



▶ **Mt. San Antonio
College**

2021-2022

Tentative Budget

MT. SAN ANTONIO COLLEGE
2021-22 Tentative Plan and Budget

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**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2020-21 ADOPTED BUDGET VERSUS 2020-21 PROJECTED ACTUALS
(Prepared May 31, 2021)**

	<u>Changes to the Fund Balance</u>	
UNRESTRICTED GENERAL FUND		
2020-21 ADOPTED BUDGET - FUND BALANCE - AT 20.85%	\$ 47,341,217	
Plus: 2020-21 Unbudgeted Revenues		
2019-20 SCFF Final Recalculation Adjustment - One-Time	1,036,654	A
2020-21 SCFF - Adjustment per P1	2,460,468	B
2020-21 SCFF - Statewide Deficit Projected at 0.5%	973,359	C
Lottery Current Year and Prior Year, net	70,406	D
Interest Earned	(460,146)	E
Nonresident Tuition International	(358,528)	F
Nonresident Tuition Out-of-State	605,828	F
Part-time Faculty Compensation/Health/Office Hours	(159,188)	F
Miscellaneous Revenue (Parking Bail Tickets, Over Accrual Salary Reimb.)	(452,731)	G
Revenue Generated Accounts, College Restricted	195,343	M
Changes in 2020-21 Revenues	<u>3,911,465</u>	
Plus: 2020-21 Unexpended Line Item Budgets		
Full-time and Part-time Salaries and Benefits (Includes NRAs)	3,714,775	H
Call Back Time for Essential Workers	2,438,112	I
STRS/PERS Reimb. not transferred - To be approved by the Board of Trustees	(2,000,000)	J
OPEB Trust Contribution - To be approved by the Board of Trustees	(6,500,000)	K
Departmental Discretionary Operating Budgets (Includes NRAs)	9,965,682	L
Revenue Generated Accounts, College Restricted	2,727,626	M
Changes in 2020-21 Expenditures	<u>10,346,195</u>	
VARIANCE - Unrestricted General Fund	<u>14,257,660</u>	
2020-21 Estimated Ending Fund Balance - Unrestricted General Fund	<u>\$ 61,598,877</u>	

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2020-21 ADOPTED BUDGET VERSUS 2020-21 PROJECTED ACTUALS
FOOTNOTES**

(Prepared May 31, 2021)

- A The College received additional funds for the 2019-20 SCFF apportionment revenues because the deficit decreased from 0.95% in June 2020 to 0.42% with the February 2021 final recalculation.
- B The College was under the COVID-19 Emergency Conditions Allowance for the 2020-21 SCFF FTE funding. This preserved the same level of FTE funding obtained with the 2019-20 first principal apportionment. However, the Supplemental and Student Success Allocations were calculated with the 2019-20 counts as mandated by the SCFF regulations. The college experienced increases in counts for the 2019-20 fiscal year. Therefore, the College 2020-21 SCFF increased by \$2,460,468 primarily due to higher counts in PELL, Associate Degrees, Transfer Level Math and English, and Regional Living Wages.
- C The College included a 1% Revenue Deficit in the 2020-21 Adopted Budget. Based on the final 2019-20 Revenue Deficit of 0.42%, the College is estimating a 0.5% Revenue Deficit for 2020-21.
- D This is an estimated net increase in Lottery revenues to be received for 2020-21 primarily as a result of the adjustment of 573 FTES.
- E Interest earned primarily due to decrease in cash balances as a result of the Apportionment deferrals.
- F Based on revenues received through March 2021.
- G Decrease in Parking Fines revenues as a result of campus closure due to COVID-19 pandemic and reversal of an over accrual of a salary reimbursement.
- H Unexpended Line Item Budgets positive variance are mainly the result of full-time faculty, management, and classified staff vacancies.
- I The College budgeted \$2,040,000 for call back time to compensate essential employees physically working on Campus as a result of the COVID-19 Pandemic. This budget was not expended because the Department of Education released HEERF regulations that allowed this expenditure. These regulations also allowed the College to go back and recover expenditures effective March 13, 2020. The College was able to recover an additional \$485,638 from the 2019-20 fiscal year.
- J The College budgeted a withdrawal of \$2,000,000 to meet its STRS/PERS obligations for the 2020-21 fiscal year. Due to the additional one-time revenues and the unused budgeted expenditures there is no need to withdraw these funds.
- K The College did not budget for the \$2,500,000 ongoing contribution to the OPEB Trust as established by the Board of Trustees in May 2015. Due to the additional one-time revenues and unexpended line budget items, the College is in a favorable position to make this \$2,500,000 contribution and an additional \$4,000,000 contribution to the OPEB Trust, totaling a \$6,500,000 one-time contribution to the OPEB Trust for the 2020-21 fiscal year.
- L Unexpended operational Line Item Budgets that have not been expended due to the Campus closure.
- M Changes in Revenues and Expenditures for the Revenues Generated Accounts.

MT. SAN ANTONIO COLLEGE

**SUMMARY OF REGULAR POSITIONS
INCLUDED IN THE 2021-22 TENTATIVE BUDGET**

EMPLOYEE GROUP	2020-21	2020-21	2021-22	2021-22	DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT						
Regular	137	137.000	142	142.000		
Less: Frost	(3)	(3.000)	(1)	(1.000)		
MANAGEMENT TOTAL	134	134.000	141	141.000	7	7.000
FACULTY	458	458.000	458	458.000	-	-
CONFIDENTIAL						
Regular	12	12.000	12	12.000		
Less: Frost	(1)	(1.000)	-	-		
CONFIDENTIAL TOTAL	11	11.000	12	12.000	1	1.000
CLASSIFIED - UNIT A						
Regular	490	490.000	496	496.000		
Less: Frost	(27)	(27.000)	(12)	(12.000)		
100% FTE	463	463.000	484	484.000		
LESS THAN 100% FTE						
Regular	125	63.795	122	62.600		
Less: Frost	(8)	(4.250)	(5)	(2.825)		
LESS THAN 100% FTE	117	59.545	117	59.775		
UNIT A TOTAL	580	522.545	601	543.775	21	21.230
CLASSIFIED - UNIT B						
Regular	107	107.000	107	107.000		
Less: Frost	(1)	(1.000)	-	-		
100% FTE	106	106.000	107	107.000		
LESS THAN 100% FTE						
Regular	6	2.850	6	2.850		
Less: Frost	-	-	-	-		
LESS THAN 100% FTE	6	2.850	6	2.850		
UNIT B TOTAL	112	108.850	113	109.850	1	1.000
TOTAL	1,295	1,234.395	1,325	1,264.625	30	30.230

