► Mt. San Antonio College

2025-2026

Tentative Budget

MT. SAN ANTONIO COLLEGE
2025-26 Tentative Plan and Budget

TABLE OF CONTENTS

Page

2024-25 Adopted Budget Versus 2024-25 Projected Actuals 1

Summary of Regular Positions Included in the 2025-26 Tentative Budget 3

2025-26 Tentative Budget Assumptions

Unrestricted General Fund 11

Ongoing Revenue Budget Assumptions 4

Ongoing Expenditure Budget Assumptions 5

One-Time Revenue and Expenditure Budget Assumptions 6

Unrestricted General Fund 13 – Revenue-Generated Accounts

Revenue and Expenditure Assumptions 7

2025-26 Budget Comparison History – Unrestricted General Fund 9

Classified Salary Increases 15

SEAP Tutors & Instructional Aide 16

Positions and Budget Reductions and Backfill One-time 19

Unrestricted General Fund (Fund 11 and Fund 13 Combined) Revenues 21

Unrestricted General Fund (Fund 11 and Fund 13 Combined) Expenditures 22

Unrestricted General Fund – 11 Revenues 23

Unrestricted General Fund – 11 Expenditures 26

Unrestricted General Fund – Revenue-Generated - 13 Revenues 29

Unrestricted General Fund – Revenue-Generated - 13 Expenditures 31

Restricted General Fund – 17 Revenues 33

Restricted General Fund – 17 Expenditures 40

Child Development Fund – 33 42

Page

Farm Operations Fund – 34 46

Health Services Fund – 39 48

Bond Construction Series 2021E Fund – 40 51

Capital Outlay Projects Fund – 41 53

Bond Construction Series 2021C Fund – 42 57

Capital Outlay Projects Redevelopment Fund – 43 60

Bond Construction Series 2013A Fund – 45 62

2017 BAN Construction Fund – 47 64

2019 BAN Construction Fund – 48 66

Bond Construction Series 2019A Fund – 49 68

Bond Construction Series 2024D Fund – 60 71

Associated Student Trust Fund – 71 73

Student Representation Fee Trust Fund – 72 76

Student Financial Aid Trust Fund – 74 78

Scholarship and Loan Trust Fund – 75 81

Other Trust Funds – 79 83

UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2024-25 ADOPTED BUDGET VERSUS 2024-25 PROJECTED ACTUALS
(As of May 23, 2025)

	Changes to the Fund Balance	
UNRESTRICTED GENERAL FUND		
2024-25 ADOPTED BUDGET - FUND BALANCE - AT 18.78%	**$ 59,467,128**	
Plus: 2024-25 Unbudgeted Revenues		
2023-24 SCFF - Growth Reduction	(675,192)	A
2024-25 SCFF - Adj. per Projected P2 (Mainly Supplemental allocations)	1,494,071	B
2024-25 SCFF - Growth beyond Cap per Estimated P2	1,741,517	B
Lottery Current Year/Prior Year	(92,365)	
Interest	1,395,325	C
Investment Income at Fair Market Value	(3,149,552)	D
Nonresident Tuition International	332,335	E
Nonresident Tuition Out-of-State	223,163	E
Part-time Faculty Compensation/Health/Office Hours (PY Adjustment)	256,648	E
Miscellaneous Revenue	(7,647)	
Revenue Generated Accounts, College Restricted	2,864,487	F
Changes in 2024-25 Estimated Revenues	**4,382,790**	
Plus: 2024-25 Unexpended Line Item Budgets		
Unexpended Salaries and Benefits	8,054,250	G
Instructional Aide and Tutors Transferred from SEAP	(1,063,492)	H
Bond Election	(1,495,238)	I
Parking Support due to Decrease in Students' Face to Face Classes	(1,900,000)	J
Utilities not Budgeted	(648,586)	K
Departmental Operating Budgets (Includes NRAs)	3,402,527	L
Revenue Generated Accounts, College Restricted	(2,162,414)	F
Changes in 2024-25 Estimated Expenditures	**4,187,047**	
VARIANCE - Unrestricted General Fund	**8,569,837**	
2024-25 Estimated Ending Fund Balance - Unrestricted General Fund - 21.77%	**$ 68,036,965**	

UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2024-25 ADOPTED BUDGET VERSUS 2024-25 PROJECTED ACTUALS
FOOTNOTES
(As of May 23, 2025)

A The decrease of the base allocation of $675,192 is primarily attributed to the decrease in the 2023-24 Growth. Since the College earned Growth in 2023-24 beyond its cap of $791,182, the Growth received with the apportionment recalculation (R1) of February 2025 was reduced due to other colleges claiming Growth with this recalculation.

B In the fiscal year 2024-25, the greater increases are due to increases in Pell and Promise Grant Waivers counts, with an increase of $1.5 million. The College earned Growth beyond its cap of $710,605. The College estimated Growth for the 2024-25 fiscal year is $1,741,517, which will change when the College receives the second principal apportionment (P2) in June 2025 and final apportionment recalculation (R1) in February 2026.

C The interest increased due to consistent cash balances and average rates near 4%.

D At the beginning of the fiscal year 2024-25, the College reversed the loss recorded as of June 30, 2024, of $5,892,694. This resulted in a gain of $5,892,694 in the fiscal year 2024-25. The County Investment Pool market value was below the cost value as of March 31, 2025, indicating a probable loss estimated at $3,149,552. After accounting for this loss in the fiscal year 2024-25, the net gain in books is estimated to be $2,743,142 at year-end. This is a point-in-time calculation and adjustment mandated by GASB No. 31 Accounting and Financial Reporting for Certain Investments and for External Investments Pools and GASB No. 72 Fair Value Adjustment Measurement. The estimate will be revised as of June 30, 2025. An estimated revenue budget of $3,149,552 is included in the budget for the fiscal year 2025-26.

E Based on actual revenues received in the 2024-25 fiscal year.

F Changes in revenues and expenditures for the Revenue Generated Accounts.

G The positive variance of Salaries and Benefits is mainly due to savings in full-time positions.

H The cost of an instructional aid and tutors from the Student Equity and Achievement Program (SEAP) was transferred to the Unrestricted General Fund.

I This is the cost incurred by the Los Angeles County Registrar Recorder for the election administration services of the Measure V Bond election.

J Transfer to support Parking Services due to the decrease in students' face-to-face classes.

K Mainly expenditures in electricity.

L Unexpended Operational Budgets mainly consist of New Resources Allocations, Rate Driven, Instructional Equipment, and Department budgets.

MT. SAN ANTONIO COLLEGE

SUMMARY OF REGULAR POSITIONS
INCLUDED IN THE 2025-26 TENTATIVE

EMPLOYEE GROUP	2024-25 POSITIONS BUDGETED	2024-25 TOTAL FTE	2025-26 POSITIONS BUDGETED	2025-26 TOTAL FTE	DIFFERENCE POSITIONS BUDGETED	DIFFERENCE TOTAL FTE
EXECUTIVE MANAGEMENT	12	12.000	13	13.000	1	1.000
MANAGEMENT	149	149.000	148	148.000	(1)	(1.000)
FACULTY	463	463.000	464	464.000	1	1.000
CONFIDENTIAL	18	18.000	18	18.000	-	-
CLASSIFIED - UNIT A						
Regular	550	550.000	549	549.000		
Less: Frost	(1)	(1.000)	(1)	(1.000)		
100% FTE	549	549.000	548	548.000		
Regular	96	48.277	96	48.002		
Less: Frost	(2)	(0.950)	(2)	(0.950)		
LESS THAN 100% FTE	94	47.327	94	47.052		
UNIT A TOTAL	643	596.327	642	595.052	(1)	(1.275)
CLASSIFIED - UNIT B						
100% FTE	120	120.000	120	120.000		
LESS THAN 100% FTE	4	1.900	4	1.900		
UNIT B TOTAL	124	121.900	124	121.900	-	-
TOTAL	**1,409**	**1,360.227**	**1,409**	**1,359.952**	**-**	**(0.275)**

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2025-26 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 2024-25 Adopted Budget**	**$ 295,794,463**	**$ -**	**$ 295,794,463**
2024-25 SCFF - Adjustment	Mainly increase in the supplemental allocations	1,494,071	-	1,494,071
2024-25 SCFF - Growth	Increase of 285 FTEs	1,741,517	-	1,741,517
2025-26 SCFF - Increase	This includes an increase in SCFF rates of 2.3% and the three-year average for the base and student success allocations.	4,677,760	-	4,677,760
2025-26 SCFF - Stability	While the College earns Growth during 2025-26, the minimum revenue to be earned for the fiscal year 2025-26 is the previous year SCFF plus the 2.3% COLA. The 2024-25 SCFF of $273,982,900 plus COLA is estimated at $280,284,507 less the 2025-26 Estimated SCFF of $278,660,660 resulting in $1,623,847.	1,623,847	-	1,623,847
Interest	Due to consistent cash balances and an average interest rate of approximately 4%	500,000	-	500,000
Nonresident Tuition - International	TBD	-	-	-
Nonresident Tuition - Out-of-State	Based on actual revenues 2024-25	209,000	-	209,000
Lottery	Due to increase of 191 FTEs	40,110	-	40,110
Part-time Faculty Compensation and Office Hours	Based on actual revenues 2024-25	29,741	-	29,741
Part-time Faculty Health Insurance	TBD	-	-	-
Other Miscellaneous Revenue	Several miscellaneous revenues	(491,122)	-	(491,122)
Total Revenue Increases/(Decreases)		**$ 9,824,924**	**$ -**	**$ 9,824,924**

Total Ongoing Revenue Budget	**$ 305,619,387**	**$ -**	**$ 305,619,387**

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2025-26 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 2024-25 Adopted Budget**	**$ 298,379,721**	**$ -**	**$ 298,379,721**
2024-25 Faculty Contract - Increases	15 years service Increment and health and welfare rates. These increases were not accounted for in the 2024-25 Adopted Budget because they were approved by the Board of Trustees on October 9, 2024, which was after the budget was approved on September 11, 2024.	946,373	-	946,373
2025-26 Salary Schedule Progression	Estimated step/column and longevity changes	1,939,451	-	1,939,451
2025-26 Adjunct Faculty Step/Column	Estimated step/column increases for credit and noncredit	233,000	-	233,000
2025-26 Health and Welfare	Increase in health and welfare tier rates for all employees groups including maintaining family plan coverage.	1,018,843	-	1,018,843
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies	(1,013,966)	-	(1,013,966)
2025-26 Salary Schedule Adjustment - 2.3%	Reflects the ongoing cost increase of 2.3% for all employee groups	5,566,564	-	5,566,564
STRS Employer Rate Increase	No increase, rate remains at 19.10%.	-	-	-
PERS Employer Rate Increase	Rate decrease from 27.05% to 26.81%	(168,542)	-	(168,542)
Classified Salary Increases	Classification study for CSEA 262 and 651, New Resources Phase 15, and Institutionalization of one Position as approved by President's Cabinet (Refer to page 15 for details)	763,706	-	763,706
SEAP Tutors & Instructional Aide	Transferred from the Student Equity and Achievement Program (SEAP) Restricted Fund (Refer to pages 16 to 18 for details)	1,106,448	-	1,106,448
New Resources Allocation Phase 16 - Operating Expenses - Ongoing	As approved by President's Cabinet on April 15, 2025	1,839,311	-	1,839,311
International Students Program Support	To support ongoing expenditures for fiscal year 2025-26. A total of $56,908 will be needed for the Fiscal Year 2026-27.	959,341	-	959,341
OPEB - Contribution	The transfer of this budget line item from the Ongoing section to the One-time section only for the 2025-26 fiscal year is pending Board of Trustees approval.	(2,500,000)	-	(2,500,000)
2025-26 Rate Driven Increase	For increases in maintenance agreements, institutional memberships, insurance, and utilities.	1,100,000	-	1,100,000
Total Net Increase to Ongoing Expenditure Budget		**$ 11,790,529**	**$ -**	**$ 11,790,529**
Total Ongoing Expenditure Budget		**$ 310,170,250**	**$ -**	**$ 310,170,250**
Total Ongoing Budget Deficit		**$ (4,550,863)**	**$ -**	**$ (4,550,863)**

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2025-26 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
2025-26 Growth	$139.9 million statewide for a 2.35% Growth. The College does not budget for Growth until earned.	$ -	$ -	$ -
Cash in County Treasury at Fair Market Value	As mandated by GASB No. 31 and GASB No. 72 - Based on cash position as of March 31, 2025.	3,149,552	-	3,149,552
Total One-Time Revenue Budget		**$ 3,149,552**	**$ -**	**$ 3,149,552**

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Based on 2023-24	$ 418,223	$ -	$ 418,223
Carryover Budgets	Based on 2023-24	2,277,045	-	2,277,045
New Resources Allocation Phases 1 to 15 - Operating Expenses	Committed carryovers as approved by President's Cabinet	1,776,164	-	1,776,164
New Resources Allocation Phase 16	As approved by President's Cabinet on April 15, 2025	360,000	-	360,000
Positions and Budget Reductions and Backfill One-time	As approved by President's Cabinet (Refer to page 19 for details)	(502,513)	-	(502,513)
OPEB - Contribution	The transfer of this budget line item from the Ongoing section to the One-time section only for the 2025-26 fiscal year is pending Board of Trustees approval.	2,500,000	-	2,500,000
Pilot Program for Adjunct Faculty Office Hours	Per article 10.B.6 of the Faculty contract approved by the Board of Trustees on October 12, 2022	234,525	-	234,525
AB218 Retrospective Premium Adjustment	Retroactive change for premiums arising correlated to AB218	771,596	-	771,596
Auxiliary Services Unfunded PERS Retirement Liability	Set aside a budget for 2024-25 to be approved by the Board of Trustees on June 25, 2025	452,613	-	452,613
2025-26 Projections of Unexpended Budgets	Estimated	(3,016,231)	-	(3,016,231)
Total One-Time Expenditure Budget Increases/(Decreases)		**$ 5,271,422**	**$ -**	**$ 5,271,422**

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2025-26 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
2025-26 Revenue Budgets	Estimated Revenues	$ -	$ 3,162,540	$ 3,162,540
Total Revenue Budget		**$ -**	**$ 3,162,540**	**$ 3,162,540**

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2025-26 Expenditure Budgets	Estimated Expenditures	$ -	$ 4,063,799	$ 4,063,799
Total Expenditure Budget		**$ -**	**$ 4,063,799**	**$ 4,063,799**

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	**$ 308,768,939**	**$ 3,162,540**	**$ 311,931,479**
Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	**$ 315,441,672**	**$ 4,063,799**	**$ 319,505,471**

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

UNRESTRICTED GENERAL FUND	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Projected Actuals	2025-26 Tentative Budget
Base Allocation	$ 148,528,359	$ 156,058,747	$ 181,110,262	$ 199,822,635	$ 205,478,011	$ 202,785,388	$ 207,168,934
Supplemental Allocation	34,975,512	32,401,949	35,611,403	40,703,921	41,140,720	45,074,369	46,111,078
Student Success Allocation	16,088,792	18,235,962	21,425,974	23,792,582	24,128,581	24,381,626	25,380,648
Total Student Centered Funding Formula (SCFF)	**199,592,663**	**206,696,658**	**238,147,639**	**264,319,138**	**270,747,312**	**272,241,383**	**278,660,660**
Stability/Restoration	-	3,015,353	-	-	-	-	1,623,847
Growth	-	-	-	3,485,499	-	1,741,517	-
Total Computational Revenue (TCR)	**199,592,663**	**209,712,011**	**238,147,639**	**267,804,637**	**270,747,312**	**273,982,900**	**280,284,507**
Revenue Deficit/SCFF Reduction	(1,211,138)	-	(2,286,217)	-	-	-	-
SCFF - Received/Projected	**$ 198,381,525**	**$ 209,712,011**	**$ 235,861,422**	**$ 267,804,637**	**$ 270,747,312**	**$ 273,982,900**	**$ 280,284,507**
SCFF	**$ 198,381,525**	**$ 209,712,011**	**$ 235,861,422**	**$ 267,804,637**	**$ 270,747,312**	**$ 273,982,900** (1)	**$ 280,284,507** (20)
Full-Time Faculty Hiring	1,453,372	4,086,028	4,086,028	4,086,028	4,086,028	4,086,028 (2)	4,086,028 (21)
Lottery	5,775,911	6,006,051	7,063,800	7,722,998	6,684,236	6,591,871	6,724,346 (22)
Miscellaneous Revenues	7,921,505	9,190,764	11,253,463	16,218,021	14,276,887	16,476,711 (3)	14,524,506 (23)
TOTAL ONGOING REVENUES	**$ 213,532,313**	**$ 228,994,854**	**$ 258,264,713**	**$ 295,831,684**	**$ 295,794,463**	**$ 301,137,510**	**$ 305,619,387**
Salaries, Benefits, and Operating Expenditures	$ (209,801,908)	$ (220,965,764)	$ (257,288,236)	$ (271,896,366)	$ (295,879,721)	$ (296,797,271) (4)	$ (310,170,250) (24)
OPEB - Contribution	-	(2,500,000)	(2,500,000)	-	(2,500,000)	(2,500,000) (5)	- (5)
TOTAL ONGOING EXPENDITURES	**$ (209,801,908)**	**$ (223,465,764)**	**$ (259,788,236)**	**$ (271,896,366)**	**$ (298,379,721)**	**$ (299,297,271)**	**$ (310,170,250)**
ONGOING SURPLUS/DEFICIT	**$ 3,730,405**	**$ 5,529,090**	**$ (1,523,523)**	**$ 23,935,318**	**$ (2,585,258)**	**$ 1,840,239**	**$ (4,550,863)** (25)
ONE-TIME REVENUE - INCREASES/(DECREASES):							
Prior Year Apportionment Adjustment	$ 1,033,541	$ 1,211,138	$ 674,740	$ 2,451,548	$ -	$ (675,192) (6)	$ -
CalSTRS On-Behalf Payments	8,361,441	9,088,792	8,179,196	7,937,615	-	-	-
STRS/PERS - Reimbursement	-	-	879,140	-	-	-	-
Cash in County at Fair Market Value	-	(4,323,557)	(3,472,783)	2,138,789	5,892,694	2,743,142 (7)	3,149,552 (7)
TOTAL ONE-TIME REVENUES	**$ 9,394,982**	**$ 5,976,373**	**$ 6,260,293**	**$ 12,527,952**	**$ 5,892,694**	**$ 2,067,950**	**$ 3,149,552**

