



▶ **Mt. San Antonio
College**

2022-2023

Tentative Budget

MT. SAN ANTONIO COLLEGE
2022-23 Tentative Plan and Budget

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**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2021-22 ADOPTED BUDGET VERSUS 2021-22 PROJECTED ACTUALS
(Prepared May 31, 2022)**

	<u>Changes to the</u>	
	<u>Fund Balance</u>	
UNRESTRICTED GENERAL FUND		
2021-22 ADOPTED BUDGET - FUND BALANCE - AT 21.30%	\$ 51,391,637	
Plus: 2021-22 Unbudgeted Revenues		
2020-21 SCFF - Statewide Deficit Projected at 0.6% - Recovered	1,211,138	A
2021-22 SCFF - Adjustment per P1 Decrease (Mainly supplemental counts)	(1,767,388)	B
2021-22 SCFF - Stability	3,015,036	B
2021-22 SCFF - Statewide Deficit Projected at 0.5% - Will be Recovered	1,042,322	B
Lottery Prior Year	(47,443)	
Interest and Investment Income at Fair Market Value (FMV)	(68,483)	
Nonresident Tuition International	(729,735)	C
Nonresident Tuition Out-of-State	225,610	C
Faculty Hiring	104,359	D
Part-time Faculty Compensation/Health/Office Hours	87,887	C
Miscellaneous Revenue	(66,948)	
Revenue Generated Accounts, College Restricted	<u>6,549,726</u>	E
Changes in 2021-22 Revenues	<u>9,556,081</u>	
Plus: 2021-22 Unexpended Line Item Budgets		
Full-time and Part-time Salaries due to vacancies (Includes NRAs)	6,033,459	F
Benefits	4,564,379	F
OPEB Trust Contribution - One-Time	(6,000,000)	G
Departmental Discretionary Operating Budgets (Includes NRAs)	5,520,520	H
Transfer-Out to Capital Outlay Projects	(5,000,000)	I
Revenue Generated Accounts, College Restricted	<u>(759,686)</u>	E
Changes in 2021-22 Expenditures	<u>4,358,672</u>	
VARIANCE - Unrestricted General Fund	<u>13,914,753</u>	
2021-22 Ending Fund Balance - Unrestricted General Fund - 27.56%	<u>\$ 65,306,390</u>	

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2021-22 ADOPTED BUDGET VERSUS 2021-22 PROJECTED ACTUALS
FOOTNOTES**

(Prepared May 31, 2022)

- A The College recovered the deficit estimated at 0.6% or \$1,211,138 with the 2020-21 second principal apportionment.
- B The College was under the COVID-19 Emergency Conditions Allowance for the 2021-22 SCFF FTE funding. This preserved the same level of FTE funding obtained with the 2019-20 first principal apportionment. However, the Supplemental and Student Success Allocations were calculated with the 2020-21 counts as mandated by the SCFF regulations. The College primarily decreased in supplemental counts, specifically in College Promise Grants counts for the 2020-21 fiscal year. This decrease accounts of approximately \$1,767,388 of this revenue. Due to this decrease, the College is in Stability protection, which provided one-time funds of \$3,015,036. The College projected a deficit of 0.5% or \$1,042,322 for the 2021-22 fiscal year. It is expected that the College will recover this deficit either with the P2 calculation in late June 2022 or with the recalculation next February 2023.
- C Based on revenues received through May 2022.
- D The College received additional funds for the 2021-22 Full-time Faculty Hiring funds.
- E Changes in Revenues and Expenditures for the Revenue Generated Accounts. These funds have primarily increased as a result of Indirect Cost claimed from the HEERF funds.
- F The positive variance for full-time salaries, part-time salaries, and benefits are mainly the result of full-time faculty, management, and classified staff vacancies, as well as unexpended short-term hourly accounts.
- G Due to actuarial calculations, the additional one-time revenues, and unexpended line budget items, the College had sufficient funds and made a \$6,000,000 one-time contribution to the OPEB Trust in the 2021-22 fiscal year. This will be approved by the Board of Trustees on June 22, 2022.
- H Unexpended Operational Budgets mainly consist of travel and conference, New Resources Allocations, Rate Driven, and Instructional Equipment.
- I The College transferred \$5,000,000 for a variety of small capital projects that are not included in the bond budget.

MT. SAN ANTONIO COLLEGE
SUMMARY OF REGULAR POSITIONS
INCLUDED IN THE 2022-23 TENTATIVE BUDGET

EMPLOYEE GROUP	2021-22	2021-22	2022-23	2022-23	DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT	152	152.000	158	158.000	6	6.000
Regular	152	152.000	158	158.000	6	6.000
Less: Frost	-	-	-	-		
MANAGEMENT TOTAL	152	152.000	158	158.000	6	6.000
FACULTY	446	446.000	447	447.000	1	1.000
CONFIDENTIAL	14	14.000	14	14.000	-	-
CLASSIFIED - UNIT A						
Regular	501	501.000	526	526.000		
Less: Frost	(1)	(1.000)				
100% FTE	500	500.000	526	526.000		
LESS THAN 100% FTE						
Regular	120	61.070	117	59.395		
Less: Frost	(2)	(1.230)				
LESS THAN 100% FTE	118	59.840	117	59.395		
UNIT A TOTAL	618	559.840	643	585.395	25	25.555
CLASSIFIED - UNIT B						
100% FTE	118	118.000	115	115.000		
LESS THAN 100% FTE	5	2.380	5	2.375		
UNIT B TOTAL	123	120.380	120	117.375	(3)	(3.005)
TOTAL	1,353	1,292.220	1,382	1,321.770	29	29.550

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2022-23 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 2021-22 Adopted Budget	\$ 225,382,802	\$ -	\$ 225,382,802
2021-22 SCFF - Stability	Stability reduction as a result of a decrease in supplemental counts (Mainly College Promise grants)	(3,015,036)	-	(3,015,036)
2021-22 SCFF - Revenue Deficit Recovery	Estimated at 0.5%	1,042,322	-	1,042,322
2022-23 SCFF - Basic Allocation	\$125 million statewide	1,345,907	-	1,345,907
2022-23 SCFF - Base Increase	COLA of 6.56% and Base Increase of \$250 million statewide to increase the SCFF FTE, supplemental, and success point values.	17,399,608	-	17,399,608
2022-23 SCFF - Revenue Deficit	Estimated at 0.0%	-	-	-
Full-Time Faculty Hiring	\$100 million statewide funded in the 2021-22 fiscal year that would be implemented as prescribed in AB 132 and Title 5 §51025 - Remaining funding received (\$2,632,656 less \$2,528,297)	104,359	-	104,359
Interest	Decrease in interest due to cash balance reduction	(100,000)	-	(100,000)
Nonresident Tuition - International	Decrease in revenue due to COVID-19 pandemic	(730,000)	-	(730,000)
Nonresident Tuition - Out-of-State	Based on 2021-22 Revenues	225,000	-	225,000
Lottery	Due to decrease of \$4,166 FTES from 33,944 to 29,778	(679,058)	-	(679,058)
Part-time Faculty Compensation	To be determined	-	-	-
Part-time Office Hours/Health Insurance	To be determined	-	-	-
Other Miscellaneous Revenue	Mandated Cost and Other Miscellaneous Revenues	316,688	-	316,688
Total Revenue Increases/(Decreases)		\$ 15,909,790	\$ -	\$ 15,909,790
Total Ongoing Revenue Budget		\$ 241,292,592	\$ -	\$ 241,292,592

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2022-23 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 2021-22 Adopted Budget	\$ 229,432,525	\$ -	\$ 229,432,525
2022-23 Salary Schedule Progression	Estimated step/column and longevity changes	1,590,466	-	1,590,466
2022-23 Adjunct Faculty Step/Column	Estimated step/column increases for credit and noncredit	233,000	-	233,000
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies	(984,931)	-	(984,931)
2022-23 Health and Welfare	Increase in health and welfare rates and changes in tiers to cover family plans for management, confidential, classified CSEA 262, and classified CSEA 651.	367,546	-	367,546
2022-23 Health and Welfare	Increase of 6% to Faculty health and welfare tier rates for two-party and family	189,170	-	189,170
2022-23 Salary Schedule Adjustment - 2.61% COLA	Reflects the ongoing cost of 2.61%. When combined with the previously approved 2.31%, results in 4.92% COLA increase for all employee groups, effective July 1, 2021. The 4.92% is comprised of 3.92% earned COLA and 1% unearned COLA based on actual SCFF counts. The 2.61% is a budgeted amount. Final Salary Adjustment will be brought to the Board of Trustees for approval when negotiations are completed.	4,737,681	-	4,737,681
STRS Employer Rate Increase	Rate increase from 16.92% to 19.10%	1,980,771	-	1,980,771
PERS Employer Rate Increase	Rate increase from 22.91% to 25.37%	1,295,028	-	1,295,028
PERS Reimbursement from STRS/PERS Trust	Estimate to maintain rates at the 2025-26 level of 23.70%	(879,140)	-	(879,140)
2022-23 SUI Employer Rate Increase	Rate increase from 0.05% to 0.50%	702,245	-	702,245
Reclassification of Personnel	Classified CSEA 262, Classified CSEA 651, and Confidential.	184,007	-	184,007
New Management and Classified Positions	Includes positions funded with the New Resources Allocation Phase 13 and Other as approved by President's Cabinet (Refer to pages 16 to 18 for details)	923,919	-	923,919
New Resources Allocation Phase 13 - Ongoing	As approved by President's Cabinet during 2021-22	356,334	-	356,334
2022-23 Rate Driven Increase	For increases in maintenance agreements, institutional memberships, insurance, WCUSD, and utilities.	700,000	-	700,000
Total Net Increase to Ongoing Expenditure Budget		\$ 11,396,096	\$ -	\$ 11,396,096
Total Ongoing Expenditure Budget		\$ 240,828,621	\$ -	\$ 240,828,621
Total Ongoing Budget Surplus/(Deficit)		\$ 463,971	\$ -	\$ 463,971

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2022-23 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
2022-23 Growth	0.5% Growth per State Budget. The District is in Stability and will have to restore the FTES lost before earning Growth	-	-	-
Total One-Time Revenue Budget		\$ -	\$ -	\$ -

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated carryover based on 2020-21	\$ 884,167	\$ -	\$ 884,167
Carryover Budgets	Estimated carryover based on 2020-21	2,102,155	-	2,102,155
New Resources Allocation Phases 1 to 13 - Operating Expenses	Committed carryovers as approved by President's Cabinet	1,420,030	-	1,420,030
2021-22 Salary Schedule Adjustment - 2.61% COLA	Reflects the one-time cost of 2.61%. When combined with the previously approved 2.31%, results in 4.92% COLA increase for all employee groups, effective July 1, 2021. The 4.92% is comprised of 3.92% earned COLA and 1% unearned COLA based on actual SCFF counts. Final Salary Adjustment will be brought to the Board of Trustees for approval when negotiations are completed.	4,737,681	-	4,737,681
Immediate Needs Requests - One-time Funds	As approved by President's Cabinet (Refer to page 19 for details)	49,800	-	49,800
Positions Funded with One-time Funds	Includes positions funded with New Resources Allocation Phase 13, Immediate Needs, and Other as approved by President's Cabinet (Refer to page 20 for details).	679,277	-	679,277
Faculty Positions Funded with One-time Funds	15 new faculty positions. This budget will become ongoing in the 2023-24 fiscal year.	1,951,329	-	1,951,329
Retirees Health Premiums	To be approved by the Board of Trustees on June 22, 2022	2,000,000	-	2,000,000
Auxiliary Services Unfunded PERS Liability	Set aside budget for 2022-23 to be approved by the Board of Trustees on June 22, 2022	380,909	-	380,909
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Election Cost	Election of 4 Board Members in November 2022	543,398	-	543,398
2022-23 One-Time Savings from Vacant Positions - Estimated	Based on vacancies as of May 2022 for two months worth of budget	(1,029,904)	-	(1,029,904)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 13,968,842	\$ -	\$ 13,968,842

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2022-23 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2022-23 Revenue Budgets	Estimated Revenues	-	1,737,285	1,737,285
Total Revenue Budget		\$ -	\$ 1,737,285	\$ 1,737,285

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2022-23 Expenditure Budgets	Estimated Expenditures	-	3,221,008	3,221,008
Total Expenditure Budget		\$ -	\$ 3,221,008	\$ 3,221,008

