000-000000-9130-000000	100,000	100,000
11000-000000-9200-000000	1,884,365	1,884,365
11000-000000-9220-000000	784,577	784,577
11000-000000-9310-000000	266,274	266,274
TOTAL CURRENT ASSETS	<u>\$ 69,791,449</u>	<u>\$ 67,180,108</u>
<u>CURRENT LIABILITIES</u>		
11000-000000-9500-000000	\$ 9,821,027	\$ 9,821,027
11000-000000-9552-000000	43,739	43,739
11000-000000-9542-000000	6,459,416	6,459,416
11000-000000-9546-000000	5,269,552	5,269,552
11000-000000-9650-000000	1,078,121	1,078,121
11000-000000-9651-000000	1,158,918	1,158,918
TOTAL CURRENT LIABILITIES	<u>\$ 23,830,773</u>	<u>\$ 23,830,773</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 45,960,676</u>	<u>\$ 43,349,335</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
11000-820901-815000-000000	\$ 100,000	\$ 100,000
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>
<u>8600 - STATE REVENUES</u>		
11000-800100-861100-000000	\$ 202,101	\$ 202,101
11000-800200-861100-000000	391,617	391,617
11000-810000-861100-000000	89,162,855	83,574,851
11000-820000-861902-000000	416,776	416,776
11000-820200-861904-000000	4,656	4,656
11000-800220-861906-000000	1,453,372	1,453,372
11000-820901-861911-732000	10,000	10,000
11000-810000-863000-000000	32,121,804	32,121,804
11000-810000-867200-000000	111,572	111,572
11000-810000-867900-000000	13	13
11800-820600-868501-000000	5,158,395	4,658,395
11000-800300-868800-000000	983,409	983,409
11000-800222-869000-000000	705,457	705,457
TOTAL 8600 - STATE REVENUES	<u>\$ 130,722,027</u>	<u>\$ 124,634,023</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
8800 - LOCAL REVENUES		
11000-810000-881100-000000	\$ 19,599,119	\$ 19,599,119
11000-810000-881200-000000	526,169	526,169
11000-810000-881300-000000	460,483	460,483
11000-810000-881600-000000	731,469	731,469
11000-810000-881700-000000	30,685,686	30,685,686
11000-810000-881800-000000	904,764	904,764
11000-810000-881900-000000	2,311,612	2,311,612
11000-810000-881950-000000	392,095	392,095
11000-820320-884001-100400	18,300	18,300
11000-820321-884002-100700	11,750	11,750
11000-820322-884003-100800	6,550	6,550
11000-820324-885000-683000	10,000	10,000
11000-000000-886000-000000	1,520,000	1,020,000
11000-810000-887410-000000	10,105,050	10,105,050
11000-800000-887900-000000	43,300	43,300
11000-800000-888010-000000	3,930,000	3,529,428
11000-800000-888050-000000	1,150,000	1,150,000
11000-820325-888500-620000	15,100	15,100
11000-000000-889000-000000	22,000	22,000
11000-820326-889000-672000	9,850	9,850
11000-820327-889000-672000	200	200
11000-820328-889000-695000	816,000	816,000
11000-820570-889000-000000	19,800	19,800
11000-820953-889000-000000	26,800	26,800
TOTAL 8800 - LOCAL REVENUES	\$ 73,316,097	\$ 72,415,525
TOTAL REVENUES	\$ 204,138,124	\$ 197,149,548
8900 - OTHER FINANCING SOURCES		
11000-800000-891002-000000	\$ 2,500	\$ 2,500
TOTAL 8900 - OTHER FINANCING SOURCES	\$ 2,500	\$ 2,500
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 204,140,624	\$ 197,152,048
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 250,101,300	\$ 240,501,383

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 43,734,305	\$ 45,304,987	\$ 1,570,682
1200 - Noninstr Salaries, Contract/Regular	12,196,222	12,520,894	324,672
1300 - Instructional Salaries, Hourly	35,126,812	35,748,182	621,370
1400 - Noninstructional Salaries, Hourly	1,797,260	2,052,777	255,517
1000 TOTAL ACADEMIC SALARIES	\$ 92,854,599	\$ 95,626,840	\$ 2,772,241
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 40,756,005	\$ 42,546,896	\$ 1,790,891
2200 - Instructional Aides, Regular	2,126,416	2,245,794	119,378
2300 - Short-Term, Hourly, Noninstr	2,799,873	2,665,935	(133,938)
2400 - Instr Aides, Hourly, Direct Instr	1,334,244	1,211,591	(122,653)
2500 - Instr Aides, Reg, Non Direct Instr	782,960	861,636	78,676
2600 - Instr Aides, Hrly, Non-Direct Instr	8,246	-	(8,246)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 47,807,744	\$ 49,531,852	\$ 1,724,108
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 14,383,495	\$ 14,038,582	\$ (344,913)
3200 - PERS	8,871,376	9,522,692	651,316
3300 - OASDI/Medicare	4,836,943	4,973,739	136,796
3400 - Health and Welfare Benefits	236,759	15,165,992	14,929,233
3500 - State Unemployment Insurance	94,297	95,667	1,370
3600 - Workers' Compensation Insurance	2,075,432	2,133,815	58,383
3700 - Cash-In-Lieu of Benefits	12,433,519	809,135	(11,624,384)
3800 - Alternative Retirement Plan	371,583	370,470	(1,113)
3900 - Retiree Benefits	2,503,762	3,762	(2,500,000)
3000 TOTAL EMPLOYEE BENEFITS	\$ 45,807,166	\$ 47,113,854	\$ 1,306,688

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 23,300	\$ 31,300	\$ 8,000
4200 - Books, Magazines and Periodicals	10,885	10,860	(25)
4300 - Instr Supplies and Materials	1,013,864	981,571	(32,293)
4400 - Software	5,300	5,300	-
4500 - Noninstr Supplies and Materials	1,623,368	1,504,974	(118,394)
4600 - Transportation and Vehicle Supplies	178,387	178,387	-
4700 - Food Supplies	7,156	7,356	200
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,862,260	\$ 2,719,748	\$ (142,512)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 121,221	\$ 64,671	\$ (56,550)
5200 - Travel and Conference Expenses	1,267,543	1,110,784	(156,759)
5300 - Dues and Memberships	292,350	292,350	-
5400 - Insurance	1,182,644	1,182,644	-
5500 - Utilities and Housekeeping Services	3,353,587	3,353,931	344
5600 - Contracts, Rents, Leases, Repairs	5,445,985	3,680,511	(1,765,474)
5700 - Legal, Elections and Audit Expenses	299,204	397,639	98,435
5800 - Other Services and Expenses	18,337,935	10,681,807	(7,656,128)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 30,300,469	\$ 20,764,337	\$ (9,536,132)
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 20,000	\$ 20,000	\$ -
6400 - Equipment	2,425,157	930,961	(1,494,196)
6000 TOTAL CAPITAL OUTLAY	\$ 2,445,157	\$ 950,961	\$ (1,494,196)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 166,557	\$ -	\$ (166,557)
7300 - Interfund Transfers-Out	387,276	387,276	-
7500 - Student Financial Aid	10,000	10,000	-
7600 - Other Student Aid	41,650	30,000	(11,650)
7000 TOTAL OTHER OUTGO	\$ 605,483	\$ 427,276	\$ (178,207)
1000 - 7000 TOTAL EXPENDITURES	\$ 222,682,878	\$ 217,134,868	\$ (5,548,010)
<u>FUND BALANCES</u>			
795001 - Unassigned Fd Bal-10% Board Policy	\$ 23,531,458	\$ 22,172,164	\$ (1,359,294)
795002 - Unassigned Fund Balance	3,886,964	1,194,351	(2,692,613)
7900 TOTAL FUND BALANCES	\$ 27,418,422	\$ 23,366,515	\$ (4,051,907)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 250,101,300	\$ 240,501,383	\$ (9,599,917)

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2019-20</u>	<u>TENTATIVE BUDGET 2020-21</u>
<u>CURRENT ASSETS</u>		
13000-000000-9110-000000	Cash and Cash Equivalent	\$ 10,209,989
13000-000000-9200-000000	Accounts Receivable	\$ 130,620
13000-000000-9229-000000	Accounts Receivable-Student Fees	3,670
	TOTAL CURRENT ASSETS	\$ 10,344,279
<u>CURRENT LIABILITIES</u>		
13000-000000-9500-000000	Accounts Payable	\$ 219,919
13000-000000-9551-000000	Sales Tax Payable	82
13000-000000-9650-000000	Deferred Revenue	139,237
	TOTAL CURRENT LIABILITIES	\$ 359,238
	TOTAL NET BEGINNING BALANCE	\$ 9,985,041