Please see Footnotes Pages 11 - 14

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

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Projected Actuals	2025-26 Tentative Budget
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):							
One-Time Expenditures	$ (3,560,582)	$ (3,111,315)	$ (3,573,468)	$ (4,942,640)	$ (3,353,879)	$ (3,275,978) (8)	$ (3,651,489) (26)
New Resources Allocations Phases 1 to 16	(1,373,516)	(269,157)	(1,376,676)	(744,203)	(3,775,837)	(1,675,911) (9)	(2,136,164) (15)
Prior Year Salary Increases Adjustments	-	-	(5,068,615)	(2,243,736)	(8,937,028)	(9,687,171) (10)	-
CalSTRS On-Behalf Payments	(8,361,441)	(9,088,792)	-	(7,937,615)	-	-	-
Call-Back Time for Essential Workers	2,420,294	-	-	-	-	-	-
OPEB - Contribution	(6,500,000)	(7,000,000)	-	-	-	-	(2,500,000) (5)
Capital Outlay Projects	-	(5,000,000)	-	-	-	-	-
Retiree Benefits Health Premiums	(1,500,000)	(2,000,000)	(3,000,000)	(3,000,000)	-	-	-
Retirement Incentive	-	-	-	(746,580)	(567,700)	(545,735) (11)	-
Parking Support	-	-	(1,800,000)	-	-	(1,900,000) (12)	-
Projection of Unexpended Budgets	5,924,084	4,311,111	4,796,048	2,148,406	3,016,231	10,733,593 (13)	3,016,231 (27)
TOTAL ONE-TIME EXPENDITURES	**$ (12,951,161)**	**$ (22,158,153)**	**$ (10,022,711)**	**$ (17,466,368)**	**$ (13,618,213)**	**$ (6,351,202)**	**$ (5,271,422)**
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	**$ (3,556,179)**	**$ (16,181,780)**	**$ (3,762,418)**	**$ (4,938,416)**	**$ (7,725,519)**	**$ (4,283,252)**	**$ (2,121,870)**
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS							
TOTAL REVENUES	$ 5,592,020	$ 10,364,388	$ 4,812,044	$ 5,619,844	$ 2,799,709	$ 5,664,196 (14)	$ 3,162,540 (14)
TOTAL EXPENDITURES	(2,545,795)	(4,496,874)	(6,805,683)	(6,086,367)	(4,668,094)	(6,830,508) (14)	(4,063,799) (14)
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	**$ 3,046,225**	**$ 5,867,514**	**$ (1,993,639)**	**$ (466,523)**	**$ (1,868,385)**	**$ (1,166,312)**	**$ (901,259)**
SUMMARY OF FUND BALANCE:							
Assigned Fund Balance - New Resources Allocation Requests	$ 1,942,588	$ 4,932,392	$ 3,240,731	$ 3,775,837	$ -	$ 2,136,164 (15)	$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	2,986,322	2,723,309	2,834,859	2,695,268	-	2,695,268 (16)	-
Assigned Fund Balance - 2024-25 One-Time Expenditures	7,354,424	6,765,893	2,609,967	9,732,366	-	4,990,853 (17)	-
Assigned Fund Balance - Emergency Funding Requests	-	-	-	-	1,000,000	-	1,000,000 (28)
Assigned Fund Balance	**$ 12,283,334**	**$ 14,421,594**	**$ 8,685,557**	**$ 16,203,471**	**$ 1,000,000**	**$ 9,822,285**	**$ 1,000,000**
10% - Board Policy	$ 22,529,886	$ 25,012,079	$ 27,661,663	$ 29,544,910	$ 31,666,603	$ 31,247,898 (18)	$ 31,950,547 (29)
Unassigned Fund Balance	18,139,389	2,866,246	666,758	10,262,499	13,033,500	12,497,684	13,944,587
Unassigned Fund Balance	**$ 40,669,275**	**$ 27,878,325**	**$ 28,328,421**	**$ 39,807,409**	**$ 44,700,103**	**$ 43,745,582**	**$ 45,895,134**
Fund Balance - Unrestricted General Fund	**$ 52,952,609**	**$ 42,299,919**	**$ 37,013,978**	**$ 56,010,880**	**$ 45,700,103**	**$ 53,567,867**	**$ 46,895,134**
Fund Balance College Restricted - Revenue Generated Accounts	**$ 12,228,058**	**$ 18,095,572**	**$ 16,101,933**	**$ 15,635,410**	**$ 13,767,025**	**$ 14,469,098 (14)**	**$ 13,567,839 (14)**
Fund Balance Unrestr. General Fund and Rev. Generated Accounts	**$ 65,180,667**	**$ 60,395,491**	**$ 53,115,911**	**$ 71,646,290**	**$ 59,467,128**	**$ 68,036,965 (18) (19)**	**$ 60,462,973 (29)**
Total Fund Balance Percentage Unrestricted General Fund	**28.93%**	**24.15%**	**19.20%**	**24.25%**	**18.78%**	**21.77%**	**18.92%**
Note:							
OPEB (Other Post-Employment Benefits) Retirees Health Premiums: Funded from Unrestricted Gen. Fund & OPEB Trust Interest Earned	**$ 5,142,800**	**$ 4,984,717**	**$ 5,108,382**	**$ 5,574,924**	**$ 5,602,799**	**$ 6,178,330**	**$ 6,178,330**

Please see Footnotes Pages 11 - 14

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2024-25 PROJECTED ACTUALS AND 2025-26 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

(1) Includes total SCFF revenues per the 2024-25 estimated second principal apportionment. The rates to fund the different metrics for the SCFF include a Cost-of-Living Adjustment of 1.07%. In fiscal year 2024-25, the greater increases are in the supplemental allocation due to increases in Pell and Promise Grant waiver counts. This resulted in an increase of $1.5 million. The College earned Growth of $1,741,517 beyond its cap of $ 710,605, which will change when the College receives the second principal apportionment (P2) in June 2025 and final apportionment recalculation (R1) in February 2026. The 2024-25 first principal apportionment (P1) released by the Chancellor's Office shows a deficit of 7.12% due to the timing of available resources from the EPA and Property taxes. The Governor’s May Revise included budget to fully fund the 2024-25 SCFF. Therefore, the College is not including a deficit.

(2) 2021-22 Full-time Faculty Hiring funds remain the same.

(3) Includes Interest Income, Part-time Faculty Compensation, Part-time Faculty Office Hours, Part-time Faculty Health Insurance, State Mandated Costs, Nonresident Tuition International and Out-of-State revenues, Parking Fines revenues, and Other Miscellaneous Revenues.

(4) Includes operational expenditures for salaries, benefits, supplies, services, equipment, and the ongoing cost of an 8.22% and 1.07% salary increase for the CSEA 262, CSEA 651, Management, and Confidential attributed to the fiscal year 2024-25. It also, includes an ongoing salary increase of 8.22%, a salary increase of 0.77%, 15 years’ service increment, and health and welfare rates increases for the Faculty group attributed to the fiscal year 2024-25.

(5) On May 27, 2015, the Board of Trustees approved to contribute on an ongoing basis $2,500,000 to the OPEB (Other Post-Employment Benefits Other than Pensions) trust. For the fiscal year 2024-25, the College has made a $2,500,000 total contribution in June 2025. For the 2025-26 fiscal year only, the College is seeking Board of Trustees approval to transfer the $2,500,000 OPEB Contribution from the ongoing expenditure section to the one-time expenditure section.

(6) The Prior Year Apportionment Adjustment is a decrease of the base allocation of $675,192 primarily attributed to the decrease in the 2023-24 Growth. Since the College earned Growth in 2023-24 beyond its cap of $791,182; the Growth received with the apportionment recalculation (R1) of February 2025 was reduced due to other colleges claiming Growth with this recalculation.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2024-25 PROJECTED ACTUALS AND 2025-26 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

(7) At the beginning of the fiscal year 2024-25, the College reversed the loss recorded as of June 30, 2024, of $5,892,694. This resulted in a gain of $5,892,694 in the fiscal year 2024-25. The County Investment Pool market value was below the cost value as of March 31, 2025, indicating a probable loss estimated at $3,149,552. After accounting for this loss in the fiscal year 2024-25, the net gain in books is estimated to be $2,743,142 at year-end. This a point-in-time calculation and adjustment mandated by GASB No. 31 Accounting and Financial Reporting for Certain Investments and for External Investments Pools and GASB No. 72 Fair Value Adjustment Measurement. The estimate will be revised as of June 30, 2025. An estimated revenue budget of $3,149,552 is included in the budget for the fiscal year 2025-26.

(8) Includes projected expenditures for commitments for Various Carryovers and Purchases in Progress ($510,523), Budget Reductions and Backfill (-$790,373), Pilot Program for Adjunct Faculty Office Hours ($206,091), AB218 Retrospective Premium Adjustment ($461,373), Auxiliary Services Unfunded PERS Liability ($398,151), Election Cost for Measure V and a board member ($1,689,195), Emergency Requests Funding ($801,018).

(9) Includes projected expenditures for New Resources Allocation Requests Phases 1 to 15.

(10) Includes a retroactive payment for all employee groups of 4.11% resulting in an 8.22% increase and a 15 Year Service Increment for the Faculty group, effective July 1, 2023.

(11) On April 10, 2024, the Board of Trustees approved a Retirement Incentive Program for all regular employees who retired or will retire within the period of July 1, 2023, to December 31, 2024. The College offered a $20,000 one-time payment to employees participating in this program. Of a total of 63 Retirees, thirty-five employees retired on or before June 30, 2024, for a total cost of $746,580. The remaining twenty-eight employees were paid during 2024-25 for a total cost of $545,735.

(12) Transfer to support Parking Services due to the decrease in students' face-to-face classes.

(13) Includes estimated unexpended budgets for salaries and benefits of full-time employees.

(14) 2024-25 projected actuals for Revenue Generated Accounts. A portion of the 2025-26 expenditure budget is funded with the 2024-25 estimated ending fund balance and the 2025-26 projected revenues. The projected ending balance is $13,567,839 for the 2024-25 fiscal year.

(15) Includes Commitments for New Resources Allocation Requests Phases 1 to 16 ($2,136,164).

(16) Includes Commitments for 2024-25 Estimated Carryovers Budgets ($2,277,045) and Purchases in Progress ($418,223).

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2024-25 PROJECTED ACTUALS AND 2025-26 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

(17) A portion of the 2024-25 Estimated Ending Fund Balance is assigned to fund the 2025-26 One-Time Expenditures as follows:

Positions and Budget Reductions and Backfill One-Time	$ (502,513)
OPEB Contribution	2,500,000
Pilot Program for Adjunct Faculty Office Hours	234,525
AB218 Retrospective Premium Adjustment	771,596
Auxiliary Services Unfunded PERS Liability	452,613
2025-26 Projections of Unexpended Budgets	(3,016,231)
Ongoing Budget Deficit	4,550,863
	$ 4,990,853
	=========

(18) Board Policy (BP) 6250 Budget Management requires the District shall budget a total reserve at not less than 10% of total unrestricted general fund expenditures and that the total ending fund balance will be at least 18.5% of the total unrestricted general fund expenditures. For the fiscal year 2024-25, total estimated expenditures account for $312,478,981 with a 10% Board Policy Reserves estimated at $31,247,898 and a 21.77% estimated ending balance of $68,036,965. The estimated ending balance of 21.77% exceeds the 18.5% board policy requirement.

(19) The College is projecting a positive variance of $8,569,837 for the 2024-25 fiscal year, which added to the 2024-25 Adopted Budget fund balance of $59,467,128, results in a $68,036,965 Unrestricted General Fund Ending Balance. The variance is primarily due to higher revenues received from the 2024-25 Student Centered Funding Formula, savings from Salaries and Benefits, and savings from Departmental Discretionary Operating Budgets.

(20) The College 2025-26 SCFF revenues include a projected increase of $6,301,607, which has been calculated in alignment to the 2022 Budget Act. This legislation establishes the new funding floor for the Student-Centered Funding Formula (SCFF) beginning in 2025-26. This floor is based on each district's 2024-25 Total Computational Revenue (TCR). Therefore, while the College earns Growth during 2025-26, the minimum revenue to be earned for the fiscal year 2025-26 is the previous year SCFF plus the 2.3% COLA. The 2024-25 SCFF of $273,982,900 plus COLA is estimated at $280,284,507.

(21) Includes Faculty Hiring funds of $1,453,372 funded in the 2018-19 fiscal year and $2,632,656 funded in the 2021-22 fiscal year.

(22) Lottery revenues reflect a 191 increase in FTEs.

(23) Includes a $500,000 increase in interest due to consistent cash balances and an average interest rate of approximately 4%, a $209,000 increase in Nonresident Tuition Out-of-State, a $29,741 increase in Part-time Faculty Compensation and Office Hours, a decrease of $491,122 in Other Miscellaneous Revenues.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2024-25 PROJECTED ACTUALS AND 2025-26 TENTATIVE BUDGET – FOOTNOTES

Unrestricted General Fund

(24) Includes ongoing expenditure increases of $2,172,451 in annual step-and-column salary progression along with the associated employer-paid contributions, $946,373 for the 2024-25 Faculty Contract increases, $1,018,843 Health and Welfare tier rates for all employee groups while maintaining family plan coverage, and $5,566,564 2025-26 salary schedule adjustment of 2.3% for all employee groups. The ongoing expenditures also include a decrease of $168,542 for CalPERS employer contributions, and increases of $763,706 for Classified Salaries, $ 1,106,448 for SEAP Tutors and Instructional Aide, $1,839,311 for New Resources Allocation Phase 16 Operating Expenses, $959,341 for International Students program support, $1,100,000 for Rate Driven primarily due to the increased cost of utilities, and a transfer from the ongoing expenditure section to the one-time expenditure section of the $2,500,000 OPEB Contribution that is pending Board of Trustees approval.

(25) The total Unrestricted General Fund ongoing revenues of $305,619,387 and ongoing expenditures estimated at $310,170,250 project an ongoing budget deficit of ($4,550,863).

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

Purchases in Progress	$ 418,223
Carryover Budgets	2,277,045
Budget Reductions and Backfill	(502,513)
Pilot program for Adjunct Faculty Office Hours	234,525
AB218 Retrospective Premium Adjustment	771,596
Auxiliary Services Unfunded PERS Liability	452,613
	$ 3,651,489
	==========

(27) Includes a 2025-26 projection of unexpended budgets of salaries and benefits.

(28) Includes a reserve of $1,000,000 to fund Emergency Funding Requests during the year 2025-26.

(29) Board Policy (BP) 6250 Budget Management requires the District shall budget a total reserve at not less than 10% of total unrestricted general fund expenditures and that the total ending fund balance will be at least 18.50% of the total unrestricted general fund expenditures. For the fiscal year 2025-26, total estimated expenditures account for $319,505,471 with a 10% Board Policy Reserves at $31,950,547 and a 18.92% estimated ending balance of $60,462,973. The estimated ending balance of 18.92% is above the 18.50% board policy requirement.