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 241,292,592	\$ 1,737,285	\$ 243,029,877
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 254,797,463	\$ 3,221,008	\$ 258,018,471
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Adopted Budget	2021-22 Projected Actuals	2022-23 Tentative Budget
UNRESTRICTED GENERAL							
Base Allocation	\$ -	\$ 138,996,474	\$ 148,847,242	\$ 148,528,359	\$ 156,052,553	\$ 156,058,747	\$ 168,003,771
Supplemental Allocation	-	35,202,295	33,727,944	34,975,512	34,689,684	32,401,949	35,622,419
Student Success Allocation	-	13,428,627	14,557,009	16,088,792	17,722,126	18,236,279	20,568,652
Total per Student Centered Funding Formula (SCFF)	169,425,102	187,627,396	197,132,195	199,592,663	208,464,363	206,696,975	224,194,842
Stability Protection Adjustment	-	-	-	-	-	3,015,036	-
Total Computational Revenue (TCR)	169,425,102	187,627,396	197,132,195	199,592,663	208,464,363	209,712,011	224,194,842
Revenue Deficit/SCFF Reduction	-	(792,820)	(1,873,063)	(1,211,138)	(1,042,322)	-	-
SCFF - Received/Projected	\$ 169,425,102	\$ 186,834,576	\$ 195,259,132	\$ 198,381,525	\$ 207,422,041	\$ 209,712,011 (1)	\$ 224,194,842 (17)
Less: Growth	-	(656,690)	(970,887)	-	-	- (1)	-
SCFF Without Growth	\$ 169,425,102	\$ 186,177,886	\$ 194,288,245	\$ 198,381,525	\$ 207,422,041	\$ 209,712,011	\$ 224,194,842
Full-Time Faculty Hiring	-	1,453,372	1,453,372	1,453,372	3,981,669	4,086,028 (2)	4,086,028 (2)
Lottery - Current Year	4,889,454	5,472,348	5,029,941	5,775,911	5,532,872	5,485,429 (3)	4,853,814 (18)
Miscellaneous Revenues	10,126,778	10,816,338	10,769,649	7,921,505	8,446,220	7,894,551 (4)	8,157,908 (19)
TOTAL ONGOING REVENUES	\$ 184,441,334	\$ 203,919,944	\$ 211,541,207	\$ 213,532,313	\$ 225,382,802	\$ 227,178,019	\$ 241,292,592
Salaries, Benefits, and Operating Expenditures	\$ (175,935,179)	\$ (192,970,289)	\$ (202,762,501)	\$ (209,801,908)	\$ (226,932,525)	\$ (221,210,166) (5)	\$ (239,207,761) (20)
OPEB - Contribution	(2,500,000)	(2,500,000)	-	-	(2,500,000)	(2,500,000) (6)	(2,500,000) (6)
STRS/PERS - Reimbursement	-	-	-	-	-	-	879,140 (20)
TOTAL ONGOING EXPENDITURES	\$ (178,435,179)	\$ (195,470,289)	\$ (202,762,501)	\$ (209,801,908)	\$ (229,432,525)	\$ (223,710,166)	\$ (240,828,621)
ONGOING/SURPLUS (DEFICIT)	\$ 6,006,155	\$ 8,449,655	\$ 8,778,706	\$ 3,730,405	\$ (4,049,723)	\$ 3,467,853	\$ 463,971 (21)
ONE-TIME REVENUE - INCREASES/(DECREASES):							
Growth	\$ 6,243,437	\$ 1,389,691	\$ 970,887	\$ -	\$ -	\$ -	\$ -
Prior Year Apportionment Adjustment	1,222,936	22,757	648,834	1,033,541	-	1,211,138 (7)	-
CalSTRS On-Behalf Payments	6,011,425	6,639,446	9,505,614	8,361,441	-	-	-
TOTAL ONE-TIME REVENUES	\$ 13,477,798	\$ 8,051,894	\$ 11,125,335	\$ 9,394,982	\$ -	\$ 1,211,138	\$ -

Please see Footnotes Pages 11-15

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

	<u>2017-18 Actuals</u>	<u>2018-19 Actuals</u>	<u>2019-20 Actuals</u>	<u>2020-21 Actuals</u>	<u>2021-22 Adopted Budget</u>	<u>2021-22 Projected Actuals</u>	<u>2022-23 Tentative Budget</u>
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):							
One-Time Expenditures	\$ (5,514,824)	\$ (5,104,365)	\$ (3,346,528)	\$ (3,560,582)	\$ (3,891,065)	\$ (3,207,918) ⁽⁸⁾	\$ (4,889,706) ⁽²²⁾
New Resources Allocations Phases 1 to 13	(2,511,039)	(2,039,031)	(2,944,716)	(1,373,516)	(1,942,588)	(709,391) ⁽⁹⁾	(1,420,030) ⁽⁹⁾
2021-22 Salary Schedule Adjustment	-	-	-	-	-	-	(4,737,681) ⁽²³⁾
Faculty Positions Funded with One-time Funds	-	-	-	-	-	-	(1,951,329) ⁽²⁴⁾
CalSTRS On-Behalf Payments	(6,011,425)	(6,639,446)	(9,505,614)	(8,361,441)	-	-	-
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)	-	-	-	-
Call-Back Time for Essential Workers	-	-	(485,638)	2,420,294	-	-	-
OPEB - Contribution	-	-	-	(6,500,000)	(1,000,000)	(7,000,000) ⁽⁶⁾	-
Capital Outlay Projects	-	-	-	-	-	(5,000,000) ⁽¹⁰⁾	-
Retiree Benefits Health Premiums	-	-	-	(1,500,000)	(2,000,000)	(2,000,000) ⁽¹¹⁾	(2,000,000) ⁽²⁵⁾
Savings from Vacant Positions	391,548	4,978,157	4,246,546	5,924,084	600,042	9,079,697	1,029,904 ⁽²⁶⁾
TOTAL ONE-TIME EXPENDITURES	\$ (16,825,874)	\$ (9,210,633)	\$ (13,086,334)	\$ (12,951,161)	\$ (8,233,611)	\$ (8,837,612)	\$ (13,968,842)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (3,348,076)	\$ (1,158,739)	\$ (1,960,999)	\$ (3,556,179)	\$ (8,233,611)	\$ (7,626,474)	\$ (13,968,842)
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS							
TOTAL REVENUES	\$ 5,566,845	\$ 5,424,656	\$ 3,314,878	\$ 5,592,020	\$ 2,158,356	\$ 8,708,082 ⁽¹²⁾	\$ 1,737,285 ⁽¹²⁾
TOTAL EXPENDITURES	(4,463,618)	(4,388,472)	(4,118,086)	(2,545,795)	(3,664,052)	(4,423,738) ⁽¹²⁾	(3,221,008) ⁽¹²⁾
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	\$ 1,103,227	\$ 1,036,184	\$ (803,208)	\$ 3,046,225	\$ (1,505,696)	\$ 4,284,344	\$ (1,483,723)
SUMMARY OF FUND BALANCE:							
Assigned Fund Balance - New Resources Allocation Requests	\$ 3,650,937	\$ 5,637,071	\$ 3,107,061	\$ 1,942,588	\$ -	\$ 1,420,030 ⁽¹³⁾	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	3,721,106	2,361,446	2,318,932	2,986,322	-	2,986,322 ⁽¹⁴⁾	-
Assigned Fund Balance - 2022-23 One-Time Expenditures	5,832,285	7,451,860	6,092,194	7,354,424	-	9,562,490 ⁽¹⁵⁾	-
Assigned Fund Balance	\$ 13,204,328 ⁽¹⁶⁾	\$ 15,450,377	\$ 11,518,187	\$ 12,283,334	\$ -	\$ 13,968,842	\$ -
10% - Board Policy	\$ 19,972,467	\$ 20,906,939	\$ 21,996,692	\$ 22,529,886	\$ 24,133,019	\$ 23,697,152	\$ 25,801,847
Unassigned Fund Balance	5,492,965	9,603,360	19,263,504	18,139,389	16,536,256	11,127,994	9,487,270
Unassigned Fund Balance	\$ 25,465,432	\$ 30,510,299	\$ 41,260,196	\$ 40,669,275	\$ 40,669,275	\$ 34,825,146	\$ 35,289,117
Fund Balance - Unrestricted General Fund	\$ 38,669,760	\$ 45,960,676	\$ 52,778,383	\$ 52,952,609	\$ 40,669,275	\$ 48,793,988	\$ 35,289,117
Fund Balance College Restricted - Revenue Generated Accounts	\$ 8,948,857	\$ 9,985,041	\$ 9,181,833	\$ 12,228,058	\$ 10,722,362	\$ 16,512,402 ⁽¹²⁾	\$ 15,028,679 ⁽¹²⁾
Fund Balance Unrestr. General Fund and Rev. Generated Accounts	\$ 47,618,617	\$ 55,945,717	\$ 61,960,216	\$ 65,180,667	\$ 51,391,637	\$ 65,306,390 ⁽¹⁶⁾	\$ 50,317,796
Total Fund Balance Percentage Unrestricted General Fund	23.84%	26.76%	28.17%	28.93%	21.30%	27.56%	19.50%
Note:							
OPEB (Other Post-Employment Benefits) Retirees Health Premiums: Funded from Unrestricted Gen. Fund & OPEB Trust Interest Earned	\$ 3,972,151	\$ 4,119,042	\$ 4,546,749	\$ 5,142,800	\$ 5,142,800	\$ 4,987,300	\$ 4,987,300

Please see Footnotes Pages 11-15

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (1) Includes total SCFF revenues estimated for 2021-22. The rates to fund the different metrics for the SCFF include a Cost-of-Living Adjustment of 5.07%. The revenues do not include Enrollment Growth. The College was under the COVID-19 Emergency Conditions Allowance for the 2021-22 SCFF FTE funding. This preserved the same level of FTE funding obtained with the 2019-20 first principal apportionment. However, the Supplemental and Student Success Allocations were calculated with the 2020-21 counts as mandated by the SCFF regulations. The College primarily decreased in supplemental counts, specifically in College Promise Grants counts for the 2020-21 fiscal year. This decrease accounts for approximately \$1,767,388 of this revenue. Due to this decrease, the College is in Stability protection, which provided one-time funds of \$3,015,036. The College projected a deficit of 0.5% or \$1,042,322 for the 2021-22 fiscal year. It is expected that the College will recover this deficit either with the P2 calculation in late June 2022 or with the recalculation next February 2023.
- (2) Includes the 2021-22 Full-Time Faculty Hiring funds for \$2,632,656.
- (3) Includes estimated Lottery revenues for 2021-22 at \$163 per FTE and a minor adjustment of prior year Lottery revenues of \$47,443.
- (4) Includes Interest earned and Investment Income, Part-time Faculty Compensation, State Mandated Cost, revenues for Nonresident Tuition International and Out-of-State, and Parking Fines revenues.
- (5) Includes operational expenditures for salaries, benefits, supplies, services, and equipment.
- (6) As approved by the Board of Trustees in May 27, 2015, the College included a \$2,500,000 ongoing OPEB (Other Post-Employment Benefits Other than Pensions) Contribution in the 2021-22 Adopted Budget. As part of the 2021-22 Adopted Budget, the Board of Trustees also approved a one-time OPEB Contribution of \$1,000,000. Due to actuarial calculations, the additional one-time revenues, and unexpended line budget items; the College had sufficient funds and will make an additional one-time OPEB Contribution of \$6,000,000 for the 2021-22 fiscal year. This additional contribution will be approved by the Board of Trustees on June 22, 2022.
- (7) The College recovered the deficit estimated at 0.6% or \$1,211,138 with the 2020-21 second principal apportionment.
- (8) Includes estimated expenditures for commitments for Various Carryovers and Purchases in Progress (\$1,353,498), Immediate Needs (\$516,837), One-Time Stipends for Disaster Services Workers (\$493,688), Position Funded with One-Time Funds (\$261,338), Auxiliary Services Unfunded PERS Liability (\$333,869), and Computer Replacement Program (\$248,688).
- (9) Includes expenditures for New Resources Allocation Requests Phases 1 to 13.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (10) The College transferred \$5,000,000 for a variety of small capital projects that are not included in the bond budget.
- (11) The 2021-22 Adopted Budget includes a \$2,000,000 one-time allocation to pay retirees' health premiums from the Unrestricted General Fund for 2021-22, which has been completed as planned.
- (12) 2021-22 actuals for Revenue Generated Accounts. These funds have primarily increased as a result of Indirect Cost claimed from HEERF funds. A portion of the 2022-23 expenditure budget is funded with the 2021-22 estimated ending fund balance and the 2022-23 projected revenues. The projected ending balance is \$15,028,679 for the 2022-23 fiscal year.
- (13) Includes Commitments for New Resources Allocation Requests Phases 1 to 13 (\$1,420,030).
- (14) Includes Commitments for 2021-22 Various Estimated Carryovers (\$2,102,155) and Estimated Purchases in Progress (\$884,167).
- (15) A portion of the 2021-22 Estimated Ending Fund Balance is assigned to fund the 2022-23 One-Time Expenditures as follows:

2021-22 Salary Schedule Adjustment	\$4,737,681
Immediate Needs Requests - One-Time Funds	49,800
Positions Funded with One-Time Funds	679,277
Faculty Positions Funded with One-Time Funds	1,951,329
Retirees Health Premiums	2,000,000
Auxiliary Services Unfunded PERS Liability	380,909
Computer Replacement Program	250,000
Election Cost	543,398
2022-23 One-Time Savings from Vacant Positions	<u>(1,029,904)</u>
	<u>\$ 9,562,490</u>
	=====

- (16) The College is projecting a surplus of \$125,723 and a \$65,306,390 estimated fund balance for the 2021-22 fiscal year. This is due to a positive variance of \$13,914,753 when compared to the 2021-22 Adopted Budget fund balance of \$51,391,637. The difference is due to increases of unbudgeted revenues of \$9,556,081 and unexpended line budget items of \$4,358,672.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (17) The College SCFF revenues includes a projected increase of \$18,745,515, which has been calculated for each of the three components: the Base allocation, the Supplemental allocation, and the Student Success allocation. This increase is due to the increases in the rates of 6.56 percent Cost-of-Living Adjustment (COLA) and \$250 million statewide Base Increase, along with a \$125 million statewide increase to the Basic Allocation.

The Base allocation calculation includes: a) a basic allocation; b) average counts of credit FTES; and c) current year counts of noncredit, CDCP (Enhanced Noncredit Career Development and College Preparation), and Special Admit Credit FTES. There is currently no Emergency Condition Allowance for the credit FTES in the 2022-23 fiscal year. Based on calculations performed using the latest Attendance report, the College is projecting a 5.1% decrease in funded credit FTES. Credit FTES are funded based on three-year averages and do not reflect the full decline in actual credit FTES. This decrease has conservatively been included in the 2022-23 SCFF projections. The revenues do not include Enrollment Growth because the College is in Stability protection for the 2021-22 fiscal year. The College will need to restore lost FTES to be able to earn Growth for new FTES.

Noncredit, CDCP, and Special Admit Credit FTES are funded at rates established in the previous SB 361 community college funding formula, adjusted by 6.56 percent COLA as approved in the May Revised Governor's budget.

The Supplemental allocation is measured by counts of low-income students or students receiving Pell grants, College Promise grants, and counts of AB540 students for the previous year. Because the 2021-22 counts are not available, the budget is based on the latest counts of 2020-21 included in the 2021-22 P1 Apportionment report.