CLASSIFICATION OF REVENUES

8800 - LOCAL REVENUES

13500-470300-883100-701000	Training Source-Contract Instruction	\$ -	\$ 162,216
13110-100100-885000-601000	Rentals and Leases, College Improvements	104,684	109,025
13430-430200-887200-682000	CS Academies and Camps	8,000	8,000
13430-430300-887200-682000	CS The Arts	2,500	2,500
13430-430400-887200-682000	CS Business/Prof Dev/Certificates	109,000	109,000
13430-430600-887200-682000	CS College for Kids	195,000	195,000
13430-430700-887200-682000	CS Computers	11,000	11,000
13430-430900-887200-682000	CS Financial Planning	6,500	6,500
13430-431100-887200-682000	CS Foreign Languages	1,000	1,000
13430-431300-887200-682000	CS Home Economics/Home Arts	8,500	8,500
13430-431400-887200-682000	CS Medical/Dental Billing	41,000	41,000
13430-431500-887200-682000	CS Motorcycle Safety	525,237	525,237
13430-431700-887200-682000	CS Processing Fee	5,000	5,000
13430-431800-887200-682000	CS Personal Development	7,500	7,500
13430-432300-887200-682000	CS CPR Center	123,000	123,000
13430-440100-887200-681000	CS Rec-Dance	1,000	1,000
13430-440200-887200-681000	CS Rec-Martial Arts	2,000	2,000
13430-440300-887200-681000	CS Rec-Sports	10,000	10,000
13430-440400-887200-681000	CS Rec-Swim	21,000	21,000
13430-440600-887200-681000	CS Rec-Wellness Center	21,000	21,000
13460-460000-887200-682000	CS Mt SAC Children Choir	10,000	10,000
13508-502100-887812-620000	Insurance Fee Intl-Fall, International Student	456,450	456,450
13508-502100-887814-620000	Insurance Fee Intl-Spring, International Student	422,450	422,450
13611-610000-889010-672000	Indirect Cost Recovery	368,283	368,283
	TOTAL 8800 - LOCAL REVENUES	\$ 2,460,104	\$ 2,626,661
	TOTAL REVENUES	\$ 2,460,104	\$ 2,626,661

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>8900 - OTHER FINANCING SOURCES</u>		
13460-460000-898002-682000 Intrafund Transfers-In-Mt SAC Children Choir	\$ 20,000	\$ 20,000
13905-900242-898002-675000 Intrafund Transfers-In-Management Travel & Conf.	147,489	-
13904-900331-898002-675000 Intrafund Transfers-In-Great Classified Retreat	1,796	-
13657-900855-898002-677000 Intrafund Transfers-In-Reasonable ADA/Ergon	17,272	-
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 186,557</u>	<u>\$ 20,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 2,646,661</u>	<u>\$ 2,646,661</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 12,631,702</u>	<u>\$ 11,286,771</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1200 - Noninstr Salaries, Contract/Regular	\$ 117,458	\$ 125,836	\$ 8,378
1400 - Noninstructional Salaries, Hourly	14,033	10,000	(4,033)
1000 TOTAL ACADEMIC SALARIES	\$ 131,491	\$ 135,836	\$ 4,345
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 719,345	\$ 745,894	\$ 26,549
2300 - Short-Term, Hourly, Noninstr	518,174	458,667	(59,507)
2400 - Instr Aides, Hourly, Direct Instr	9,179	4,000	(5,179)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,246,698	\$ 1,208,561	\$ (38,137)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 39,095	\$ 43,919	\$ 4,824
3200 - PERS	119,084	142,316	23,232
3300 - OASDI/Medicare	63,883	63,822	(61)
3400 - Health and Welfare Benefits	-	140,411	140,411
3500 - State Unemployment Insurance	772	665	(107)
3600 - Workers' Compensation Insurance	19,441	19,268	(173)
3700 - Cash-In-Lieu of Benefits	93,384	-	(93,384)
3800 - Alternative Retirement Plan	11,701	10,335	(1,366)
3000 TOTAL EMPLOYEE BENEFITS	\$ 347,360	\$ 420,736	\$ 73,376
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 1,751	\$ 500	\$ (1,251)
4300 - Instr Supplies and Materials	284,052	16,634	(267,418)
4400 - Software	500	500	-
4500 - Noninstr Supplies and Materials	570,031	87,530	(482,501)
4600 - Transportation and Vehicle Supplies	5,341	-	(5,341)
4700 - Food Supplies	23,677	5,460	(18,217)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 885,352	\$ 110,624	\$ (774,728)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 105,038	\$ 57,250	\$ (47,788)
5200 - Travel and Conference Expenses	263,799	95,884	(167,915)
5300 - Dues and Memberships	1,225	500	(725)
5400 - Insurance	892,615	505,978	(386,637)
5500 - Utilities and Housekeeping Services	1,900	-	(1,900)
5600 - Contracts, Rents, Leases, Repairs	1,042,503	461,061	(581,442)
5800 - Other Services and Expenses	6,686,850	150,678	(6,536,172)
5900 - Indirect Costs	181,414	173,909	(7,505)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 9,175,344	\$ 1,445,260	\$ (7,730,084)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 623,002	\$ 36,500	\$ (586,502)
6000 TOTAL CAPITAL OUTLAY	\$ 623,002	\$ 36,500	\$ (586,502)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 20,000	\$ 20,000	\$ -
7300 - Interfund Transfers-Out	202,455	1,209,254	1,006,799
7000 TOTAL OTHER OUTGO	\$ 222,455	\$ 1,229,254	\$ 1,006,799
1000 - 7000 TOTAL EXPENDITURES	\$ 12,631,702	\$ 4,586,771	\$ (8,044,931)
<u>FUND BALANCES</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ -	\$ 6,700,000	\$ 6,700,000
7900 TOTAL FUND BALANCES	\$ -	\$ 6,700,000	\$ 6,700,000
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 12,631,702	\$ 11,286,771	\$ (1,344,931)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	
<u>CURRENT ASSETS</u>			
17000-000000-9110-000000	Cash and Cash Equivalents	\$ 13,518,018	\$ 14,252,343
17000-000000-9200-000000	Accounts Receivable	4,263,109	4,263,109
TOTAL CURRENT ASSETS		\$ 17,781,127	\$ 18,515,452
<u>CURRENT LIABILITIES</u>			
17000-000000-9500-000000	Accounts Payable	\$ 1,471,267	\$ 1,471,267
17000-000000-9650-000000	Deferred Revenue	12,096,631	12,096,631
TOTAL CURRENT LIABILITIES		\$ 13,567,898	\$ 13,567,898
TOTAL NET BEGINNING BALANCE		\$ 4,213,229	\$ 4,947,554

CLASSIFICATION OF REVENUES

8100 - FEDERAL REVENUES

17648-380580-812000-490000	Building Pathways-Ends 09/30/18	\$ 24,310	\$ -
17149-380718-812000-701000	Project RAISE-Begins 10/01/18	10,040	-
17151-380718-812000-701000	Project RAISE-Begins 10/01/20	-	20,000
17170-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/01/19	-	47,634
17171-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/01/20	-	569,954
17127-500400-812000-701000	AANAPISI-Begins 10/01/16	19,621	-
17128-500400-812000-701000	AANAPISI-Begins 10/01/17	55,940	-
17129-500400-812000-701000	AANAPISI-Begins 10/01/18	149,849	-
17130-500400-812000-701000	AANAPISI-Begins 10/01/19	350,000	49,049
17131-500400-812000-701000	AANAPISI-Begins 10/01/20	-	350,000
17528-514000-812000-701000	Upward Bound-Ends 08/31/18	16,128	-
17529-514000-812000-701000	Upward Bound-Ends 08/31/19	64,650	-
17530-514000-812000-701000	Upward Bound-Ends 08/31/20	326,066	35,171
17531-514000-812000-701000	Upward Bound-Ends 08/31/21	-	277,405
17660-902500-812001-000000	Federal Work Study 19/20	816,290	-
17661-902500-812001-000000	Federal Work Study 20/21	-	868,701
17379-514510-812003-701000	ACES 18/19	86,688	-
17380-514510-812003-701000	ACES 19/20	253,032	31,981
17570-523300-814000-649000	TANF 19/20	109,519	-
17571-523300-814000-649000	TANF 20/21	-	104,718
17590-523400-814000-701000	LA County DPSS-CalWORKS 19/20	127,000	-
17591-523400-814000-701000	LA County DPSS-CalWORKS 20/21	-	127,000
17330-392000-817000-000000	Perkins Title 1-C 19/20	1,019,385	-
17331-392000-817000-000000	Perkins Title 1-C 20/21	-	1,012,301
17340-392200-817000-701000	CTE Transitions 19/20	46,195	-
17006-380101-819000-191400	NSF-Pathways in Geoscience	61,306	-
17039-380120-819000-130500	Child Dev Trng Cons-Ends 07/30/19	4,477	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
8100 - FEDERAL REVENUES (continued)		
17038-380180-819000-191400	\$ 51,847	\$ -
17008-380230-819000-110100	3,304	-
17075-380710-819000-701000	27,954	-
17419-410500-819000-493087	35,220	-
17419-410505-819000-493087	11,445	-
17419-420000-819000-493000	10,940	-
17419-420100-819000-493000	23,429	-
17420-410500-819000-493087	471,269	-
17420-410505-819000-493087	74,966	-
17420-410507-819000-493087	80,092	-
17420-420000-819000-493000	175,472	-
17420-420100-819000-493000	132,879	-
17421-410500-819000-493087	-	514,538
17421-410505-819000-493087	-	42,879
17421-410507-819000-493087	-	249,199
17421-410508-819000-493087	-	34,300
17421-420000-819000-493000	-	243,428
17421-420100-819000-493000	-	101,888
17259-523700-819000-649000	48,561	-
17260-523700-819000-649000	-	6,064
17261-523700-819000-649000	-	65,672
TOTAL 8100 - FEDERAL REVENUES	\$ 4,687,874	\$ 4,751,882