CLASSIFIED SALARY INCREASES
UNRESTRICTED GENERAL FUND - ONGOING

POSITION NUMBER	FTE	RANGE		MONTHS	NAME	ACCOUNT NUMBER FUND	ORG	ACCT	PROG	ACTV	ACCOUNT PERCENT	CSEA 262	CSEA 651	TOTAL
NEW RESOURCES ALLOCATION PHASE 15 ONGOING:														
					*One Maintenance Personnel **							*$ -*	*$ 120,999*	*$ 120,999*
					*One Custodian**							*-*	*97,089*	*97,089*
					*One Grounds Equipment Operator **							*-*	*97,089*	*97,089*
											SUBTOTAL	**$ -**	**$ 315,177**	**$ 315,177**
CLASSIFICATION STUDY:														
CAxxxx	1.000	A	82	12	Classifications-Financial Aid - 9 positions from A81 to A82	11000	504000	211000	646000	2100	100.00%	$ 9,958	$ -	$ 9,958
CBxxxx	1.000	B		12	Classification - CSEA 651 - 90 Positions	11000	xxxxxx	212000	xxxxxx	2100	100.00%	-	355,498	355,498
											SUBTOTAL	**$ 9,958**	**$ 355,498**	**$ 365,456**
POSITION INSTITUTIONALIZED FROM ACES FEDERAL FUNDING AS APPROVED BY PRESIDENT'S CABINET:														
CA9488	1.000	A	81	10	Estevez, Elizabeth (Sep-Jun) (Administrative Specialist III)	11000	514510	211000	701000	2100	75.00%	$ 83,073	$ -	$ 83,073
											SUBTOTAL	**$ 83,073**	**$ -**	**$ 83,073**
											GRANT TOTAL	**$ 93,031**	**$ 670,675**	**$ 763,706**

**These Positions have been frozen for the fiscal year 2025-26, please refer to Positions and Budget Reductions and Backfill One-time report pages 19 to 20*

SEAP TUTORS & INSTRUCTIONAL AIDE
UNRESTRICTED GENERAL FUND - ONGOING

PROJECT NAME	EXPENDITURE DESCRIPTION	ACCOUNT NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL
			FUND	ORG	ACCT	PROG	ACTV		
Art Design Lab Academic Support	CA9198, 1 FTE, Range A86, 12 months	Castle, Joshua (Laboratory Technician II - Biological Sciences)	11000	313500	221000	040100	2200	100.00%	$ 117,860
								SUBTOTAL	**$ 117,860**
WIN Academic Support		Hrly Instr Aide Sal-Dir Instr	11000	421020	241000	493000	2200		60,818
WIN Academic Support		Professional Expert Sal Instr	11000	421020	242000	493000	2200		30,163
								SUBTOTAL	**$ 90,981**
STEM Academic Support	Science, Technology, Engineering & Mathematics	Hrly Instr Aide Sal-Dir Instr	11000	301011	241000	493000	2200		70,309
STEM Academic Support	Science, Technology, Engineering & Mathematics	Professional Expert Sal Instr	11000	301011	242000	493000	2200		19,831
								SUBTOTAL	**$ 90,140**
ASAC Academic Support	ASAC (Used to be LAC)	Hrly Instr Aide Sal-Dir Instr	11000	324010	241000	493000	2200		116,741
ASAC Academic Support	ASAC (Used to be LAC)	Professional Expert Sal Instr	11000	324010	242000	493000	2200		60,140
								SUBTOTAL	**$ 176,881**
MARCS Academic Support	Marc Activity Resource Centers	Hrly Instr Aide Sal-Dir Instr	11000	324020	241000	493000	2200		41,880
MARCS Academic Support	Marc Activity Resource Centers	Professional Expert Sal Instr	11000	324020	242000	493000	2200		11,809
								SUBTOTAL	**$ 53,689**

SEAP TUTORS & INSTRUCTIONAL AIDE
UNRESTRICTED GENERAL FUND - ONGOING

PROJECT NAME	EXPENDITURE DESCRIPTION	ACCOUNT NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL
			FUND	ORG	ACCT	PROG	ACTV		
Writing Center Academic Support	Writing Center AMLA	Hrly Instr Aide Sal-Dir Instr	11000	340100	241000	493000	2200		$ 245,224
Writing Center Academic Support	Writing Center AMLA	Professional Expert Sal Instr	11000	340100	242000	493000	2200		143,728
								SUBTOTAL	**$ 388,952**
Speech and Sign Academic Support		Hrly Instr Aide Sal-Dir Instr	11000	340300	241000	493000	2200		36,600
Speech and Sign Academic Support		Professional Expert Sal Instr	11000	340300	242000	493000	2200		23,400
								SUBTOTAL	**$ 60,000**
TERC Academic Support	Tech Ed Resource Center	Hrly Instr Aide Sal-Dir Instr	11000	350010	241000	493000	2200		40,120
TERC Academic Support	Tech Ed Resource Center	Professional Expert Sal Instr	11000	350010	242000	493000	2200		20,096
								SUBTOTAL	**$ 60,216**
Short Term Vocational	Embedded Tutoring	Hrly Instr Aide Sal-Dir Instr	11000	410010	241000	493000	2200		5,296
Short Term Vocational	Embedded Tutoring	Professional Expert Sal Instr	11000	410010	242000	493000	2200		7,945
								SUBTOTAL	**$ 13,241**
SCE - ABE Learning Center Academic Support	School Continuing Ed and Adult Basic Education Learning Center	Hrly Instr Aide Sal-Dir Instr	11000	421001	241000	493000	2200		19,800
SCE - ABE Learning Center Academic Support	School Continuing Ed and Adult Basic Education Learning Center	Professional Expert Sal Instr	11000	421001	242000	493000	2200		25,200
								SUBTOTAL	**$ 45,000**

SEAP TUTORS & INSTRUCTIONAL AIDE
UNRESTRICTED GENERAL FUND - ONGOING

PROJECT NAME	EXPENDITURE DESCRIPTION	ACCOUNT NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL
			FUND	ORG	ACCT	PROG	ACTV		
EOPS		Hrly Instr Aide Sal-Dir Instr	11000	523000	241000	499900	2200		$ 9,488
								SUBTOTAL	**$ 9,488**
								GRANT TOTAL	**$1,106,448**

POSITIONS, BUDGET REDUCTIONS, AND BACKFILL ONE-TIME
UNRESTRICTED AND RESTRICED FUNDS
(As approved by President's Cabinet on May 30, 2025)

POSITION NUMBER	FTE	DESCRIPTION	ACCOUNT NUMBER					UNRESTRICTED GENERAL FUND			RESTRICTED FUNDS	STATUS
			FUND	ORG	ACCT	PROG	ACTV	ONE-TIME	ONGOING	TOTAL	TOTAL	
HUMAN RESOURCES :												
MC9910S	1.000	Rodriguez, Lisa (Stipend)	11900	325000	231000	675000	2100	$ 9,993	$ -	$ 9,993	$ -	President's Cabinet
							SUBTOTAL	**$ 9,993**	**$ -**	**$ 9,993**	**$ -**	
INSTRUCTION :												
MC9987S	1.000	Maldonado-Greenlee, Lianne (Stipend)	11900	300000	231000	660000	2100	$ 12,744	$ -	$ 12,744	$ -	Emergency Funding Request
							SUBTOTAL	**$ 12,744**	**$ -**	**$ 12,744**	**$ -**	
SCHOOL OF CONTINUING EDUCATION :												
MA9953	1.000	Dir, English Language Learners	11000	410500	121000	493087	1200	$ (233,543)	$ -	$ (233,543)	$ -	Funding Transition
MAT977	1.000	Gyurindak, Katalin (Acting Dir, English Language Learners)	11900	410500	121000	493087	1200	23,470	-	23,470	-	Backfill
CA9358	1.000	Coordinator, School of Continuing Ed.	17235	410010	211000	601000	2100	-	-	-	(158,796)	Freeze
CA9569	0.475	Administrative Specialist I	17426	410500	211000	493087	2100	-	-	-	(34,164)	Freeze
CA9505	0.475	English as a Second Language Instructional Support Assistant	17426	410500	211000	493087	2100	-	-	-	(27,169)	Freeze
							SUBTOTAL	**$ (210,073)**	**$ -**	**$ (210,073)**	**$ (220,129)**	
ADMINISTRATIVE SERVICES :											-	
		*Maintenance Personnel (NRA 15)****						*$ (120,999)*	*$ -*	*$ (120,999)*	*$ -*	*Freeze*
		*Custodian (NRA 15)****						*(97,089)*	*-*	*(97,089)*	*-*	*Freeze*
		*Grounds Equipment Operator (NRA 15)****						*(97,089)*	*-*	*(97,089)*	*-*	*Freeze*
											-	
							SUBTOTAL	**$ (315,177)**	**$ -**	**$ (315,177)**	**$ -**	
							GRANT TOTAL	**$ (502,513)**	**$ -**	**$ (502,513)**	**$ (220,129)**	

POSITIONS, BUDGET REDUCTIONS, AND BACKFILL ONE-TIME
UNRESTRICTED AND RESTRICED FUNDS
(As approved by President's Cabinet on May 30, 2025)

POSITION NUMBER	FTE	DESCRIPTION	ACCOUNT NUMBER					UNRESTRICTED GENERAL FUND			RESTRICTED FUNDS	STATUS
			FUND	ORG	ACCT	PROG	ACTV	ONE-TIME	ONGOING	TOTAL	TOTAL	
RECONCILIATION WITH POSITIONS FUNDED WITH NEW RESOURCES ALLOCATION 15:												
		****Positions Funding Frozen (One-time reduction)*						*(315,177)*	*-*	*(315,177)*		
							TOTAL	***$ (315,177)***	***$ -***	***$ (315,177)***		

MT. SAN ANTONIO COLLEGE

11 - UNRESTRICTED GENERAL FUND, 13 - UNRESTR GEN FUND REVENUE GENERATED

REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS	$ 117,947,992	$ 114,338,667
CURRECT LIABILITIES	46,301,702	46,301,702
TOTAL NET BEGINNING BALANCE	**$ 71,646,290**	**$ 68,036,965**
CLASSIFICATION OF REVENUES		
8100 - FEDERAL REVENUES	$ 153,000	$ 153,000
8600 - STATE REVENUES	201,447,538	211,098,748
8800 - LOCAL REVENUES	101,768,027	99,706,390
TOTAL REVENUES	**$ 303,368,565**	**$ 310,958,138**
8900 - OTHER FINANCING SOURCES	$ 1,118,301	$ 973,341
TOTAL OTHER FINANCING SOURCES	**$ 1,118,301**	**$ 973,341**
TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 304,486,866**	**$ 311,931,479**
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	**$ 376,133,156**	**$ 379,968,444**

MT. SAN ANTONIO COLLEGE

11 - UNRESTRICTED GENERAL FUND, 13 - UNRESTR GEN FUND REVENUE GENERATED

EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
1000 - ACADEMIC SALARIES	$ 119,315,307	$ 125,838,198	$ 6,522,891
2000 - CLASSIFIED-OTH NON ACAD SALARIES	74,368,827	71,871,068	(2,497,759)
3000 - EMPLOYEE BENEFITS	71,648,285	74,766,198	3,117,913
4000 - SUPPLIES AND MATERIALS	3,549,118	3,437,306	(111,812)
5000 - OTHER OPERATING EXPENSES AND SRVS	42,813,345	40,922,006	(1,891,339)
6000 - CAPITAL OUTLAY	3,756,102	1,602,354	(2,153,748)
7000 - OTHER OUTGO	1,215,044	1,068,341	(146,703)
1000 - 7000 TOTAL EXPENDITURES	**$ 316,666,028**	**$ 319,505,471**	**$ 2,839,443**
<u>FUND BALANCE</u>			
794001 - Assigned Fund Bal-Revenue Generated	$ 13,767,025	$ 13,567,839	$ (199,186)
794008 - Assig FB-Emergency Funding Requests	1,000,000	1,000,000	-
795001 - Unassigned Fd Bal-10% Board Policy	31,666,603	31,950,547	283,944
795002 - Unassigned Fund Balance	13,033,500	13,944,587	911,087
7900 TOTAL FUND BALANCE	**$ 59,467,128**	**$ 60,462,973**	**$ 995,845**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 376,133,156**	**$ 379,968,444**	**$ 3,835,288**

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
11000-000000-9110-000000	Cash and Cash Equivalent	$ 73,821,416	$ 71,378,403
11000-000000-9130-000000	Revolving Cash Fund	100,000	100,000
11000-000000-9200-000000	Accounts Receivable	25,941,266	25,941,266
11000-000000-9220-000000	Accounts Receivable-Student Fees	1,943,188	1,943,188
TOTAL CURRENT ASSETS		**$ 101,805,870**	**$ 99,362,857**
CURRENT LIABILITIES			
11000-000000-9500-000000	Accounts Payable	$ 28,512,745	$ 28,512,745
11000-000000-9552-000000	Use Tax Payable	21,565	21,565
11000-000000-9542-000000	Accrued Vacation Liability	5,236,589	5,236,589
11000-000000-9546-000000	Accrued Load Banking Liability	8,929,349	8,929,349
11000-000000-9650-000000	Deferred Revenue	346,133	346,133
11000-000000-9651-000000	Deferred Revenue-Student Fees	2,748,609	2,748,609
TOTAL CURRENT LIABILITIES		**$ 45,794,990**	**$ 45,794,990**
TOTAL NET BEGINNING BALANCE		**$ 56,010,880**	**$ 53,567,867**
	CLASSIFICATION OF REVENUES		
8100 - FEDERAL REVENUES			
11000-820901-815000-000000	Student Financial Aid	$ 153,000	$ 153,000
TOTAL 8100 - FEDERAL REVENUES		**$ 153,000**	**$ 153,000**
8600 - STATE REVENUES			
11000-800100-861100-000000	Administrative Allow 2% Enrollment	$ 190,984	$ 190,984
11000-810000-861100-000000	Apportionment Revenue-Current Yr	150,717,537	160,254,732
11000-820000-861902-000000	PT Faculty Office Hrs-Current Yr	543,786	543,786
11000-820200-861904-000000	PT Faculty Health Ins-Current Yr	550,200	550,200
11000-800222-861908-000000	PT Faculty Compensation-Current Yr	774,919	804,660
11000-820901-861911-732000	Student Financial Aid-Return to Title IV	49,454	38,827
11000-800200-862900-000000	CA Promise Fee Waiver Admin	314,926	339,122
11000-810000-863000-000000	Education Protection Account	36,245,509	36,245,509
11000-810000-867200-000000	Homeowners' Prop Tax Relief	101,785	101,785

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8600 - STATE REVENUES (Cont'd)			
11000-810000-867900-000000	Other State Tax Subventions	$ 60	$ 60
11800-820600-868501-000000	State Lottery Current Yr	6,684,236	6,724,346
11000-800300-868800-000000	State Mandated Block Grant	1,188,114	1,218,709
11000-800220-869002-000000	Full-time Faculty Hiring	4,086,028	4,086,028
TOTAL 8600 - STATE REVENUES		**$ 201,447,538**	**$ 211,098,748**
8800 - LOCAL REVENUES			
11000-810000-881100-000000	Tax Allocation, Secured Roll	$ 25,931,441	$ 25,931,441
11000-810000-881200-000000	Tax Allocation, Supp. Roll	655,273	655,273
11000-810000-881300-000000	Tax Allocation, Unsecured Roll	512,486	512,486
11000-810000-881600-000000	Prior Years Taxes	751,473	751,473
11000-810000-881700-000000	ERAF	39,933,863	39,933,863
11000-810000-881800-000000	Redevelop Agency Fds-Pass-Through	1,526,059	1,526,059
11000-810000-881900-000000	Redevelop Agency Funds-Residual	4,500,812	4,500,812
11000-810000-881950-000000	RDA-Asset Liquidation	321,803	321,803
11000-820320-884001-100400	Sales and Commissions-Music	16,000	16,000
11000-820321-884002-100700	Sales and Commissions-Theater	8,600	8,600
11000-820322-884003-100800	Sales and Commissions-Dance	7,260	7,260
11000-820324-885000-683000	Rentals and Leases	10,000	10,000
11000-000000-886000-000000	Interest Income	3,800,000	4,300,000
11000-000000-886200-000000	Fair Value Invesment Income	5,892,694	3,149,552
11000-810000-887410-000000	Enrollment-CY	9,549,211	9,549,211
11000-800000-887900-000000	Student Records	23,864	23,864
11000-800000-888010-000000	Nonresident Tuition Intl-CY	2,812,000	2,812,000
11000-800000-888050-000000	Nonresident Tuition Out/State-CY	2,491,000	2,700,000
11000-820325-888500-620000	Other Stud Fees-Admissions/Records	16,000	16,000
11000-000000-889000-000000	Other Local Revenues	132,254	40,000
11000-820326-889000-672000	Other Revenues-Fiscal Services	3,450	3,450
11000-820327-889000-672000	Other Revenues-Cashier's Office	100	100
11000-820328-889000-695000	Other Revenues- Parking Services	601,000	635,000
11000-820570-889000-000000	Other Local Rev-JPA Prop Tax Delinq	27,869	27,869
11000-820953-889000-000000	PCARD US Bank Rebate	71,075	71,075
TOTAL 8800 - LOCAL REVENUES		**$ 99,595,587**	**$ 97,503,191**
TOTAL REVENUES		**$ 301,196,125**	**$ 308,754,939**

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8900 - OTHER FINANCING SOURCES			
11000-800000-891002-000000	Sales of Equipment and Supplies	$ 14,000	$ 14,000
11000-900331-898002-000000	Intrafund Transf-In-Great Class Retreat	77,871	-
11000-900242-898002-000000	Intrafund Transf-In-Mgmt Staff Dev	399,161	-
TOTAL 8900 - OTHER FINANCING SOURCES		**$ 491,032**	**$ 14,000**
TOTAL REVENUES & OTHER FINANCING SOURCES		**$ 301,687,157**	**$ 308,768,939**
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		**$ 357,698,037**	**$ 362,336,806**