The Student Success allocation is measured by counts of outcomes in the form of the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units, and the number of students who have attained the regional living wage. The counts used for funding is the average count of three years starting, with the prior year and going back two more years. The College earns premiums for achievements of low-income students. The rates have different weights or values. Because the 2021-22 counts are not available, the budget is based on the latest counts included in the 2021-22 P1 Apportionment report.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (18) Lottery revenues include an estimated decrease of 4,166 FTES.
- (19) Includes the following increases and decreases: \$100,000 decrease in interest due to cash balance reduction, \$730,000 decrease in Nonresident Tuition International due to the COVID-19 pandemic, \$225,000 increase to the Nonresident Tuition Out-of-State based on 2021-22 revenues, and \$316,688 increase in Mandated Cost and Other Miscellaneous Revenues.
- (20) Primarily includes ongoing expenditure increases of \$1,823,466 in annual step-and-column salary progression along with the associated employer-paid contributions; \$367,546 health and welfare increases due to changes in tiers and rate increase to cover family plans; \$189,170 Health and Welfare increase of 6% to faculty tier rates of two-party and family plans; \$4,737,681 salary schedule adjustment to reflect the ongoing cost of 2.61% that combined with the previous 2.31% results in a 4.92% COLA increase for all employee groups, effective July 1, 2021 (The 4.92% is comprised of a 3.92% earned COLA and 1% unearned COLA based on actual FTE counts); \$1,980,771 increase in CalSTRS employer contributions; \$1,295,028 increase in CalPERS employer contributions; (\$879,140) CalPERS Reimbursement from the STRS/PERS Trust; \$702,245 State Unemployment Insurance (SUI) Employer increase; \$1,107,926 for Reclassification and New Positions; \$356,334 for New Resources Allocation Requests Phase 13; and \$700,000 for Rate Driven increase.
- (21) The total Unrestricted General Fund ongoing revenues of \$241,292,592 and ongoing expenditures estimated at \$240,828,621, projects an ongoing budget surplus of \$463,971.

(22) Includes the following one-time expenditure budgets:

Purchases in Progress	\$ 884,167
Carryover Budgets	2,102,155
Immediate Needs Requests – One-Time	49,800
Position Funded with One-Time Funds	679,277
Auxiliary Services Unfunded PERS Liability	380,909
Computer Replacement Program	250,000
Election Cost	<u>543,398</u>
	<u>\$ 4,889,706</u>
	=====

(23) Salary schedule adjustment to reflect the ongoing cost of 2.61% that combined with the previous 2.31% results in a 4.92% COLA increase for all employee groups, effective July 1, 2021. The 4.92% is comprised of a 3.92% earned COLA and 1% unearned COLA based on actual FTE counts.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2021-22 ESTIMATED ACTUALS AND 2022-23 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

- (24) Fifteen new faculty positions. This budget will become ongoing in the 2023-24 fiscal year.
- (25) Due to the additional one-time revenues and unexpended line budget items in the 2021-22 fiscal year, the College has sufficient funding to budget for a \$2,000,000 Retirees Health Premiums from the Unrestricted General Fund.
- (26) Includes savings from vacancies as of May 2022 for two months worth of budget.

**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		

NEW RESOURCES ALLOCATION PHASE 13 ONGOING:

CO9976	1.000	C	97	12	Ortiz, Vanessa (6 months) (Human Resources Analyst)	11000	200000	213000	673000	2100	100.00%	\$ 72,045
MC9959	1.000	M	23	12	Dave-Smith, Tika (AVP, Human Resources)	11000	200000	215000	673000	2100	100.00%	22,576
MC9926	1.000	M	17	12	Ryan Wilson (Director, Equal Employment Opportunity (EEO), Title IX, and Leaves Administration)	11000	200000	215000	673000	2100	100.00%	15,395
CO9975	1.000	C	85	12	Ramirez, Jose (Executive Assistant I)	11000	200000	213000	673000	2100	100.00%	131,028
MA9941	1.000	M	15	12	Datko, Catherine (Director, Distance Learning & Instructional Technology)	11000	320000	121000	601000	1200	100.00%	(13,543)
CA9230	1.000	A	79	12	Vacant-Lab Tech, Child Development Observation	11000	336050	211000	130500	2100	100.00%	97,274
CA9251	1.000	A	79	12	Loera, Francisca (Lead Library Technician)	11000	321200	211000	612000	2100	100.00%	95,473
CA9247	0.475	A	75	12	Garza, Emily (Administrative Specialist II)	11000	410000	211000	601000	2100	100.00%	29,835
CA9250	1.000	A	81	12	Lopez Blount, Eric (Administrative Specialist III)	11000	410300	211000	601000	2100	100.00%	97,041
CA9239	1.000	A	79	12	Granados, Cristal (Life Skills Specialist)	11000	504150	211000	649000	2100	100.00%	95,473
CA9240	1.000	A	81	12	Cabrera, Rebecca (Administrative Specialist III)	11000	504150	211000	649000	2100	100.00%	97,041
CA9242	1.000	A	95	12	Haro, Yolanda (Coordinator, Project/Program)	11000	510000	211000	631000	2100	100.00%	108,942
CA9241	1.000	A	95	12	Vacant-Educational Advisor	11000	513200	211000	649000	2100	100.00%	108,942
MC9899	1.000	M	9	12	Vacant-Director, Rising Scholars	11000	514300	215000	631000	2100	100.00%	158,193
CB9871	1.000	B	71	12	Vacant-Locksmith	11000	621300	212000	651000	2100	100.00%	105,219
CB9870	1.000	B	71	12	Vacant-Skilled Trade Crafts Worker	11000	621600	212000	651000	2100	100.00%	105,219

**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		
MC9902	1.000	M 16	12	Vacant-Assistant Director, Academic Technology	11000	662000	215000	615000	2100	100.00%	\$ 209,544
CA9543	1.000	A 81	12	Vacant-Administrative Specialist III	11000	671000	211000	683000	2100	100.00%	71,696
CA9986	1.000	A 118	12	Vacant-Lead Technician, Broadcast & Audio	11000	672000	211000	613000	2100	100.00%	24,497
CA9910	1.000	A 126	12	Vacant-Senior Systems Analyst/Programmer	11000	661000	211000	678000	2100	100.00%	14,346
CA9279	1.000	A 105	12	Alghita-Aguilar, Haneen Sabah (Case Manager/Coordinator)	11000	900720	211000	649000	2100	100.00%	139,505
Less: Funded with NRA Phase 13, included in FY 2021-22 Adopted Budget											(1,687,783)
										SUBTOTAL	\$ 97,958

POSITIONS THAT HAVE BEEN INSTITUTIONALIZE FROM FEDERAL GRANTS AS APPROVED BY PRESIDENT'S CABINET:

CA9477	1.000	A 95	9	Pham, Teresa (Oct-Jun) (Educational Advisor) (AANAPISI)	11000	500400	211000	701000	2100	100.00%	\$ 81,706
CA9476	1.000	A 79	12	Patricia Asuega (Student Services Program Specialist II) (AANAPISI)	11000	500400	211000	701000	2100	100.00%	83,609
MC9910	1.000	M 13	12	Lisa Rodriguez (Asst. Director, Professional and Organizational Development) (Title V)	11000	325000	215000	675000	2100	25.00%	51,798
										SUBTOTAL	\$ 217,113

**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		

POSITIONS INITIALLY FUNDED WITH HEERF, WHICH HAVE BEEN APPROVED TO BE FUNDED WITH UNSTRICED

GENERAL FUND BY PRESIDENT'S CABINET:

CA9261	1.000	A	79	12	Contreras, Jackie (Project/Program Specialist)	11250	394000	211000	601000	2100	100.00%	\$ 102,118
CA9249	1.000	A	59	12	Vacant-Registration Specialist	11000	410500	211000	493087	2100	100.00%	81,386
CA9243	1.000	A	79	12	Kakish, Hannan (Computer Facilities Assistant)	11000	662000	211000	615000	2100	100.00%	115,613
CA9244	1.000	A	79	12	Dela Cruz, Nimrod (Computer Facilities Assistant)	11000	662000	211000	615000	2100	100.00%	95,473
MC9905	1.000	M	5	12	Duran, Ralph (Supervisor, Custodial Services)	11000	625000	215000	653000	2100	100.00%	143,566

SUBTOTAL \$ 538,156

POSITION APPROVED BY PRESIDENT'S CABINET:

CB9990	1.000	B	71	12	Roch Hickey (FTE from 47.5% to 100%) (Skilled Trade Crafts Worker)	11000	621600	212000	651000	2100	59.34%	\$ 70,692
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SUBTOTAL \$ 70,692

GRANT TOTAL \$ 923,919

**2022-23 IMMEDIATE NEEDS REQUESTS/BUDGET INCREASES - ONE-TIME FUNDS
UNRESTRICTED GENERAL FUND**

DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Information Technology	Consulting Services for Technology Master Plan	11900	660000	561000	678000		\$ 49,800
						TOTAL	\$ 49,800

**POSITIONS FUNDED WITH ONE-TIME FUNDS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
					FUND	ORG	ACCT	PROG	ACTV			
ONE-TIME POSITIONS APPROVED BY PRESIDENT'S CABINET AS IMMEDIATE NEEDS FOR TWO YEARS:												
CA9234	1.000	A	79	12	Vacant-Project/Program Specialist	11900	672500	211000	613000	2100	25.00%	\$ 24,319
CA9465	1.000	A	81	12	Melissa Andrewin (Construction Project Specialist)	11900	620000	211000	659000	2100	50.00%	52,899
MT9968	1.000	M	13	12	Vacant-Special Project Director	11900	672500	215000	613000	2100	25.00%	45,977
MT9973	1.000	M	13	12	Michael Ostby (Special Project Director)	11900	620000	215000	659000	2100	25.00%	47,812
MT9975	1.000	M	13	12	John Gaston (Special Project Director)	11900	620000	215000	659000	2100	25.00%	47,812
SUBTOTAL											\$ 218,819	
ONE-TIME POSITIONS APPROVED BY PRESIDENT'S CABINET:												
MA9975	1.000	M	21	12	Dean, Natural Sciences	11900	301010	121000	601000	1200	100.00%	\$ 291,666
CA9231	1.000	A	69	12	Administrative Specialist I	11900	200000	211000	673000	2100	100.00%	89,710
SUBTOTAL											\$ 381,376	
NEW RESOURCES ALLOCATION PHASE 13 ONE-TIME:												
MC9910S	1.000	M		12	Lisa Rodriguez (Stipend)	11918	325000	231000	675000	2100	100.00%	\$ 8,986
MC9987S	1.000	M		12	Lianne Maldonado-Greenlee (Stipend)	11918	300000	231000	660000	2100	100.00%	8,801
MT9967	1.000	M	9	12	Avila, Minerva (Special Project Manager, Accreditation)	11918	410000	215000	679000	2100	39.01%	61,295
SUBTOTAL											\$ 79,082	
GRANT TOTAL											\$ 679,277	

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
CURRENT ASSETS	\$ 87,839,805	\$ 87,965,528
CURRECT LIABILITIES	22,659,138	22,659,138
TOTAL NET BEGINNING BALANCE	<u>\$ 65,180,667</u>	<u>\$ 65,306,390</u>
<u>CLASSIFICATION OF REVENUES</u>		
8100 - FEDERAL REVENUES	\$ 140,000	\$ 140,000
8600 - STATE REVENUES	147,551,387	164,166,957
8800 - LOCAL REVENUES	79,438,208	78,720,420
TOTAL REVENUES	<u>\$ 227,129,595</u>	<u>\$ 243,027,377</u>
8900 - OTHER FINANCING SOURCES	\$ 411,563	\$ 2,500
TOTAL OTHER FINANCING SOURCES	<u>\$ 411,563</u>	<u>\$ 2,500</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 227,541,158</u>	<u>\$ 243,029,877</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 292,721,825</u>	<u>\$ 308,336,267</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
1000 - ACADEMIC SALARIES	\$ 99,049,577	\$ 100,648,913	\$ 1,599,336
2000 - CLASSIFIED-OTH NON ACAD SALARIES	52,554,536	56,180,527	3,625,991
3000 - EMPLOYEE BENEFITS	55,450,442	60,111,772	4,661,330
4000 - SUPPLIES AND MATERIALS	2,960,563	2,822,434	(138,129)
5000 - OTHER OPERATING EXPENSES AND SRVS	27,198,519	36,789,885	9,591,366
6000 - CAPITAL OUTLAY	3,264,610	1,022,062	(2,242,548)
7000 - OTHER OUTGO	851,941	442,878	(409,063)
1000 - 7000 TOTAL EXPENDITURES	\$ 241,330,188	\$ 258,018,471	\$ 16,688,283
<u>FUND BALANCE</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ 10,722,362	\$ 15,028,679	\$ 4,306,317
795001 - Unassigned Fd Bal-10% Board Policy	24,133,019	25,801,847	1,668,828
795002 - Unassigned Fund Balance	16,536,256	9,487,270	(7,048,986)
7900 TOTAL FUND BALANCE	\$ 51,391,637	\$ 50,317,796	\$ (1,073,841)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 292,721,825	\$ 308,336,267	\$ 15,614,442