8600 - STATE REVENUES

17540-523000-862200-643000	\$ 1,419,361	\$ -
17541-523000-862200-643000	-	1,348,393
17520-522000-862300-000000	3,035,961	-
17521-522000-862300-000000	-	2,890,821
17220-523400-862500-647000	672,595	-
17221-523400-862500-647000	-	644,675
17188-293000-862900-676000	20,519	-
17269-295200-862900-000000	115,367	-
17180-380721-862900-644000	136,046	30,655
17049-380724-862900-123030	37,500	-
17108-481320-862900-499900	372,680	-
17109-481320-862900-499900	533,770	68,712
17110-481320-862900-499900	772,606	533,997
17111-481320-862900-499900	-	691,638
17579-523600-862900-649000	277,086	-
17189-534600-862900-644000	258,524	-
17409-480000-862901-000000	860,257	-
17410-480000-862901-000000	1,995,864	-
17509-500010-862901-000000	2,536,450	-
17510-500010-862901-000000	5,774,823	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	
8100 - STATE REVENUES (continued)			
17550-523100-862902-643000	CARE 19/20	\$ 210,845	\$ -
17551-523100-862902-643000	CARE 20/21	-	200,303
17559-504203-862903-646000	BFAP 18/19	265,927	-
17560-504200-862903-646000	BFAP 19/20	1,164,608	87,860
17560-504203-862903-646000	BFAP 19/20	2,910,499	-
17561-504200-862903-646000	BFAP 20/21	-	1,112,849
17561-504203-862903-646000	BFAP 20/21	-	2,764,974
17209-294000-862904-676000	Equal Employment Opportunity 18/19	15,677	-
17990-900640-862905-000000	Instructional Equipment 19/20	400,234	-
17999-900640-862905-000000	Instructional Equipment 18/19	406,648	-
17249-300500-862908-000000	Basic Skills 18/19	1,741,916	-
17250-300500-862908-000000	Basic Skills 19/20	1,874,987	-
17089-500020-862909-000000	Student Equity 18/19	654,888	-
17090-500020-862909-000000	Student Equity 19/20	3,437,509	-
17599-504100-862910-648000	Veteran Resource Center 18/19	86,952	-
17600-504100-862910-648000	Veteran Resource Center 19/20	17,699	7,634
17601-504100-862910-648000	Veteran Resource Center 20/21	-	16,814
17158-392205-862912-000000	Strong Workforce Program 17/18	299,517	-
17159-392205-862912-000000	Strong Workforce Program 18/19	1,045,580	-
17160-392205-862912-000000	Strong Workforce Program 19/20	1,885,785	455,977
17161-392205-862912-000000	Strong Workforce Program 20/21	-	977,844
17069-504204-862913-646000	Financial Aid Technology Grt 18/19	79,109	-
17069-504205-862913-646000	Financial Aid Technology Grt 18/19	67,166	-
17070-504205-862913-646000	Financial Aid Technology Grt 19/20	67,681	-
17071-504205-862913-646000	Financial Aid Technology Grt 20/21	-	64,297
17309-500450-862914-000000	California College Promise 18/19	761,125	-
17310-500450-862914-000000	California College Promise 19/20	-	96,809
17311-500450-862914-000000	California College Promise 20/21	-	1,438,853
17230-000000-862915-000000	SEAP 19/20	-	843,755
17231-000000-862915-000000	SEAP 20/21	-	11,108,975
17350-336100-865900-684000	Center of Excellence 19/20	250,000	-
17351-336100-865900-684000	Center of Excellence 20/21	-	380,000
17002-380100-865900-701000	CTE Data Unlocked-Ends 10/31/17	3,842	-
17020-380140-865900-123000	Nursing Program Support 19/20	262,448	-
17021-380140-865900-123000	Nursing Program Support 20/21	-	249,326
17098-380700-865900-123010	Song-Brown Reg Nurse-Ends 08/15/19	15,618	-
17119-380723-865900-684000	Deputy Sector Nav Health-Ends 12/19	157,629	-
17120-380723-865900-684000	Deputy Sector Nav Health-Ends 19/20	200,000	45,244
17050-380725-865900-000000	Career Pathways Specialist (DSN)	75,000	-
17030-380726-865900-615000	Promoting Success Online Stud/Fac	250,000	-
17140-380727-865900-615000	Exp Online Pathways, Incrs CTE Comp	250,000	-
17278-393020-865900-701000	Strong Workforce Regional 17/18	27,618	-
17278-393060-865900-684000	Strong Workforce Regional 17/18	51,965	-
17278-393080-865900-050100	Strong Workforce Regional 17/18	593	-
17278-393090-865900-701000	Strong Workforce Regional 17/18	47,449	-
17278-481360-865900-499900	Strong Workforce Regional 17/18	207,016	-

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

ACCOUNTDESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>8600 - STATE REVENUES (continued)</u>		
17278-481365-865900-094800	\$ 16,037	\$ -
17279-393020-865900-701000	120,000	-
17279-393060-865900-684000	410,000	-
17279-393070-865900-020100	36,886	-
17279-393080-865900-050100	2,500	-
17279-393090-865900-701000	50,000	-
17279-481360-865900-499900	462,285	130,341
17279-481365-865900-094800	25,000	-
17280-393060-865900-684000	-	131,215
17280-481360-865900-499900	-	143,444
17389-481350-865900-684000	165,498	-
17810-820600-868501-000000	1,820,610	-
17811-820600-868501-000000	-	1,818,342
17198-380720-869000-493000	385,101	-
17199-380720-869000-493000	940,955	-
17200-380720-869000-493000	-	371,883
TOTAL 8600 - STATE REVENUES	\$ 42,447,811	\$ 28,655,630
<u>8800 - LOCAL REVENUES</u>		
17308-380130-882000-123000	\$ 31,439	\$ -
17058-380260-882000-123000	38,001	-
17236-380715-882000-123030	6,619	-
17300-380715-882000-123030	30,000	-
17358-430400-882000-682000	1,670	1,670
17359-430400-882000-682000	2,000	2,000
17428-481000-883900-000000	37,630	-
17631-631000-888104-695000	174,887	108,330
17631-631000-888105-695000	1,599	2,028
17631-631000-888106-695000	192,627	139,950
17631-631000-888108-695000	86,138	23,790
17631-631000-888109-695000	90,245	63,288
17631-631000-888111-695000	184,951	-
17631-631000-888112-695000	699,605	343,372
17631-631000-888113-695000	202,870	196,780
17631-631000-888114-695000	663,190	570,495
17900-900852-888150-699000	500,000	500,000
17901-900852-888150-699000	59,998	-
TOTAL 8800 - LOCAL REVENUES	\$ 3,003,469	\$ 1,951,703
TOTAL REVENUES	\$ 50,139,154	\$ 35,359,215

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>8900 - OTHER FINANCING SOURCES</u>		
17631-631000-898001-731000 Parking	\$ 502,455	\$ 1,459,254
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 502,455</u>	<u>\$ 1,459,254</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 50,641,609</u>	<u>\$ 36,818,469</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 54,854,838</u>	<u>\$ 41,766,023</u>

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 788,137	\$ 321,532	\$ (466,605)
1200 - Noninstr Salaries, Contract/Regular	4,213,183	4,299,675	86,492
1300 - Instructional Salaries, Hourly	12,447	-	(12,447)
1400 - Noninstructional Salaries, Hourly	1,631,333	1,019,606	(611,727)
1000 TOTAL ACADEMIC SALARIES	\$ 6,645,100	\$ 5,640,813	\$ (1,004,287)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 9,980,510	\$ 9,166,995	\$ (813,515)
2200 - Instructional Aides, Regular	844,991	816,162	(28,829)
2300 - Short-Term, Hourly, Noninstr	2,577,735	1,715,550	(862,185)
2400 - Instr Aides, Hourly, Direct Instr	1,037,527	1,332,025	294,498
2500 - Instr Aides, Reg, Non Direct Instr	84,648	32,356	(52,292)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 14,525,411	\$ 13,063,088	\$ (1,462,323)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 942,544	\$ 905,894	\$ (36,650)
3200 - PERS	2,141,913	2,243,962	102,049
3300 - OASDI/Medicare	954,710	868,147	(86,563)
3400 - Health and Welfare Benefits	-	2,031,052	2,031,052
3500 - State Unemployment Insurance	9,606	8,801	(805)
3600 - Workers' Compensation Insurance	281,494	253,889	(27,605)
3700 - Cash-In-Lieu of Benefits	1,948,669	-	(1,948,669)
3800 - Alternative Retirement Plan	115,645	97,152	(18,493)
3000 TOTAL EMPLOYEE BENEFITS	\$ 6,394,581	\$ 6,408,897	\$ 14,316
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 7,800	\$ 7,022	\$ (778)
4200 - Books, Magazines and Periodicals	33,817	21,600	(12,217)
4300 - Instr Supplies and Materials	5,371,824	6,334,853	963,029
4400 - Software	12,857	12,857	-
4500 - Noninstr Supplies and Materials	311,265	92,714	(218,551)
4700 - Food Supplies	158,572	11,050	(147,522)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 5,896,135	\$ 6,480,096	\$ 583,961