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
ACADEMIC SALARIES			
1100 - Instr Salaries, Contract/Regular	$ 54,530,747	$ 57,753,421	$ 3,222,674
1200 - Noninstr Salaries, Contract/Regular	16,224,015	17,145,721	921,706
1300 - Instructional Salaries, Hourly	47,003,073	49,112,270	2,109,197
1400 - Noninstructional Salaries, Hourly	2,818,740	3,082,077	263,337
1999 - Academic Noninstr Salaries, Savings	(1,431,160)	(1,431,160)	-
1000 TOTAL ACADEMIC SALARIES	**$ 119,145,415**	**$ 125,662,329**	**$ 6,516,914**
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ 64,592,942	$ 61,409,459	$ (3,183,483)
2200 - Instructional Aides, Regular	3,252,382	3,309,636	57,254
2300 - Short-Term, Hourly, Noninstr	3,492,222	3,249,723	(242,499)
2400 - Instr Aides, Hourly, Direct Instr	1,258,041	2,184,321	926,280
2500 - Instr Aides, Reg, Non Direct Instr	1,063,840	1,051,166	(12,674)
2999 - Classified-NonAcad Salaries, Savings	(774,577)	(774,577)	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 72,884,850**	**$ 70,429,728**	**$ (2,455,122)**
EMPLOYEE BENEFITS			
3100 - STRS	$ 20,166,064	$ 21,188,513	$ 1,022,449
3200 - PERS	18,594,893	18,993,082	398,189
3300 - OASDI/Medicare	7,086,154	7,251,048	164,894
3400 - Health and Welfare Benefits	19,039,903	20,356,288	1,316,385
3500 - State Unemployment Insurance	95,894	102,729	6,835
3600 - Workers' Compensation Insurance	2,833,448	2,925,871	92,423
3700 - Cash-In-Lieu of Benefits	942,000	942,000	-
3800 - Alternative Retirement Plan	502,832	599,255	96,423
3900 - Retiree Benefits	2,503,522	2,503,522	-
3999 - Employee Benefits, Savings	(810,494)	(810,494)	-
3000 TOTAL EMPLOYEE BENEFITS	**$ 70,954,216**	**$ 74,051,814**	**$ 3,097,598**

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
SUPPLIES AND MATERIALS			
4100 - Textbooks	$ 36,660	$ 34,035	$ (2,625)
4200 - Books, Magazines and Periodicals	11,151	11,151	-
4300 - Instr Supplies and Materials	1,098,476	1,087,309	(11,167)
4400 - Software	2,950	2,300	(650)
4500 - Noninstr Supplies and Materials	1,988,334	1,970,294	(18,040)
4600 - Transportation and Vehicle Supplies	206,451	206,451	-
4700 - Food Supplies	15,181	14,959	(222)
4000 TOTAL SUPPLIES AND MATERIALS	**$ 3,359,203**	**$ 3,326,499**	**$ (32,704)**
OTHER OPERATING EXPENSES AND SRVS			
5100 - Contracts for Personal Services	$ 80,571	$ 80,571	$ -
5200 - Travel and Conference Expenses	1,361,251	1,249,639	(111,612)
5300 - Dues and Memberships	428,330	427,330	(1,000)
5400 - Insurance	2,671,680	3,534,050	862,370
5500 - Utilities and Housekeeping Services	5,647,027	5,621,185	(25,842)
5600 - Contracts, Rents, Leases, Repairs	6,860,568	5,986,769	(873,799)
5700 - Legal, Elections and Audit Expenses	577,190	301,229	(275,961)
5800 - Other Services and Expenses	23,535,019	22,251,334	(1,283,685)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 41,161,636**	**$ 39,452,107**	**$ (1,709,529)**
CAPITAL OUTLAY			
6300 - Library Books	$ 20,000	$ 20,000	$ -
6400 - Equipment	3,734,602	1,430,854	(2,303,748)
6000 TOTAL CAPITAL OUTLAY	**$ 3,754,602**	**$ 1,450,854**	**$ (2,303,748)**

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
OTHER OUTGO			
7200 - Intrafund Transfers-Out	$ 619,012	$ 959,341	$ 340,329
7300 - Interfund Transfers-Out	79,000	79,000	-
7500 - Student Financial Aid	10,000	-	(10,000)
7600 - Other Student Aid	30,000	30,000	-
7000 TOTAL OTHER OUTGO	**$ 738,012**	**$ 1,068,341**	**$ 330,329**
1000 - 7000 TOTAL EXPENDITURES	**$ 311,997,934**	**$ 315,441,672**	**$ 3,443,738**
FUND BALANCES			
794008 - Assig FB-Emergency Funding Requests	$ 1,000,000	$ 1,000,000	$ -
795001 - Unassigned Fd Bal-10% Board Policy	31,666,603	31,950,547	283,944
795002 - Unassigned Fund Balance	13,033,500	13,944,587	911,087
7900 TOTAL FUND BALANCES	**$ 45,700,103**	**$ 46,895,134**	**$ 1,195,031**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 357,698,037**	**$ 362,336,806**	**$ 4,638,769**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
13000-000000-9110-000000	Cash and Cash Equivalents	$ 15,832,383	$ 14,666,071
13000-000000-9200-000000	Accounts Receivable	280,024	280,024
13000-000000-9229-000000	Accounts Receivable-Student Fees	29,715	29,715
TOTAL CURRENT ASSETS		**$ 16,142,122**	**$ 14,975,810**
CURRENT LIABILITIES			
13000-000000-9500-000000	Accounts Payable	$ 343,808	$ 343,808
13000-000000-9551-000000	Sales Tax Payable	3,143	3,143
13000-000000-9646-000000	Def Rev-Insurance Fee International	31,772	31,772
13000-000000-9650-000000	Deferred Revenue	127,989	127,989
TOTAL CURRENT LIABILITIES		**$ 506,712**	**$ 506,712**
TOTAL NET BEGINNING BALANCE		**$ 15,635,410**	**$ 14,469,098**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
13624-620110-884011-659000	Sales-EV Chargers, Energy Services	$ 15,000	$ -
13110-100100-885000-601000	Rentals and Leases, College Improvements	106,933	109,664
13430-430200-887200-682000	CS Academies and Camps	4,000	4,000
13430-430300-887200-682000	CS The Arts	2,000	2,000
13430-430400-887200-682000	CS Business/Prof Dev/Certificates	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	24,000	24,000
13430-431500-887200-682000	CS Motorcycle Safety	489,747	489,747
13430-431700-887200-682000	CS Processing Fee	5,000	5,000
13430-431800-887200-682000	CS Personal Development	6,000	6,000
13430-432300-887200-682000	CS CPR Center	120,000	120,000
13430-440300-887200-681000	CS Recreation-Sports	4,000	4,000

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8800 - LOCAL REVENUES (Cont'd)			
13430-440400-887200-681000	CS Recreation-Swim	$ 18,000	$ 18,000
13430-440600-887200-681000	CS Recreation-Wellness Center	38,000	38,000
13714-662000-887730-699000	Sales Materials, Student Printing Mgt System	523	-
13714-662000-887735-699000	Sales Materials, NonStud AR, Stud Printing Mgt	6,637	-
13508-502100-887811-620000	Insurance Fee International-Summer	2,600	3,700
13508-502100-887812-620000	Insurance Fee International-Fall	180,000	214,500
13508-502100-887814-620000	Insurance Fee International-Spring	192,500	207,088
13908-900802-889000-677000	Other Local Rev, Admin Serv-Worker's Comp	250,000	250,000
13611-960700-889010-672000	Indirect Cost Recovery-Restricted Programs	400,000	400,000
TOTAL 8800 - LOCAL REVENUES		**$ 2,172,440**	**$ 2,203,199**
TOTAL REVENUES		**$ 2,172,440**	**$ 2,203,199**
8900 - OTHER FINANCING SOURCES			
13674-674400-898001-731000	Interfund Transfers-In, Campus Facility Rentals	$ 8,257	$ -
13502-502100-898002-000000	Intrafund Transfers-In, International Student	548,200	959,341
13906-900330-898002-731000	Intrafund Transfers-In-Faculty Prof. Dev.	70,812	-
TOTAL 8900 - OTHER FINANCING SOURCES		**$ 627,269**	**$ 959,341**
TOTAL REVENUES & OTHER FINANCING SOURCES		**$ 2,799,709**	**$ 3,162,540**
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		**$ 18,435,119**	**$ 17,631,638**

MT. SAN ANTONIO COLLEGE

13 - UNRESTR GEN FUND REVENUE GENERATED

EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
ACADEMIC SALARIES			
1200 - Noninstr Salaries, Contract/Regular	$ 169,275	$ 175,869	$ 6,594
1400 - Noninstructional Salaries, Hourly	617	-	(617)
1000 TOTAL ACADEMIC SALARIES	**$ 169,892**	**$ 175,869**	**$ 5,977**
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ 1,187,274	$ 1,167,137	$ (20,137)
2300 - Short-Term, Hourly, Noninstr	292,703	270,203	(22,500)
2400 - Instr Aides, Hourly, Direct Instr	4,000	4,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 1,483,977**	**$ 1,441,340**	**$ (42,637)**
EMPLOYEE BENEFITS			
3100 - STRS	$ 26,549	$ 27,785	$ 1,236
3200 - PERS	325,975	323,297	(2,678)
3300 - OASDI/Medicare	99,139	97,417	(1,722)
3400 - Health and Welfare Benefits	213,366	237,914	24,548
3500 - State Unemployment Insurance	802	776	(26)
3600 - Workers' Compensation Insurance	21,746	21,307	(439)
3800 - Alternative Retirement Plan	6,492	5,888	(604)
3000 TOTAL EMPLOYEE BENEFITS	**$ 694,069**	**$ 714,384**	**$ 20,315**
SUPPLIES AND MATERIALS			
4300 - Instr Supplies and Materials	$ 89,924	$ 79,204	$ (10,720)
4500 - Noninstr Supplies and Materials	98,991	30,603	(68,388)
4700 - Food Supplies	1,000	1,000	-
4000 TOTAL SUPPLIES AND MATERIALS	**$ 189,915**	**$ 110,807**	**$ (79,108)**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
OTHER OPERATING EXPENSES AND SRVS			
5100 - Contracts for Personal Services	$ 25,453	$ 25,228	$ (225)
5200 - Travel and Conference Expenses	183,148	106,268	(76,880)
5400 - Insurance	392,832	443,020	50,188
5500 - Utilities and Housekeeping Services	600	-	(600)
5600 - Contracts, Rents, Leases, Repairs	548,483	438,432	(110,051)
5800 - Other Services and Expenses	310,493	279,358	(31,135)
5900 - Indirect Costs	190,700	177,593	(13,107)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 1,651,709**	**$ 1,469,899**	**$ (181,810)**
CAPITAL OUTLAY			
6400 - Equipment	$ 1,500	$ 151,500	$ 150,000
6000 TOTAL CAPITAL OUTLAY	**$ 1,500**	**$ 151,500**	**$ 150,000**
OTHER OUTGO			
7200 - Intrafund Transfers-Out	$ 477,032	$ -	$ (477,032)
7000 TOTAL OTHER OUTGO	**$ 477,032**	**$ -**	**$ (477,032)**
1000 - 7000 TOTAL EXPENDITURES	**$ 4,668,094**	**$ 4,063,799**	**$ (604,295)**
FUND BALANCES			
794001 - Assigned Fund Bal-Revenue Generated	$ 13,767,025	$ 13,567,839	$ (199,186)
7900 TOTAL FUND BALANCES	**$ 13,767,025**	**$ 13,567,839**	**$ (199,186)**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 18,435,119**	**$ 17,631,638**	**$ (803,481)**

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
17000-000000-9110-000000	Cash and Cash Equivalents	$ 58,432,057	$ 58,527,721
17000-000000-9200-000000	Accounts Receivable	4,662,888	4,662,888
TOTAL CURRENT ASSETS		**$ 63,094,945**	**$ 63,190,609**
CURRENT LIABILITIES			
17000-000000-9500-000000	Accounts Payable	$ 9,515,561	$ 9,515,561
17000-000000-9650-000000	Deferred Revenue	43,059,162	43,059,162
TOTAL CURRENT LIABILITIES		**$ 52,574,723**	**$ 52,574,723**
TOTAL NET BEGINNING BALANCE		**$ 10,520,222**	**$ 10,615,886**
	CLASSIFICATION OF REVENUES		
8100 - FEDERAL REVENUES			
17174-380728-812000-619000	Equity Minded Camp Cltr-Beg 10/1/23	$ 193,895	$ -
17534-514000-812000-701000	Upward Bound - Ends 08/31/24	152,237	-
17535-514000-812000-701000	Upward Bound - Ends 08/31/25	350,977	28,239
17536-514000-812000-701000	Upward Bound - Ends 08/31/26	-	337,478
17665-902500-812001-000000	Federal Work Study 24/25	1,400,000	-
17666-902500-812001-000000	Federal Work Study 25/26	-	1,600,000
17375-514510-812003-701000	ACES 24/25	272,364	24,407
17384-514510-812003-701000	ACES 23/24	85,378	-
17575-523300-814000-649000	TANF 24/25	106,601	-
17576-523300-814000-649000	TANF 25/26	-	101,271
17595-523400-814000-701000	LA County DPSS-CalWORKS 24/25	119,376	-
17596-523400-814000-701000	LA County DPSS-CalWORKS 25/26	-	149,192
17335-392000-817000-000000	Perkins Title 1-C 24/25	1,542,671	-
17336-392000-817000-000000	Perkins Title 1-C 25/26	-	1,624,272
17321-380220-819000-090100	NSF-Dev Engineering Tech Careers	35,495	-
17062-380250-819000-191400	NSF-Geoscience and Digital	33,326	-
17005-380270-819000-190500	NSF-HSI Chemistry Curriculum 24/25	-	150,000
17181-380731-819000-701000	NSF-Undergraduate Research	359,195	-
17052-380737-819000-499900	NSF-SUNI Project 21/22	17,382	-
17292-380739-819000-090100	STARS-HSI STEM Trans-Ends 09/30/22	14,015	-
17293-380739-819000-090100	STARS-HSI STEM Trans-Ends 09/30/23	47,302	-

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8100 - FEDERAL REVENUES (Cont'd)			
17294-380739-819000-090100	STARS-HSI STEM Trans-Ends 09/30/24	$ 76,109	$ -
17295-380739-819000-090100	STARS-HSI STEM Trans-Ends 09/30/25	77,223	-
17296-380739-819000-090100	STARS-HSI STEM Trans-Ends 09/30/26	-	83,880
17033-380746-819000-040100	NSF-STEM IUSE HSI Grant	82,880	-
17363-380747-819000-090100	NSF-BRIDGE Engineering Gaps Educ	104,206	-
17584-380753-819000-191400	NSF Geoscience Virtual Workshop	142,960	-
17394-380762-819000-090100	NSF-IUSE CURE Grant	150,000	-
17135-380765-819000-190500	NSF-IUSE Chemistry Collab Research	-	273,392
17425-410500-819000-000000	WIOA Grant 24/25	504,012	-
17426-410500-819000-000000	WIOA Grant 25/26	-	480,810
17425-410505-819000-000000	WIOA Grant 24/25	7,236	-
17426-410505-819000-000000	WIOA Grant 25/26	-	6,874
17425-410507-819000-000000	WIOA Grant 24/25	277,560	-
17426-410507-819000-000000	WIOA Grant 25/26	-	328,694
17425-410508-819000-000000	WIOA Grant 24/25	198,000	-
17426-410508-819000-000000	WIOA Grant 25/26	-	123,088
17425-420000-819000-000000	WIOA Grant 24/25	251,470	-
17426-420000-819000-000000	WIOA Grant 25/26	-	281,276
17425-420020-819000-000000	WIOA Grant 24/25	41,507	-
17426-420020-819000-000000	WIOA Grant 25/26	-	42,947
17425-420100-819000-000000	WIOA Grant 24/25	124,562	-
17426-420100-819000-000000	WIOA Grant 25/26	-	70,441
17483-481150-819000-122100	Health Career Apprent Ends 08/31/25	182,601	-
17431-481400-819000-499900	Fresh Success Grant-Ends 09/30/21	389	-
17182-481410-819000-499900	Rethink Adult Ed 21/22	18,544	-
17264-523700-819000-649000	CalFresh Outreach - Begins 10/01/23	6,886	-
TOTAL 8100 - FEDERAL REVENUES		**$ 6,976,359**	**$ 5,706,261**
8600 - STATE REVENUES			
17544-523000-862200-643000	EOPS 23/24	$ 637,862	$ -
17545-523000-862200-643000	EOPS 24/25	2,806,182	-
17546-523000-862200-643000	EOPS 25/26	-	2,665,873
17524-522000-862300-000000	DSPS 23/24	569,237	-
17525-522000-862300-000000	DSPS 24/25	5,638,314	181,316
17526-522000-862300-000000	DSPS 25/26	-	4,263,436
17224-523400-862500-647000	CalWORKS 23/24	206,441	-