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
11000-000000-9110-000000 Cash and Cash Equivalent	\$ 28,596,126	\$ 24,437,505
11000-000000-9130-000000 Revolving Cash Fund	100,000	100,000
11000-000000-9200-000000 Accounts Receivable	40,565,150	40,565,150
11000-000000-9220-000000 Accounts Receivable-Student Fees	163,476	163,476
11000-000000-9310-000000 Due From Other Funds	6,072,797	6,072,797
TOTAL CURRENT ASSETS	<u>\$ 75,497,549</u>	<u>\$ 71,338,928</u>
<u>CURRENT LIABILITIES</u>		
11000-000000-9500-000000 Accounts Payable	\$ 9,710,266	\$ 9,710,266
11000-000000-9552-000000 Use Tax Payable	28,436	28,436
11000-000000-9542-000000 Accrued Vacation Liability	4,421,250	4,421,250
11000-000000-9546-000000 Accrued Load Banking Liability	6,379,071	6,379,071
11000-000000-9650-000000 Deferred Revenue	367,404	367,404
11000-000000-9651-000000 Deferred Revenue-Student Fees	1,638,513	1,638,513
TOTAL CURRENT LIABILITIES	<u>\$ 22,544,940</u>	<u>\$ 22,544,940</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 52,952,609</u>	<u>\$ 48,793,988</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
11000-820901-815000-000000 Student Financial Aid	\$ 140,000	\$ 140,000
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 140,000</u>	<u>\$ 140,000</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>8600 - STATE REVENUES</u>		
11000-800100-861100-000000	\$ 190,125	\$ 190,125
11000-800200-861100-000000	334,229	334,229
11000-810000-861100-000000	92,211,096	110,092,237
11000-820000-861902-000000	344,246	344,246
11000-820200-861904-000000	17,973	17,973
11000-800220-861906-000000	3,981,669	4,086,028
11000-820901-861911-732000	24,906	24,906
11000-810000-863000-000000	42,973,985	42,216,425
11000-810000-867200-000000	103,430	103,430
11000-810000-867900-000000	15	15
11800-820600-868501-000000	5,532,872	4,853,814
11000-800300-868800-000000	1,009,417	1,076,105
11000-800222-869000-000000	827,424	827,424
TOTAL 8600 - STATE REVENUES	<u>\$ 147,551,387</u>	<u>\$ 164,166,957</u>
<u>8800 - LOCAL REVENUES</u>		
11000-810000-881100-000000	\$ 21,424,840	\$ 21,424,840
11000-810000-881200-000000	674,793	674,793
11000-810000-881300-000000	468,450	468,450
11000-810000-881600-000000	601,843	601,843
11000-810000-881700-000000	34,083,614	34,083,614
11000-810000-881800-000000	1,138,677	1,138,677
11000-810000-881900-000000	4,168,478	4,168,478
11000-810000-881950-000000	66,554	66,554
11000-820324-885000-683000	10,000	10,000
11000-000000-886000-000000	700,000	600,000
11000-810000-887410-000000	9,506,266	9,155,486
11000-800000-887900-000000	35,000	35,000
11000-800000-888010-000000	2,830,000	2,100,000
11000-800000-888050-000000	1,570,000	1,795,000
11000-820325-888500-620000	7,600	7,600
11000-000000-889000-000000	10,000	260,000
11000-820326-889000-672000	5,000	5,000
11000-820327-889000-672000	200	200
11000-820328-889000-695000	341,000	341,000
11000-820570-889000-000000	23,800	23,800
11000-820953-889000-000000	22,800	22,800
TOTAL 8800 - LOCAL REVENUES	<u>\$ 77,688,915</u>	<u>\$ 76,983,135</u>
TOTAL REVENUES	<u>\$ 225,380,302</u>	<u>\$ 241,290,092</u>

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>8900 - OTHER FINANCING SOURCES</u>		
11000-800000-891002-000000 Sales of Equipment and Supplies	\$ 2,500	\$ 2,500
TOTAL 8900 - OTHER FINANCING SOURCES	\$ 2,500	\$ 2,500
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 225,382,802	\$ 241,292,592
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 278,335,411	\$ 290,086,580

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 44,344,742	\$ 45,768,048	\$ 1,423,306
1200 - Noninstr Salaries, Contract/Regular	13,279,861	13,517,646	237,785
1300 - Instructional Salaries, Hourly	38,810,021	38,744,773	(65,248)
1400 - Noninstructional Salaries, Hourly	2,470,326	2,469,989	(337)
1000 TOTAL ACADEMIC SALARIES	\$ 98,904,950	\$ 100,500,456	\$ 1,595,506
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 44,331,486	\$ 47,832,504	\$ 3,501,018
2200 - Instructional Aides, Regular	2,333,286	2,338,992	5,706
2300 - Short-Term, Hourly, Noninstr	2,640,198	2,705,443	65,245
2400 - Instr Aides, Hourly, Direct Instr	1,333,625	1,324,000	(9,625)
2500 - Instr Aides, Reg, Non Direct Instr	871,063	900,067	29,004
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 51,509,658	\$ 55,101,006	\$ 3,591,348
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 15,096,519	\$ 16,503,285	\$ 1,406,766
3200 - PERS	11,159,818	13,452,338	2,292,520
3300 - OASDI/Medicare	5,216,518	5,564,527	348,009
3400 - Health and Welfare Benefits	16,335,277	17,303,575	968,298
3500 - State Unemployment Insurance	98,971	616,569	517,598
3600 - Workers' Compensation Insurance	2,373,104	2,451,828	78,724
3700 - Cash-In-Lieu of Benefits	834,135	834,135	-
3800 - Alternative Retirement Plan	397,820	390,703	(7,117)
3900 - Retiree Benefits	3,503,522	2,503,522	(1,000,000)
3000 TOTAL EMPLOYEE BENEFITS	\$ 55,015,684	\$ 59,620,482	\$ 4,604,798

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 41,149	\$ 24,900	\$ (16,249)
4200 - Books, Magazines and Periodicals	9,695	9,695	-
4300 - Instr Supplies and Materials	988,022	954,312	(33,710)
4400 - Software	3,000	3,000	-
4500 - Noninstr Supplies and Materials	1,634,038	1,536,915	(97,123)
4600 - Transportation and Vehicle Supplies	178,387	179,523	1,136
4700 - Food Supplies	7,306	8,306	1,000
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,861,597	\$ 2,716,651	\$ (144,946)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 85,401	\$ 80,971	\$ (4,430)
5200 - Travel and Conference Expenses	1,216,537	1,147,069	(69,468)
5300 - Dues and Memberships	358,271	358,271	-
5400 - Insurance	1,816,627	1,816,627	-
5500 - Utilities and Housekeeping Services	3,401,794	3,379,229	(22,565)
5600 - Contracts, Rents, Leases, Repairs	5,202,485	4,590,014	(612,471)
5700 - Legal, Elections and Audit Expenses	271,898	789,627	517,729
5800 - Other Services and Expenses	13,080,307	23,332,736	10,252,429
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 25,433,320	\$ 35,494,544	\$ 10,061,224
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 20,000	\$ 20,000	\$ -
6400 - Equipment	3,118,986	901,446	(2,217,540)
6000 TOTAL CAPITAL OUTLAY	\$ 3,138,986	\$ 921,446	\$ (2,217,540)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 359,063	\$ -	\$ (359,063)
7300 - Interfund Transfers-Out	402,878	402,878	-
7500 - Student Financial Aid	10,000	10,000	-
7600 - Other Student Aid	30,000	30,000	-
7000 TOTAL OTHER OUTGO	\$ 801,941	\$ 442,878	\$ (359,063)
1000 - 7000 TOTAL EXPENDITURES	\$ 237,666,136	\$ 254,797,463	\$ 17,131,327

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
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FUND BALANCES

795001 - Unassigned Fd Bal-10% Board Policy	\$ 24,133,019	\$ 25,801,847	\$ 1,668,828
795002 - Unassigned Fund Balance	16,536,256	9,487,270	(7,048,986)
7900 TOTAL FUND BALANCES	\$ 40,669,275	\$ 35,289,117	\$ (5,380,158)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 278,335,411	\$ 290,086,580	\$ 11,751,169

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	
<u>CURRENT ASSETS</u>			
13000-000000-9110-000000	Cash and Cash Equivalent	\$ 12,261,529	\$ 16,545,873
13000-000000-9200-000000	Accounts Receivable	78,634	78,634
13000-000000-9229-000000	Accounts Receivable-Student Fees	2,093	2,093
TOTAL CURRENT ASSETS		\$ 12,342,256	\$ 16,626,600
<u>CURRENT LIABILITIES</u>			
13000-000000-9500-000000	Accounts Payable	\$ 87,746	\$ 87,746
13000-000000-9650-000000	Deferred Revenue	26,452	26,452
TOTAL CURRENT LIABILITIES		\$ 114,198	\$ 114,198
TOTAL NET BEGINNING BALANCE		\$ 12,228,058	\$ 16,512,402

CLASSIFICATION OF REVENUES

8800 - LOCAL REVENUES

13110-100100-885000-601000	Rentals and Leases-College Improvements	\$ 110,624	\$ 98,616
13430-430200-887200-682000	CS Academies and Camps	10,000	10,000
13430-430300-887200-682000	CS The Arts	4,000	4,000
13430-430400-887200-682000	CS Business/Prof Dev/Certificates	114,000	114,000
13430-430600-887200-682000	CS College for Kids	169,000	169,000
13430-430700-887200-682000	CS Computers	12,000	12,000
13430-430900-887200-682000	CS Financial Planning	6,000	6,000
13430-431100-887200-682000	CS Foreign Languages	1,500	1,500
13430-431300-887200-682000	CS Home Economics/Home Arts	5,000	5,000
13430-431400-887200-682000	CS Medical/Dental Billing	34,000	34,000
13430-431500-887200-682000	CS Motorcycle Safety	489,747	489,747
13430-431700-887200-682000	CS Processing Fee	5,000	5,000
13430-431800-887200-682000	CS Personal Development	6,000	6,000
13430-432300-887200-682000	CS CPR Center	120,000	120,000
13430-440100-887200-681000	CS Rec-Dance	1,000	1,000
13430-440200-887200-681000	CS Rec-Martial Arts	1,000	1,000
13430-440300-887200-681000	CS Rec-Sports	9,000	9,000
13430-440400-887200-681000	CS Rec-Swim	18,000	18,000
13430-440600-887200-681000	CS Rec-Wellness Center	13,000	13,000

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>8800 - LOCAL REVENUES (contiued)</u>		
13508-502100-887811-620000 Insurance Fee International-Summer	\$ 2,120	\$ 2,120
13508-502100-887812-620000 Insurance Fee International-Fall	150,000	150,000
13508-502100-887814-620000 Insurance Fee International-Spring	234,465	234,465
13611-610000-889010-672000 Indirect Cost Recovery	233,837	233,837
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,749,293</u>	<u>\$ 1,737,285</u>
TOTAL REVENUES	<u>\$ 1,749,293</u>	<u>\$ 1,737,285</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
13905-900242-898002-675000 Management-Staff Development	\$ 243,703	\$ -
13906-900330-898002-675000 Faculty Professional Development	85,360	-
13904-900331-898002-675000 Great Classified Retreat	30,000	-
13656-960310-898002-677000 Insurance Deductible Losses	50,000	-
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 409,063</u>	<u>\$ -</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 2,158,356</u>	<u>\$ 1,737,285</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 14,386,414</u>	<u>\$ 18,249,687</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1200 - Noninstr Salaries, Contract/Regular	\$ 130,539	\$ 138,457	\$ 7,918
1400 - Noninstructional Salaries, Hourly	14,088	10,000	(4,088)
1000 TOTAL ACADEMIC SALARIES	\$ 144,627	\$ 148,457	\$ 3,830
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 735,499	\$ 792,086	\$ 56,587
2300 - Short-Term, Hourly, Noninstr	305,379	283,435	(21,944)
2400 - Instr Aides, Hourly, Direct Instr	4,000	4,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,044,878	\$ 1,079,521	\$ 34,643
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 18,764	\$ 21,661	\$ 2,897
3200 - PERS	173,028	206,261	33,233
3300 - OASDI/Medicare	63,923	67,717	3,794
3400 - Health and Welfare Benefits	153,947	165,177	11,230
3500 - State Unemployment Insurance	556	5,768	5,212
3600 - Workers' Compensation Insurance	17,989	18,569	580
3800 - Alternative Retirement Plan	6,551	6,137	(414)
3000 TOTAL EMPLOYEE BENEFITS	\$ 434,758	\$ 491,290	\$ 56,532
<u>SUPPLIES AND MATERIALS</u>			
4300 - Instr Supplies and Materials	\$ 71,796	\$ 53,611	\$ (18,185)
4500 - Noninstr Supplies and Materials	26,170	51,172	25,002
4700 - Food Supplies	1,000	1,000	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 98,966	\$ 105,783	\$ 6,817

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 26,350	\$ 25,950	\$ (400)
5200 - Travel and Conference Expenses	171,636	70,335	(101,301)
5400 - Insurance	395,200	395,200	-
5500 - Utilities and Housekeeping Services	500	-	(500)
5600 - Contracts, Rents, Leases, Repairs	511,032	452,498	(58,534)
5800 - Other Services and Expenses	504,833	195,710	(309,123)
5900 - Indirect Costs	155,648	155,648	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 1,765,199	\$ 1,295,341	\$ (469,858)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 125,624	\$ 100,616	\$ (25,008)
6000 TOTAL CAPITAL OUTLAY	\$ 125,624	\$ 100,616	\$ (25,008)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 50,000	\$ -	\$ (50,000)
7000 TOTAL OTHER OUTGO	\$ 50,000	\$ -	\$ (50,000)
1000 - 7000 TOTAL EXPENDITURES	\$ 3,664,052	\$ 3,221,008	\$ (443,044)
<u>FUND BALANCES</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ 10,722,362	\$ 15,028,679	\$ 4,306,317
7900 TOTAL FUND BALANCES	\$ 10,722,362	\$ 15,028,679	\$ 4,306,317
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 14,386,414	\$ 18,249,687	\$ 3,863,273

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

<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>	<u>BUDGET</u>
<u>CURRENT ASSETS</u>		
17000-000000-9110-000000	Cash and Cash Equivalents	\$ 1
17000-000000-9200-000000	Accounts Receivable	24,104,488
	TOTAL CURRENT ASSETS	\$ 24,104,489
		\$ 25,879,232
<u>CURRENT LIABILITIES</u>		
17000-000000-9500-000000	Accounts Payable	\$ 2,634,611
17000-000000-9610-000000	Due to Other Funds	6,072,797
17000-000000-9650-000000	Deferred Revenue	9,021,289
	TOTAL CURRENT LIABILITIES	\$ 17,728,697
		\$ 17,728,697
	TOTAL NET BEGINNING BALANCE	\$ 6,375,792
		\$ 8,150,535

CLASSIFICATION OF REVENUES

8100 - FEDERAL REVENUES

17151-380718-812000-701000	Project RAISE - Begins 10/1/20	\$ 16,217	\$ -
17170-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/1/19	172,016	-
17171-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/1/20	372,037	-
17172-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/1/21	599,927	306,395
17173-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/1/22	-	599,503
17130-500400-812000-701000	AANAPISI - Begins 10/1/19	100,412	-
17131-500400-812000-701000	AANAPISI - Begins 10/1/20	235,183	57,564
17531-514000-812000-701000	Upward Bound - Ends 08/31/21	94,698	-
17532-514000-812000-701000	Upward Bound - Ends 08/31/22	337,478	37,583
17533-514000-812000-701000	Upward Bound - Ends 08/31/23	-	337,478
17662-902500-812001-000000	Federal Work Study 21/22	882,490	-
17663-902500-812001-000000	Federal Work Study 22/23	-	1,095,071
17381-514510-812003-701000	ACES 20/21	80,245	-
17382-514510-812003-701000	ACES 21/22	261,888	35,272
17383-514510-812003-701000	ACES 22/23	-	261,888
17241-940355-812004-000000	HEERF Institutional Portion	42,258,275	1,360,634
17471-940370-812006-000000	CARES Minority Serving Institutions	3,406,902	-
17572-523300-814000-649000	TANF 21/22	110,384	-
17573-523300-814000-649000	TANF 22/23	-	104,865
17592-523400-814000-701000	LA County DPSS-CalWORKS 21/22	119,376	-
17593-523400-814000-701000	LA County DPSS-CalWORKS 22/23	-	119,376
17331-392000-817000-000000	Perkins Title 1-C 20/21	44,348	-