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 229,218	\$ 18,500	\$ (210,718)
5200 - Travel and Conference Expenses	514,964	33,687	(481,277)
5500 - Utilities and Housekeeping Services	297,110	66,769	(230,341)
5600 - Contracts, Rents, Leases, Repairs	1,185,762	756,803	(428,959)
5800 - Other Services and Expenses	12,991,762	6,259,462	(6,732,300)
5900 - Indirect Costs	290,438	67,969	(222,469)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 15,509,254	\$ 7,203,190	\$ (8,306,064)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 102,001	\$ -	\$ (102,001)
6300 - Library Books	149,996	97,865	(52,131)
6400 - Equipment	1,222,704	107,100	(1,115,604)
6000 TOTAL CAPITAL OUTLAY	\$ 1,474,701	\$ 204,965	\$ (1,269,736)
<u>OTHER OUTGO</u>			
7300 - Interfund Transfers-Out	\$ 3,176,426	\$ 2,764,974	\$ (411,452)
7500 - Student Financial Aid	365,508	-	(365,508)
7600 - Other Student Aid	867,722	-	(867,722)
7000 TOTAL OTHER OUTGO	\$ 4,409,656	\$ 2,764,974	\$ (1,644,682)
1000 - 7000 TOTAL EXPENDITURES	\$ 54,854,838	\$ 41,766,023	\$ (13,088,815)
TOTAL EXPENDITURES	\$ 54,854,838	\$ 41,766,023	\$ (13,088,815)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
33000-000000-9110-000000 Cash and Cash Equivalent	\$ 866,001	\$ 657,615
33000-000000-9200-000000 Accounts Receivable	300,953	300,953
TOTAL CURRENT ASSETS	<u>\$ 1,166,954</u>	<u>\$ 958,568</u>
<u>CURRENT LIABILITIES</u>		
33000-000000-9500-000000 Account Payable	\$ 96,947	\$ 96,947
33000-000000-9650-000000 Deferred Revenue	62,458	62,458
TOTAL CURRENT LIABILITIES	<u>\$ 159,405</u>	<u>\$ 159,405</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,007,549</u>	<u>\$ 799,163</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
33549-336080-812000-692000 Parent in School Program 18/19	\$ 18,274	\$ -
33550-336080-812000-692000 Parent in School Program 19/20	357,686	49,439
33551-336080-812000-692000 Parent in School Program 20/21	-	357,686
33579-336080-812000-692000 Early Head Start	-	90,000
33530-336080-819000-692000 CC Federal and State Food Prog	109,943	127,667
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 485,903</u>	<u>\$ 624,792</u>
<u>8600 - STATE REVENUES</u>		
33400-336080-862900-692000 Child Care Tax Bailout	\$ 100,907	\$ 98,889
33590-336080-862900-692000 LA Universal Preschool/QRIS	62,457	-
33500-336080-865900-692000 California State Preschool Program	581,330	570,255
33520-336080-865900-692000 General Child Care and Dev Programs	960,037	1,023,713
33530-336080-865900-692000 CC Federal and State Food Prog	5,057	6,864
TOTAL 8600 - STATE REVENUES	<u>\$ 1,709,788</u>	<u>\$ 1,699,721</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>8800 - LOCAL REVENUES</u>		
33000-000000-886000-000000 Child Development Center	\$ 27,903	\$ 10,859
33000-336080-887100-692000 Child Development Center	243,999	200,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 271,902</u>	<u>\$ 210,859</u>
TOTAL REVENUES	<u>\$ 2,467,593</u>	<u>\$ 2,535,372</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 3,475,142</u>	<u>\$ 3,334,535</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 972,709	\$ 1,123,243	\$ 150,534
2300 - Short-Term, Hourly, Noninstr	603,035	524,971	(78,064)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,575,744	\$ 1,648,215	\$ 72,471
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 33,372	\$ 37,081	\$ 3,709
3200 - PERS	152,991	209,751	56,760
3300 - OASDI/Medicare	71,215	81,172	9,957
3400 - Health and Welfare Benefits	-	243,817	243,817
3500 - State Unemployment Insurance	783	825	42
3600 - Workers' Compensation Insurance	22,690	23,725	1,035
3700 - Cash-In-Lieu of Benefits	155,296	-	(155,296)
3800 - Alternative Retirement Plan	18,091	15,749	(2,342)
3000 TOTAL EMPLOYEE BENEFITS	\$ 454,438	\$ 612,120	\$ 157,682
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 801	\$ 60,295	\$ 59,494
4000 TOTAL SUPPLIES AND MATERIALS	\$ 801	\$ 60,295	\$ 59,494
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 4,000	\$ 4,000	\$ -
5400 - Insurance	530	530	-
5600 - Contracts, Rents, Leases, Repairs	2,335	2,335	-
5800 - Other Services and Expenses	414,108	206,729	(207,379)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 420,973	\$ 213,594	\$ (207,379)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 15,637	\$ 1,149	\$ (14,488)
6000 TOTAL CAPITAL OUTLAY	\$ 15,637	\$ 1,149	\$ (14,488)
1000 - 7000 TOTAL EXPENDITURES	\$ 2,467,593	\$ 2,535,372	\$ 67,779
<u>FUND BALANCES</u>			
792003 - Restr Fund Bal-Child Development	\$ 26,682	\$ 26,682	\$ -
794003 - Assigned Fund Bal-Child Development	980,867	772,481	(208,386)
7900 TOTAL FUND BALANCES	\$ 1,007,549	\$ 799,163	\$ (208,386)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,475,142	\$ 3,334,535	\$ (140,607)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
34000-000000-9110-000000 Cash and Cash Equivalent	\$ 205,867	\$ 113,740
34000-000000-9200-000000 Accounts Receivable	1,940	1,940
TOTAL CURRENT ASSETS	<u>\$ 207,807</u>	<u>\$ 115,680</u>
<u>CURRENT LIABILITIES</u>		
34000-000000-9520-000000 Accounts Payable	\$ 5,843	\$ 5,843
34000-000000-9551-000000 Sales Tax Payable	3,130	3,130
TOTAL CURRENT LIABILITIES	<u>\$ 8,973</u>	<u>\$ 8,973</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 198,834</u>	<u>\$ 106,707</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
34000-000000-886000-000000 Interest Income	\$ 600	\$ 600
34000-314610-884300-693000 Sales-Farm Operations/Beef	20,000	20,000
34000-314610-884400-693000 Sales-Farm Operations/Horse	20,000	20,000
34000-314610-884500-693000 Sales-Farm Operations/Sheep	15,000	15,000
34000-314610-884600-693000 Sales-Farm Operations/Swine	28,000	28,000
34000-314610-889000-693000 Other Local Revenues	3,000	3,000
34000-314610-889003-693000 Salvaged Materials	1,400	1,400
34000-314690-884700-693000 Sales-Farm Operations/Horticulture	98,000	98,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 186,000</u>	<u>\$ 186,000</u>
TOTAL REVENUES	<u>\$ 186,000</u>	<u>\$ 186,000</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
34000-314610-891002-693000 Sales of Equipment and Supplies	\$ 1,000	\$ 1,000
34000-314610-898001-693000 Interfund Transfers-In	79,000	79,000
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 80,000</u>	<u>\$ 80,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 266,000</u>	<u>\$ 266,000</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 464,834</u>	<u>\$ 372,707</u>

MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 11,261	\$ 5,761	\$ 5,500
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 11,261	\$ 5,761	\$ 5,500
<u>EMPLOYEE BENEFITS</u>			
3300 - OASDI/Medicare	\$ 168	\$ 86	\$ 82
3500 - State Unemployment Insurance	7	3	4
3600 - Workers' Compensation Insurance	155	83	72
3800 - Alternative Retirement Plan	338	173	165
3000 TOTAL EMPLOYEE BENEFITS	\$ 668	\$ 345	\$ 323
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 231,100	\$ 226,144	\$ 4,956
4000 TOTAL SUPPLIES AND MATERIALS	\$ 231,100	\$ 226,144	\$ 4,956
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 5,650	\$ 3,350	\$ 2,300
5800 - Other Services and Expenses	19,250	16,000	3,250
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 24,900	\$ 19,350	\$ 5,550
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 10,000	\$ 14,400	\$ (4,400)
6000 TOTAL CAPITAL OUTLAY	\$ 10,000	\$ 14,400	\$ (4,400)
1000 - 7000 TOTAL EXPENDITURES	\$ 277,929	\$ 266,000	\$ 11,929

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
794004 - Assigned Fund Bal-Farm Operation	\$ 186,905	\$ 106,707	\$ 80,198
7900 TOTAL FUND BALANCES	\$ 186,905	\$ 106,707	\$ 80,198
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 464,834	\$ 372,707	\$ 92,127