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2021-22 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 2020-21 Adopted Budget	\$ 210,327,875	\$ -	\$ 210,327,875
2020-21 SCFF	Increase in counts mainly in PELL, Associate Degrees, Transfer Level Math and English, and Regional Living Wages.	2,460,468	-	2,460,468
2021-22 SCFF	Estimated COLA @ 4.05% (Applied to SCFF 2020-21 BASE per P1 @ \$199,592,663)	8,083,503	-	8,083,503
2021-22 SCFF	Estimated net decrease in PELL and a 1.88% Success Metrics counts	(646,203)	-	(646,203)
Revenue Deficit	Estimated at 0.5% of projected 2021-22 SCFF @ \$207,029,963 (Compared to 2020-21, deficit decreased from \$1,971,322 to \$1,035,150) - One-Time	936,172	-	936,172
Interest	Decrease in interest due to cash balance reduction as a result of the 2020-21 deferrals	(320,000)	-	(320,000)
Nonresident Tuition - International	Decrease in revenue due to COVID-19 pandemic	(330,000)	-	(330,000)
Nonresident Tuition - Out-of-State	Base on 2020-21 Revenues	550,000	-	550,000
Lottery	Increase of 559 FTEs @ \$150 per FTE	83,850	-	83,850
Part-time Faculty Compensation	TBD	-	-	-
Part-time Office Hours/Health Insurance	TBD	-	-	-
Other Miscellaneous Revenue	Primarily reduction of Parking Fines revenues	(246,588)	-	(246,588)
Total Revenue Increases/(Decreases)		\$ 10,571,202	\$ -	\$ 10,571,202
Total Ongoing Revenue Budget		\$ 220,899,077	\$ -	\$ 220,899,077

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2021-22 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 2020-21 Adopted Budget	\$ 214,331,133	\$ -	\$ 214,331,133
2021-22 Salary Schedule Progression	Estimated step/column and longevity changes	1,631,899	-	1,631,899
2021-22 Adjunct Faculty Step/Column	Estimated step/column increases for credit and noncredit	233,000	-	233,000
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies	(771,582)	-	(771,582)
2021-22 Health and Welfare	Increase in health and welfare rates and changes in tiers to cover family plans for employee groups	113,416	-	113,416
2021-22 Collective Bargaining Agreements	Here is the impact if a 2.31% COLA increase was applied to salaries for all employee groups, effective July 1, 2021	4,070,881	-	4,070,881
STRS Employer Rate Increase	Rate increase from 16.15% to 16.92%	427,191	-	427,191
PERS Employer Rate Increase	Rate increase from 20.70% to 22.91%	1,054,515	-	1,054,515
2021-22 SUI Employer Rate Increase	Rate Increase from 0.05% to 1.23%	1,239,080	-	1,239,080
2021-22 SUI Excess Rate Reimbursement	Rate increase of 1.18% Excess SUI Cost is due to the COVID-19 Pandemic and will be reimbursed with HEERFF funds	(1,239,080)	-	(1,239,080)
OPEB Contribution	On May 27, 2015, the Board of Trustees approved a funding plan of Other Post-Employment Benefits Other than Pensions (OPEB) and a change to the financial presentation. The Change consists of funding on an ongoing basis \$2,500,000 from the Unrestricted General Fund and paying the Retirees Health Premiums from the interest earned on the OPEB Trust.	2,500,000	-	2,500,000
Reclassification of Personnel	Management	29,043	-	29,043
Classified Positions	Includes positions funded with the New Resources Allocations Phase 12 and Immediate Needs <i>(Refer to page 15 for details)</i>	149,022	-	149,022
Adjunct Faculty Hourly Budget Increase	Preliminary estimate to be adjusted with actual expenditures as of June 30, 2021	500,000	-	500,000
Immediate Needs Requests - Ongoing	As approved by President's Cabinet <i>(Refer to page 16 for details)</i>	95,735	-	95,735
New Resources Allocation Phase 10 - 3 YEARS Ongoing - Positions	As approved by President's Cabinet <i>(Refer to page 17 for details)</i>	548,947	-	548,947
New Resources Allocation Phase 10 - 3 YEARS Ongoing - Operating Expenses	As approved by President's Cabinet <i>(Refer to page 18 to 19 for details)</i>	204,000	-	204,000
Noncredit Instruction budget	TBD	-	-	-
2021-22 Rate Driven Increase	For increases in maintenance agreements, institutional memberships, insurance, WCUSD, and utilities.	500,000	-	500,000
Total Net Increase to Ongoing Expenditure Budget		\$ 11,286,067	\$ -	\$ 11,286,067
Total Ongoing Expenditure Budget		\$ 225,617,200	\$ -	\$ 225,617,200
Total Ongoing Budget Surplus/(Deficit)		\$ (4,718,123)	\$ -	\$ (4,718,123)

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2021-22 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
2021-22 Growth	0.5% Growth per State Budget Estimated at \$951,948 (Calculated on 2019-20 Base SCFF less Basic Allocation @ \$190,389,688). Per Budget Development Guidelines, Growth is budgeted when earned.	-	-	-
Total Beginning Fund Balance and One-Time Revenue Budget		\$ -	\$ -	\$ -

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated carryover based on 2019-20	\$ 361,255	\$ -	\$ 361,255
Carryover Budgets	Estimated carryover based on 2019-20	2,203,718	-	2,203,718
New Resources Allocation Phases 1 to 12 - Operating Expenses	Estimated committed carryovers as approved by President's Cabinet	1,344,810	-	1,344,810
Positions funded with one-time funds	As approved by President's Cabinet (Refer to page 20 for details)	210,989	-	210,989
Retirees Health Premiums	To be approved by the Board of Trustees on June 23, 2021	2,000,000	-	2,000,000
OPEB Contribution	To be approved by the Board of Trustees on June 23, 2021	1,000,000	-	1,000,000
Auxiliary Services Unfunded PERS Liability	Set aside budget for 2021-22 to be approved by the Board of Trustees on June 23, 2021.	334,845	-	334,845
Computer Replacement Program	For faculty and staff	250,000	-	250,000
Election Cost	Next Election for 4 Board Members for November 2022 will be budgeted in FY 2022-23	-	-	-
2020-21 One-Time Savings from Frosted Positions	As approved by President's Cabinet (Refer to page 21 for details)	(1,675,637)	-	(1,675,637)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 6,029,980	\$ -	\$ 6,029,980

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2021-22 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

Beginning Fund Balance and One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2021-22 Revenue Budgets	Estimated Revenues	-	1,855,963	1,855,963
Total Revenue Budget		\$ -	\$ 1,855,963	\$ 1,855,963

One-Time Expenditure Budget Increases/(Decreases) - Funded from the Unassigned Fund Balance		Fund 11	Fund 13	Total
2021-22 Expenditure Budgets	Estimated Expenditures	-	3,156,949	3,156,949
Total Expenditure Budget - Funded from the Assigned Fund Balance		\$ -	\$ 3,156,949	\$ 3,156,949