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8600 - STATE REVENUES (Cont'd)			
17225-523400-862500-647000	CalWORKS 24/25	$ 794,652	$ -
17226-523400-862500-647000	CalWORKS 25/26	-	754,919
17269-295200-862900-000000	Classified Professional Devlp 18/19	32,041	-
17025-380140-862900-123000	Nursing Program Support 24/25	192,988	-
17026-380140-862900-123000	Nursing Program Support 25/26	-	211,328
17402-380740-862900-649000	LGBTQ+ Grant 21/22	137,813	59,997
17444-380740-862900-649000	LGBTQ+ Grant 23/24	254,923	-
17113-380744-862900-499900	Zero Textbook Cost (ZTC) 22/23	14,112	-
17113-380748-862900-499900	Zero Textbook Cost (ZTC) 22/23	122,300	-
17004-380749-862900-220300	Ethnic Studies-Transf Ed Artc 23/24	46,695	-
17034-380750-862900-499900	CRPP IBP Grant 23/24	253,310	-
17194-380754-862900-070810	ZTC Acceleration Pathways 23/24	34,957	-
17194-380755-862900-100600	ZTC Acceleration Pathways 23/24	59,169	-
17194-380756-862900-220800	ZTC Acceleration Pathways 23/24	24,739	-
17194-380758-862900-490310	ZTC Acceleration Pathways 23/24	23,161	-
17194-380769-862900-101300	ZTC Acceleration Pathways 23/24	-	115,599
17104-481320-862900-499900	CAEP Program Req Consort 23/24	753,926	-
17105-481320-862900-499900	CAEP Program Req Consort 24/25	1,066,984	326,059
17106-481320-862900-499900	CAEP Program Req Consort 25/26	-	1,013,635
17435-481330-862900-493100	ELL Healthcare Pathways 24/25	-	159,197
17434-481331-862900-493100	ELL Healthcare Pathways 23/24	288,816	-
17413-500400-862900-649000	AANAPISI Student Achieve Progm 22/23	25,261	-
17414-500400-862900-649000	AANAPISI Student Achieve Progm 23/24	120,213	-
17674-501500-862900-633000	Student Transfer Achieve Refrm 23/24	565,217	-
17365-513200-862900-649000	Dream Resource Liaison 24/25	228,562	-
17366-513200-862900-649000	Dream Resource Liaison 25/26	-	217,134
17374-513200-862900-649000	Dream Resource Liaison 23/24	54,799	-
17463-514300-862900-649000	Rising Scholars Network Grant 22/23	54,314	-
17464-514300-862900-649000	Rising Scholars Network Grant 23/24	160,250	-
17465-514300-862900-649000	Rising Scholars Network Grant 24/25	154,000	132,942
17634-514300-862900-649000	Rising Sch-Juvenile Justice 23/24	1,501,656	876,747
17144-516500-862900-649000	NASSSP 23/24	1,375,367	406,908
17273-661000-862900-678000	Systemwide Tech Data Security 22/23	846	-
17484-661000-862900-678000	Systemwide Tech Data Security 23/24	600,000	-
17493-661000-862900-678000	Loc Systemwide Tech Data Sec 22/23	2,865	-
17494-661000-862900-678000	Loc Systemwide Tech Data Sec 23/24	175,000	-
17495-661000-862900-678000	Loc Systemwide Tech Data Sec 24/25	175,000	174,675
17496-661000-862900-678000	Loc Systemwide Tech Data Sec 25/26	-	175,000

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8600 - STATE REVENUES (Cont'd)			
17554-523100-862902-643000	CARE 23/24	$ 119,981	$ -
17555-523100-862902-643000	CARE 24/25	609,611	-
17556-523100-862902-643000	CARE 25/26	-	548,650
17564-504200-862903-646000	BFAP 23/24	136,245	-
17565-504200-862903-646000	BFAP 24/25	1,466,180	331,160
17566-504200-862903-646000	BFAP 25/26	-	1,392,871
17564-504203-862903-646000	BFAP 23/24	2,306,184	-
17565-504203-862903-646000	BFAP 24/25	15,279,965	-
17566-504203-862903-646000	BFAP 25/26	-	14,515,967
17565-504206-862903-646000	BFAP 24/25	492,044	-
17134-294000-862904-676000	EEO Innovative Best Practice 23/24	240,490	-
17213-294000-862904-676000	Equal Employment Opportunity 22/23	47,287	-
17214-294000-862904-676000	Equal Employment Opportunity 23/24	132,168	-
17215-294000-862904-676000	Equal Employment Opportunity 24/25	136,986	-
17216-294000-862904-676000	Equal Employment Opportunity 25/26	-	130,137
17992-900640-862905-000000	Instructional Equipment 21/22	182,242	-
17993-900640-862905-000000	Instructional Equipment 22/23	1,109,881	-
17983-940360-862905-000000	COVID-Instructional Equipment 22/23	2,001,228	-
17603-504100-862910-648000	Veteran Resource Center 22/23	30,613	-
17604-504100-862910-648000	Veteran Resource Center 23/24	181,115	-
17605-504100-862910-648000	Veteran Resource Center 24/25	181,115	151,477
17606-504100-862910-648000	Veteran Resource Center 25/26	-	172,059
17203-380720-862911-493000	Guided Pathways 22/23	914,303	82,351
17164-392205-862912-000000	Strong Workforce Program 23/24	2,487,350	-
17165-392205-862912-000000	Strong Workforce Program 24/25	1,850,675	1,098,805
17166-392205-862912-000000	Strong Workforce Program 25/26	-	2,201,057
17074-504205-862913-646000	Financial Aid Technology Grt 23/24	43,085	-
17075-504205-862913-646000	Financial Aid Technology Grt 24/25	68,888	-
17076-504205-862913-646000	Financial Aid Technology Grt 25/26	-	65,444
17314-500450-862914-000000	California College Promise 23/24	64,477	-
17315-500450-862914-000000	California College Promise 24/25	1,743,308	-
17316-500450-862914-000000	California College Promise 25/26	-	1,656,143
17234-940380-862915-000000	SEAP 23/24	3,330,163	-
17235-940380-862915-000000	SEAP 24/25	14,299,313	3,311,562
17236-940380-862915-000000	SEAP 25/26	-	14,299,313
17613-940390-862917-000000	Student Retention/Outreach 22/23	532,487	-
17614-940390-862917-000000	Student Retention/Outreach 23/24	812,142	-

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8600 - STATE REVENUES (Cont'd)			
17244-534600-862918-644000	Mental Health Services Supp 23/24	$ 614,801	$ -
17245-534600-862918-644000	Mental Health Services Supp 24/25	735,953	386,628
17246-534600-862918-644000	Mental Health Services Supp 25/26	-	699,155
17454-523720-862919-649000	Basic Needs Support-One-Time 23/24	822,801	-
17504-523720-862919-649000	Basic Needs Center 23/24	467,007	-
17505-523720-862919-649000	Basic Needs Center 24/25	978,823	436,654
17506-523720-862919-649000	Basic Needs Center 25/26	-	929,882
17513-523200-862920-643000	NextUp 22/23	221,962	-
17514-523200-862920-643000	NextUp 23/24	1,576,742	-
17515-523200-862920-643000	NextUp 24/25	1,641,203	120,495
17516-523200-862920-643000	NextUp 25/26	-	1,559,143
17322-321200-865900-612000	Restoration Library Srv Pltfm 21/22	928	-
17354-336100-865900-684000	Center of Excellence 23/24	626,511	-
17355-336100-865900-684000	Center of Excellence 24/25	800,000	79,718
17356-336100-865900-684000	Center of Excellence 25/26	-	800,000
17094-380700-865900-123010	Song-Brown Reg Nurse Ends 08/30/25	10,525	-
17095-380700-865900-123010	Song-Brown Reg Nurse Ends 08/30/26	900,000	30,289
17012-380738-865900-493000	Direct Assessment CBE Collab 21/22	277,266	97,142
17622-380751-865900-490200	MESA Program 21/22	1,766,946	-
17324-380757-865900-660000	IEPI-Partnership Resource 23/24	197,214	-
17644-380763-865900-210440	JSIY Program Grant 23/24	940,269	-
17405-380768-865900-493200	CYLC-Environ Justice Career 24/25	-	30,589
17284-393020-865900-701000	Strong Workforce Regional 23/24	170,000	-
17285-393020-865900-701000	Strong Workforce Regional 24/25	-	48,137
17284-393090-865900-701000	Strong Workforce Regional 23/24	79,435	-
17284-393160-865900-701000	Strong Workforce Regional 23/24	14,098	-
17284-393180-865900-122000	Strong Workforce Regional 23/24	38,331	-
17284-393200-865900-701000	Strong Workforce Regional 23/24	190,061	-
17285-393200-865900-701000	Strong Workforce Regional 24/25	-	8,486
17284-393240-865900-192000	Strong Workforce Regional 23/24	49,420	-
17284-393250-865900-130700	Strong Workforce Regional 23/24	30,000	-
17284-393260-865900-120500	Strong Workforce Regional 23/24	15,000	-
17284-393270-865900-493200	Strong Workforce Regional 23/24	25,000	-
17084-412300-865900-129900	CAI-Medical Assistant 23/24	1,195,536	246,576
17114-412306-865900-123020	CAI-Vocational Nurse 22/23	5,697	-
17284-481360-865900-499900	Strong Workforce Regional 23/24	526,938	-
17285-481360-865900-499900	Strong Workforce Regional 24/25	-	285,069

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8600 - STATE REVENUES (Cont'd)			
17404-513400-865900-649000	Umoja Campus Programs 23/24	$ 295,624	$ -
17192-514300-865900-649000	College and Career Bridge Prg 21/22	142,352	-
17193-514300-865900-649000	College and Career Bridge Prg 22/23	203,000	-
17815-820600-868501-000000	Lottery-Restricted 24/25	2,869,672	-
17816-820600-868501-000000	Lottery-Restricted-25/26	-	2,886,892
17015-380540-869000-210440	BHMIP HealthRight 360 24/25	8,000	-
17054-380540-869000-210440	BHMIP HealthRight 360 Round 2 23/24	6,733	-
17274-380759-869000-493000	Equitable Placement Completn 23/24	381,489	-
17274-380760-869000-493000	Equitable Placement Completn 23/24	331,633	-
17274-380761-869000-493000	Equitable Placement Completn 23/24	400,609	-
17473-940360-869000-000000	COVID-19 Recovery Block Grant 22/23	13,227,527	774,710
TOTAL 8600 - STATE REVENUES		**$ 102,736,604**	**$ 61,111,326**
8800 - LOCAL REVENUES			
17308-380130-882000-123000	Pomona Valley Hosp Med Center	$ 29,779	$ -
17058-380260-882000-123000	Citrus Valley Health Partners 07/08	19,961	-
17271-380530-882000-701000	LA84/Mt. SAC Relays Youth 20/21	56,765	-
17305-380715-882000-123030	Dorothy Rupe Caregiver Progrm 24/25	35,000	-
17443-380743-882000-676000	Nursing Education Investment 22/23	102,503	-
17624-380764-882000-150100	Modern Language Assoc Pathway 23/24	10,000	-
17358-430400-882000-682000	Water Education 17/18	1,590	-
17359-430400-882000-682000	Water Education 18/19	2,000	-
17684-523700-882000-000000	LA Care Health Plan Outreach 23/24	93,974	-
17428-481000-883900-000000	WIA Individual Referrals	47,464	-
17631-631000-888101-695000	Parking Services-Paylot	40,000	40,000
17631-631000-888102-695000	Parking Services-Community Services	45,000	49,000
17631-631000-888104-695000	Parking Services-Campus Meters	73,500	70,500
17631-631000-888105-695000	Parking Services-NorthTemple Meters	500	1,500
17631-631000-888106-695000	Parking Services-One Day Permit	190,000	190,000
17631-631000-888108-695000	Parking Serv-1 Day Permit-Paylot A	16,500	10,500
17631-631000-888109-695000	Parking Serv-1 Day Permit-Paylot B	111,000	111,000
17631-631000-888111-695000	Parking Serv-Public Transp Summer	78,000	50,000
17631-631000-888112-695000	Parking Services-Public Transp Fall	648,000	648,000
17631-631000-888113-695000	Parking Serv-Public Transp Winter	111,000	123,000
17631-631000-888114-695000	Parking Serv-Public Transp Spring	617,000	598,000
17900-900852-888150-699000	Student Transportation Fee - CY	431,000	500,000
17901-900852-888150-699000	Student Transportation Fee - PY	498,931	498,931
TOTAL 8800 - LOCAL REVENUES		**$ 3,259,467**	**$ 2,890,431**
TOTAL REVENUES		**$ 112,972,430**	**$ 69,708,018**

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8900 - OTHER FINANCING SOURCES			
17631-631000-898002-731000	Parking Intrafund Transfers-In	$ 108,629	$ -
TOTAL 8900 - OTHER FINANCING SOURCES		**$ 108,629**	**$ -**
TOTAL REVENUES & OTHER FINANCING SOURCES		**$ 113,081,059**	**$ 69,708,018**
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		**$ 123,601,281**	**$ 80,323,904**

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
ACADEMIC SALARIES			
1100 - Instr Salaries, Contract/Regular	$ 655,319	$ 645,694	$ (9,625)
1200 - Noninstr Salaries, Contract/Regular	7,347,771	6,567,630	(780,141)
1400 - Noninstructional Salaries, Hourly	4,450,340	1,026,249	(3,424,091)
1000 TOTAL ACADEMIC SALARIES	**$ 12,453,430**	**$ 8,239,573**	**$ (4,213,857)**
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ 15,089,457	$ 13,628,585	$ (1,460,872)
2200 - Instructional Aides, Regular	557,089	485,688	(71,401)
2300 - Short-Term, Hourly, Noninstr	8,791,471	3,340,426	(5,451,045)
2400 - Instr Aides, Hourly, Direct Instr	4,073,609	827,764	(3,245,845)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 28,511,626**	**$ 18,282,463**	**$ (10,229,163)**
EMPLOYEE BENEFITS			
3100 - STRS	$ 1,937,842	$ 1,198,329	$ (739,513)
3200 - PERS	4,862,314	4,243,384	(618,930)
3300 - OASDI/Medicare	1,681,745	1,334,579	(347,166)
3400 - Health and Welfare Benefits	3,141,423	3,002,696	(138,727)
3500 - State Unemployment Insurance	18,696	12,080	(6,616)
3600 - Workers' Compensation Insurance	512,548	322,240	(190,308)
3800 - Alternative Retirement Plan	319,450	78,253	(241,197)
3000 TOTAL EMPLOYEE BENEFITS	**$ 12,474,018**	**$ 10,191,561**	**$ (2,282,457)**
SUPPLIES AND MATERIALS			
4100 - Textbooks	$ 487,706	$ 48,241	$ (439,465)
4200 - Books, Magazines and Periodicals	27,237	20,600	(6,637)
4300 - Instr Supplies and Materials	9,292,578	9,491,045	198,467
4400 - Software	12,917	10,588	(2,329)
4500 - Noninstr Supplies and Materials	746,720	191,086	(555,634)
4700 - Food Supplies	463,788	316,165	(147,623)
4000 TOTAL SUPPLIES AND MATERIALS	**$ 11,030,946**	**$ 10,077,725**	**$ (953,221)**

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE		ADOPTED BUDGET 2024-25		TENTATIVE BUDGET 2025-26		DIFFERENCE BETWEEN (TENT-ADOP)
OTHER OPERATING EXPENSES AND SRVS						
5100 - Contracts for Personal Services	$	469,877	$	36,500	$	(433,377)
5200 - Travel and Conference Expenses		1,528,632		345,340		(1,183,292)
5300 - Dues and Memberships		6,060		-		(6,060)
5500 - Utilities and Housekeeping Services		1,045,989		3,458		(1,042,531)
5600 - Contracts, Rents, Leases, Repairs		3,740,265		1,232,982		(2,507,283)
5800 - Other Services and Expenses		21,221,181		10,877,864		(10,343,317)
5900 - Indirect Costs		744,071		168,955		(575,116)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$**	**28,756,075**	**$**	**12,665,099**	**$**	**(16,090,976)**
CAPITAL OUTLAY						
6200 - Buildings	$	156,727	$	-	$	(156,727)
6300 - Library Books		193,449		97,865		(95,584)
6400 - Equipment		5,904,148		1,327,566		(4,576,582)
6000 TOTAL CAPITAL OUTLAY	**$**	**6,254,324**	**$**	**1,425,431**	**$**	**(4,828,893)**
OTHER OUTGO						
7200 - Intrafund Transfers-Out	$	108,629	$	-	$	(108,629)
7300 - Interfund Transfers-Out		17,586,149		14,515,967		(3,070,182)
7500 - Student Financial Aid		4,450,322		3,239,502		(1,210,820)
7600 - Other Student Aid		1,677,455		618,631		(1,058,824)
7000 TOTAL OTHER OUTGO	**$**	**23,822,555**	**$**	**18,374,100**	**$**	**(5,448,455)**
1000 - 7000 TOTAL EXPENDITURES	**$**	**123,302,974**	**$**	**79,255,952**	**$**	**(44,047,022)**
FUND BALANCES						
792001 - Restricted Fund Balance-Parking	$	298,307	$	1,067,952	$	769,645
7900 TOTAL FUND BALANCES	**$**	**298,307**	**$**	**1,067,952**	**$**	**769,645**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$**	**123,601,281**	**$**	**80,323,904**	**$**	**(43,277,377)**

MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
33000-000000-9110-000000	Cash and Cash Equivalent	$ 2,696,487	$ 2,709,144
33000-000000-9200-000000	Accounts Receivable	133,394	133,394
TOTAL CURRENT ASSETS		**$ 2,829,881**	**$ 2,842,538**
CURRENT LIABILITIES			
33000-000000-9500-000000	Accounts Payable	$ 267,243	$ 267,243
33000-000000-9650-000000	Deferred Revenue	1,355,238	1,355,238
TOTAL CURRENT LIABILITIES		**$ 1,622,481**	**$ 1,622,481**
TOTAL NET BEGINNING BALANCE		**$ 1,207,400**	**$ 1,220,057**
	CLASSIFICATION OF REVENUES		
8100 - FEDERAL REVENUES			
33579-336080-812000-692000	Early Head Start	$ 109,544	$ 104,544
33610-336080-812000-692000	ARPA Stabilization ChildCar Stipend	75,495	-
33520-336080-819000-692000	General Child Care and Dev Programs	599,455	569,482
33530-336080-819000-692000	CC Federal and State Food Prog	109,943	109,943
33630-336080-819000-692000	CSPP Reimb State Supplement 22/23	61,496	-
TOTAL 8100 - FEDERAL REVENUES		**$ 955,933**	**$ 783,969**
8600 - STATE REVENUES			
33400-336080-862900-692000	Child Care Tax Bailout	$ 125,325	$ 125,325
33600-336080-862900-692000	Child 360 CSPP Block Grant	24,198	-
33640-336080-862100-692000	Cost of Care Plus Rate-CSPP 23/24	90,288	-
33650-336080-862100-692000	Child Care Providers United 23/24	116,838	-
33660-336080-862100-692000	Early Ed Preschool Program 23/24	378,251	-
33500-336080-865900-692000	California State Preschool Program	1,276,447	1,279,924
33501-336080-865900-692000	CA State Presch Prog-Prior Year	306,765	-
33520-336080-865900-692000	General Child Care and Dev Programs	1,723,461	1,637,288
33521-336080-865900-692000	Gen Child Care Prog-Prior Year	301,908	-
33530-336080-865900-692000	CC Federal and State Food Prog	5,057	5,057
TOTAL 8600 - STATE REVENUES		**$ 4,348,538**	**$ 3,047,594**

MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8800 - LOCAL REVENUES			
33000-000000-886000-000000	Interest Income	$ 50,000	$ 50,000
33000-336080-887100-692000	Child Development Services	162,745	77,548
TOTAL 8800 - LOCAL REVENUES		**$ 212,745**	**$ 127,548**
TOTAL REVENUES		**$ 5,517,216**	**$ 3,959,111**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 6,724,616**	**$ 5,179,168**

MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ 1,844,793	$ 1,868,601	$ 23,808
2300 - Short-Term, Hourly, Noninstr	501,587	310,822	(190,765)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 2,346,380**	**$ 2,179,423**	**$ (166,957)**
EMPLOYEE BENEFITS			
3100 - STRS	$ 77,844	$ 79,332	$ 1,488
3200 - PERS	388,772	393,105	4,333
3300 - OASDI/Medicare	126,016	124,510	(1,506)
3400 - Health and Welfare Benefits	431,588	477,774	46,186
3500 - State Unemployment Insurance	1,155	1,070	(85)
3600 - Workers' Compensation Insurance	27,385	25,196	(2,189)
3800 - Alternative Retirement Plan	13,748	8,025	(5,723)
3000 TOTAL EMPLOYEE BENEFITS	**$ 1,066,508**	**$ 1,109,012**	**$ 42,504**
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 37,850	$ 9,324	$ (28,526)
4000 TOTAL SUPPLIES AND MATERIALS	**$ 37,850**	**$ 9,324**	**$ (28,526)**
OTHER OPERATING EXPENSES AND SRVS			
5200 - Travel and Conference Expenses	$ 4,000	$ 6,425	$ 2,425
5300 - Dues and Memberships	-	700	700
5400 - Insurance	530	530	-
5500 - Utilities and Housekeeping Services	-	7	7
5600 - Contracts, Rents, Leases, Repairs	2,335	4,398	2,063
5800 - Other Services and Expenses	2,032,392	328,601	(1,703,791)
5900 - Indirect Costs	-	316,972	316,972
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 2,039,257**	**$ 657,633**	**$ (1,381,624)**
CAPITAL OUTLAY			
6400 - Equipment	$ 30,678	$ 3,719	$ (26,959)
6000 TOTAL CAPITAL OUTLAY	**$ 30,678**	**$ 3,719**	**$ (26,959)**
1000 - 7000 TOTAL EXPENDITURES	**$ 5,520,673**	**$ 3,959,111**	**$ (1,561,562)**

MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
FUND BALANCES			
792003 - Restr Fund Bal-Child Dvlp CCTR	$ 18,765	$ 18,765	$ -
792034 - Restr Fund Bal-Child Dvlp CSPP	10,600	10,600	-
794003 - Assigned Fund Bal-Child Development	1,174,578	1,190,692	16,114
7900 TOTAL FUND BALANCES	**$ 1,203,943**	**$ 1,220,057**	**$ 16,114**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 6,724,616**	**$ 5,179,168**	**$ (1,545,448)**

MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
34000-000000-9110-000000	Cash and Cash Equivalent	$ 295,035	$ 304,215
34000-000000-9200-000000	Accounts Receivable	755	755
TOTAL CURRENT ASSETS		**$ 295,790**	**$ 304,970**
CURRENT LIABILITIES			
34000-000000-9520-000000	Accounts Payable	$ 16,207	$ 16,207
34000-000000-9551-000000	Sales Tax Payable	3,877	3,877
TOTAL CURRENT LIABILITIES		**$ 20,084**	**$ 20,084**
TOTAL NET BEGINNING BALANCE		**$ 275,706**	**$ 284,886**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
34000-314610-884300-693000	Sales-Farm Operations/Beef	$ 25,000	$ 25,000
34000-314610-884400-693000	Sales-Farm Operations/Horse	15,000	15,000
34000-314610-884500-693000	Sales-Farm Operations/Sheep	15,000	15,000
34000-314610-884600-693000	Sales-Farm Operations/Swine	6,000	6,000
34000-314690-884700-693000	Sales-Farm Operations/Horticulture	80,000	80,000
34000-000000-886000-000000	Interest Income	1,000	1,000
34000-314610-889000-693000	Other Local Revenues	-	-
34000-314610-889003-693000	Salvaged Materials	1,300	1,300
TOTAL 8800 - LOCAL REVENUES		**$ 143,300**	**$ 143,300**
TOTAL REVENUES		**$ 143,300**	**$ 143,300**
8900 - OTHER FINANCING SOURCES			
34000-314610-898001-693000	Interfund Transfers-In	$ 79,000	$ 79,000
TOTAL 8900 - OTHER FINANCING SOURCES		**$ 79,000**	**$ 79,000**
TOTAL REVENUES & OTHER FINANCING SOURCES		**$ 222,300**	**$ 222,300**
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		**$ 498,006**	**$ 507,186**

MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2300 - Short-Term, Hourly, Noninstr	$ 1,600	$ 1,600	$ -
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 1,600**	**$ 1,600**	**$ -**
EMPLOYEE BENEFITS			
3300 - OASDI/Medicare	$ 24	$ 24	$ -
3500 - State Unemployment Insurance	1	1	-
3600 - Workers' Compensation Insurance	21	21	-
3800 - Alternative Retirement Plan	48	48	-
3000 TOTAL EMPLOYEE BENEFITS	**$ 94**	**$ 94**	**$ -**
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 199,450	$ 199,450	$ -
4000 TOTAL SUPPLIES AND MATERIALS	**$ 199,450**	**$ 199,450**	**$ -**
OTHER OPERATING EXPENSES AND SRVS			
5500 - Utilities and Housekeeping Services	$ 550	$ 550	$ -
5600 - Contracts, Rents, Leases, Repairs	1,846	1,846	-
5800 - Other Services and Expenses	14,960	14,960	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 17,356**	**$ 17,356**	**$ -**
CAPITAL OUTLAY			
6400 - Equipment	$ 3,800	$ 3,800	$ -
6000 TOTAL CAPITAL OUTLAY	**$ 3,800**	**$ 3,800**	**$ -**
1000 - 7000 TOTAL EXPENDITURES	**$ 222,300**	**$ 222,300**	**$ -**
FUND BALANCES			
794004 - Assigned Fund Bal-Farm Operation	$ 275,706	$ 284,886	$ 9,180
7900 TOTAL FUND BALANCES	**$ 275,706**	**$ 284,886**	**$ 9,180**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 498,006**	**$ 507,186**	**$ 9,180**

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
39000-000000-9110-000000	Cash and Cash Equivalent	$ 1,774,399	$ 1,676,922
39000-000000-9200-000000	Accounts Receivable	4,828	4,828
TOTAL CURRENT ASSETS		**$ 1,779,227**	**$ 1,681,750**
CURRENT LIABILITIES			
39000-000000-9500-000000	Accounts Payable	$ 13,684	$ 13,684
39000-000000-9656-000000	Deferred Revenue - Student Health Fees	345,680	345,680
TOTAL CURRENT LIABILITIES		**$ 359,364**	**$ 359,364**
TOTAL NET BEGINNING BALANCE		**$ 1,419,863**	**$ 1,322,386**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
39000-000000-886000-000000	Interest Income	$ 50,000	$ 50,000
39000-534000-887610-644000	Health Fees-CY	1,500,000	1,600,000
39000-534000-889000-644000	Other Local Revenues	100,000	100,000
TOTAL 8800 - LOCAL REVENUES		**$ 1,650,000**	**$ 1,750,000**
TOTAL REVENUES		**$ 1,650,000**	**$ 1,750,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 3,069,863**	**$ 3,072,386**

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ 1,097,420	$ 1,105,767	$ 8,347
2300 - Short-Term, Hourly, Noninstr	21,000	20,000	(1,000)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 1,118,420**	**$ 1,125,767**	**$ 7,347**
EMPLOYEE BENEFITS			
3200 - PERS	$ 296,853	$ 299,111	$ 2,258
3300 - OASDI/Medicare	84,360	84,984	624
3400 - Health and Welfare Benefits	183,538	201,677	18,139
3500 - State Unemployment Insurance	560	563	3
3600 - Workers' Compensation Insurance	14,667	14,763	96
3800 - Alternative Retirement Plan	630	600	(30)
3000 TOTAL EMPLOYEE BENEFITS	**$ 580,608**	**$ 601,698**	**$ 21,090**
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 26,210	$ 27,210	$ 1,000
4700 - Food Supplies	500	500	-
4000 TOTAL SUPPLIES AND MATERIALS	**$ 26,710**	**$ 27,710**	**$ 1,000**
OTHER OPERATING EXPENSES AND SRVS			
5200 - Travel and Conference Expenses	$ 2,000	$ 2,000	$ -
5300 - Dues and Memberships	650	-	(650)
5400 - Insurance	76,604	76,604	-
5600 - Contracts, Rents, Leases, Repairs	1,400	1,000	(400)
5800 - Other Services and Expenses	60,181	61,231	1,050
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 140,835**	**$ 140,835**	**$ -**
1000 - 7000 TOTAL EXPENDITURES	**$ 1,866,573**	**$ 1,896,010**	**$ 29,437**

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
FUND BALANCES			
792004 - Restr Fund Bal-Health Services	$ 1,000,884	$ 899,251	$ (101,633)
795003 - Unassigned Fd Bal-Misc Health Serv	202,406	277,125	74,719
7900 TOTAL FUND BALANCES	**$ 1,203,290**	**$ 1,176,376**	**$ (26,914)**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 3,069,863**	**$ 3,072,386**	**$ 2,523**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
40000-000000-9110-000000	Cash and Cash Equivalent	$ 2,735,185	$ 2,764,573
40000-000000-9200-000000	Accounts Receivable	7,100	7,100
TOTAL CURRENT ASSETS		**$ 2,742,285**	**$ 2,771,673**
CURRENT LIABILITIES			
40000-000000-9500-000000	Accounts Payable	$ 915,077	$ 915,077
TOTAL CURRENT LIABILITIES		**$ 915,077**	**$ 915,077**
TOTAL NET BEGINNING BALANCE		**$ 1,827,208**	**$ 1,856,596**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
40000-000000-886000-000000	Interest Income	$ 100,000	$ 75,000
TOTAL 8800 - LOCAL REVENUES		**$ 100,000**	**$ 75,000**
TOTAL REVENUES		**$ 100,000**	**$ 75,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 1,927,208**	**$ 1,931,596**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 2,181	$ 2,181	$ -
4000 TOTAL SUPPLIES AND MATERIALS	**$ 2,181**	**$ 2,181**	**$ -**
CAPITAL OUTLAY			
6100 - Sites and Site Improvements	$ 16,541	$ -	$ (16,541)
6200 - Buildings	818,312	775,522	(42,790)
6400 - Equipment	9,267	-	(9,267)
6000 TOTAL CAPITAL OUTLAY	**$ 844,120**	**$ 775,522**	**$ (68,598)**
1000 - 7000 TOTAL EXPENDITURES	**$ 846,301**	**$ 777,703**	**$ (68,598)**
FUND BALANCES			
792007 - Restricted Fund Bal-Bond Interest	$ 1,080,907	$ 1,153,893	$ 72,986
7900 TOTAL FUND BALANCES	**$ 1,080,907**	**$ 1,153,893**	**$ 72,986**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 1,927,208**	**$ 1,931,596**	**$ 4,388**

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

	ACCOUNT DESCRIPTION		ADOPTED BUDGET 2024-25		TENTATIVE BUDGET 2025-26
CURRENT ASSETS					
41000-000000-9110-000000	Cash and Cash Equivalent	$	12,964,416	$	11,593,728
41052-000000-9131-000000	Cash with Trustee		194,694		194,694
41000-000000-9200-000000	Accounts Receivable		11,707,842		11,707,842
TOTAL CURRENT ASSETS		**$**	**24,866,952**	**$**	**23,496,264**
CURRENT LIABILITIES					
41000-000000-9500-000000	Accounts Payable	$	1,251,337	$	1,251,337
41000-000000-9650-000000	Deferred Revenue		9,893,411		9,893,411
41000-000000-9656-000000	Deferred Revenue - Student Fees		47,962		47,962
TOTAL CURRENT LIABILITIES		**$**	**11,192,710**	**$**	**11,192,710**
TOTAL NET BEGINNING BALANCE		**$**	**13,674,242**	**$**	**12,303,554**
	CLASSIFICATION OF REVENUES				
8600 - STATE REVENUES					
41066-700161-862900-710000	Prop 39 Energy Efficiency 15/16	$	21,232	$	21,232
41024-940200-862906-710000	One-time Block Grant SM 13/14		1,927		-
41032-940200-862906-710000	One-time Block Grant SM 21/22		3,478,554		2,375,613
41033-940200-862906-710000	One-time Block Grant SM 22/23		6,009,220		2,714,983
41034-940200-862906-710000	Ongoing Block Grant SM 03/04		146,939		-
41038-940200-862906-710000	One-time Block Grant SM 17/18		144,291		16,555
41045-940200-862906-710000	One-time Block Grant SM 14/15		8,399		-
41046-940200-862906-710000	One-time Block Grant SM 15/16		66,241		22,386
41047-940200-862906-710000	One-time Block Grant SM 16/17		10,008		365
41039-940100-862907-710000	Ongoing Block Grant SM 08/09		6,600		6,600
41026-723020-865900-710000	Technology and Health Replacement		63,489,029		17,790,451
41009-771180-865900-710000	Physical Education Complex		319,132		306,501
TOTAL 8600 - STATE REVENUES		**$**	**73,701,572**	**$**	**23,254,686**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8800 - LOCAL REVENUES			
41000-000000-886000-000000	Interest Income	$ 500,000	$ 300,000
41001-800000-888030-000000	NR Capital Outlay Fee Intl-CY	173,055	179,260
41001-800000-888070-000000	NR Capital Outlay Fee Out/State-CY	158,630	157,370
TOTAL 8800 - LOCAL REVENUES		**$ 831,685**	**$ 636,630**
TOTAL REVENUES		**$ 74,533,257**	**$ 23,891,316**
8900 - OTHER FINANCING SOURCES			
41138-700172-891001-659000	Water Intrusion 66-67 77 to 79	$ 16,163	$ -
41144-700180-891001-710000	Bldg 4 Admin North Side Water Damag	-	55,360
41145-700181-891001-710000	Bldg 6 First Floor Men's Restroom	-	70,000
41146-700182-891001-710000	Bldg 78 Water Intrusion	-	20,000
TOTAL 8900 - OTHER FINANCING SOURCES		**$ 16,163**	**$ 145,360**
TOTAL REVENUES & OTHER FINANCING SOURCES		**$ 74,549,420**	**$ 24,036,676**
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		**$ 88,223,662**	**$ 36,340,230**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2300 - Short-Term, Hourly, Noninstr	$ 1,411	$ -	$ (1,411)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 1,411**	**$ -**	**$ (1,411)**
EMPLOYEE BENEFITS			
3300 - OASDI/Medicare	$ 108	$ -	$ (108)
3500 - State Unemployment Insurance	1	-	(1)
3600 - Workers' Compensation Insurance	22	-	(22)
3000 TOTAL EMPLOYEE BENEFITS	**$ 131**	**$ -**	**$ (131)**
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 152,028	$ 102,581	$ (49,447)
4000 TOTAL SUPPLIES AND MATERIALS	**$ 152,028**	**$ 102,581**	**$ (49,447)**
OTHER OPERATING EXPENSES AND SRVS			
5600 - Contracts, Rents, Leases, Repairs	$ 104,462	$ 62,842	$ (41,620)
5800 - Other Services and Expenses	64,903	224,025	159,122
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 169,365**	**$ 286,867**	**$ 117,502**
CAPITAL OUTLAY			
6100 - Sites and Site Improvements	$ 2,255,986	$ 1,529,041	$ (726,945)
6200 - Buildings	76,224,119	25,756,292	(50,467,827)
6400 - Equipment	7,513,346	6,942,994	(570,352)
6000 TOTAL CAPITAL OUTLAY	**$ 85,993,451**	**$ 34,228,327**	**$ (51,765,124)**
1000 - 7000 TOTAL EXPENDITURES	**$ 86,316,386**	**$ 34,617,775**	**$ (51,698,611)**