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2019-20</u>	<u>TENTATIVE BUDGET 2020-21</u>
<u>CURRENT ASSETS</u>		
39000-000000-9110-000000 Cash and Cash Equivalents	\$ 1,440,455	\$ 1,520,553
39000-000000-9200-000000 Accounts Receivable	12,335	12,335
TOTAL CURRENT ASSETS	<u>\$ 1,452,790</u>	<u>\$ 1,532,888</u>
<u>CURRENT LIABILITIES</u>		
39000-000000-9500-000000 Accounts Payable	\$ 10,101	\$ 10,101
39000-000000-9656-000000 Deferred Revenue - Student Health Fees	151,363	151,363
TOTAL CURRENT LIABILITIES	<u>\$ 161,464</u>	<u>\$ 161,464</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,291,326</u>	<u>\$ 1,371,424</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
39000-000000-886000-000000 Interest Income	\$ 29,000	\$ 29,000
39000-534000-887610-644000 Health Fees-CY	1,343,000	1,343,000
39000-534000-889000-644000 Other Local Revenues	80,000	80,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,452,000</u>	<u>\$ 1,452,000</u>
TOTAL REVENUES	<u>\$ 1,452,000</u>	<u>\$ 1,452,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 2,743,326</u>	<u>\$ 2,823,424</u>

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 854,433	\$ 880,399	\$ 25,966
2300 - Short-Term, Hourly, Noninstr	79,778	40,389	(39,389)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 934,211	\$ 920,788	\$ (13,423)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 163,539	\$ 193,096	\$ 29,557
3300 - OASDI/Medicare	65,067	65,955	888
3400 - Health and Welfare Benefits	-	125,635	125,635
3500 - State Unemployment Insurance	466	462	(4)
3600 - Workers' Compensation Insurance	13,452	13,259	(193)
3700 - Cash-In-Lieu of Benefits	103,417	-	(103,417)
3800 - Alternative Retirement Plan	3,118	2,186	(932)
3000 TOTAL EMPLOYEE BENEFITS	\$ 349,059	\$ 400,593	\$ 51,534
<u>SUPPLIES AND MATERIALS</u>			
4200 - Books, Magazines and Periodicals	\$ 800	\$ 800	\$ -
4500 - Noninstr Supplies and Materials	59,629	48,764	(10,865)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 60,429	\$ 49,564	\$ (10,865)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 1,975	\$ 1,975	\$ -
5300 - Dues and Memberships	650	650	-
5400 - Insurance	68,213	68,213	-
5600 - Contracts, Rents, Leases, Repairs	1,400	1,400	-
5800 - Other Services and Expenses	36,063	46,928	10,865
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 108,301	\$ 119,166	\$ 10,865
1000 - 7000 TOTAL EXPENDITURES	\$ 1,452,000	\$ 1,490,111	\$ 38,111

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792004 - Restr Fund Bal-Health Services	\$ 1,155,528	\$ 1,161,604	\$ 6,076
795003 - Unassigned Fd Bal-Misc Health Serv	135,798	171,709	35,911
7900 TOTAL FUND BALANCES	\$ 1,291,326	\$ 1,333,313	\$ 41,987
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,743,326	\$ 2,823,424	\$ 80,098

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
41000-000000-9110-000000	Cash and Cash Equivalent \$ 11,854,221	\$ 10,579,628
41052-000000-9131-000000	Cash with Trustee 223,283	223,283
41000-000000-9200-000000	Accounts Receivable 2,328,878	2,328,878
TOTAL CURRENT ASSETS	\$ 14,406,382	\$ 13,131,789
<u>CURRENT LIABILITIES</u>		
41000-000000-9500-000000	Accounts Payable \$ 2,051,356	\$ 2,051,356
41000-000000-9650-000000	Deferred Revenue 1,348,910	1,348,910
41000-000000-9656-000000	Deferred Revenue - Student Fees 34,875	34,875
TOTAL CURRENT LIABILITIES	\$ 3,435,141	\$ 3,435,141
TOTAL NET BEGINNING BALANCE	\$ 10,971,241	\$ 9,696,648
<u>CLASSIFICATION OF REVENUES</u>		
<u>8600 - STATE REVENUES</u>		
41009-771180-865900-710000	Physical Education Complex \$ 1,361,607	\$ 28,232
41024-940200-862906-710000	One-time Block Grant SM 13/14 27,217	25,757
41038-940200-862906-710000	One-time Block Grant SM 17/18 581,816	318,737
41039-940100-862907-710000	Ongoing Block Grant SM 08/09 53,505	23,574
41045-940200-862906-710000	One-time Block Grant SM 14/15 134,538	105,782
41046-940200-862906-710000	One-time Block Grant SM 15/16 328,908	198,247
41047-940200-862906-710000	One-time Block Grant SM 16/17 133,134	101,539
41066-999990-862900-710000	Prop 39 Energy Efficiency 15/16 89,792	-
TOTAL 8600 - STATE REVENUES	\$ 2,710,517	\$ 801,868
<u>8800 - LOCAL REVENUES</u>		
41000-000000-886000-000000	Interest Income \$ 250,000	\$ 200,000
41001-800000-888030-000000	NR Capital Outlay Fee-CY 460,200	425,055
41001-800000-888070-000000	NR Capital Outlay Fee Out/State-CY 133,911	171,390
41004-700222-889000-710000	Capital Outlay Projects One-Time 2,110	-
41004-700226-889000-710000	Capital Outlay Projects One-Time 4,970	-
TOTAL 8800 - LOCAL REVENUES	\$ 851,191	\$ 796,445
TOTAL REVENUES	\$ 3,561,708	\$ 1,598,313

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>8900 - OTHER FINANCING SOURCES</u>		
41119-700156-891001-710000 Emergency Repair Bldg 27A, 9E & 9B	\$ 38,523	\$ 31,894
41120-700157-891001-710000 Emergency Repair 2T-Music Building	100,000	-
41123-700160-891001-710000 Comp for Loss of Fixed Assets	-	69,134
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 138,523</u>	<u>\$ 101,028</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 3,700,231</u>	<u>\$ 1,699,341</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 14,671,472</u>	<u>\$ 11,395,989</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 1,411	\$ 1,411	\$ -
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,411	\$ 1,411	\$ -
<u>EMPLOYEE BENEFITS</u>			
3300 - OASDI/Medicare	\$ 108	\$ 108	\$ -
3500 - State Unemployment Insurance	1	1	-
3600 - Workers' Compensation Insurance	22	22	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 131	\$ 131	\$ -
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 109,734	\$ 103,448	\$ (6,286)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 109,734	\$ 103,448	\$ (6,286)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ -	\$ 52,043	\$ 52,043
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ -	\$ 52,043	\$ 52,043
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 993,916	\$ 672,921	\$ (320,995)
6200 - Buildings	4,034,567	1,564,340	(2,470,227)
6400 - Equipment	7,795,888	7,875,787	79,899
6000 TOTAL CAPITAL OUTLAY	\$ 12,824,371	\$ 10,113,048	\$ (2,711,323)
<u>OTHER OUTGO</u>			
7300 - Interfund Transfers-Out	\$ 300,000	\$ -	\$ (300,000)
7000 TOTAL OTHER OUTGO	\$ 300,000	\$ -	\$ (300,000)
1000 - 7000 TOTAL EXPENDITURES	\$ 13,235,647	\$ 10,270,081	\$ (2,965,566)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792005 - Restr Fund Bal-Revenue Lease Bonds	\$ 223,283	\$ 223,625	\$ 342
795004 - Unassigned Fund Bal-Capital Outlay	1,212,542	902,283	(310,259)
7900 TOTAL FUND BALANCES	\$ 1,435,825	\$ 1,125,908	\$ (309,917)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 14,671,472	\$ 11,395,989	\$ (3,275,483)

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2019-20</u>	<u>TENTATIVE BUDGET 2020-21</u>
<u>CURRENT ASSETS</u>		
43000-000000-9110-000000 Cash and Cash Equivalents	\$ 6,969,759	\$ 7,330,736
43000-000000-9200-000000 Accounts Receivable	38,371	38,371
TOTAL CURRENT ASSETS	<u>\$ 7,008,130</u>	<u>\$ 7,369,107</u>
<u>CURRENT LIABILITIES</u>		
43000-000000-9500-000000 Accounts Payable	\$ 29,678	\$ 29,678
TOTAL CURRENT LIABILITIES	<u>\$ 29,678</u>	<u>\$ 29,678</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 6,978,452</u>	<u>\$ 7,339,429</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
43000-000000-886000-000000 Interest Income	\$ 100,000	\$ 130,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 100,000</u>	<u>\$ 130,000</u>
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 130,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 7,078,452</u>	<u>\$ 7,469,429</u>