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

ACCOUNT DESCRIPTION	BUDGET	BUDGET	
8100 - FEDERAL REVENUES (Cont'd)			
17332-392000-817000-000000	Perkins Title 1-C 21/22	\$ 1,156,188	\$ -
17333-392000-817000-000000	Perkins Title 1-C 22/23	-	1,214,696
17038-380180-819000-191400	Geodesy Collaborative 17/18	26,287	-
17321-380220-819000-090100	NSF-Dev Engineering Tech Careers	494,390	-
17062-380250-819000-191400	NSF-Geoscience and Digital	67,559	67,559
17181-380731-819000-701000	NSF-Undergraduate Research	927,015	-
17052-380737-819000-499900	NSF-SUNI Project 21/22	35,000	35,000
17292-380739-819000-090100	STARS-HSI STEM Trans ends 09/30/22	-	82,246
17422-410500-819000-493087	WIOA Grant 21/22	545,675	-
17423-410500-819000-000000	WIOA Grant 22/23	-	598,505
17422-410505-819000-493087	WIOA Grant 21/22	84,330	-
17422-410507-819000-493087	WIOA Grant 21/22	252,840	-
17423-410507-819000-000000	WIOA Grant 22/23	-	240,198
17422-410508-819000-493087	WIOA Grant 21/22	92,120	-
17423-410508-819000-000000	WIOA Grant 22/23	-	87,513
17422-420000-819000-493000	WIOA Grant 21/22	209,232	-
17423-420000-819000-000000	WIOA Grant 22/23	-	174,390
17423-420020-819000-000000	WIOA Grant 22/23	-	24,381
17422-420100-819000-493000	WIOA Grant 21/22	167,246	-
17423-420100-819000-000000	WIOA Grant 22/23	-	158,884
17431-481400-819000-499900	Fresh Success Grant-End 09/30/21	147,471	-
17261-523700-819000-649000	CalFresh Outreach - Begins 10/1/20	25,256	-
17262-523700-819000-649000	CalFresh Outreach - Begins 10/1/21	80,278	-
17263-523700-819000-649000	CalFresh Outreach - Begins 10/1/22	-	80,278
TOTAL 8100 - FEDERAL REVENUES		\$ 53,402,763	\$ 7,079,279
8600 - STATE REVENUES			
17542-523000-862200-643000	EOPS 21/22	\$ 1,749,775	\$ -
17543-523000-862200-643000	EOPS 22/23	-	1,749,775
17521-522000-862300-000000	DSPS 20/21	420,526	-
17522-522000-862300-000000	DSPS 21/22	3,309,096	-
17523-522000-862300-000000	DSPS 22/23	-	3,181,190
17222-523400-862500-647000	CalWORKS 21/22	695,848	-
17223-523400-862500-647000	CalWORKS 22/23	-	695,848
17188-293000-862900-676000	Campus Safety and Sexual Assault	18,468	-
17269-295200-862900-000000	Classified Professional Devlp 18/19	109,945	-
17049-380724-862900-123030	Certified Nursing Assistant Program	7,063	-
17102-481320-862900-499900	CAEP Program Reg Consort 21/22	915,463	316,394
17103-481320-862900-499900	CAEP Program Reg Consort 22/23	-	964,253
17110-481320-862900-499900	CAEP Program Reg Consort 19/20	141,676	-

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

ACCOUNT DESCRIPTION	BUDGET	BUDGET
8600 - STATE REVENUES (Cont'd)		
17111-481320-862900-499900	\$ 685,967	\$ -
17371-513200-862900-649000	111,373	-
17372-513200-862900-649000	220,826	-
17373-513200-862900-649000	-	209,785
17581-523700-862900-649000	57,548	-
17552-523100-862902-643000	269,417	-
17553-523100-862902-643000	-	269,417
17561-504200-862903-646000	101,992	-
17562-504200-862903-646000	1,165,797	-
17563-504200-862903-646000	-	1,383,519
17562-504203-862903-646000	3,855,298	-
17563-504203-862903-646000	-	8,282,399
17211-294000-862904-676000	38,517	-
17990-900640-862905-000000	7,440	-
17600-504100-862910-648000	37,099	-
17601-504100-862910-648000	167,668	37,681
17602-504100-862910-648000	167,668	167,668
17603-504100-862910-648000	-	159,285
17601-504110-862910-648000	94,471	-
17160-392205-862912-000000	124,109	-
17161-392205-862912-000000	2,099,435	-
17162-392205-862912-000000	2,133,941	822,567
17163-392205-862912-000000	-	1,828,171
17071-504205-862913-646000	66,591	-
17072-504205-862913-646000	66,993	-
17073-504205-862913-646000	-	63,643
17311-500450-862914-000000	1,234,482	-
17312-500450-862914-000000	1,298,857	-
17313-500450-862914-000000	-	1,122,862
17231-940380-862915-000000	7,065,754	-
17232-940380-862915-000000	13,746,500	6,891,710
17233-940380-862915-000000	-	13,746,500
17461-940360-862916-000000	1,260,874	-
17612-903513-862917-000000	-	2,319,707
17611-940390-862917-000000	484,183	-
17242-534600-862918-644000	-	437,820
17502-523720-862919-649000	-	366,715
17503-523720-862919-649000	-	527,760
17352-336100-865900-684000	400,000	-
17022-380140-865900-123000	262,448	-
17023-380140-865900-123000	-	249,326
17101-380700-865900-123010	105,555	-

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

ACCOUNT DESCRIPTION	BUDGET	BUDGET
<u>8600 - STATE REVENUES (Cont'd)</u>		
17121-380723-865900-684000	\$ 110,630	\$ -
17191-380729-865900-701000	207,441	-
17141-380730-865900-190500	861,502	-
17291-380733-865900-090100	79,620	-
17293-380739-865900-090100	-	80,539
17280-393020-865900-701000	78,760	-
17281-393020-865900-701000	150,000	-
17280-393060-865900-684000	6,173	-
17281-393090-865900-701000	75,000	-
17280-393100-865900-701000	66,597	-
17280-393110-865900-123000	10,660	-
17281-393110-865900-123000	40,000	-
17280-393120-865900-079900	10,067	-
17281-393120-865900-079900	20,000	-
17281-393130-865900-121000	150,000	-
17281-393140-865900-093400	50,000	-
17281-393150-865900-080200	20,000	-
17278-393160-865900-701000	5,000	-
17391-481350-865900-684000	44,927	-
17392-481350-865900-684000	238,000	-
17280-481360-865900-499900	213,791	-
17281-481360-865900-499900	300,000	-
17282-481360-865900-499900	-	334,290
17192-514300-865900-649000	-	83,270
17812-820600-868501-000000	2,206,360	-
17813-820600-868501-000000	-	1,935,570
17199-380720-869000-493000	118,248	-
17200-380720-869000-493000	731,915	-
17201-380720-869000-493000	313,651	110,714
17202-380720-869000-493000	313,651	270,628
TOTAL 8600 - STATE REVENUES	\$ 51,120,656	\$ 48,609,006

8800 - LOCAL REVENUES

17308-380130-882000-123000	\$ 30,400	\$ -
17058-380260-882000-123000	37,961	-
17271-380530-882000-701000	257,546	-
17301-380715-882000-123030	21,377	-
17302-380715-882000-123030	15,000	-
17621-380736-882000-499900	3,500	-

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

ACCOUNT DESCRIPTION	BUDGET	BUDGET
<u>8800 - LOCAL REVENUES (Cont'd)</u>		
17358-430400-882000-682000	Water Education 17/18	\$ 1,670
17359-430400-882000-682000	Water Education 18/19	2,000
17152-481450-882000-701000	PACCE 21/22	-
17481-513400-882000-649000	UMOJA Grant 20/21	6,000
17401-523710-882000-649000	John Burton Basic Needs 20/21	16,081
17428-481000-883900-000000	WIA Individual Referrals	47,333
17631-631000-888101-695000	Parking Services-Champion	-
17631-631000-888102-695000	Parking Services-Gateway	-
17631-631000-888104-695000	Parking Services-Campus Meters	174,886
17631-631000-888105-695000	Parking Services-North Temple Meters	1,599
17631-631000-888106-695000	Parking Services-One Day Permit	192,627
17631-631000-888108-695000	Parking Serv-1 Day Permit-Paylot A	86,138
17631-631000-888109-695000	Parking Serv-1 Day Permit-Paylot B	90,245
17631-631000-888111-695000	Parking Serv-Public Transp Summer	-
17631-631000-888112-695000	Parking Services-Public Transp Fall	-
17631-631000-888113-695000	Parking Serv-Public Transp Winter	-
17631-631000-888114-695000	Parking Serv-Public Transp Spring	-
17900-900852-888150-699000	Student Transportation Fee - CY	-
17901-900852-888150-699000	Student Transportation Fee - PY	5,152
17361-380240-889000-490200	Process Oriented Guided Inq Learn	5,000
TOTAL 8800 - LOCAL REVENUES	\$ 994,515	\$ 1,810,000
TOTAL REVENUES	\$ 105,517,934	\$ 57,498,285
<u>8900 - OTHER FINANCING SOURCES</u>		
17631-631000-898002-731000	Parking	\$ 2,050,616
17900-900852-898002-731000	Student Transportation Fee - CY	500,000
TOTAL 8900 - OTHER FINANCING SOURCES	\$ 2,550,616	\$ 428,814
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 108,068,550	\$ 57,927,099
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 114,444,342	\$ 66,077,634

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 349,585	\$ 479,363	\$ 129,778
1200 - Noninstr Salaries, Contract/Regular	4,542,699	4,675,684	132,985
1300 - Instructional Salaries, Hourly	6,455,320	77,000	(6,378,320)
1400 - Noninstructional Salaries, Hourly	3,203,583	1,108,109	(2,095,474)
1000 TOTAL ACADEMIC SALARIES	\$ 14,551,187	\$ 6,340,156	\$ (8,211,031)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 11,409,824	\$ 11,284,495	\$ (125,329)
2200 - Instructional Aides, Regular	841,018	474,214	(366,804)
2300 - Short-Term, Hourly, Noninstr	4,751,571	2,846,577	(1,904,994)
2400 - Instr Aides, Hourly, Direct Instr	2,537,616	1,710,307	(827,309)
2500 - Instr Aides, Reg, Non Direct Instr	33,327	34,233	906
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 19,573,356	\$ 16,349,826	\$ (3,223,530)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 1,958,760	\$ 1,061,624	\$ (897,136)
3200 - PERS	2,985,059	3,019,376	34,317
3300 - OASDI/Medicare	1,334,172	1,053,036	(281,136)
3400 - Health and Welfare Benefits	2,544,922	2,473,644	(71,278)
3500 - State Unemployment Insurance	880,898	104,040	(776,858)
3600 - Workers' Compensation Insurance	498,780	326,021	(172,759)
3700 - Cash-In-Lieu of Benefits	10,142	-	(10,142)
3800 - Alternative Retirement Plan	228,028	116,751	(111,277)
3000 TOTAL EMPLOYEE BENEFITS	\$ 10,440,761	\$ 8,154,492	\$ (2,286,269)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 77,872	\$ 65,725	\$ (12,147)
4200 - Books, Magazines and Periodicals	57,600	57,100	(500)
4300 - Instr Supplies and Materials	6,970,111	7,333,902	363,791
4400 - Software	12,857	12,857	-
4500 - Noninstr Supplies and Materials	734,689	339,500	(395,189)
4700 - Food Supplies	550,536	534,365	(16,171)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 8,403,665	\$ 8,343,449	\$ (60,216)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 336,157	\$ 51,000	\$ (285,157)
5200 - Travel and Conference Expenses	624,803	314,804	(309,999)
5400 - Insurance	2,000	-	(2,000)
5500 - Utilities and Housekeeping Services	785,775	71,257	(714,518)
5600 - Contracts, Rents, Leases, Repairs	5,052,270	839,303	(4,212,967)
5800 - Other Services and Expenses	38,224,981	14,524,369	(23,700,612)
5900 - Indirect Costs	4,358,562	182,991	(4,175,571)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 49,384,548	\$ 15,983,724	\$ (33,400,824)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 185,085	\$ -	\$ (185,085)
6300 - Library Books	110,365	110,365	-
6400 - Equipment	2,647,122	320,395	(2,326,727)
6000 TOTAL CAPITAL OUTLAY	\$ 2,942,572	\$ 430,760	\$ (2,511,812)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 2,550,616	\$ -	\$ (2,550,616)
7300 - Interfund Transfers-Out	3,855,298	8,711,213	4,855,915
7500 - Student Financial Aid	1,389,130	893,884	(495,246)
7600 - Other Student Aid	1,353,209	870,130	(483,079)
7000 TOTAL OTHER OUTGO	\$ 9,148,253	\$ 10,475,227	\$ 1,326,974
1000 - 7000 TOTAL EXPENDITURES	\$ 114,444,342	\$ 66,077,634	\$ (48,366,708)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 114,444,342	\$ 66,077,634	\$ (48,366,708)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
33000-000000-9110-000000 Cash and Cash Equivalent	\$ 1,289,168	\$ 1,251,806
33000-000000-9200-000000 Accounts Receivable	62,404	62,404
TOTAL CURRENT ASSETS	<u>\$ 1,351,572</u>	<u>\$ 1,314,210</u>
<u>CURRENT LIABILITIES</u>		
33000-000000-9500-000000 Accounts Payable	\$ 49,421	\$ 49,421
33000-000000-9650-000000 Deferred Revenue	81,727	81,727
TOTAL CURRENT LIABILITIES	<u>\$ 131,148</u>	<u>\$ 131,148</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,220,424</u>	<u>\$ 1,183,062</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
33551-336080-812000-692000 Parent in School Program 20/21	\$ 40,006	\$ -
33552-336080-812000-692000 Parent in School Program 21/22	357,686	52,213
33579-336080-812000-692000 Early Head Start	92,920	92,920
33610-336080-812000-692000 ARPA Stabilization ChildCar Stipend	57,330	-
33520-336080-819000-692000 General Child Care and Dev Programs	-	441,088
33530-336080-819000-692000 CC Federal and State Food Prog	109,943	109,943
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 657,885</u>	<u>\$ 696,164</u>
<u>8600 - STATE REVENUES</u>		
33400-336080-862900-692000 Child Care Tax Bailout	\$ 100,907	\$ 109,629
33590-336080-862900-692000 LA Universal Preschool/QRIS	24,397	-
33500-336080-865900-692000 California State Preschool Program	600,268	680,422
33520-336080-865900-692000 General Child Care and Dev Programs	1,077,593	818,210
33530-336080-865900-692000 CC Federal and State Food Prog	5,057	5,057
TOTAL 8600 - STATE REVENUES	<u>\$ 1,808,222</u>	<u>\$ 1,613,318</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>8800 - LOCAL REVENUES</u>		
33000-000000-886000-000000 Interest Income	\$ 5,000	\$ 5,000
33000-336080-887100-692000 Child Development Services	200,000	200,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 205,000</u>	<u>\$ 205,000</u>
TOTAL REVENUES	<u>\$ 2,671,107</u>	<u>\$ 2,514,482</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 3,891,531</u>	<u>\$ 3,697,544</u>

MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 1,151,197	\$ 1,181,788	\$ 30,591
2300 - Short-Term, Hourly, Noninstr	557,162	405,553	(151,609)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,708,359	\$ 1,587,341	\$ (121,018)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 34,098	\$ 39,380	\$ 5,282
3200 - PERS	217,163	247,069	29,906
3300 - OASDI/Medicare	91,870	83,571	(8,299)
3400 - Health and Welfare Benefits	258,330	280,249	21,919
3500 - State Unemployment Insurance	850	7,937	7,087
3600 - Workers' Compensation Insurance	25,716	23,971	(1,745)
3800 - Alternative Retirement Plan	16,660	12,166	(4,494)
3000 TOTAL EMPLOYEE BENEFITS	\$ 644,687	\$ 694,343	\$ 49,656
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 46,090	\$ 41,753	\$ (4,337)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 46,090	\$ 41,753	\$ (4,337)
<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	505,556	177,700	(327,856)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 512,421	\$ 184,565	\$ (327,856)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 20,968	\$ 6,480	\$ (14,488)
6000 TOTAL CAPITAL OUTLAY	\$ 20,968	\$ 6,480	\$ (14,488)
1000 - 7000 TOTAL EXPENDITURES	\$ 2,932,525	\$ 2,514,482	\$ (418,043)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792003 - Restr Fund Bal-Child Development	\$ 27,288	\$ 27,288	\$ -
794003 - Assigned Fund Bal-Child Development	931,718	1,155,774	224,056
7900 TOTAL FUND BALANCES	\$ 959,006	\$ 1,183,062	\$ 224,056
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,891,531	\$ 3,697,544	\$ (416,652)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
34000-000000-9110-000000 Cash and Cash Equivalent	\$ 212,589	\$ 306,001
34000-000000-9200-000000 Accounts Receivable	2,596	2,596
TOTAL CURRENT ASSETS	<u>\$ 215,185</u>	<u>\$ 308,597</u>
<u>CURRENT LIABILITIES</u>		
34000-000000-9520-000000 Accounts Payable	\$ 3,876	\$ 3,876
34000-000000-9551-000000 Sales Tax Payable	2,169	2,169
TOTAL CURRENT LIABILITIES	<u>\$ 6,045</u>	<u>\$ 6,045</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 209,140</u>	<u>\$ 302,552</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
34000-314610-884300-693000 Sales-Farm Operations/Beef	\$ 14,000	\$ 14,000
34000-314610-884400-693000 Sales-Farm Operations/Horse	8,000	8,000
34000-314610-884500-693000 Sales-Farm Operations/Sheep	13,000	13,000
34000-314610-884600-693000 Sales-Farm Operations/Swine	4,000	4,000
34000-314690-884700-693000 Sales-Farm Operations/Horticulture	75,000	75,000
34000-000000-886000-000000 Interest and Investment Income	1,000	1,000
34000-314610-889003-693000 Salvaged Materials	1,300	1,300
TOTAL 8800 - LOCAL REVENUES	<u>\$ 116,300</u>	<u>\$ 116,300</u>
TOTAL REVENUES	<u>\$ 116,300</u>	<u>\$ 116,300</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
34000-314610-898001-693000 Interfund Transfers-In	\$ 79,000	\$ 79,000
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 79,000</u>	<u>\$ 79,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 195,300</u>	<u>\$ 195,300</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 404,440</u>	<u>\$ 497,852</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 178,700	\$ 179,150	\$ 450
4000 TOTAL SUPPLIES AND MATERIALS	\$ 178,700	\$ 179,150	\$ 450
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ 100	\$ 550	\$ 450
5600 - Contracts, Rents, Leases, Repairs	1,500	1,700	200
5800 - Other Services and Expenses	90,869	9,800	(81,069)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 92,469	\$ 12,050	\$ (80,419)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 5,000	\$ 4,100	\$ (900)
6000 TOTAL CAPITAL OUTLAY	\$ 5,000	\$ 4,100	\$ (900)
1000 - 7000 TOTAL EXPENDITURES	\$ 276,169	\$ 195,300	\$ (80,869)
<u>FUND BALANCES</u>			
794004 - Assigned Fund Bal-Farm Operation	\$ 128,271	\$ 302,552	\$ 174,281
7900 TOTAL FUND BALANCES	\$ 128,271	\$ 302,552	\$ 174,281
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 404,440	\$ 497,852	\$ 93,412

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
39000-000000-9110-000000 Cash and Cash Equivalent	\$ 1,605,720	\$ 1,540,468
39000-000000-9200-000000 Accounts Receivable	17,641	17,641
TOTAL CURRENT ASSETS	<u>\$ 1,623,361</u>	<u>\$ 1,558,109</u>
<u>CURRENT LIABILITIES</u>		
39000-000000-9500-000000 Accounts Payable	\$ 2,159	\$ 2,159
39000-000000-9656-000000 Deferred Revenue - Student Health Fees	199,158	199,158
TOTAL CURRENT LIABILITIES	<u>\$ 201,317</u>	<u>\$ 201,317</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,422,044</u>	<u>\$ 1,356,792</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
39000-000000-886000-000000 Interest Income	\$ 11,000	\$ 8,000
39000-534000-887610-644000 Health Fees-CY	1,270,000	1,280,000
39000-534000-889000-644000 Other Local Revenues	80,000	80,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,361,000</u>	<u>\$ 1,368,000</u>
TOTAL REVENUES	<u>\$ 1,361,000</u>	<u>\$ 1,368,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 2,783,044</u>	<u>\$ 2,724,792</u>

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 897,440	\$ 910,409	\$ 12,969
2300 - Short-Term, Hourly, Noninstr	21,000	21,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 918,440	\$ 931,409	\$ 12,969
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 205,374	\$ 230,716	\$ 25,342
3300 - OASDI/Medicare	69,059	70,052	993
3400 - Health and Welfare Benefits	154,842	154,462	(380)
3500 - State Unemployment Insurance	463	4,663	4,200
3600 - Workers' Compensation Insurance	13,885	14,082	197
3800 - Alternative Retirement Plan	630	630	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 444,253	\$ 474,605	\$ 30,352
<u>SUPPLIES AND MATERIALS</u>			
4200 - Books, Magazines and Periodicals	\$ 800	\$ 150	\$ (650)
4500 - Noninstr Supplies and Materials	38,485	28,635	(9,850)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 39,285	\$ 28,785	\$ (10,500)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5300 - Dues and Memberships	\$ 650	\$ 650	\$ -
5400 - Insurance	40,999	56,180	15,181
5600 - Contracts, Rents, Leases, Repairs	1,400	1,400	-
5800 - Other Services and Expenses	17,825	15,485	(2,340)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 60,874	\$ 73,715	\$ 12,841
1000 - 7000 TOTAL EXPENDITURES	\$ 1,462,852	\$ 1,508,514	\$ 45,662

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792004 - Restr Fund Bal-Health Services	\$ 1,153,805	\$ 1,073,403	\$ (80,402)
795003 - Unassigned Fd Bal-Misc Health Serv	166,387	142,875	(23,512)
7900 TOTAL FUND BALANCES	\$ 1,320,192	\$ 1,216,278	\$ (32,363)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,783,044	\$ 2,724,792	\$ 13,299

**MT. SAN ANTONIO COLLEGE
40 - BOND CONSTRUCTION FUND NO 5
REVENUES**

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
40000-000000-9110-000000 Cash and Cash Equivalent	\$ -	\$ 42,158,852
TOTAL CURRENT ASSETS	\$ -	\$ 42,158,852
<u>CURRENT LIABILITIES</u>		
40000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	\$ -	\$ -
TOTAL NET BEGINNING BALANCE	\$ -	\$ 42,158,852
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
40000-000000-886000-000000 Interest Income	\$ -	\$ 100,000
TOTAL 8800 - LOCAL REVENUES	\$ -	\$ 100,000
TOTAL REVENUES	\$ -	\$ 100,000
TOTAL REVENUES & NET BEGINNING BALANCE	\$ -	\$ 42,258,852

MT. SAN ANTONIO COLLEGE
40 - BOND CONSTRUCTION FUND NO 5
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ -	\$ 135,000	\$ 135,000
4000 TOTAL SUPPLIES AND MATERIALS	\$ -	\$ 135,000	\$ 135,000
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ -	\$ 41,862,129	\$ 41,862,129
6000 TOTAL CAPITAL OUTLAY	\$ -	\$ 41,862,129	\$ 41,862,129
1000 - 7000 TOTAL EXPENDITURES	\$ -	\$ 41,997,129	\$ 41,997,129
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ -	\$ 261,723	\$ 261,723
7900 TOTAL FUND BALANCES	\$ -	\$ 261,723	\$ 261,723
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ -	\$ 42,258,852	\$ 42,258,852

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	
<u>CURRENT ASSETS</u>			
41000-000000-9110-000000	Cash and Cash Equivalent	\$ 1,982,088	\$ 1,657,770
41052-000000-9131-000000	Cash with Trustee	223,618	223,618
41000-000000-9200-000000	Accounts Receivable	14,466,649	14,466,649
TOTAL CURRENT ASSETS		\$ 16,672,355	\$ 16,348,037
<u>CURRENT LIABILITIES</u>			
41000-000000-9500-000000	Accounts Payable	\$ 1,972,310	\$ 1,972,310
41000-000000-9610-000000	Due to Other Funds	3,395,384	3,395,384
41000-000000-9650-000000	Deferred Revenue	823,771	823,771
41000-000000-9656-000000	Deferred Revenue - Student Fees	36,552	36,552
TOTAL CURRENT LIABILITIES		\$ 6,228,017	\$ 6,228,017
TOTAL NET BEGINNING BALANCE		\$ 10,444,338	\$ 10,120,020

CLASSIFICATION OF REVENUES

8600 - STATE REVENUES

41066-700161-862900-710000	Prop 39 Energy Efficiency FY 15/16	\$ 64,961	\$ -
41024-940200-862906-710000	One-time Block Grant SM 13/14	2,603	-
41032-940200-862906-710000	One-time Block Grant SM 21/22	-	12,734,498
41038-940200-862906-710000	One-time Block Grant SM 17/18	318,737	187,438
41045-940200-862906-710000	One-time Block Grant SM 14/15	110,081	24,991
41046-940200-862906-710000	One-time Block Grant SM 15/16	201,412	162,255
41047-940200-862906-710000	One-time Block Grant SM 16/17	106,734	105,058
41039-940100-862907-710000	Ongoing Block Grant SM 08/09	19,242	192
41026-723020-865900-710000	Technology and Health Replacement	854,750	853,659
41009-771180-865900-710000	Physical Education Complex	32,934,903	12,405,847
TOTAL 8600 - STATE REVENUES		\$ 34,613,423	\$ 26,473,938

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>8800 - LOCAL REVENUES</u>		
41000-000000-886000-000000 Interest Income	\$ 100,000	\$ 15,000
41001-800000-888030-000000 NR Capital Outlay Fee Intl-CY	331,929	219,911
41001-800000-888070-000000 NR Capital Outlay Fee Out/State-CY	152,895	190,051
TOTAL 8800 - LOCAL REVENUES	<u>\$ 584,824</u>	<u>\$ 424,962</u>
TOTAL REVENUES	<u>\$ 35,198,247</u>	<u>\$ 26,898,900</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
41126-700160-891001-710000 Emergency Repair Bldg 45	\$ 1,242	\$ -
41127-700160-891001-710000 Chilled Water Pipe Replacmt Bldg 6	11,445	-
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 12,687</u>	<u>\$ -</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 35,210,934</u>	<u>\$ 26,898,900</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 45,655,272</u>	<u>\$ 37,018,920</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	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	\$ 106,175	\$ 153,175	\$ 47,000
4000 TOTAL SUPPLIES AND MATERIALS	\$ 106,175	\$ 153,175	\$ 47,000
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 85,296	\$ 175,682	\$ 90,386
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 85,296	\$ 175,682	\$ 90,386
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 712,951	\$ 5,044,889	\$ 4,331,938
6200 - Buildings	34,908,376	20,641,388	(14,266,988)
6400 - Equipment	8,914,835	10,406,718	1,491,883
6000 TOTAL CAPITAL OUTLAY	\$ 44,536,162	\$ 36,092,995	\$ (8,443,167)
1000 - 7000 TOTAL EXPENDITURES	\$ 44,729,175	\$ 36,423,394	\$ (8,305,781)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792005 - Restr Fund Bal-Revenue Lease Bonds	\$ 223,618	\$ 223,629	\$ 11
795004 - Unassigned Fund Bal-Capital Outlay	702,479	371,897	(330,582)
7900 TOTAL FUND BALANCES	\$ 926,097	\$ 595,526	\$ (330,571)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 45,655,272	\$ 37,018,920	\$ (8,636,352)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
42000-000000-9110-000000 Cash and Cash Equivalent	\$ -	\$ 203,040,544
TOTAL CURRENT ASSETS	\$ -	\$ 203,040,544
<u>CURRENT LIABILITIES</u>		
42000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	\$ -	\$ -
TOTAL NET BEGINNING BALANCE	\$ -	\$ 203,040,544
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
42000-000000-886000-000000 Interest Income	\$ -	\$ 400,000
TOTAL 8800 - LOCAL REVENUES	\$ -	\$ 400,000
TOTAL REVENUES	\$ -	\$ 400,000
TOTAL REVENUES & NET BEGINNING BALANCE	\$ -	\$ 203,440,544