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 220,899,077	\$ 1,855,963	\$ 222,755,040
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts	\$ 231,647,180	\$ 3,156,949	\$ 234,804,129
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ESTIMATED ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Adopted Budget	2020-21 Projected Actuals	2021-22 Tentative Budget
UNRESTRICTED GENERAL						
Base Allocation	\$ -	\$ 138,996,474	\$ 148,847,242	\$ 148,847,242	\$ 148,528,359	\$ 154,537,964
Supplemental Allocation	-	35,202,295	33,727,944	33,727,944	34,975,512	34,929,050
Student Success Allocation	-	13,428,627	14,557,009	14,557,009	16,088,792	17,562,949
Revenue Deficit/SCFF Reduction	-	(792,820)	(1,873,063)	(1,971,322)	(997,963)	(1,035,150)
Student Centered Funding Formula (SCFF)	\$ 169,425,102	\$ 186,834,576	\$ 195,259,132	\$ 195,160,873	\$ 198,594,700 (1)	\$ 205,994,813 (17)
Less: Growth	-	(656,690)	(970,887)	-	- (1)	-
SCFF/Hold Harmless Without Growth	\$ 169,425,102	\$ 186,177,886	\$ 194,288,245	\$ 195,160,873	\$ 198,594,700	\$ 205,994,813
Full-Time Faculty Hiring	-	1,453,372	1,453,372	1,453,372	1,453,372	1,453,372
Lottery - Current Year	4,889,454	5,472,348	5,029,941	5,018,850	5,089,256 (2)	5,102,700 (18)
Miscellaneous Revenues	10,126,778	10,816,338	10,769,649	8,694,780	7,870,015 (3)	8,348,192 (19)
TOTAL ONGOING REVENUES	\$ 184,441,334	\$ 203,919,944	\$ 211,541,207	\$ 210,327,875	\$ 213,007,343	\$ 220,899,077
Salaries, Benefits, and Operating Expenditures	\$ (175,935,179)	\$ (192,970,289)	\$ (202,762,501)	\$ (216,331,133)	\$ (204,566,614) (4)	\$ (223,117,200) (20)
OPEB - Contribution	(2,500,000)	(2,500,000)	-	-	-	(2,500,000) (20)
STRS/PERS - Reimbursement	-	-	-	2,000,000	- (5)	-
TOTAL ONGOING EXPENDITURES	\$ (178,435,179)	\$ (195,470,289)	\$ (202,762,501)	\$ (214,331,133)	\$ (204,566,614)	\$ (225,617,200)
ONGOING/SURPLUS (DEFICIT)	\$ 6,006,155	\$ 8,449,655	\$ 8,778,706	\$ (4,003,258)	\$ 8,440,729	\$ (4,718,123) (21)
ONE-TIME REVENUE - INCREASES/(DECREASES):						
2017-18 Growth (1% Statewide)	\$ 6,243,437	\$ 733,001	\$ -	\$ -	\$ -	\$ -
2018-19 Growth (1% Statewide)	-	656,690	-	-	-	-
2019-20 Growth (0.55% Statewide)	-	-	970,887	-	-	-
2021-22 Growth (0.50% Statewide)	-	-	-	-	-	-
Prior Year Apportionment Adjustment	1,222,936	22,757	648,834	-	1,036,654 (6)	-
CalSTRS On-Behalf Payments	6,011,425	6,639,446	9,505,614	-	-	-
TOTAL ONE-TIME REVENUES	\$ 13,477,798	\$ 8,051,894	\$ 11,125,335	\$ -	\$ 1,036,654	\$ -

Please see Footnotes Pages 11-14

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

	<u>2017-18 Actuals</u>	<u>2018-19 Actuals</u>	<u>2019-20 Actuals</u>	<u>2020-21 Adopted Budget</u>	<u>2020-21 Projected Actuals</u>	<u>2021-22 Tentative Budget</u>
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):						
One-Time Expenditures	\$ (5,514,824)	\$ (5,104,365)	\$ (3,346,528)	\$ (4,520,469)	\$ (4,103,219) (7)	\$ (3,360,807) (22)
New Resources Allocations Phases 1 to 12	(2,511,039)	(2,039,031)	(2,944,716)	(3,107,061)	(1,608,372) (8)	(1,344,810) (13)
CalSTRS On-Behalf Payments	(6,011,425)	(6,639,446)	(9,505,614)	-	-	-
Section 115 Mt. San Antonio College STRS/PERS Trust	(2,000,000)	-	-	-	-	-
Hourly Faculty/Noncredit Instruction Budgets	(1,180,134)	(405,948)	(1,050,384)	-	-	-
Call-Back Time for Essential Workers	-	-	(485,638)	(2,040,000)	398,112 (9)	-
OPEB - Contribution	-	-	-	-	(6,500,000) (10)	(1,000,000) (23)
Retiree Benefits Health Premiums	-	-	-	(1,500,000)	(1,500,000) (11)	(2,000,000) (23)
Savings from Frosted Positions	391,548	4,978,157	4,246,546	3,652,601	3,652,601	1,675,637 (21)
TOTAL ONE-TIME EXPENDITURES	\$ (16,825,874)	\$ (9,210,633)	\$ (13,086,334)	\$ (7,514,929)	\$ (9,660,878)	\$ (6,029,980)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (3,348,076)	\$ (1,158,739)	\$ (1,960,999)	\$ (7,514,929)	\$ (8,624,224)	\$ (6,029,980)
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS						
TOTAL REVENUES	\$ 5,566,845	\$ 5,424,656	\$ 3,314,878	\$ 2,139,340	\$ 2,334,682 (12)	\$ 1,855,963 (12)
TOTAL EXPENDITURES	(4,463,618)	(4,388,472)	(4,118,086)	(5,240,152)	(2,512,526) (12)	(3,156,949) (12)
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	\$ 1,103,227	\$ 1,036,184	\$ (803,208)	\$ (3,100,812)	\$ (177,844)	\$ (1,300,986)
SUMMARY OF FUND BALANCE:						
Assigned Fund Balance - New Resources Allocation Requests	\$ 3,650,937	\$ 5,637,071	\$ 3,107,061	\$ -	\$ 1,344,810 (13)	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	3,721,106	2,361,446	2,318,932	-	2,564,973 (14)	-
Assigned Fund Balance - 2021-22 One-Time Expenditures	5,832,285	7,451,860	6,092,194	-	6,838,320 (15)	-
Assigned Fund Balance	\$ 13,204,328 (16)	\$ 15,450,377	\$ 11,518,187	\$ -	\$ 10,748,103	\$ -
10% - Board Policy	19,972,467	20,906,939	21,996,692	22,708,621	21,674,002	23,480,413
Unassigned Fund Balance	5,492,965	9,603,360	19,263,504	18,551,575	20,172,783	18,366,372
Unassigned Fund Balance	\$ 25,465,432	\$ 30,510,299	\$ 41,260,196	\$ 41,260,196	\$ 41,846,785	\$ 41,846,785
Fund Balance - Unrestricted General Fund	\$ 38,669,760	\$ 45,960,676	\$ 52,778,383	\$ 41,260,196	\$ 52,594,888	\$ 41,846,785
Fund Balance College Restricted - Revenue Generated Accounts	\$ 8,948,857	\$ 9,985,041	\$ 9,181,833	\$ 6,081,021	\$ 9,003,989 (12)	\$ 7,703,003 (12)
Fund Balance Unrestricted General Fund and Revenue Generated Accounts	\$ 47,618,617	\$ 55,945,717	\$ 61,960,216	\$ 47,341,217	\$ 61,598,877 (16)	\$ 49,549,788
Total Fund Balance Percentage Unrestricted General Fund	23.84%	26.76%	28.17%	20.85%	28.42%	21.10%
Note:						
OPEB (Other Post-Employment Benefits) Contrib/Retirees Health Premiums: Funded from Unrestricted Gen. Fund & OPEB Trust Interest Earned	\$ 3,972,151	\$ 4,119,042	\$ 4,546,749	\$ 4,937,272	\$ 5,133,398	\$ 5,390,068