MT. SAN ANTONIO COLLEGE
43 - CAPITAL OUTLAY PROJECTS REDEVELOPMENT FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 76,245	\$ -	\$ (76,245)
6400 - Equipment	158,336	-	(158,336)
6000 TOTAL CAPITAL OUTLAY	\$ 234,581	\$ -	\$ (234,581)
1000 - 7000 TOTAL EXPENDITURES	\$ 234,581	\$ -	\$ (234,581)
<u>FUND BALANCES</u>			
792009 - Restricted Fund Bal-RDA West Covina	\$ 4,433	\$ 4,433	\$ -
792010 - Restricted Fund Balance-Walnut	217,042	217,042	-
792011 - Restricted Fund Bal-RDA La Puente	16,899	16,899	-
792012 - Restricted Fund Balance-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 Balance-San Dimas	72,692	72,692	-
792018 - Restricted Fund Balance-Pomona	218,659	218,659	-
792019 - Restr Fund Bal-RDA Baldwin Park	29,454	29,454	-
792020 - Restricted Fund Balance-RDA Various	5,134,401	5,587,789	453,388
792021 - Restr Fund Bal-Redevelop Interest	431,338	603,508	172,170
7900 TOTAL FUND BALANCES	\$ 6,843,871	\$ 7,469,429	\$ 625,558
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 7,078,452	\$ 7,469,429	\$ 390,977

**MT. SAN ANTONIO COLLEGE
44 - 2010 BAN CONSTRUCTION FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
44000-000000-9110-000000 Cash and Cash Equivalents	\$ 445,295	\$ 211,160
44000-000000-9200-000000 Accounts Receivable	3,472	3,472
TOTAL CURRENT ASSETS	<u>\$ 448,767</u>	<u>\$ 214,632</u>
<u>CURRENT LIABILITIES</u>		
44000-000000-9500-000000 Accounts Payable	\$ 44,381	\$ 44,381
TOTAL CURRENT LIABILITIES	<u>\$ 44,381</u>	<u>\$ 44,381</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 404,386</u>	<u>\$ 170,251</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
44000-000000-886000-000000 Interest Income	\$ 10,000	\$ 3,500
TOTAL 8800 - LOCAL REVENUES	<u>\$ 10,000</u>	<u>\$ 3,500</u>
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 3,500</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 414,386</u>	<u>\$ 173,751</u>

MT. SAN ANTONIO COLLEGE
44 - 2010 BAN CONSTRUCTION FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 186	\$ 2,467	\$ 2,281
4000 TOTAL SUPPLIES AND MATERIALS	\$ 186	\$ 2,467	\$ 2,281
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 2,771	\$ 68,980	\$ 66,209
5700 - Legal, Elections and Audit Expenses	91,892	-	(91,892)
5800 - Other Services and Expenses	5,182	-	(5,182)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 99,845	\$ 68,980	\$ (30,865)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 21,913	\$ -	\$ (21,913)
6200 - Buildings	160,400	65,384	(95,016)
6400 - Equipment	75,213	-	(75,213)
6000 TOTAL CAPITAL OUTLAY	\$ 257,526	\$ 65,384	\$ (192,142)
1000 - 7000 TOTAL EXPENDITURES	\$ 357,557	\$ 136,831	\$ (220,726)
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ 56,829	\$ 36,920	\$ (19,909)
7900 TOTAL FUND BALANCES	\$ 56,829	\$ 36,920	\$ (19,909)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 414,386	\$ 173,751	\$ (240,635)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
45000-000000-9110-000000 Cash and Cash Equivalents	\$ 6,487,087	\$ 5,159,575
45000-000000-9200-000000 Accounts Receivable	29,652	29,652
TOTAL CURRENT ASSETS	<u>\$ 6,516,739</u>	<u>\$ 5,189,227</u>
<u>CURRENT LIABILITIES</u>		
45000-000000-9500-000000 Accounts Payable	\$ 385,670	\$ 385,670
TOTAL CURRENT LIABILITIES	<u>\$ 385,670</u>	<u>\$ 385,670</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 6,131,069</u>	<u>\$ 4,803,557</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
45000-000000-886000-000000 Interest Income	\$ 75,000	\$ 75,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 6,206,069</u>	<u>\$ 4,878,557</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 6,656	\$ 4,665	\$ (1,991)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 6,656	\$ 4,665	\$ (1,991)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 123,990	\$ 116,077	\$ (7,913)
5800 - Other Services and Expenses	63,378	-	(63,378)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 187,368	\$ 116,077	\$ (71,291)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 3,367,414	\$ -	\$ (3,367,414)
6200 - Buildings	2,202,336	4,481,704	2,279,368
6400 - Equipment	193,120	-	(193,120)
6000 TOTAL CAPITAL OUTLAY	\$ 5,762,870	\$ 4,481,704	\$ (1,281,166)
1000 - 7000 TOTAL EXPENDITURES	\$ 5,956,894	\$ 4,602,446	\$ (1,354,448)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 167,657	\$ 276,111	\$ 108,454
792029 - Restricted Fund Bal-Bond Personnel	81,518	-	(81,518)
7900 TOTAL FUND BALANCES	\$ 249,175	\$ 276,111	\$ 26,936
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 6,206,069	\$ 4,878,557	\$ (1,327,512)

**MT. SAN ANTONIO COLLEGE
46 - BOND CONSTRUCTION SERIES 2015C FUND
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
46000-000000-9110-000000 Cash and Cash Equivalents	\$ 622,788	\$ 635,190
46000-000000-9200-000000 Accounts Receivable	3,845	3,845
TOTAL CURRENT ASSETS	<u>\$ 626,633</u>	<u>\$ 639,035</u>
<u>CURRENT LIABILITIES</u>		
46000-000000-9500-000000 Accounts Payable	\$ 216,032	\$ 216,032
TOTAL CURRENT LIABILITIES	<u>\$ 216,032</u>	<u>\$ 216,032</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 410,601</u>	<u>\$ 423,003</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
46000-000000-886000-000000 Interest Income	\$ 5,000	\$ 10,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 5,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES	<u>\$ 5,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 415,601</u>	<u>\$ 433,003</u>

MT. SAN ANTONIO COLLEGE
46 - BOND CONSTRUCTION SERIES 2015C FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 151,884	\$ 151,884	\$ -
6000 TOTAL CAPITAL OUTLAY	\$ 151,884	\$ 151,884	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 151,884	\$ 151,884	\$ -
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 263,717	\$ 281,119	\$ 17,402
7900 TOTAL FUND BALANCES	\$ 263,717	\$ 281,119	\$ 17,402
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 415,601	\$ 433,003	\$ 17,402