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

DESCRIPTION OF EXPENDITURE		ADOPTED BUDGET 2024-25		TENTATIVE BUDGET 2025-26		DIFFERENCE BETWEEN (TENT-ADOP)
FUND BALANCES						
792005 - Restr Fund Bal-Revenue Lease Bonds	$	194,693	$	-	$	(194,693)
795004 - Unassigned Fund Bal-Capital Outlay		1,712,583		1,722,455		9,872
7900 TOTAL FUND BALANCES	**$**	**1,907,276**	**$**	**1,722,455**	**$**	**(184,821)**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$**	**88,223,662**	**$**	**36,340,230**	**$**	**(51,883,432)**

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

	ACCOUNT DESCRIPTION		ADOPTED BUDGET 2024-25		TENTATIVE BUDGET 2025-26
CURRENT ASSETS					
42000-000000-9110-000000	Cash and Cash Equivalent	$	75,154,519	$	39,139,428
42000-000000-9200-000000	Accounts Receivable		174,362		174,362
TOTAL CURRENT ASSETS		**$**	**75,328,881**	**$**	**39,313,790**
CURRENT LIABILITIES					
42000-000000-9500-000000	Accounts Payable	$	7,705,427	$	7,705,427
TOTAL CURRENT LIABILITIES		**$**	**7,705,427**	**$**	**7,705,427**
TOTAL NET BEGINNING BALANCE		**$**	**67,623,454**	**$**	**31,608,363**
	CLASSIFICATION OF REVENUES				
8800 - LOCAL REVENUES					
42000-000000-886000-000000	Interest Income	$	1,000,000	$	1,000,000
TOTAL 8800 - LOCAL REVENUES		**$**	**1,000,000**	**$**	**1,000,000**
TOTAL REVENUES		**$**	**1,000,000**	**$**	**1,000,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$**	**68,623,454**	**$**	**32,608,363**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ 1,743,970	$ -	$ (1,743,970)
2300 - Short-Term, Hourly, Noninstr	-	471,317	471,317
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 1,743,970**	**$ 471,317**	**$ (1,272,653)**
EMPLOYEE BENEFITS			
3200 - PERS	$ 464,658	$ 126,033	$ (338,625)
3300 - OASDI/Medicare	133,415	36,056	(97,359)
3400 - Health and Welfare Benefits	199,278	-	(199,278)
3500 - State Unemployment Insurance	870	236	(634)
3600 - Workers' Compensation Insurance	22,616	6,174	(16,442)
3000 TOTAL EMPLOYEE BENEFITS	**$ 820,837**	**$ 168,499**	**$ (652,338)**
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 601,014	$ 135,002	$ (466,012)
4000 TOTAL SUPPLIES AND MATERIALS	**$ 601,014**	**$ 135,002**	**$ (466,012)**
OTHER OPERATING EXPENSES AND SRVS			
5600 - Contracts, Rents, Leases, Repairs	$ 437,366	$ 437,197	$ (169)
5700 - Legal, Elections and Audit Expenses	5,867	72,434	66,567
5800 - Other Services and Expenses	1,198,100	133,836	(1,064,264)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 1,641,333**	**$ 643,467**	**$ (997,866)**
CAPITAL OUTLAY			
6100 - Sites and Site Improvements	$ 946,310	$ 6,981,788	$ 6,035,478
6200 - Buildings	52,932,870	21,508,031	(31,424,839)
6400 - Equipment	2,354,887	-	(2,354,887)
6000 TOTAL CAPITAL OUTLAY	**$ 56,234,067**	**$ 28,489,819**	**$ (27,744,248)**
1000 - 7000 TOTAL EXPENDITURES	**$ 61,041,221**	**$ 29,908,104**	**$ (31,133,117)**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
FUND BALANCES			
792007 - Restricted Fund Bal-Bond Interest	$ 7,582,233	$ 2,700,259	$ (4,881,974)
7900 TOTAL FUND BALANCES	**$ 7,582,233**	**$ 2,700,259**	**$ (4,881,974)**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 68,623,454**	**$ 32,608,363**	**$ (36,015,091)**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
43000-000000-9110-000000	Cash and Cash Equivalent	$ 13,761,515	$ 16,338,670
43000-000000-9200-000000	Accounts Receivable	23,093	23,093
TOTAL CURRENT ASSETS		**$ 13,784,608**	**$ 16,361,763**
CURRENT LIABILITIES			
43000-000000-9500-000000	Accounts Payable	$ -	$ -
TOTAL CURRENT LIABILITIES		**$ -**	**$ -**
TOTAL NET BEGINNING BALANCE		**$ 13,784,608**	**$ 16,361,763**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
43000-000000-886000-000000	Interest Income	$ 200,000	$ 300,000
TOTAL 8800 - LOCAL REVENUES		**$ 200,000**	**$ 300,000**
TOTAL REVENUES		**$ 200,000**	**$ 300,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 13,984,608**	**$ 16,661,763**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 4,624	$ 4,624	$ -
4000 TOTAL SUPPLIES AND MATERIALS	**$ 4,624**	**$ 4,624**	**$ -**
CAPITAL OUTLAY			
6100 - Sites and Site Improvements	$ 89,250	$ 89,250	$ -
6200 - Buildings	24,025	24,025	-
6400 - Equipment	13,184	13,184	-
6000 TOTAL CAPITAL OUTLAY	**$ 126,459**	**$ 126,459**	**$ -**
OTHER OUTGO			
7300 - Interfund Transfers-Out	$ 8,257	$ -	$ (8,257)
7000 TOTAL OTHER OUTGO	**$ 8,257**	**$ -**	**$ (8,257)**
1000 - 7000 TOTAL EXPENDITURES	**$ 139,340**	**$ 131,083**	**$ (8,257)**
FUND BALANCES			
792009 - Restricted Fund Bal-RDA West Covina	$ 4,433	$ 4,433	$ -
792010 - Restricted Fund Bal-RDA Walnut	217,042	217,042	-
792011 - Restricted Fund Bal-RDA La Puente	16,899	16,899	-
792012 - Restricted Fund Bal-RDA Covina	39,291	39,291	-
792013 - Restricted Fund Bal-RDA Industry	465,770	465,770	-
792014 - Restricted Fund Bal-RDA La Verne	147,448	147,448	-
792015 - Restricted Fund Bal-RDA Irwindale	40,895	40,895	-
792016 - Restricted Fund Bal-RDA Glendora	25,549	25,549	-
792017 - Restricted Fund Bal-RDA San Dimas	72,692	72,692	-
792018 - Restricted Fund Bal-RDA Pomona	218,659	218,659	-
792019 - Restricted Fund Bal-RDA BaldwinPark	29,454	29,454	-
792020 - Restricted Fund Balance-RDA Various	11,609,473	13,622,071	2,012,598
792021 - Restr Fund Bal-Redevelop Interest	957,663	1,630,477	672,814
7900 TOTAL FUND BALANCES	**$ 13,845,268**	**$ 16,530,680**	**$ 2,685,412**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 13,984,608**	**$ 16,661,763**	**$ 2,677,155**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
45000-000000-9110-000000	Cash and Cash Equivalent	$ 602,779	$ 469,591
45000-000000-9200-000000	Accounts Receivable	1,258	1,258
TOTAL CURRENT ASSETS		**$ 604,037**	**$ 470,849**
CURRENT LIABILITIES			
45000-000000-9500-000000	Accounts Payable	$ 11,734	$ 11,734
TOTAL CURRENT LIABILITIES		**$ 11,734**	**$ 11,734**
TOTAL NET BEGINNING BALANCE		**$ 592,303**	**$ 459,115**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
45000-000000-886000-000000	Interest Income	$ 10,000	$ 10,000
TOTAL 8800 - LOCAL REVENUES		**$ 10,000**	**$ 10,000**
TOTAL REVENUES		**$ 10,000**	**$ 10,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 602,303**	**$ 469,115**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 3,628	$ 3,628	$ -
4000 TOTAL SUPPLIES AND MATERIALS	**$ 3,628**	**$ 3,628**	**$ -**
OTHER OPERATING EXPENSES AND SRVS			
5500 - Utilities and Housekeeping Services	$ 4,917	$ -	$ (4,917)
5600 - Contracts, Rents, Leases, Repairs	34,537	4,630	(29,907)
5800 - Other Services and Expenses	2,275	-	(2,275)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 41,729**	**$ 4,630**	**$ (37,099)**
CAPITAL OUTLAY			
6200 - Buildings	$ 421,501	$ 436,983	$ 15,482
6400 - Equipment	43,714	-	(43,714)
6000 TOTAL CAPITAL OUTLAY	**$ 465,215**	**$ 436,983**	**$ (28,232)**
1000 - 7000 TOTAL EXPENDITURES	**$ 510,572**	**$ 445,241**	**$ (65,331)**
FUND BALANCES			
792007 - Restricted Fund Bal-Bond Interest	$ 91,731	$ 23,874	$ (67,857)
7900 TOTAL FUND BALANCES	**$ 91,731**	**$ 23,874**	**$ (67,857)**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 602,303**	**$ 469,115**	**$ (133,188)**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
47000-000000-9110-000000	Cash and Cash Equivalent	$ 415,634	$ 417,850
47000-000000-9200-000000	Accounts Receivable	952	952
TOTAL CURRENT ASSETS		**$ 416,586**	**$ 418,802**
CURRENT LIABILITIES			
47000-000000-9500-000000	Accounts Payable	$ 30,400	$ 30,400
TOTAL CURRENT LIABILITIES		**$ 30,400**	**$ 30,400**
TOTAL NET BEGINNING BALANCE		**$ 386,186**	**$ 388,402**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
47000-000000-886000-000000	Interest Income	$ 10,000	$ 10,000
TOTAL 8800 - LOCAL REVENUES		**$ 10,000**	**$ 10,000**
TOTAL REVENUES		**$ 10,000**	**$ 10,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 396,186**	**$ 398,402**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 104	$ 104	$ -
4000 TOTAL SUPPLIES AND MATERIALS	**$ 104**	**$ 104**	**$ -**
OTHER OPERATING EXPENSES AND SRVS			
5700 - Legal, Elections and Audit Expenses	$ 2,706	$ 2,706	$ -
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 2,706**	**$ 2,706**	**$ -**
CAPITAL OUTLAY			
6100 - Sites and Site Improvements	$ 27,584	$ 2,043	$ (25,541)
6200 - Buildings	272,050	367,677	95,627
6400 - Equipment	9,420	-	(9,420)
6000 TOTAL CAPITAL OUTLAY	**$ 309,054**	**$ 369,720**	**$ 60,666**
1000 - 7000 TOTAL EXPENDITURES	**$ 311,864**	**$ 372,530**	**$ 60,666**
FUND BALANCES			
792022 - Restricted Fund Bal-BAN Projects	$ 9,442	$ 9,442	$ -
792023 - Restricted Fund Bal-BAN Interest	74,880	16,430	(58,450)
7900 TOTAL FUND BALANCES	**$ 84,322**	**$ 25,872**	**$ (58,450)**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 396,186**	**$ 398,402**	**$ 2,216**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
48000-000000-9110-000000	Cash and Cash Equivalent	$ 225,198	$ 101,746
48000-000000-9200-000000	Accounts Receivable	455	455
TOTAL CURRENT ASSETS		**$ 225,653**	**$ 102,201**
CURRENT LIABILITIES			
48000-000000-9500-000000	Accounts Payable	$ 2,862	$ 2,862
TOTAL CURRENT LIABILITIES		**$ 2,862**	**$ 2,862**
TOTAL NET BEGINNING BALANCE		**$ 222,791**	**$ 99,339**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
48000-000000-886000-000000	Interest Income	$ 5,000	$ 2,500
TOTAL 8800 - LOCAL REVENUES		**$ 5,000**	**$ 2,500**
TOTAL REVENUES		**$ 5,000**	**$ 2,500**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 227,791**	**$ 101,839**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 4,079	$ -	$ (4,079)
4000 TOTAL SUPPLIES AND MATERIALS	**$ 4,079**	**$ -**	**$ (4,079)**
OTHER OPERATING EXPENSES AND SRVS			
5800 - Other Services and Expenses	$ -	$ 77,184	$ 77,184
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ -**	**$ 77,184**	**$ 77,184**
CAPITAL OUTLAY			
6200 - Buildings	$ 133,073	$ 20,892	$ (112,181)
6400 - Equipment	75,780	-	(75,780)
6000 TOTAL CAPITAL OUTLAY	**$ 208,853**	**$ 20,892**	**$ (187,961)**
1000 - 7000 TOTAL EXPENDITURES	**$ 212,932**	**$ 98,076**	**$ (114,856)**
FUND BALANCES			
792007 - Restricted Fund Bal-Bond Interest	$ 14,859	$ 3,763	$ (11,096)
7900 TOTAL FUND BALANCES	**$ 14,859**	**$ 3,763**	**$ (11,096)**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 227,791**	**$ 101,839**	**$ (125,952)**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
49000-000000-9110-000000	Cash and Cash Equivalent	$ 12,127,316	$ 8,628,038
49000-000000-9200-000000	Accounts Receivable	26,069	26,069
TOTAL CURRENT ASSETS		**$ 12,153,385**	**$ 8,654,107**
CURRENT LIABILITIES			
49000-000000-9500-000000	Accounts Payable	$ 848,015	$ 848,015
TOTAL CURRENT LIABILITIES		**$ 848,015**	**$ 848,015**
TOTAL NET BEGINNING BALANCE		**$ 11,305,370**	**$ 7,806,092**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
49000-000000-886000-000000	Interest Income	$ 300,000	$ 200,000
TOTAL 8800 - LOCAL REVENUES		**$ 300,000**	**$ 200,000**
TOTAL REVENUES		**$ 300,000**	**$ 200,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 11,605,370**	**$ 8,006,092**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ 1,107,870	$ -	$ (1,107,870)
2300 - Short-Term, Hourly, Noninstr	476,086	-	(476,086)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 1,583,956**	**$ -**	**$ (1,583,956)**
EMPLOYEE BENEFITS			
3200 - PERS	$ 428,461	$ -	$ (428,461)
3300 - OASDI/Medicare	121,172	-	(121,172)
3400 - Health and Welfare Benefits	217,675	-	(217,675)
3500 - State Unemployment Insurance	790	-	(790)
3600 - Workers' Compensation Insurance	20,752	-	(20,752)
3800 - Alternative Retirement Plan	2,238	-	(2,238)
3000 TOTAL EMPLOYEE BENEFITS	**$ 791,088**	**$ -**	**$ (791,088)**
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 57,340	$ 50,618	$ (6,722)
4000 TOTAL SUPPLIES AND MATERIALS	**$ 57,340**	**$ 50,618**	**$ (6,722)**
OTHER OPERATING EXPENSES AND SRVS			
5600 - Contracts, Rents, Leases, Repairs	$ 46,816	$ 9,162	$ (37,654)
5700 - Legal, Elections and Audit Expenses	1,612	1,792	180
5800 - Other Services and Expenses	56,847	56,185	(662)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 105,275**	**$ 67,139**	**$ (38,136)**
CAPITAL OUTLAY			
6100 - Sites and Site Improvements	$ 2,210,214	$ -	$ (2,210,214)
6200 - Buildings	4,940,356	5,839,737	899,381
6400 - Equipment	230,177	-	(230,177)
6000 TOTAL CAPITAL OUTLAY	**$ 7,380,747**	**$ 5,839,737**	**$ (1,541,010)**
1000 - 7000 TOTAL EXPENDITURES	**$ 9,918,406**	**$ 5,957,494**	**$ (3,960,912)**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
FUND BALANCES			
792007 - Restricted Fund Bal-Bond Interest	$ 1,686,964	$ 2,048,598	$ 361,634
7900 TOTAL FUND BALANCES	**$ 1,686,964**	**$ 2,048,598**	**$ 361,634**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 11,605,370**	**$ 8,006,092**	**$ (3,599,278)**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
60000-000000-9110-000000	Cash and Cash Equivalent	$ -	$ 180,468,259
TOTAL CURRENT ASSETS		**$ -**	**$ 180,468,259**
CURRENT LIABILITIES			
60000-000000-9500-000000	Accounts Payable	$ -	$ -
TOTAL CURRENT LIABILITIES		**$ -**	**$ -**
TOTAL NET BEGINNING BALANCE		**$ -**	**$ 180,468,259**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
60000-000000-886000-000000	Interest Income	$ -	$ 2,000,000
TOTAL 8800 - LOCAL REVENUES		**$ -**	**$ 2,000,000**
TOTAL REVENUES		**$ -**	**$ 2,000,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ -**	**$ 182,468,259**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ -	$ 2,878,549	$ 2,878,549
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ -**	**$ 2,878,549**	**$ 2,878,549**
EMPLOYEE BENEFITS			
3200 - PERS	$ -	$ 778,646	$ 778,646
3300 - OASDI/Medicare	-	220,206	220,206
3400 - Health and Welfare Benefits	-	451,157	451,157
3500 - State Unemployment Insurance	-	1,437	1,437
3600 - Workers' Compensation Insurance	-	37,697	37,697
3000 TOTAL EMPLOYEE BENEFITS	**$ -**	**$ 1,489,143**	**$ 1,489,143**
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ -	$ 31,394	$ 31,394
4000 TOTAL SUPPLIES AND MATERIALS	**$ -**	**$ 31,394**	**$ 31,394**
OTHER OPERATING EXPENSES AND SRVS			
5600 - Contracts, Rents, Leases, Repairs	$ -	$ 457,403	$ 457,403
5800 - Other Services and Expenses	-	3,632,308	3,632,308
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ -**	**$ 4,089,711**	**$ 4,089,711**
CAPITAL OUTLAY			
6200 - Buildings	$ -	$ 168,265,632	$ 168,265,632
6000 TOTAL CAPITAL OUTLAY	**$ -**	**$ 168,265,632**	**$ 168,265,632**
1000 - 7000 TOTAL EXPENDITURES	**$ -**	**$ 176,754,429**	**$ 176,754,429**
FUND BALANCES			
792007 - Restricted Fund Bal-Bond Interest	$ -	$ 5,713,830	$ 5,713,830
7900 TOTAL FUND BALANCES	**$ -**	**$ 5,713,830**	**$ 5,713,830**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ -**	**$ 182,468,259**	**$ 182,468,259**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
71000-000000-9110-000000	Cash and Cash Equivalent	$ 2,604,685	$ 2,604,685
71000-000000-9200-000000	Accounts Receivable	4,986	4,986
TOTAL CURRENT ASSETS		**$ 2,609,671**	**$ 2,609,671**
CURRENT LIABILITIES			
71000-000000-9520-000000	Accounts Payable	$ 9,040	$ 9,040
71000-000000-9650-000000	Deferred Revenue-Student Fees	91,750	91,750
TOTAL CURRENT LIABILITIES		**$ 100,790**	**$ 100,790**
TOTAL NET BEGINNING BALANCE		**$ 2,508,881**	**$ 2,508,881**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
71000-000000-886000-000000	Interest Income	$ 79,768	$ 90,000
71000-000000-888500-000000	Other Student Fees and Charges	649,747	622,000
TOTAL 8800 - LOCAL REVENUES		**$ 729,515**	**$ 712,000**
TOTAL REVENUES		**$ 729,515**	**$ 712,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 3,238,396**	**$ 3,220,881**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ 155,189	$ 159,634	$ 4,445
2300 - Short-Term, Hourly, Noninstr	35,143	24,375	(10,768)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 190,332**	**$ 184,009**	**$ (6,323)**
EMPLOYEE BENEFITS			
3200 - PERS	$ 41,979	$ 43,181	$ 1,202
3300 - OASDI/Medicare	12,396	12,576	180
3400 - Health and Welfare Benefits	41,120	44,198	3,078
3500 - State Unemployment Insurance	95	92	(3)
3600 - Workers' Compensation Insurance	2,493	2,410	(83)
3800 - Alternative Retirement Plan	1,054	731	(323)
3000 TOTAL EMPLOYEE BENEFITS	**$ 99,137**	**$ 103,188**	**$ 4,051**
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 27,090	$ 31,300	$ 4,210
4700 - Food Supplies	12,600	15,300	2,700
4000 TOTAL SUPPLIES AND MATERIALS	**$ 39,690**	**$ 46,600**	**$ 6,910**
OTHER OPERATING EXPENSES AND SRVS			
5100 - Contracts for Personal Services	$ 27,400	$ 14,000	$ (13,400)
5200 - Travel and Conference Expenses	128,100	114,832	(13,268)
5300 - Dues and Memberships	120	-	(120)
5400 - Insurance	1,000	-	(1,000)
5600 - Contracts, Rents, Leases, Repairs	6,000	2,000	(4,000)
5800 - Other Services and Expenses	416,758	370,348	(46,410)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 579,378**	**$ 501,180**	**$ (78,198)**
CAPITAL OUTLAY			
6300 - Library Books	$ 6,000	$ 2,000	$ (4,000)
6400 - Equipment	10,000	-	(10,000)
6000 TOTAL CAPITAL OUTLAY	**$ 16,000**	**$ 2,000**	**$ (14,000)**
1000 - 7000 TOTAL EXPENDITURES	**$ 924,537**	**$ 836,977**	**$ (87,560)**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
FUND BALANCES			
792024 - Restr Fund Bal-Associated Students	$ 1,933,608	$ 2,003,653	$ 70,045
792025 - Restricted Fund Bal-Emergency Fund	250,000	250,000	-
792026 - Restricted Fund Bal-Student Center	130,251	130,251	-
7900 TOTAL FUND BALANCES	**$ 2,313,859**	**$ 2,383,904**	**$ 70,045**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 3,238,396**	**$ 3,220,881**	**$ (17,515)**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
72000-000000-9110-000000	Cash and Cash Equivalent	$ 109,853	$ 46,539
72000-000000-9200-000000	Accounts Receivable	206	206
TOTAL CURRENT ASSETS		**$ 110,059**	**$ 46,745**
CURRENT LIABILITIES			
72000-000000-9500-000000	Accounts Payable	$ 3,887	$ 3,887
72000-000000-9644-000000	Fees	8,564	8,564
TOTAL CURRENT LIABILITIES		**$ 12,451**	**$ 12,451**
TOTAL NET BEGINNING BALANCE		**$ 97,608**	**$ 34,294**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
72000-000000-886000-000000	Interest Income	$ 3,000	$ 2,000
72000-000000-888400-000000	Student Representation Fee	71,000	71,000
TOTAL 8800 - LOCAL REVENUES		**$ 74,000**	**$ 73,000**
TOTAL REVENUES		**$ 74,000**	**$ 73,000**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 171,608**	**$ 107,294**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2300 - Short-Term, Hourly, Noninstr	$ 17,500	$ 24,375	$ 6,875
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 17,500**	**$ 24,375**	**$ 6,875**
EMPLOYEE BENEFITS			
3500 - State Unemployment Insurance	$ 9	$ 12	$ 3
3600 - Workers' Compensation Insurance	229	319	90
3000 TOTAL EMPLOYEE BENEFITS	**$ 238**	**$ 331**	**$ 93**
OTHER OPERATING EXPENSES AND SRVS			
5200 - Travel and Conference Expenses	$ 12,000	$ 4,543	$ (7,457)
5800 - Other Services and Expenses	41,920	35,500	(6,420)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 53,920**	**$ 40,043**	**$ (13,877)**
1000 - 7000 TOTAL EXPENDITURES	**$ 71,658**	**$ 64,749**	**$ (6,909)**
FUND BALANCES			
792027 - Restr Fund Bal-Stud Representation	$ 99,950	$ 42,545	$ (57,405)
7900 TOTAL FUND BALANCES	**$ 99,950**	**$ 42,545**	**$ (57,405)**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 171,608**	**$ 107,294**	**$ (64,314)**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
74000-000000-9110-000000	Cash and Cash Equivalent	$ 234,424	$ 234,424
74000-000000-9200-000000	Accounts Receivable	2,151	2,151
TOTAL CURRENT ASSETS		**$ 236,575**	**$ 236,575**
CURRENT LIABILITIES			
74000-000000-9520-000000	Accounts Payable	$ (1,272)	$ (1,272)
74000-000000-9650-000000	Deferred Revenue	235,020	235,020
TOTAL CURRENT LIABILITIES		**$ 233,748**	**$ 233,748**
TOTAL NET BEGINNING BALANCE		**$ 2,827**	**$ 2,827**
	CLASSIFICATION OF REVENUES		
8100 - FEDERAL REVENUES			
74074-901500-815000-732000	PELL 23/24	$ 3,000,000	$ -
74075-901500-815000-732000	PELL 24/25	42,000,000	3,000,000
74076-901500-815000-732000	PELL 25/26	-	52,000,000
74125-902000-815000-732000	FSEOG 24/25	1,400,000	-
74126-902000-815000-732000	FSEOG 25/26	-	1,600,000
74215-903000-815000-732000	Direct Loans-Subsidized 24/25	1,000,000	-
74216-903000-815000-732000	Direct Loans-Subsidized 25/26	-	1,200,000
74215-903500-815000-732000	Direct Loans-Unsubsidized 24/25	1,000,000	-
74216-903500-815000-732000	Direct Loans-Unsubsidized 25/26	-	1,200,000
74225-906000-815000-732000	Direct Loans Parent Plus 24/25	100,000	-
74226-906000-815000-732000	Direct Loans Parent Plus 25/26	-	115,000
TOTAL 8100 - FEDERAL REVENUES		**$ 48,500,000**	**$ 59,115,000**
8600 - STATE REVENUES			
74174-904000-862900-732000	CAL Grants 23/24	$ 150,000	$ -
74175-904000-862900-732000	CAL Grants 24/25	7,000,000	150,000
74176-904000-862900-732000	CAL Grants 25/26	-	8,000,000
74174-904500-862900-732000	CAL Grants 23/24	10,000	-
74175-904500-862900-732000	CAL Grants 24/25	100,000	5,000
74176-904500-862900-732000	CAL Grants 25/26	-	300,000
74174-904600-862900-732000	CAL Grants 23/24	10,000	-
74175-904600-862900-732000	CAL Grants 24/25	275,000	5,000
74176-904600-862900-732000	CAL Grants 25/26	-	250,000
74533-906220-862900-732000	Emerg Fin Assist Supplemental 22/23	212,814	-
74950-909900-862900-732000	Chafee Grant	400,000	400,000
TOTAL 8600 - STATE REVENUES		**$ 8,157,814**	**$ 9,110,000**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
8800 - LOCAL REVENUES			
74855-909815-882001-732000	HFPA-Journalism Program	$ 1,570	$ -
TOTAL 8800 - LOCAL REVENUES		**$ 1,570**	**$ -**
TOTAL REVENUES		**$ 56,659,384**	**$ 68,225,000**
8900 - OTHER FINANCING SOURCES			
74454-906550-898001-732000	Interfund Transfers-In Student Success	$ 2,306,184	$ -
74455-906550-898001-732000	Interfund Transfers-In Student Success	15,279,965	-
74456-906550-898001-732000	Interfund Transfers-In Student Success	-	14,515,967
TOTAL 8900 - OTHER FINANCING SOURCES		**$ 17,586,149**	**$ 14,515,967**
TOTAL REVENUES & OTHER FINANCING SOURCES		**$ 74,245,533**	**$ 82,740,967**
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE		**$ 74,248,360**	**$ 82,743,794**