Please see Footnotes Pages 11-14

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

Unrestricted General Fund

2020-21 Estimated Actuals and 2021-22 Tentative Budget:

- (1) Includes revenues at the 2019-20 SCFF level. The rates to calculate the SCFF were established in the Budget Act for 2019-20 and were released by the Chancellor's Office. The revenues do not include increases for Cost-Of-Living Adjustment (COLA) or Enrollment Growth. The College was under the COVID-19 Emergency Conditions Allowance for the 2020-21 SCFF FTE funding. This preserved the same level of FTE funding obtained with the 2019-20 first principal apportionment. However, the Supplemental and Student Success Allocations were calculated with the 2019-20 counts as mandated by the SCFF regulations. The College experienced increases in counts for the 2019-20 fiscal year. Therefore, the College's 2020-21 SCFF increased by \$2,460,468 primarily due to higher counts in PELL, Associate Degrees, Transfer Level Math and English, and Regional Living Wages. The College included a 1% Revenue Deficit in the 2020-21 Adopted Budget. Based on the final 2019-20 Revenue Deficit of 0.42%, the College is estimating a 0.5% Revenue Deficit for 2020-21 or \$997,963.
- (2) Includes an estimated net increase in Lottery Revenues to be received for 2020-21 primarily as a result of the adjustment of 573 FTES.
- (3) Includes an increase in interest earned due to the decrease in cash balances as a result of the Apportionment deferrals, decrease in Nonresident Tuition International and increase in Nonresident Tuition Out-of-State based on revenues received through March 2021, a decrease in Parking Fines revenues, as a result of campus closure due to COVID-19, and a decrease of an over accrual of a salary adjustment.
- (4) Includes operational expenditures for salaries, benefits, supplies, services, and equipment.
- (5) The STRS/PERS trust was established to meet future needs for employer contributions to the CalSTRS and CalPERS state pension pools. The funds were set aside in the trust for serious emergency conditions such as the COVID-19 pandemic. The College recommended using the trust funds to level the budget impact over the next three-years, and the withdrawal of \$2,000,000 to meet its STRS/PERS obligations for the 2020-21 fiscal year. This was approved by the Board of Trustees on June 24, 2020 and is included in the budget. Due to the additional one-time revenues and the unused budgeted expenditures there is no need to withdraw these funds.
- (6) The College received additional funds for the 2019-20 SCFF apportionment revenues because the deficit decreased from 0.95% in June 2020 to 0.42% with the February 2021 final recalculation.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

BUDGET AND ESTIMATED ACTUALS COMPARISON – FOOTNOTES

Unrestricted General Fund

- (7) Includes expenditures for commitments for Various Carryovers and Purchases in Progress (\$698,496), Transition to Self-Insured Schools of California (SISC) (\$19,986), Immediate Needs (\$1,247,363), One-Time Payment off Schedule (\$1,025,329), Position Funded with One-Time Funds (\$31,051), Auxiliary Services Unfunded PERS Liability (\$288,004), Computer Replacement Program (\$249,592), and Election Cost (\$543,398).
- (8) Includes expenditures for New Resources Allocation Requests Phases 1 to 9 (\$245,003) and Phases 10 to 12 (\$1,363,369).
- (9) The College budgeted \$2,040,000 for call back time to compensate essential employees physically working on Campus as a result of the COVID-19 Pandemic. This budget was not expended because the Department of Education released HEERF regulations that allowed this expenditure. These regulations also allowed the College to go back and recover expenditures effective March 13, 2020. The College was able to recover an additional \$485,638 from the 2019-20 fiscal year.
- (10) The College did not budget for the \$2,500,000 ongoing contribution to the OPEB Trust as established by the Board of Trustees in May 2015. Due to the additional one-time revenues and unexpended line budget items, the College is in a favorable position to make this \$2,500,000 contribution and an additional \$4,000,000 contribution to the OPEB Trust, totaling a \$6,500,000 one-time contribution to the OPEB Trust for the 2020-21 fiscal year.
- (11) On May 27, 2015, the Board of Trustees approved a funding plan for Other Post-Employment Benefits Other than Pensions (OPEB) and a change to the financial presentation. The change consisted of funding \$2,500,000 on an ongoing basis from the Unrestricted General Fund and paying the Retirees Health Premiums from the interest earned on the OPEB Trust. If the interest earned from the OPEB Trust did not cover the health premiums' annual cost in any given fiscal year, the difference would be covered by the Unrestricted General Fund. The College requested permission to include a \$1,500,000 one-time allocation to pay retirees health premiums from the Unrestricted General Fund for 2020-21, which has been completed as planned.
- (12) 2020-21 estimated actuals for Revenue Generated Accounts. Portion of the 2021-22 expenditure budget is funded with the 2020-21 estimated ending fund balance and the 2021-22 projected revenues. The projected ending balance is \$7,703,003 for the 2021-22 fiscal year.
- (13) Includes Commitments for New Resources Allocation Requests Phase 1 to 9 (\$286,501) and New Resources Allocation Requests Phases 10 to 12 (\$1,058,309).
- (14) Includes Commitments for 2020-21 Various Carryovers (\$2,203,718) and Purchases in Progress (\$361,255)

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

Unrestricted General Fund

- (15) A portion of the 2020-21 Ending Fund Balance is assigned to fund the 2021-22 One-Time Expenditures as follows:

Positions Funded with One-Time Funds	\$ 210,989
Retirees Health Premiums	2,000,000
OPEB Contribution	1,000,000
Auxiliary Services Unfunded PERS Liability	334,845
Computer Replacement Program	250,000
2020-21 One-Time Savings from Frosted Positions	(1,675,637)
Ongoing Budget Deficit	<u>4,718,123</u>
	<u>\$ 6,838,320</u>
	=====