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
47000-000000-9110-000000 Cash and Cash Equivalents	\$ 6,971,392	\$ 4,812,100
47000-000000-9200-000000 Accounts Receivable	86,503	86,503
TOTAL CURRENT ASSETS	<u>\$ 7,057,895</u>	<u>\$ 4,898,603</u>
<u>CURRENT LIABILITIES</u>		
47000-000000-9500-000000 Accounts Payable	\$ 794,388	\$ 794,388
TOTAL CURRENT LIABILITIES	<u>\$ 794,388</u>	<u>\$ 794,388</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 6,263,507</u>	<u>\$ 4,104,215</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
47000-000000-886000-000000 Interest Income	\$ 50,000	\$ 40,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 50,000</u>	<u>\$ 40,000</u>
TOTAL REVENUES	<u>\$ 50,000</u>	<u>\$ 40,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 6,313,507</u>	<u>\$ 4,144,215</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 24,008	\$ 15,394	\$ (8,614)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 24,008	\$ 15,394	\$ (8,614)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ 2,552	\$ -	\$ (2,552)
5600 - Contracts, Rents, Leases, Repairs	246,414	253,779	7,365
5700 - Legal, Elections and Audit Expenses	138,219	-	(138,219)
5800 - Other Services and Expenses	5,108	-	(5,108)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 392,293	\$ 253,779	\$ (138,514)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 1,607,464	\$ -	\$ (1,607,464)
6200 - Buildings	3,751,229	3,340,407	(410,822)
6400 - Equipment	124,785	-	(124,785)
6000 TOTAL CAPITAL OUTLAY	\$ 5,483,478	\$ 3,340,407	\$ (2,143,071)
1000 - 7000 TOTAL EXPENDITURES	\$ 5,899,779	\$ 3,609,580	\$ (2,290,199)
<u>FUND BALANCES</u>			
792022 - Restricted Fund Bal-BAN Projects	\$ 9,442	\$ 9,442	\$ -
792023 - Restricted Fund Bal-BAN Interest	404,286	525,193	120,907
7900 TOTAL FUND BALANCES	\$ 413,728	\$ 534,635	\$ 120,907
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 6,313,507	\$ 4,144,215	\$ (2,169,292)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
48000-000000-9110-000000 Cash and Cash Equivalent	\$ 7,088,223	\$ 2,867,146
48000-000000-9200-000000 Accounts Receivable	88,101	88,101
TOTAL CURRENT ASSETS	<u>\$ 7,176,324</u>	<u>\$ 2,955,247</u>
<u>CURRENT LIABILITIES</u>		
48000-000000-9500-000000 Accounts Payable	\$ 2,129,959	\$ 2,129,959
TOTAL CURRENT LIABILITIES	<u>\$ 2,129,959</u>	<u>\$ 2,129,959</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 5,046,365</u>	<u>\$ 825,288</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
48000-000000-886000-000000 Interest Income	\$ 50,000	\$ 15,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 50,000</u>	<u>\$ 15,000</u>
TOTAL REVENUES	<u>\$ 50,000</u>	<u>\$ 15,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 5,096,365</u>	<u>\$ 840,288</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5800 - Other Services and Expenses	\$ 3,117	\$ -	\$ (3,117)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 3,117	\$ -	\$ (3,117)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 602,770	\$ -	\$ (602,770)
6200 - Buildings	4,337,982	608,484	(3,729,498)
6400 - Equipment	14,395	-	(14,395)
6000 TOTAL CAPITAL OUTLAY	\$ 4,955,147	\$ 608,484	\$ (4,346,663)
1000 - 7000 TOTAL EXPENDITURES	\$ 4,958,264	\$ 608,484	\$ (4,349,780)
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ 138,101	\$ 231,804	\$ 93,703
7900 TOTAL FUND BALANCES	\$ 138,101	\$ 231,804	\$ 93,703
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 5,096,365	\$ 840,288	\$ (4,256,077)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
49000-000000-9110-000000 Cash and Cash Equivalents	\$ 279,196,977	\$ 210,302,152
TOTAL CURRENT ASSETS	<u>\$ 279,196,977</u>	<u>\$ 210,302,152</u>
<u>CURRENT LIABILITIES</u>		
49000-000000-9500-000000 Accounts Payable	\$ 6,326,091	\$ 6,326,091
TOTAL CURRENT LIABILITIES	<u>\$ 6,326,091</u>	<u>\$ 6,326,091</u>
TOTAL NET BEGINNING BALANCE BALANCE	<u>\$ 272,870,886</u>	<u>\$ 203,976,061</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
49000-000000-886000-000000 Interest Income	\$ 1,000,000	\$ 3,000,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,000,000</u>	<u>\$ 3,000,000</u>
TOTAL REVENUES	<u>\$ 1,000,000</u>	<u>\$ 3,000,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 273,870,886</u>	<u>\$ 206,976,061</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 1,278,150	\$ 1,349,177	\$ 71,027
2300 - Short-Term, Hourly, Noninstr	785,000	874,797	89,797
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 2,063,150	\$ 2,223,974	\$ 160,824
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 290,018	\$ 489,057	\$ 199,039
3300 - OASDI/Medicare	141,569	165,705	24,136
3400 - Health and Welfare Benefits	-	180,221	180,221
3500 - State Unemployment Insurance	2,137	1,112	(1,025)
3600 - Workers' Compensation Insurance	34,404	32,024	(2,380)
3700 - Cash-In-Lieu of Benefits	121,684	-	(121,684)
3800 - Alternative Retirement Plan	8,000	2,159	(5,841)
3000 TOTAL EMPLOYEE BENEFITS	\$ 597,812	\$ 870,278	\$ 272,466
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 50,000	\$ 326,948	\$ 276,948
4000 TOTAL SUPPLIES AND MATERIALS	\$ 50,000	\$ 326,948	\$ 276,948
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ 10,000	\$ -	\$ (10,000)
5600 - Contracts, Rents, Leases, Repairs	410,000	1,403,758	993,758
5700 - Legal, Elections and Audit Expenses	539,378	-	(539,378)
5800 - Other Services and Expenses	8,899,381	4,414,278	(4,485,103)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 9,858,759	\$ 5,818,036	\$ (4,040,723)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 89,030,100	\$ -	\$ (89,030,100)
6200 - Buildings	162,251,065	189,611,961	27,360,896
6400 - Equipment	9,020,000	-	(9,020,000)
6000 TOTAL CAPITAL OUTLAY	<u>\$ 260,301,165</u>	<u>\$ 189,611,961</u>	<u>\$ (70,689,204)</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 272,870,886</u>	<u>\$ 198,851,197</u>	<u>\$ (74,019,689)</u>
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ 1,000,000	\$ 8,124,864	\$ 7,124,864
7900 TOTAL FUND BALANCES	<u>\$ 1,000,000</u>	<u>\$ 8,124,864</u>	<u>\$ 7,124,864</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 273,870,886</u>	<u>\$ 206,976,061</u>	<u>\$ (66,894,825)</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
71000-000000-9110-000000 Cash and Cash Equivalent	\$ 2,255,567	\$ 2,380,528
71000-000000-9200-000000 Accounts Receivable	14,720	14,720
TOTAL CURRENT ASSETS	<u>\$ 2,270,287</u>	<u>\$ 2,395,248</u>
<u>CURRENT LIABILITIES</u>		
71000-000000-9500-000000 Accounts Payable	\$ 13,903	\$ 13,903
TOTAL CURRENT LIABILITIES	<u>\$ 13,903</u>	<u>\$ 13,903</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,256,384</u>	<u>\$ 2,381,345</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
71000-000000-886000-000000 Interest Income	\$ 32,486	\$ 40,000
71000-000000-888500-000000 Other Student Fees and Charges	513,198	508,196
TOTAL 8800 - LOCAL REVENUES	<u>\$ 545,684</u>	<u>\$ 548,196</u>
TOTAL REVENUES	<u>\$ 545,684</u>	<u>\$ 548,196</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 2,802,068</u>	<u>\$ 2,929,541</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 67,561	\$ 70,374	\$ 2,813
2300 - Short-Term, Hourly, Noninstr	29,480	18,586	(10,894)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 97,041	\$ 88,960	\$ (8,081)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 13,324	\$ 16,045	\$ 2,721
3300 - OASDI/Medicare	5,610	5,739	129
3400 - Health and Welfare Benefits	-	22,216	22,216
3500 - State Unemployment Insurance	49	47	(2)
3600 - Workers' Compensation Insurance	1,398	1,356	(42)
3700 - Cash-In-Lieu of Benefits	17,070	-	(17,070)
3800 - Alternative Retirement Plan	885	715	(170)
3000 TOTAL EMPLOYEE BENEFITS	\$ 38,336	\$ 46,118	\$ 7,782
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 35,520	\$ 35,520	\$ -
4700 - Food Supplies	20,950	20,950	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 56,470	\$ 56,470	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 10,050	\$ 10,050	\$ -
5200 - Travel and Conference Expenses	108,450	108,450	-
5300 - Dues and Memberships	120	120	-
5600 - Contracts, Rents, Leases, Repairs	6,450	6,450	-
5800 - Other Services and Expenses	210,078	210,078	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 335,148	\$ 335,148	\$ -

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 8,500	\$ 8,500	\$ -
6400 - Equipment	13,000	13,000	-
6000 TOTAL CAPITAL OUTLAY	<u>\$ 21,500</u>	<u>\$ 21,500</u>	<u>\$ -</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 548,495</u>	<u>\$ 548,196</u>	<u>\$ (299)</u>
<u>FUND BALANCES</u>			
792024 - Restr Fund Bal-Associated Students	\$ 1,853,573	\$ 1,981,345	\$ 127,772
792025 - Restricted Fund Bal-Emergency Fund	250,000	250,000	-
792026 - Restricted Fund Bal-Student Center	150,000	150,000	-
7900 TOTAL FUND BALANCES	<u>\$ 2,253,573</u>	<u>\$ 2,381,345</u>	<u>\$ 127,772</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,802,068</u>	<u>\$ 2,929,541</u>	<u>\$ 127,473</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
72000-000000-9110-000000 Cash and Cash Equivalent	\$ 33,994	\$ 70,294
72000-000000-9200-000000 Accounts Receivable	314	314
TOTAL CURRENT ASSETS	<u>\$ 34,308</u>	<u>\$ 70,608</u>
<u>CURRENT LIABILITIES</u>		
72000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 34,308</u>	<u>\$ 70,608</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
72000-000000-886000-000000 Interest Income	\$ 1,000	\$ 1,000
72000-000000-888400-000000 Student Representation Fee	28,000	28,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 29,000</u>	<u>\$ 29,000</u>
TOTAL REVENUES	<u>\$ 29,000</u>	<u>\$ 29,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 63,308</u>	<u>\$ 99,608</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 1,000	\$ 1,000	\$ -
4700 - Food Supplies	1,000	1,000	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,000	\$ 2,000	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 17,237	\$ 17,237	\$ -
5800 - Other Services and Expenses	9,000	9,000	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 26,237	\$ 26,237	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 28,237	\$ 28,237	\$ -
<u>FUND BALANCES</u>			
792027 - Restr Fund Bal-Stud Representation	\$ 35,071	\$ 71,371	\$ (36,300)
7900 TOTAL FUND BALANCES	\$ 35,071	\$ 71,371	\$ (36,300)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 63,308	\$ 99,608	\$ (36,300)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
74000-000000-9110-000000 Cash and Cash Equivalent	\$ 54,293	\$ 54,293
74000-000000-9200-000000 Accounts Receivable	307,352	307,352
TOTAL CURRENT ASSETS	\$ 361,645	\$ 361,645
<u>CURRENT LIABILITIES</u>		
74000-000000-9520-000000 Accounts Payable	\$ 3,422	\$ 3,422
74000-000000-9610-000000 Due to Other Funds	266,274	266,274
74000-000000-9650-000000 Deferred Revenue	77,622	77,622
TOTAL CURRENT LIABILITIES	\$ 347,318	\$ 347,318
TOTAL NET BEGINNING BALANCE	\$ 14,327	\$ 14,327
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
74069-901500-815000-732000 PELL-18/19	\$ 1,500,000	\$ -
74070-901500-815000-732000 PELL-19/20	42,000,000	2,000,000
74071-901500-815000-732000 PELL-20/21	-	42,000,000
74120-902000-815000-732000 FSEOG-19/20	924,827	-
74121-902000-815000-732000 FSEOG-20/21	-	999,999
74211-903000-815000-732000 Direct Loans-Subsidized - 20/21	-	800,000
74360-903000-815000-732000 Direct Loans-Subsidized - 19/20	900,000	-
74211-903500-815000-732000 Direct Loans-Unsubsidized - 20/21	-	450,000
74360-903500-815000-732000 Direct Loans-Unsubsidized - 19/20	500,000	-
74221-906000-815000-732000 Direct Loans Parent Plus-20/21	-	80,000
74230-906000-815000-732000 Direct Loans Parent Plus-19/20	80,000	-
TOTAL 8100 - FEDERAL REVENUES	\$ 45,904,827	\$ 46,329,999
<u>8600 - STATE REVENUES</u>		
74169-904000-862900-732000 CAL Grants-18/19	\$ 150,000	\$ -
74170-904000-862900-732000 CAL Grants 19/20	4,000,000	150,000
74171-904000-862900-732000 CAL Grants 20/21	-	4,000,000
74169-904500-862900-732000 CAL Grants-18/19	10,000	-
74170-904500-862900-732000 CAL Grants 19/20	100,000	10,000
74171-904500-862900-732000 CAL Grants 20/21	-	150,000
74508-906200-862900-732000 Emergency Aid Dreamers Grant 17/18	24,403	-
TOTAL 8600 - STATE REVENUES	\$ 4,284,403	\$ 4,310,000