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ -	\$ 810,649	\$ 810,649
4000 TOTAL SUPPLIES AND MATERIALS	\$ -	\$ 810,649	\$ 810,649
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5800 - Other Services and Expenses	\$ -	\$ 9,181,413	\$ 9,181,413
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ -	\$ 9,181,413	\$ 9,181,413
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ -	\$ 192,374,885	\$ 192,374,885
6000 TOTAL CAPITAL OUTLAY	\$ -	\$ 192,374,885	\$ 192,374,885
1000 - 7000 TOTAL EXPENDITURES	\$ -	\$ 202,366,947	\$ 202,366,947
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-BAN Interest	\$ -	\$ 1,073,597	\$ 1,073,597
7900 TOTAL FUND BALANCES	\$ -	\$ 1,073,597	\$ 1,073,597
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ -	\$ 203,440,544	\$ 203,440,544

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
43000-000000-9110-000000 Cash and Cash Equivalent	\$ 6,004,361	\$ 9,315,771
43000-000000-9200-000000 Accounts Receivable	14,463	14,463
43000-000000-9310-000000 Due from Other Funds	3,395,383	-
TOTAL CURRENT ASSETS	<u>\$ 9,414,207</u>	<u>\$ 9,330,234</u>
<u>CURRENT LIABILITIES</u>		
43000-000000-9500-000000 Accounts Payable	\$ 75,380	\$ 75,380
TOTAL CURRENT LIABILITIES	<u>\$ 75,380</u>	<u>\$ 75,380</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 9,338,827</u>	<u>\$ 9,254,854</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
43000-000000-886000-000000 Interest Income	\$ 50,000	\$ 30,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 50,000</u>	<u>\$ 30,000</u>
TOTAL REVENUES	<u>\$ 50,000</u>	<u>\$ 30,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 9,388,827</u>	<u>\$ 9,284,854</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 4,624	\$ 4,624	\$ -
4000 TOTAL SUPPLIES AND MATERIALS	\$ 4,624	\$ 4,624	\$ -
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 28,045	\$ 100,894	\$ 72,849
6200 - Buildings	278,182	5,200	(272,982)
6400 - Equipment	13,184	13,184	-
6000 TOTAL CAPITAL OUTLAY	\$ 319,411	\$ 119,278	\$ (200,133)
1000 - 7000 TOTAL EXPENDITURES	\$ 324,035	\$ 123,902	\$ (200,133)
<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	7,242,329	7,291,014	48,685
792021 - Restr Fund Bal-Redevelop Interest	544,331	591,806	47,475
7900 TOTAL FUND BALANCES	\$ 9,064,792	\$ 9,160,952	\$ 96,160
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 9,388,827	\$ 9,284,854	\$ (103,973)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
44000-000000-9110-000000 Cash and Cash Equivalent	\$ 118,893	\$ 88,646
44000-000000-9200-000000 Accounts Receivables	358	358
TOTAL CURRENT ASSETS	<u>\$ 119,251</u>	<u>\$ 89,004</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 119,251</u>	<u>\$ 89,004</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
44000-000000-886000-000000 Interest Income	\$ 1,000	\$ 300
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,000</u>	<u>\$ 300</u>
TOTAL REVENUES	<u>\$ 1,000</u>	<u>\$ 300</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 120,251</u>	<u>\$ 89,304</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 415	\$ 2,294	\$ 1,879
4000 TOTAL SUPPLIES AND MATERIALS	\$ 415	\$ 2,294	\$ 1,879
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 1,554	\$ 11,717	\$ 10,163
5700 - Legal, Elections and Audit Expenses	34,196	-	(34,196)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 35,750	\$ 11,717	\$ (24,033)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 3,225	\$ -	\$ (3,225)
6200 - Buildings	33,535	39,582	6,047
6400 - Equipment	12,396	249	(12,147)
6000 TOTAL CAPITAL OUTLAY	\$ 49,156	\$ 39,831	\$ (9,325)
1000 - 7000 TOTAL EXPENDITURES	\$ 85,321	\$ 53,842	\$ (31,479)
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ 34,930	\$ 35,462	\$ 532
7900 TOTAL FUND BALANCES	\$ 34,930	\$ 35,462	\$ 532
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 120,251	\$ 89,304	\$ (30,947)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
45000-000000-9110-000000 Cash and Cash Equivalent	\$ 3,943,943	\$ 2,778,380
45000-000000-9200-000000 Accounts Receivable	7,071	7,071
TOTAL CURRENT ASSETS	<u>\$ 3,951,014</u>	<u>\$ 2,785,451</u>
<u>CURRENT LIABILITIES</u>		
45000-000000-9500-000000 Accounts Payable	\$ 33,513	\$ 33,513
TOTAL CURRENT LIABILITIES	<u>\$ 33,513</u>	<u>\$ 33,513</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 3,917,501</u>	<u>\$ 2,751,938</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
45000-000000-886000-000000 Interest Income	\$ 30,000	\$ 10,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 30,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES	<u>\$ 30,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 3,947,501</u>	<u>\$ 2,761,938</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 2,346	\$ 12,944	\$ 10,598
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,346	\$ 12,944	\$ 10,598
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 75,950	\$ 60,246	\$ (15,704)
5800 - Other Services and Expenses	13,078	-	(13,078)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 89,028	\$ 60,246	\$ (28,782)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 341,787	\$ -	\$ (341,787)
6200 - Buildings	3,036,671	2,598,320	(438,351)
6400 - Equipment	417,114	9,255	(407,859)
6000 TOTAL CAPITAL OUTLAY	\$ 3,795,572	\$ 2,607,575	\$ (1,187,997)
1000 - 7000 TOTAL EXPENDITURES	\$ 3,886,946	\$ 2,680,765	\$ (1,206,181)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 60,555	\$ 81,173	\$ 20,618
7900 TOTAL FUND BALANCES	\$ 60,555	\$ 81,173	\$ 20,618
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,947,501	\$ 2,761,938	\$ (1,185,563)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
46000-000000-9110-000000 Cash and Cash Equivalent	\$ 407,540	\$ 411,897
46000-000000-9200-000000 Accounts Receivable	784	784
TOTAL CURRENT ASSETS	<u>\$ 408,324</u>	<u>\$ 412,681</u>
<u>CURRENT LIABILITIES</u>		
46000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 408,324</u>	<u>\$ 412,681</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
46000-000000-886000-000000 Interest Income	\$ 3,000	\$ 1,500
TOTAL 8800 - LOCAL REVENUES	<u>\$ 3,000</u>	<u>\$ 1,500</u>
TOTAL REVENUES	<u>\$ 3,000</u>	<u>\$ 1,500</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 411,324</u>	<u>\$ 414,181</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 136,281	\$ 136,281	\$ -
6000 TOTAL CAPITAL OUTLAY	\$ 136,281	\$ 136,281	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 136,281	\$ 136,281	\$ -
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 275,043	\$ 277,900	\$ 2,857
7900 TOTAL FUND BALANCES	\$ 275,043	\$ 277,900	\$ 2,857
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 411,324	\$ 414,181	\$ 2,857

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
47000-000000-9110-000000 Cash and Cash Equivalent	\$ 2,361,113	\$ 1,206,965
47000-000000-9200-000000 Accounts Receivable	6,935	6,935
TOTAL CURRENT ASSETS	<u>\$ 2,368,048</u>	<u>\$ 1,213,900</u>
<u>CURRENT LIABILITIES</u>		
47000-000000-9500-000000 Accounts Payable	\$ 52,732	\$ 52,732
TOTAL CURRENT LIABILITIES	<u>\$ 52,732</u>	<u>\$ 52,732</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,315,316</u>	<u>\$ 1,161,168</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
47000-000000-886000-000000 Interest Income	\$ 20,000	\$ 5,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 20,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES	<u>\$ 20,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 2,335,316</u>	<u>\$ 1,166,168</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 16,275	\$ 7,929	\$ (8,346)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 16,275	\$ 7,929	\$ (8,346)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 104,717	\$ 84,933	\$ (19,784)
5700 - Legal, Elections and Audit Expenses	41,374	-	(41,374)
5800 - Other Services and Expenses	5,108	-	(5,108)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 151,199	\$ 84,933	\$ (66,266)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 598,631	\$ -	\$ (598,631)
6200 - Buildings	942,836	1,036,732	93,896
6400 - Equipment	99,344	-	(99,344)
6000 TOTAL CAPITAL OUTLAY	\$ 1,640,811	\$ 1,036,732	\$ (604,079)
1000 - 7000 TOTAL EXPENDITURES	\$ 1,808,285	\$ 1,129,594	\$ (678,691)
<u>FUND BALANCES</u>			
792022 - Restricted Fund Bal-BAN Projects	\$ 9,442	\$ 9,442	\$ -
792023 - Restricted Fund Bal-BAN Interest	517,589	527,132	9,543
7900 TOTAL FUND BALANCES	\$ 527,031	\$ 536,574	\$ 9,543
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,335,316	\$ 1,666,168	\$ (669,148)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
48000-000000-9110-000000 Cash and Cash Equivalent	\$ 278,806	\$ 88,577
48000-000000-9200-000000 Accounts Receivable	162,579	162,579
TOTAL CURRENT ASSETS	<u>\$ 441,385</u>	<u>\$ 251,156</u>
<u>CURRENT LIABILITIES</u>		
48000-000000-9500-000000 Accounts Payable	\$ 735	\$ 735
TOTAL CURRENT LIABILITIES	<u>\$ 735</u>	<u>\$ 735</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 440,650</u>	<u>\$ 250,421</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
48000-000000-886000-000000 Interest Income	\$ 3,000	\$ 1,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 3,000</u>	<u>\$ 1,000</u>
TOTAL REVENUES	<u>\$ 3,000</u>	<u>\$ 1,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 443,650</u>	<u>\$ 251,421</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	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	\$ 129,286	\$ -	\$ (129,286)
6200 - Buildings	86,636	22,624	(64,012)
6000 TOTAL CAPITAL OUTLAY	\$ 215,922	\$ 22,624	\$ (193,298)
1000 - 7000 TOTAL EXPENDITURES	\$ 219,039	\$ 25,741	\$ (193,298)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ -	\$ 225,680	\$ 225,680
792023 - Restricted Fund Bal-BAN Interest	224,611	-	(224,611)
7900 TOTAL FUND BALANCES	\$ 224,611	\$ 225,680	\$ 1,069
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 443,650	\$ 251,421	\$ (192,229)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
49000-000000-9110-000000 Cash and Cash Equivalent	\$ 120,183,358	\$ 60,971,374
49000-000000-9200-000000 Accounts Receivable	149,630	149,630
TOTAL CURRENT ASSETS	<u>\$ 120,332,988</u>	<u>\$ 61,121,004</u>
<u>CURRENT LIABILITIES</u>		
49000-000000-9500-000000 Accounts Payable	\$ 13,909,247	\$ 13,909,247
TOTAL CURRENT LIABILITIES	<u>\$ 13,909,247</u>	<u>\$ 13,909,247</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 106,423,741</u>	<u>\$ 47,211,757</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
49000-000000-886000-000000 Interest Income	\$ 1,000,000	\$ 200,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,000,000</u>	<u>\$ 200,000</u>
TOTAL REVENUES	<u>\$ 1,000,000</u>	<u>\$ 200,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 107,423,741</u>	<u>\$ 47,411,757</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 2,899,004	\$ 2,928,784	\$ 29,780
2300 - Short-Term, Hourly, Noninstr	592,962	810,769	217,807
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 3,491,966	\$ 3,739,553	\$ 247,587
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 739,069	\$ 851,610	\$ 112,541
3300 - OASDI/Medicare	251,487	269,323	17,836
3400 - Health and Welfare Benefits	448,377	444,432	(3,945)
3500 - State Unemployment Insurance	1,747	15,042	13,295
3600 - Workers' Compensation Insurance	52,731	56,347	3,616
3800 - Alternative Retirement Plan	7,453	7,882	429
3000 TOTAL EMPLOYEE BENEFITS	\$ 1,500,864	\$ 1,644,636	\$ 143,772
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 111,857	\$ 75,133	\$ (36,724)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 111,857	\$ 75,133	\$ (36,724)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ 10,000	\$ -	\$ (10,000)
5600 - Contracts, Rents, Leases, Repairs	533,876	647,929	114,053
5700 - Legal, Elections and Audit Expenses	346,548	-	(346,548)
5800 - Other Services and Expenses	90,162	-	(90,162)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 980,586	\$ 647,929	\$ (332,657)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 28,216,986	\$ -	\$ (28,216,986)
6200 - Buildings	65,534,414	38,535,247	(26,999,167)
6400 - Equipment	815,727	-	(815,727)
6000 TOTAL CAPITAL OUTLAY	\$ 94,567,127	\$ 38,535,247	\$ (56,031,880)
1000 - 7000 TOTAL EXPENDITURES	\$ 100,652,400	\$ 44,642,498	\$ (56,009,902)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ -	\$ 2,769,259	\$ 2,769,259
792023 - Restricted Fund Bal-BAN Interest	6,771,341	-	(6,771,341)
7900 TOTAL FUND BALANCES	\$ 6,771,341	\$ 2,769,259	\$ (4,002,082)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 107,423,741	\$ 47,411,757	\$ (60,011,984)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
71000-000000-9110-000000 Cash and Cash Equivalent	\$ 2,631,573	\$ 2,626,366
71000-000000-9200-000000 Accounts Receivable	3,571	3,571
TOTAL CURRENT ASSETS	<u>\$ 2,635,144</u>	<u>\$ 2,629,937</u>
<u>CURRENT LIABILITIES</u>		
71000-000000-9500-000000 Accounts Payable	\$ 23,036	\$ 23,036
TOTAL CURRENT LIABILITIES	<u>\$ 23,036</u>	<u>\$ 23,036</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,612,108</u>	<u>\$ 2,606,901</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
71000-000000-886000-000000 Interest Income	\$ 17,207	\$ 9,655
71000-000000-888500-000000 Other Student Fees and Charges	452,834	450,303
TOTAL 8800 - LOCAL REVENUES	<u>\$ 470,041</u>	<u>\$ 459,958</u>
TOTAL REVENUES	<u>\$ 470,041</u>	<u>\$ 459,958</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 3,082,149</u>	<u>\$ 3,066,859</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 72,206	\$ 73,873	\$ 1,667
2300 - Short-Term, Hourly, Noninstr	18,586	16,000	(2,586)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 90,792	\$ 89,873	\$ (919)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 16,542	\$ 16,924	\$ 382
3300 - OASDI/Medicare	5,802	5,651	(151)
3400 - Health and Welfare Benefits	22,367	22,375	8
3500 - State Unemployment Insurance	45	37	(8)
3600 - Workers' Compensation Insurance	1,371	1,357	(14)
3800 - Alternative Retirement Plan	558	-	(558)
3000 TOTAL EMPLOYEE BENEFITS	\$ 46,685	\$ 46,344	\$ (341)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 35,520	\$ 10,600	\$ (24,920)
4700 - Food Supplies	20,950	11,300	(9,650)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 56,470	\$ 21,900	\$ (34,570)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 17,050	\$ 9,250	\$ (7,800)
5200 - Travel and Conference Expenses	119,950	76,450	(43,500)
5300 - Dues and Memberships	120	120	-
5600 - Contracts, Rents, Leases, Repairs	6,450	6,500	50
5800 - Other Services and Expenses	223,878	218,650	(5,228)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 367,448	\$ 310,970	\$ (56,478)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 8,500	\$ 5,000	\$ (3,500)
6400 - Equipment	13,000	3,300	(9,700)
6000 TOTAL CAPITAL OUTLAY	<u>\$ 21,500</u>	<u>\$ 8,300</u>	<u>\$ (13,200)</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 582,895</u>	<u>\$ 477,387</u>	<u>\$ (105,508)</u>
<u>FUND BALANCES</u>			
792024 - Restr Fund Bal-Associated Students	\$ 1,771,744	\$ 1,861,962	\$ 90,218
792025 - Restricted Fund Bal-Emergency Fund	250,000	250,000	-
792026 - Restricted Fund Bal-Student Center	477,510	477,510	-
7900 TOTAL FUND BALANCES	<u>\$ 2,499,254</u>	<u>\$ 2,589,472</u>	<u>\$ 90,218</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 3,082,149</u>	<u>\$ 3,066,859</u>	<u>\$ (15,290)</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
72000-000000-9110-000000 Cash and Cash Equivalent	\$ 114,578	\$ 133,726
72000-000000-9200-000000 Accounts Receivable	940	940
TOTAL CURRENT ASSETS	<u>\$ 115,518</u>	<u>\$ 134,666</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 115,518</u>	<u>\$ 134,666</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
72000-000000-886000-000000 Interest Income	\$ 500	\$ 500
72000-000000-888400-000000 Student Representation Fee	71,000	71,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 71,500</u>	<u>\$ 71,500</u>
TOTAL REVENUES	<u>\$ 71,500</u>	<u>\$ 71,500</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 187,018</u>	<u>\$ 206,166</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ -	\$ 42,000	\$ 42,000
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ -	\$ 42,000	\$ 42,000
<u>EMPLOYEE BENEFITS</u>			
3600 - Workers' Compensation Insurance	\$ -	\$ 634	\$ 634
3000 TOTAL EMPLOYEE BENEFITS	\$ -	\$ 634	\$ 634
<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	\$ 25,500	\$ 8,263
5800 - Other Services and Expenses	51,763	45,500	(6,263)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 69,000	\$ 71,000	\$ 2,000
1000 - 7000 TOTAL EXPENDITURES	\$ 71,000	\$ 113,634	\$ 42,634
<u>FUND BALANCES</u>			
792027 - Restr Fund Bal-Stud Representation	\$ 116,018	\$ 92,532	\$ (23,486)
7900 TOTAL FUND BALANCES	\$ 116,018	\$ 92,532	\$ (23,486)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 187,018	\$ 206,166	\$ 19,148