- (16) The College is projecting a deficit of \$361,339 and a \$61,598,877 estimated fund balance for the 2020-21 fiscal year. This is due to a positive variance of \$14,257,660 when compared to the 2020-21 Adopted Budget fund balance of \$47,341,217. The difference is due to increases of unbudgeted revenues of \$3,911,465 and unexpended line budget items of \$10,346,195.
- (17) The College will continue to be under the COVID-19 Emergency Conditions Allowance for the 2021-22 SCFF FTE funding. This will preserve the same level of FTE funding obtained with the 2019-20 first principal apportionment. However, the Supplemental and Student Success Allocations include a 1.88% decrease in counts for 2020-21. The revenues include a 4.05% Cost-Of-Living adjustment (COLA) increase to the SCFF rates as released in the Governor’s May Revision. The revenues do not include Enrollment Growth as established in the Budget Review and Development Guide. The rationale is the growth estimates will change multiple times during the year, and the final number is not known until February of the following fiscal year. Apportionment revenues include an estimated revenue deficit of 0.5% or \$1,035,150.
- (18) Lottery revenues include an estimated increase of 559 FTES @ \$150 per FTE.
- (19) Includes the following increase and decreases: \$320,000 decrease in interest due to cash balance reduction as a result of the 2020-21 deferrals, decrease in Nonresident Tuition International due to the COVID-19 pandemic, increase to the Nonresident Tuition Out-of-State based on 2020-21 revenues, and a decrease in Parking Ticket fines because of the campus closure.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

BUDGET AND ESTIMATED ACTUALS COMPARISON – FOOTNOTES

Unrestricted General Fund

- (20) Primarily includes ongoing expenditure increases of: \$1,864,899 increase in annual step-and-column salary progression along with the associated employer-paid contributions; \$113,416 health and welfare increases due to changes in tiers and rate increase to cover family plans; \$4,070,881 impact if a 2.31% COLA increase was applied to salaries for all employee groups effective July 1, 2021; \$427,191 increase in CalSTRS employer contributions; \$1,054,515 increase in CalPERS employer contributions; a 1.18% State Unemployment Insurance (SUI) Employer increase of \$1,239,080 to be reimbursed by HEERF funds; an OPEB Contribution of \$2,500,000 as mandated by the Board of Trustees in May 2015; \$178,065 for Reclassification and New Positions; \$500,000 increase for Adjunct Faculty Hourly; and \$752,947 for New Resources Allocation Requests Phase 10.
- (21) The total Unrestricted General Fund ongoing revenues of \$220,899,077 and ongoing expenditures estimated at \$225,617,200, projects an ongoing budget deficit of \$4,718,123. However, the College actual results have consistently performed better than budgeted, due to underspending and conservative budget assumptions. This deficit is primarily due to increases in expenditures such as salary progression, impact if a 2.31% COLA increase was applied to salaries for all employee groups' effective July 1, 2021, reinstatement of the OPEB Ongoing Contribution, and increases in CalSTRS and CalPERS employer contributions. The College maintains the hiring frost strategy and the budget includes a \$1,675,637 in One-Time Savings from frosted positions budget reduction. Replacement of permanent positions as a result of vacancies from new, retirement, resignation, or already frosted positions need management written justification and must be approved by President's Cabinet.
- (22) Includes the following one-time expenditure budgets:

Purchases in Progress	\$ 361,255
Carryover Budgets	2,203,718
Position Funded with One-Time Funds	210,989
Auxiliary Services Unfunded PERS Liability	334,845
Computer Replacement Program	<u>250,000</u>
	<u>\$ 3,360,807</u>
	=====

- (23) Due to the additional one-time revenues and unexpended line budget items in the fiscal year 2020-21, the College is in a position to make additional one-time payments. Therefore, the College is requesting permission from the Board of Trustees to make a \$1,000,000 Contribution to OPEB Trust and pay \$2,000,000 of Retirees Health Premiums from the Unrestricted General Fund.

**CLASSIFIED POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
PRESIDENT CABINET:											
CA9409	1.000	A 107	12	losmura, Loralyn	11000	300210	211000	493000	2100	100.00%	\$ 137,467
SUBTOTAL										\$ 137,467	
NEW RESOURCES ALLOCATION PHASE 12 ONGOING:											
CA9952	0.800	A 75	12	Deborah Catingub	11000	671000	211000	683000	2100	80.00%	\$ (82,973)
CA9952	0.200	A 75	12	Deborah Catingub	11000	670000	211000	683000	2100	20.00%	(20,743)
CA9952	0.200	A 88	12	Deborah Catingub	11000	670000	211000	683000	2100	20.00%	23,053
CA9952	0.800	A 88	12	Deborah Catingub	11000	671000	211000	683000	2100	80.00%	92,218
SUBTOTAL										\$ 11,555	
GRAND TOTAL										\$ 149,022	

**2021-22 IMMEDIATE NEEDS REQUESTS/BUDGET INCREASES - ONGOING
UNRESTRICTED GENERAL FUND**

DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Human Resources	Reasonable accommodation for employee	11000	900300	561600	673000		\$ 64,000
Human Resources	Neutral mediator services to resolve employee relations and contract related dispute	11000	200000	561000	673000		25,000
Parking	Server hosting fees for automated parking meters	11000	631000	584000	695000		6,735
						TOTAL	\$ 95,735

**NEW RESOURCES ALLOCATION PHASE 10 - ONGOING THREE YEARS POSITIONS
UNRESTRICTED GENERAL FUND - ONGOING**

POSITION NUMBER	FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
CA9279	1.000	A 105	12	Haneen Sabah Alghita-Aguilar	11000	900720	211000	649000	2100	100.00%	\$ 129,026
CA9281	1.000	A 79	12	Melissa Candell Villacreses	11000	513200	211000	649000	2100	100.00%	99,200
CA9286	1.000	A 81	12	Madison Stute	11000	340000	211000	601000	2100	100.00%	93,944
CA9287	1.000	A 95	12	Dolores Mahan	11000	522100	211000	642000	2100	100.00%	117,325
CA9292	1.000	A 79	12	Katherine Mac Donald	11000	200000	211000	673000	2100	96.46%	109,452
GRAND TOTAL										\$ 548,947	

NEW RESOURCES ALLOCATION PHASE 10 - ONGOING OPERATING EXPENSES
(Approved by President's Cabinet on August 27, 2018 and October 23, 2018)
As of June 16, 2021