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
TOTAL REVENUES	\$ 50,189,230	\$ 50,639,999
8900 - OTHER FINANCING SOURCES		
74120-902000-898001-732000 Interfund Transfers-In, FSEOG-19/20	\$ 308,276	\$ -
74121-902000-898001-732000 Interfund Transfers-In, FSEOG-20/21	-	333,333
74459-906550-898001-732000 Student Success Comp (SSCG) - 18/19	265,927	-
74460-906550-898001-732000 Student Success Comp (SSCG) - 19/20	2,910,499	-
74461-906550-898001-732000 Student Success Comp (SSCG) - 20/21	-	2,764,974
TOTAL 8900 - OTHER FINANCING SOURCES	\$ 3,484,702	\$ 3,098,307
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 53,673,932	\$ 53,738,306
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 53,688,259	\$ 53,752,633

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7500 - Student Financial Aid	\$ 53,673,932	\$ 53,738,306	\$ 64,374
7000 TOTAL OTHER OUTGO	\$ 53,673,932	\$ 53,738,306	\$ 64,374
1000 - 7000 TOTAL EXPENDITURES	\$ 53,673,932	\$ 53,738,306	\$ 64,374
<u>FUND BALANCES</u>			
795005 - Unassigned FB-Student Financial Aid	\$ 14,327	\$ 14,327	\$ -
7900 TOTAL FUND BALANCES	\$ 14,327	\$ 14,327	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 53,688,259	\$ 53,752,633	\$ 64,374

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
75000-000000-9110-000000 Cash and Cash Equivalent	\$ 334,733	\$ 334,733
75000-000000-9200-000000 Accounts Receivable	28,114	28,114
TOTAL CURRENT ASSETS	<u>\$ 362,847</u>	<u>\$ 362,847</u>
<u>CURRENT LIABILITIES</u>		
75000-000000-9560-000000 Amount Held in Trust for Loans	\$ 104,457	\$ 104,457
TOTAL CURRENT LIABILITIES	<u>\$ 104,457</u>	<u>\$ 104,457</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 258,390</u>	<u>\$ 258,390</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
75000-910000-882000-732000 Scholarship Trust	\$ 675,000	\$ 641,610
75387-910000-882000-732000 Assoc Stud Student Book Sch	26,250	26,250
75805-910000-882000-732000 Assoc Stud Dexter MacBride Leader	4,000	4,000
75806-910000-882000-732000 Assoc Stud Mark Minor Memorial	4,000	4,000
75807-910000-882000-732000 Assoc Stud Leadership/Service Sch	3,000	3,000
75808-910000-882000-732000 Assoc Stud Sophia B Clarke Personal	4,000	4,000
75810-910000-882000-732000 Assoc Stud STEM Scholarship	2,000	2,000
75848-910000-882000-732000 Assoc Stud Inter Club Council Serv	3,000	3,000
75918-910000-882000-732000 Assoc Stud Music	5,000	5,000
75919-910000-882000-732000 Assoc Stud Students Distinction Sch	20,000	20,000
75922-910000-882000-732000 Assoc Stud Dream Scholarship	10,000	10,000
75923-910000-882000-732000 Assoc Stud Cross Cultural Scholar	5,000	5,000
75990-910000-882000-732000 Assoc Stud Phillip Maynard Scholar	4,000	4,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 765,250</u>	<u>\$ 731,860</u>
TOTAL REVENUES	<u>\$ 765,250</u>	<u>\$ 731,860</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,023,640</u>	<u>\$ 990,250</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7600 - Other Student Aid	\$ 1,023,640	\$ 990,250	\$ (33,390)
7000 TOTAL OTHER OUTGO	\$ 1,023,640	\$ 990,250	\$ (33,390)
1000 - 7000 TOTAL EXPENDITURES	\$ 1,023,640	\$ 990,250	\$ (33,390)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,023,640	\$ 990,250	\$ (33,390)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21
<u>CURRENT ASSETS</u>		
79000-000000-9110-000000 Cash and Cash Equivalent	\$ 751,784	\$ 442,105
79000-000000-9200-000000 Accounts Receivable	92,500	92,500
TOTAL CURRENT ASSETS	<u>\$ 844,284</u>	<u>\$ 534,605</u>
<u>CURRENT LIABILITIES</u>		
79000-000000-9520-000000 Accounts Payable	\$ 7,370	\$ 7,370
TOTAL CURRENT LIABILITIES	<u>\$ 7,370</u>	<u>\$ 7,370</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 836,914</u>	<u>\$ 527,235</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
79301-366100-882002-709000 Sponsorships, Cross Country	\$ 5,000	\$ 5,000
79301-366100-884020-709000 Sales-Souvenir, Cross Country	75,000	75,000
79301-366100-884022-709000 Sales-Entry Fees, Cross Country	80,000	80,000
79301-366100-884023-709000 Sales-Gate Fees, Cross Country	30,000	30,000
79301-366100-885200-709000 Booth Rentals, Cross Country	1,000	1,000
79401-366200-882002-709000 Sponsorships, Relays	60,000	60,000
79401-366200-884022-709000 Sales-Entry Fees, Relays	70,000	70,000
79401-366200-884023-709000 Sales-Gate Fees, Relays	10,000	10,000
79401-366200-884024-709000 Sales-Advertising, Relays	1,500	1,500
79401-366200-885200-709000 Booth Rentals, Relays	2,000	2,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 334,500</u>	<u>\$ 334,500</u>
TOTAL REVENUES	<u>\$ 334,500</u>	<u>\$ 334,500</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,171,414</u>	<u>\$ 861,735</u>

MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 130,180	\$ 166,175	\$ 35,995
2300 - Short-Term, Hourly, Noninstr	110,500	110,500	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 240,680	\$ 276,675	\$ 35,995
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ -	\$ 30,392	\$ 30,392
3200 - PERS	25,476	-	(25,476)
3300 - OASDI/Medicare	12,695	5,146	(7,549)
3400 - Health and Welfare Benefits	-	17,296	17,296
3500 - State Unemployment Insurance	121	139	18
3600 - Workers' Compensation Insurance	3,466	3,984	518
3700 - Cash-In-Lieu of Benefits	11,820	-	(11,820)
3800 - Alternative Retirement Plan	3,315	3,315	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 56,893	\$ 60,272	\$ 3,379
<u>SUPPLIES AND MATERIALS</u>			
4200 - Books, Magazines and Periodicals	\$ 100	\$ 100	\$ -
4500 - Noninstr Supplies and Materials	15,000	15,000	-
4700 - Food Supplies	3,000	3,000	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 18,100	\$ 18,100	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 1,000	\$ 1,000	\$ -
5200 - Travel and Conference Expenses	1,000	1,000	-
5500 - Utilities and Housekeeping Services	800	800	-
5600 - Contracts, Rents, Leases, Repairs	38,380	38,380	-
5800 - Other Services and Expenses	117,733	117,733	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 158,913	\$ 158,913	\$ -

MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2019-20	TENTATIVE BUDGET 2020-21	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 6,500	\$ 6,500	\$ -
6000 TOTAL CAPITAL OUTLAY	\$ 6,500	\$ 6,500	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 481,086	\$ 520,460	\$ 39,374
<u>FUND BALANCES</u>			
794005 - Assigned Fund Bal-Mt SAC Cross Country	\$ 547,325	\$ 339,204	\$ (208,121)
794005 - Assigned Fund Bal-Mt SAC Relays	143,003	2,071	(140,932)
7900 TOTAL FUND BALANCES	\$ 690,328	\$ 341,275	\$ (349,053)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,171,414	\$ 861,735	\$ (309,679)