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

DESCRIPTION OF EXPENDITURE		ADOPTED BUDGET 2024-25		TENTATIVE BUDGET 2025-26		DIFFERENCE BETWEEN (TENT-ADOP)
OTHER OUTGO						
7500 - Student Financial Aid	$	74,245,533	$	82,740,967	$	8,495,434
7000 TOTAL OTHER OUTGO	**$**	**74,245,533**	**$**	**82,740,967**	**$**	**8,495,434**
1000 - 7000 TOTAL EXPENDITURES	**$**	**74,245,533**	**$**	**82,740,967**	**$**	**8,495,434**
FUND BALANCES						
795005 - Unassigned FB-Student Financial Aid	$	2,827	$	2,827	$	-
7900 TOTAL FUND BALANCES	**$**	**2,827**	**$**	**2,827**	**$**	**-**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$**	**74,248,360**	**$**	**82,743,794**	**$**	**8,495,434**

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

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
75000-000000-9110-000000	Cash and Cash Equivalent	$ 637,320	$ 637,320
75000-000000-9200-000000	Accounts Receivable	27,586	27,586
TOTAL CURRENT ASSETS		**$ 664,906**	**$ 664,906**
CURRENT LIABILITIES			
75000-000000-9520-000000	Accounts Payable	$ 705	$ 705
75000-000000-9560-000000	Amount Held in Trust for Loans	109,457	109,457
TOTAL CURRENT LIABILITIES		**$ 110,162**	**$ 110,162**
TOTAL NET BEGINNING BALANCE		**$ 554,744**	**$ 554,744**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
75000-910000-882000-732000	Contrib, Gifts, Grants, Endowment	$ 850,000	$ 295,256
75387-910000-882000-732000	Contributions, AS Student Book Sch	27,000	15,000
75713-910000-882000-732000	Contributions, AS Native Indigenous Sch	6,000	6,000
75805-910000-882000-732000	Contributions, AS Dexter MacBride Leader	4,500	1,500
75806-910000-882000-732000	Contributions, AS Mark Minor Memorial	4,500	3,000
75807-910000-882000-732000	Contributions, AS Leadership/Service Sch	3,000	3,000
75808-910000-882000-732000	Contributions, AS Sophia B Clarke Personal	4,500	3,000
75810-910000-882000-732000	Contributions, AS STEM Scholarship	3,000	3,000
75848-910000-882000-732000	Contributions, AS Inter Club Council Serv	3,000	3,000
75918-910000-882000-732000	Contributions, AS Music	5,000	-
75919-910000-882000-732000	Contributions, AS Students Distinction Sch	40,000	40,000
75922-910000-882000-732000	Contributions, AS Dream Scholarship	10,500	10,500
75923-910000-882000-732000	Contributions, AS Cross Cultural Scholar	10,500	9,000
75990-910000-882000-732000	Contributions, AS Phillip Maynard Scholar	4,500	3,000
TOTAL 8800 - LOCAL REVENUES		**$ 976,000**	**$ 395,256**
TOTAL REVENUES		**$ 976,000**	**$ 395,256**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 1,530,744**	**$ 950,000**

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
OTHER OUTGO			
7600 - Other Student Aid	$ 1,530,744	$ 950,000	$ (580,744)
7000 TOTAL OTHER OUTGO	**$ 1,530,744**	**$ 950,000**	**$ (580,744)**
1000 - 7000 TOTAL EXPENDITURES	**$ 1,530,744**	**$ 950,000**	**$ (580,744)**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 1,530,744**	**$ 950,000**	**$ (580,744)**

MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
REVENUES

	ACCOUNT DESCRIPTION	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26
CURRENT ASSETS			
79000-000000-9110-000000	Cash and Cash Equivalent	$ 251,369	$ 301,445
79000-000000-9200-000000	Accounts Receivable	25	25
TOTAL CURRENT ASSETS		**$ 251,394**	**$ 301,470**
CURRENT LIABILITIES			
79000-000000-9520-000000	Accounts Payable	$ 9,187	$ 9,187
TOTAL CURRENT LIABILITIES		**$ 9,187**	**$ 9,187**
TOTAL NET BEGINNING BALANCE		**$ 242,207**	**$ 292,283**
	CLASSIFICATION OF REVENUES		
8800 - LOCAL REVENUES			
79301-366100-882002-709000	Sponsorships	$ 30,000	$ 30,000
79401-366200-882002-709000	Sponsorships	45,000	45,000
79301-366100-884020-709000	Sales-Souvenir	150,000	165,000
79401-366200-884020-709000	Sales-Souvenir	30,000	30,000
79301-366100-884022-709000	Sales-Entry Fees	150,000	150,000
79401-366200-884022-709000	Sales-Entry Fees	70,000	70,000
79301-366100-884023-709000	Sales-Gate Fees	100,000	100,000
79401-366200-884023-709000	Sales-Gate Fees	80,000	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
79301-366100-888107-709000	Parking Services-Special Events	37,800	37,800
79401-366200-888107-709000	Parking Services-Special Events	12,000	12,000
TOTAL 8800 - LOCAL REVENUES		**$ 726,421**	**$ 741,421**
TOTAL REVENUES		**$ 726,421**	**$ 741,421**
TOTAL REVENUES & NET BEGINNING BALANCE		**$ 968,628**	**$ 1,033,704**

MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2024-25	TENTATIVE BUDGET 2025-26	DIFFERENCE BETWEEN (TENT-ADOP)
CLASSIFIED-OTH NON ACAD SALARIES			
2100 - Noninstructional Salaries, Regular	$ 207,840	$ 215,662	$ 7,822
2300 - Short-Term, Hourly, Noninstr	111,000	111,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	**$ 318,840**	**$ 326,662**	**$ 7,822**
EMPLOYEE BENEFITS			
3200 - PERS	$ 56,219	$ 58,337	$ 2,118
3300 - OASDI/Medicare	19,169	19,766	597
3400 - Health and Welfare Benefits	29,581	31,582	2,001
3500 - State Unemployment Insurance	158	164	6
3600 - Workers' Compensation Insurance	4,176	4,278	102
3800 - Alternative Retirement Plan	3,330	3,330	-
3000 TOTAL EMPLOYEE BENEFITS	**$ 112,633**	**$ 117,457**	**$ 4,824**
SUPPLIES AND MATERIALS			
4500 - Noninstr Supplies and Materials	$ 5,716	$ 5,716	$ -
4000 TOTAL SUPPLIES AND MATERIALS	**$ 5,716**	**$ 5,716**	**$ -**
OTHER OPERATING EXPENSES AND SRVS			
5100 - Contracts for Personal Services	$ 22,454	$ 22,454	$ -
5200 - Travel and Conference Expenses	4,000	4,000	-
5600 - Contracts, Rents, Leases, Repairs	48,004	48,004	-
5800 - Other Services and Expenses	201,475	201,475	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	**$ 275,933**	**$ 275,933**	**$ -**
1000 - 7000 TOTAL EXPENDITURES	**$ 713,122**	**$ 725,768**	**$ 12,646**
FUND BALANCES			
794005 - Assigned Fund Bal-Mt SAC Cross Country	$ 197,933	$ 237,538	$ 39,605
794005 - Assigned Fund Bal-Mt SAC Relays	57,573	70,398	12,825
7900 TOTAL FUND BALANCES	**$ 255,506**	**$ 307,936**	**$ 52,430**
TOTAL EXPENDITURES PLUS FUND BALANCE	**$ 968,628**	**$ 1,033,704**	**$ 65,076**