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
74000-000000-9110-000000 Cash and Cash Equivalent	\$ 2,278,134	\$ 2,275,634
TOTAL CURRENT ASSETS	<u>\$ 2,278,134</u>	<u>\$ 2,275,634</u>
<u>CURRENT LIABILITIES</u>		
74000-000000-9520-000000 Accounts Payable	\$ (118,924)	\$ (118,924)
74000-000000-9650-000000 Deferred Revenue	2,391,731	2,391,731
TOTAL CURRENT LIABILITIES	<u>\$ 2,272,807</u>	<u>\$ 2,272,807</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 5,327</u>	<u>\$ 2,827</u>

CLASSIFICATION OF REVENUES

8100 - FEDERAL REVENUES

74410-903510-812000-732000 Act Emergency Grant 19/20	\$ 31,780	\$ -
74431-903512-812000-732000 HEERF Emergency Stud Grant	30,360,121	-
74071-901500-815000-732000 PELL 20/21	3,000,000	-
74072-901500-815000-732000 PELL 21/22	42,000,000	3,000,000
74073-901500-815000-732000 PELL 22/23	-	40,000,000
74122-902000-815000-732000 FSEOG 21/22	971,633	-
74123-902000-815000-732000 FSEOG 22/23	-	1,277,692
74212-903000-815000-732000 Direct Loans-Subsidized 21/22	600,000	-
74213-903000-815000-732000 Direct Loans-Subsidized 22/23	-	500,000
74212-903500-815000-732000 Direct Loans-Unsubsidized 21/22	400,000	-
74213-903500-815000-732000 Direct Loans-Unsubsidized 22/23	-	500,000
74222-906000-815000-732000 Direct Loans Parent Plus 21/22	50,000	-
74223-906000-815000-732000 Direct Loans Parent Plus 22/23	-	50,000
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 77,413,534</u>	<u>\$ 45,327,692</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>8600 - STATE REVENUES</u>		
74171-904000-862900-732000 CAL Grants 20/21	\$ 250,000	\$ -
74172-904000-862900-732000 CAL Grants 21/22	4,500,000	150,000
74173-904000-862900-732000 CAL Grants 22/23	-	5,000,000
74171-904500-862900-732000 CAL Grants 20/21	10,000	-
74172-904500-862900-732000 CAL Grants 21/22	200,000	10,000
74173-904500-862900-732000 CAL Grants 22/23	-	150,000
74171-904600-862900-732000 CAL Grants 20/21	5,000	-
74172-904600-862900-732000 CAL Grants 21/22	10,000	10,000
74173-904600-862900-732000 CAL Grants 22/23	-	150,000
74521-906205-862900-732000 HEERF Stud-Emergency Financial Assist	2,213,754	-
74531-906220-862900-732000 Emergency Financial Assist 20/21	-	2,503,654
TOTAL 8600 - STATE REVENUES	<u>\$ 7,188,754</u>	<u>\$ 7,973,654</u>
TOTAL REVENUES	<u>\$ 84,602,288</u>	<u>\$ 53,301,346</u>
<u>8900 - OTHER FINANCING</u>		
74122-902000-898001-732000 Interfund Transfers-In, FSEOG-21/22	\$ 323,878	\$ -
74452-906550-898001-732000 Student Success Comp (SSCG) - 21/22	3,855,298	-
74453-906550-898001-732000 Student Success Comp (SSCG) - 22/23	-	8,282,399
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 4,179,176</u>	<u>\$ 8,282,399</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 88,781,464</u>	<u>\$ 61,583,745</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 88,786,791</u>	<u>\$ 61,586,572</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7500 - Student Financial Aid	\$ 88,781,464	\$ 61,583,745	\$ (27,197,719)
7000 TOTAL OTHER OUTGO	\$ 88,781,464	\$ 61,583,745	\$ (27,197,719)
1000 - 7000 TOTAL EXPENDITURES	\$ 88,781,464	\$ 61,583,745	\$ (27,197,719)
<u>FUND BALANCES</u>			
795005 - Unassigned FB-Student Financial Aid	\$ 5,327	\$ 2,827	\$ (2,500)
7900 TOTAL FUND BALANCES	\$ 5,327	\$ 2,827	\$ (2,500)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 88,786,791	\$ 61,586,572	\$ (27,200,219)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
75000-000000-9110-000000 Cash and Cash Equivalent	\$ 408,863	\$ 408,863
75000-000000-9200-000000 Accounts Receivable	25,929	25,929
TOTAL CURRENT ASSETS	<u>\$ 434,792</u>	<u>\$ 434,792</u>
<u>CURRENT LIABILITIES</u>		
75000-000000-9520-000000 Accounts Payable	\$ 1,678	\$ 1,678
75000-000000-9560-000000 Amount Held in Trust for Loans	109,457	109,457
TOTAL CURRENT LIABILITIES	<u>\$ 111,135</u>	<u>\$ 111,135</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 323,657</u>	<u>\$ 323,657</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
75000-910000-882000-732000 Contrib, Gifts, Grants, Endowment	\$ 850,000	\$ 526,343
75387-910000-882000-732000 Contributions, AS Student Book Sch	26,250	26,250
75713-910000-882000-732000 Contributions, AS Native Indigenous Sch	-	5,000
75805-910000-882000-732000 Contributions, AS Dexter MacBride	4,000	4,000
75806-910000-882000-732000 Contributions, AS Mark Minor Memorial	4,000	4,000
75807-910000-882000-732000 Contributions, AS Leadership/Service Sch	3,000	3,000
75808-910000-882000-732000 Contributions, AS Sophia B Clarke	4,000	4,000
75810-910000-882000-732000 Contributions, AS STEM Scholarship	2,000	2,000
75848-910000-882000-732000 Contributions, AS Inter Club Council Serv	3,000	3,000
75918-910000-882000-732000 Contributions, AS Music	5,000	5,000
75919-910000-882000-732000 Contributions, AS Students Distinction	20,000	40,000
75922-910000-882000-732000 Contributions, AS Dream Scholarship	10,000	10,000
75923-910000-882000-732000 Contributions, AS Cross Cultural Scholar	5,000	10,000
75990-910000-882000-732000 Contributions, AS Phillip Maynard Scholar	4,000	4,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 940,250</u>	<u>\$ 646,593</u>
TOTAL REVENUES	<u>\$ 940,250</u>	<u>\$ 646,593</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,263,907</u>	<u>\$ 970,250</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7600 - Other Student Aid	\$ 1,263,907	\$ 970,250	\$ (293,657)
7000 TOTAL OTHER OUTGO	\$ 1,263,907	\$ 970,250	\$ (293,657)
1000 - 7000 TOTAL EXPENDITURES	\$ 1,263,907	\$ 970,250	\$ (293,657)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,263,907	\$ 970,250	\$ (293,657)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23
<u>CURRENT ASSETS</u>		
79000-000000-9110-000000 Cash and Cash Equivalent	\$ 612,837	\$ 646,178
TOTAL CURRENT ASSETS	<u>\$ 612,837</u>	<u>\$ 646,178</u>
<u>CURRENT LIABILITIES</u>		
79000-000000-9520-000000 Accounts Payable	\$ 12,412	\$ 12,412
TOTAL CURRENT LIABILITIES	<u>\$ 12,412</u>	<u>\$ 12,412</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 600,425</u>	<u>\$ 633,766</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
79301-366100-882002-709000 Sponsorships	\$ 30,000	\$ 30,000
79401-366200-882002-709000 Sponsorships	40,000	40,000
79301-366100-884020-709000 Sales-Souvenir	82,000	82,000
79301-366100-884022-709000 Sales-Entry Fees	98,360	110,000
79401-366200-884022-709000 Sales-Entry Fees	70,000	70,000
79301-366100-884023-709000 Sales-Gate Fees	-	100,000
79401-366200-884023-709000 Sales-Gate Fees	-	80,000
79301-366100-884024-709000 Sales-Advertising	13,351	13,351
79401-366200-884024-709000 Sales-Advertising	3,000	3,000
79301-366100-885200-709000 Booth Rental	2,770	2,770
79401-366200-885200-709000 Booth Rental	2,500	2,500
TOTAL 8800 - LOCAL REVENUES	<u>\$ 341,981</u>	<u>\$ 533,621</u>
TOTAL REVENUES	<u>\$ 341,981</u>	<u>\$ 533,621</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 942,406</u>	<u>\$ 1,167,387</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 170,992	\$ 175,897	\$ 4,905
2300 - Short-Term, Hourly, Noninstr	71,000	71,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 241,992	\$ 246,897	\$ 4,905
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 28,763	\$ 33,405	\$ 4,642
3300 - OASDI/Medicare	5,151	5,223	72
3400 - Health and Welfare Benefits	17,411	18,229	818
3500 - State Unemployment Insurance	122	1,234	1,112
3600 - Workers' Compensation Insurance	3,655	3,729	74
3800 - Alternative Retirement Plan	2,130	2,130	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 57,232	\$ 63,950	\$ 6,718
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 5,716	\$ 5,716	\$ -
4000 TOTAL SUPPLIES AND MATERIALS	\$ 5,716	\$ 5,716	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 22,454	\$ 22,454	\$ -
5200 - Travel and Conference Expenses	4,000	4,000	-
5600 - Contracts, Rents, Leases, Repairs	48,004	48,004	-
5800 - Other Services and Expenses	464,515	183,939	(280,576)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 538,973	\$ 258,397	\$ (280,576)
1000 - 7000 TOTAL EXPENDITURES	\$ 843,913	\$ 574,960	\$ (268,953)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2021-22	TENTATIVE BUDGET 2022-23	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
794005 - Assigned Fund Bal-Trusts	\$ 96,694	\$ 30,965	\$ (65,729)
794005 - Assigned Fund Bal-Mt SAC Relays	1,799	561,462	559,663
7900 TOTAL FUND BALANCES	\$ 98,493	\$ 592,427	\$ 493,934
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 942,406	\$ 1,167,387	\$ 224,981