DEPARTMENT-ORG/ CONTACT STAFF	DESCRIPTION	ACCOUNT NUMBER					ONGOING 3 YRS OPERATING (1)	ONGOING 3 YRS POSITIONS (1)	TOTAL 3 YEAR ONGOING
		FUND	ORG	ACCT	PROG	ACTV			
Marketing and Communication Mai Uyen	Call Center	11000	505000	561000	671000		\$ 45,000	\$ -	\$ 45,000
TOTAL - PRESIDENT							\$ 45,000	\$ -	\$ 45,000
Human Resources Abe Ali	Administrative Specialist II, Human Resources Range: A-75, FTE: 100%, 12 Months CA9292	11000	200000	211000	673000	2100	\$ -	\$ 74,201	\$ 74,201
		11000	200000	3xxxxx	673000	2100	-	35,251	35,251
Human Resources Abe Ali	Worforce Leaves	11000	200000	584000	673000		15,000	-	15,000
TOTAL - HUMAN RESOURCES							\$ 15,000	\$ 109,452	\$ 124,452
Humanities and Social Sciences Pride Center Karelyn Hoover	Administrative Specialist III, Humanities and Social Sciences Range: A-81, FTE: 100%, 12 Months CA9286	11000	340000	211000	601000	2100	\$ -	\$ 62,273	\$ 62,273
		11000	340000	3xxxxx	601000	2100	-	31,671	31,671
Grants Adrienne Price	Increase to travel and conferences budget (Portion of budget was approved to be expended for Reclassification from Administrative Specialist IV to Grant Specialist)	11000	380000	521000	679000		10,000	-	10,000
TOTAL - INSTRUCTION							\$ 10,000	\$ 93,944	\$ 103,944
Behavior & Wellness Team Malia Flood	Case Manager/Coordinator Range: A-105, FTE: 100%, 12 months CA9279	11000	900720	211000	649000	2100	\$ -	\$ 80,027	\$ 80,027
		11000	900720	3xxxxx	649000	2100	-	48,999	48,999
ACCESS/Deaf and Hard of Hearing Services Malia Flood	Coordinator, Deaf and Hard of Hearing Services Range: A-95, FTE: 100%, 12 months CA9287	11000	522100	211000	642000	2100	-	82,670	82,670
		11000	522100	3xxxxx	642000	2100	-	34,655	34,655
DREAM Program Eric Lara	Professional legal services	11000	513200	511000	631000		20,000	-	20,000
DREAM Program Eric Lara	Student Services Program Specialist II Range: A-79, FTE: 100%, 12 months CA9281	11000	513200	211000	649000	2100	-	66,219	66,219
		11000	513200	3xxxxx	649000	2100	-	32,981	32,981

NEW RESOURCES ALLOCATION PHASE 10 - ONGOING OPERATING EXPENSES
(Approved by President's Cabinet on August 27, 2018 and October 23, 2018)
As of June 16, 2021

DEPARTMENT-ORG/ CONTACT STAFF	DESCRIPTION	ACCOUNT NUMBER					ONGOING 3 YRS OPERATING (1)	ONGOING 3 YRS POSITIONS (1)	TOTAL 3 YEAR ONGOING
		FUND	ORG	ACCT	PROG	ACTV			
Bridge Program Anabel Perez	Faculty liaisons	11000	513000	147000	493000	1200	\$ 10,753	\$ -	\$ 10,753
		11000	513000	3xxxx1	493000	1200	3,247	-	3,247
ACCESS/Deaf Hard of Hearing Malia Flood	Funding to staff interpreting/captioning services for Deaf/Hardof Hearing (DHH) students.	11000	522100	241100	499900	2200	81,659	-	81,659
		11000	522100	3xxxx1	499900	2200	18,341	-	18,341
TOTAL - STUDENT SERVICES							\$ 134,000	\$ 345,551	\$ 479,551
GRAND TOTAL							\$ 204,000	\$ 548,947	\$ 752,947

**2021-22 POSITION FUNDED WITH ONE-TIME FUNDS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	FTE	RANGE	MONTHS	NAME	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS
					FUND	ORG	ACCT	PROG	ACTV		
PRESIDENT CABINET:											
MT9982	0.667	M 5	8	Christina Estrada (Jul-Feb)	11900	200000	215000	673000	2100	100.00%	\$ 99,706
CAT908-CA9666	0.500	A 88	8	Vacant- Adm Specialist IV (Jul-Feb) One-time Position	11900	661000	211000	678000	2100	100.00%	69,015
ME9999	0.083	M		Richard Mahon - Vacation Payoff	11000	300000	121100	660000	1200	100.00%	42,268
										TOTAL	\$ 210,989

**2021-22 ONE-TIME SAVINGS FROM FROSTED POSITIONS
UNRESTRICTED GENERAL FUND**

POSITION NUMBER	FTE	RANGE	MONTHS	TITLE	ACCOUNT NUMBER					ACCOUNT PERCENT	TOTAL SALARY & BENEFITS	
					FUND	ORG	ACCT	PROG	ACTV			
HUMAN RESOURCES:												
CA9272	1.000	A	90	12	Human Resources Technician	11000	200000	211000	673000	2100	100.00%	\$ (105,254)
TOTAL HUMAN RESOURCES											\$ (105,254)	
INSTRUCTION :												
CA0002	1.000	A	95	12	Coordinator, Writing Center	11000	340000	211000	601000	2100	100.00%	\$ (109,738)
CA9412	0.475	A	79	10	Lab Tech - Arts	11000	371000	221000	100100	2200	100.00%	(26,321)
CA9419	1.000	A	81	12	Administrative Specialist III	11000	410000	211000	601000	2100	100.00%	(97,731)
CA9458	0.475	A	72	10	Learning Lab Assistant	11000	321500	221000	611000	2200	100.00%	(24,637)
CA9629	0.650	A	75	11	Administrative Specialist II	11000	300100	211000	493000	2100	100.00%	(56,403)
CA9723	0.475	A	105	12	Athletic Trainer	11000	364000	211000	083550	2100	100.00%	(40,223)
CA9743	1.000	A	79	12	Lab Tech-Natural Sciences	11000	301010	221000	490200	2200	100.00%	(96,146)
TOTAL INSTRUCTION											\$ (451,199)	
STUDENT SERVICES :												
CA9501	0.750	A	79	12	Student Services Prog Spec II	11000	502100	211000	620000	2100	100.00%	\$ (72,114)
CA9506	1.000	A	59	12	Admissions and Rec Spec I	11000	502000	211000	620000	2100	100.00%	(81,937)
CA9738	1.000	A	88	12	Career Services Specialist	11000	501000	211000	647000	2100	100.00%	(103,516)
CA9785	1.000	A	93	12	Career Services Specialist	11000	501000	211000	647000	2100	100.00%	(107,916)
CA9944	1.000	A	95	12	Educational Advisor	11000	510000	211000	631000	2100	100.00%	(109,738)
MA9980	1.000	M	13	12	Director, Transfer Center	11000	501000	121000	647000	1200	100.00%	(172,207)
TOTAL STUDENT SERVICES											\$ (647,428)	
ADMINISTRATIVE SERVICES:												
CA9336	1.000	A	108	12	Police Officer	11000	631000	211000	695000	2100	100.00%	\$ (122,482)
CA9337	1.000	A	108	12	Police Officer	11000	630000	211000	677000	2100	53.00%	(64,911)
CA9338	1.000	A	108	12	Police Officer	11000	631000	211000	695000	2100	100.00%	(122,481)
CA9984	1.000	A	140	12	Database Administrator	11000	662000	211000	615000	2100	100.00%	(161,882)
TOTAL ADMINISTRATIVE SERVICES											\$ (471,756)	
GRAND TOTAL											\$ (1,675,637)	

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
CURRENT ASSETS	\$ 83,200,749	\$ 82,839,410
CURRECT LIABILITIES	21,240,533	21,240,533
TOTAL NET BEGINNING BALANCE	\$ 61,960,216	\$ 61,598,877
<u>CLASSIFICATION OF REVENUES</u>		
8100 - FEDERAL REVENUES	\$ 100,000	\$ 100,000
8600 - STATE REVENUES	137,650,907	148,586,309
8800 - LOCAL REVENUES	74,438,832	74,066,231
TOTAL REVENUES	\$ 212,189,739	\$ 222,752,540
8900 - OTHER FINANCING SOURCES	\$ 277,476	\$ 2,500
TOTAL OTHER FINANCING SOURCES	\$ 277,476	\$ 2,500
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 212,467,215	\$ 222,755,040
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 274,427,431	\$ 284,353,917

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
1000 - ACADEMIC SALARIES	\$ 97,416,553	\$ 98,039,546	\$ 622,993
2000 - CLASSIFIED-OTH NON ACAD SALARIES	54,356,401	52,205,372	(2,151,029)
3000 - EMPLOYEE BENEFITS	46,132,044	54,049,840	7,917,796
4000 - SUPPLIES AND MATERIALS	3,157,297	2,832,011	(325,286)
5000 - OTHER OPERATING EXPENSES AND SRVS	21,114,556	26,283,791	5,169,235
6000 - CAPITAL OUTLAY	2,830,403	950,691	(1,879,712)
7000 - OTHER OUTGO	2,078,960	442,878	(1,636,082)
1000 - 7000 TOTAL EXPENDITURES	\$ 227,086,214	\$ 234,804,129	\$ 7,717,915
<u>FUND BALANCE</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ 6,081,021	\$ 7,703,003	\$ 1,621,982
795001 - Unassigned Fd Bal-10% Board Policy	22,708,621	23,480,413	771,792
795002 - Unassigned Fund Balance	18,551,575	18,366,372	(185,203)
7900 TOTAL FUND BALANCE	\$ 47,341,217	\$ 49,549,788	\$ 2,208,571
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 274,427,431	\$ 284,353,917	\$ 9,926,486

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
11000-000000-9110-000000	Cash and Cash Equivalent \$ 61,722,540	\$ 61,539,045
11000-000000-9130-000000	Revolving Cash Fund 100,000	100,000
11000-000000-9200-000000	Accounts Receivable 11,131,217	11,131,217
11000-000000-9220-000000	Accounts Receivable-Student Fees 687,012	687,012
11000-000000-9310-000000	Due From Other Funds 324,564	324,564
11000-000000-9330-000000	Prepaid Expenditures 1,962	1,962
TOTAL CURRENT ASSETS	\$ 73,967,295	\$ 73,783,800
<u>CURRENT LIABILITIES</u>		
11000-000000-9500-000000	Accounts Payable \$ 7,859,871	\$ 7,859,871
11000-000000-9552-000000	Use Tax Payable 18,257	18,257
11000-000000-9542-000000	Accrued Vacation Liability 4,533,500	4,533,500
11000-000000-9546-000000	Accrued Load Banking Liability 5,628,984	5,628,984
11000-000000-9650-000000	Deferred Revenue 1,646,090	1,646,090
11000-000000-9651-000000	Deferred Revenue-Student Fees 1,502,210	1,502,210
TOTAL CURRENT LIABILITIES	\$ 21,188,912	\$ 21,188,912
TOTAL NET BEGINNING BALANCE	\$ 52,778,383	\$ 52,594,888
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
11000-820901-815000-000000	Student Financial Aid \$ 100,000	\$ 100,000
TOTAL 8100 - FEDERAL REVENUES	\$ 100,000	\$ 100,000
<u>8600 - STATE REVENUES</u>		
11000-800100-861100-000000	Administrative Allow 2% Enrollment \$ 177,773	\$ 177,773
11000-800200-861100-000000	BOG Fee Waiver Administration 368,515	368,515
11000-810000-861100-000000	Apportionment Revenue-Current Yr 91,993,813	102,827,753
11000-820000-861902-000000	PT Faculty Office Hrs-Current Yr 374,961	374,961
11000-820200-861904-000000	PT Faculty Health Ins-Current Yr 11,935	11,935
11000-800220-861906-000000	Full-time Faculty Hiring 1,453,372	1,453,372
11000-820901-861911-732000	Student Financial Aid 10,000	24,000

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>8600 - STATE REVENUES (continued)</u>		
11000-810000-863000-000000	\$ 36,441,888	\$ 36,441,888
11000-810000-867200-000000	107,088	107,088
11000-810000-867900-000000	16	16
11800-820600-868501-000000	5,018,850	5,102,700
11000-800300-868800-000000	993,800	992,632
11000-800222-869000-000000	698,896	703,676
TOTAL 8600 - STATE REVENUES	\$ 137,650,907	\$ 148,586,309
<u>8800 - LOCAL REVENUES</u>		
11000-810000-881100-000000	\$ 20,376,187	\$ 20,376,187
11000-810000-881200-000000	641,644	641,644
11000-810000-881300-000000	460,035	460,035
11000-810000-881600-000000	495,213	495,213
11000-810000-881700-000000	31,341,972	31,341,972
11000-810000-881800-000000	1,008,552	1,008,552
11000-810000-881900-000000	2,261,048	2,261,048
11000-810000-881950-000000	1,144,768	1,144,768
11000-820324-885000-683000	10,000	10,000
11000-000000-886000-000000	1,020,000	700,000
11000-810000-887410-000000	8,888,649	8,888,649
11000-800000-887900-000000	20,000	25,000
11000-800000-888010-000000	3,230,000	2,900,000
11000-800000-888050-000000	1,150,000	1,700,000
11000-820325-888500-620000	7,600	5,300
11000-000000-889000-000000	22,000	10,000
11000-820326-889000-672000	5,000	2,500
11000-820327-889000-672000	200	-
11000-820328-889000-695000	441,000	200,000
11000-820570-889000-000000	23,800	23,400
11000-820953-889000-000000	26,800	16,000
TOTAL 8800 - LOCAL REVENUES	\$ 72,574,468	\$ 72,210,268
TOTAL REVENUES	\$ 210,325,375	\$ 220,896,577

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>8900 - OTHER FINANCING SOURCES</u>		
11000-800000-891002-000000 Sales of Equipment and Supplies	\$ 2,500	\$ 2,500
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 2,500</u>	<u>\$ 2,500</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 210,327,875</u>	<u>\$ 220,899,077</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 263,106,258</u>	<u>\$ 273,493,965</u>

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 45,270,462	\$ 45,424,669	\$ 154,207
1200 - Noninstr Salaries, Contract/Regular	12,586,143	13,052,373	466,230
1300 - Instructional Salaries, Hourly	37,411,806	37,411,806	-
1400 - Noninstructional Salaries, Hourly	2,008,606	2,010,159	1,553
1000 TOTAL ACADEMIC SALARIES	\$ 97,277,017	\$ 97,899,007	\$ 621,990
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 42,685,111	\$ 44,128,660	\$ 1,443,549
2200 - Instructional Aides, Regular	2,229,493	2,250,792	21,299
2300 - Short-Term, Hourly, Noninstr	6,071,091	2,601,457	(3,469,634)
2400 - Instr Aides, Hourly, Direct Instr	1,315,463	1,328,900	13,437
2500 - Instr Aides, Reg, Non Direct Instr	861,636	869,332	7,696
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 53,162,794	\$ 51,179,141	\$ (1,983,653)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 12,139,016	\$ 12,684,786	\$ 545,770
3200 - PERS	9,689,438	11,073,003	1,383,565
3300 - OASDI/Medicare	5,030,291	5,163,811	133,520
3400 - Health and Welfare Benefits	15,328,031	16,351,761	1,023,730
3500 - State Unemployment Insurance	96,951	1,345,573	1,248,622
3600 - Workers' Compensation Insurance	2,249,209	2,286,002	36,793
3700 - Cash-In-Lieu of Benefits	809,135	809,135	-
3800 - Alternative Retirement Plan	385,030	385,197	167
3900 - Retiree Benefits	3,402	3,503,412	3,500,010
3000 TOTAL EMPLOYEE BENEFITS	\$ 45,730,503	\$ 53,602,680	\$ 7,872,177

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 38,800	\$ 29,900	\$ (8,900)
4200 - Books, Magazines and Periodicals	9,695	9,695	-
4300 - Instr Supplies and Materials	1,046,567	963,918	(82,649)
4400 - Software	3,000	3,000	-
4500 - Noninstr Supplies and Materials	1,574,280	1,546,094	(28,186)
4600 - Transportation and Vehicle Supplies	178,387	178,387	-
4700 - Food Supplies	7,306	7,306	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,858,035	\$ 2,738,300	\$ (119,735)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 93,404	\$ 80,971	\$ (12,433)
5200 - Travel and Conference Expenses	1,194,367	1,112,588	(81,779)
5300 - Dues and Memberships	341,853	341,853	-
5400 - Insurance	1,527,033	1,680,710	153,677
5500 - Utilities and Housekeeping Services	3,353,879	3,382,982	29,103
5600 - Contracts, Rents, Leases, Repairs	4,833,660	4,460,267	(373,393)
5700 - Legal, Elections and Audit Expenses	422,534	246,229	(176,305)
5800 - Other Services and Expenses	7,403,107	13,558,883	6,155,776
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 19,169,837	\$ 24,864,483	\$ 5,694,646
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 20,000	\$ 20,000	\$ -
6400 - Equipment	2,670,567	900,691	(1,769,876)
6000 TOTAL CAPITAL OUTLAY	\$ 2,690,567	\$ 920,691	\$ (1,769,876)

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 254,976	\$ -	\$ (254,976)
7300 - Interfund Transfers-Out	662,333	402,878	(259,455)
7500 - Student Financial Aid	10,000	10,000	-
7600 - Other Student Aid	30,000	30,000	-
7000 TOTAL OTHER OUTGO	\$ 957,309	\$ 442,878	\$ (514,431)
1000 - 7000 TOTAL EXPENDITURES	\$ 221,846,062	\$ 231,647,180	\$ 9,801,118
<u>FUND BALANCES</u>			
795001 - Unassigned Fd Bal-10% Board Policy	\$ 22,708,621	\$ 23,480,413	\$ 771,792
795002 - Unassigned Fund Balance	18,551,575	18,366,372	(185,203)
7900 TOTAL FUND BALANCES	\$ 41,260,196	\$ 41,846,785	\$ 586,589
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 263,106,258	\$ 273,493,965	\$ 10,387,707

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
13000-000000-9110-000000 Cash and Cash Equivalent	\$ 9,157,855	\$ 8,980,011
13000-000000-9200-000000 Accounts Receivable	67,372	67,372
13000-000000-9229-000000 Accounts Receivable-Student Fees	8,227	8,227
TOTAL CURRENT ASSETS	\$ 9,233,454	\$ 9,055,610
<u>CURRENT LIABILITIES</u>		
13000-000000-9500-000000 Accounts Payable	\$ 38,396	\$ 38,396
13000-000000-9650-000000 Deferred Revenue	13,225	13,225
TOTAL CURRENT LIABILITIES	\$ 51,621	\$ 51,621
TOTAL NET BEGINNING BALANCE	\$ 9,181,833	\$ 9,003,989

CLASSIFICATION OF REVENUES

8800 - LOCAL REVENUES

13110-100100-885000-601000 Rentals and Leases	\$ 109,025	\$ 110,624
13430-430200-887200-682000 CS Academies and Camps	10,000	10,000
13430-430300-887200-682000 CS The Arts	4,000	4,000
13430-430400-887200-682000 CS Business/Prof Dev/Certificates	114,000	114,000
13430-430600-887200-682000 CS College for Kids	169,000	169,000
13430-430700-887200-682000 CS Computers	12,000	12,000
13430-430900-887200-682000 CS Financial Planning	6,000	6,000
13430-431100-887200-682000 CS Foreign Languages	1,500	1,500
13430-431300-887200-682000 CS Home Economics/Home Arts	5,000	5,000
13430-431400-887200-682000 CS Medical/Dental Billing	34,000	34,000
13430-431500-887200-682000 CS Motorcycle Safety	489,747	489,747
13430-431700-887200-682000 CS Processing Fee	5,000	5,000
13430-431800-887200-682000 CS Personal Development	6,000	6,000
13430-432300-887200-682000 CS CPR Center	120,000	120,000
13430-440100-887200-681000 CS Rec-Dance	1,000	1,000
13430-440200-887200-681000 CS Rec-Martial Arts	1,000	1,000
13430-440300-887200-681000 CS Rec-Sports	9,000	9,000
13430-440400-887200-681000 CS Rec-Swim	18,000	18,000
13430-440600-887200-681000 CS Rec-Wellness Center	13,000	13,000
13460-460000-887200-682000 CS Mt SAC Children Choir	10,000	-
13508-502100-887811-620000 Insurance Fee Intl-Summer, Intl Std	8,085	8,085

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>8800 - LOCAL REVENUES (continued)</u>		
13508-502100-887812-620000 Insurance Fee Intl-Fall, International Std	\$ 250,705	\$ 250,705
13508-502100-887814-620000 Insurance Fee Intl-Spring, Intl Student	234,465	234,465
13611-610000-889010-672000 Indirect Cost Recovery	233,837	233,837
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,864,364</u>	<u>\$ 1,855,963</u>
TOTAL REVENUES	<u>\$ 1,864,364</u>	<u>\$ 1,855,963</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
13460-460000-898002-682000 Intrafund Transfers-In-Mt SAC Children Ch	\$ 20,000	\$ -
13905-900242-898002-675000 Intrafund Transfers-In-Management T & C	160,506	-
13906-900330-898002-675000 Intrafund Transfers-In-Faculty-Staff Devel.	63,260	-
13904-900331-898002-675000 Intrafund Transfers-In-Great Classified Rt	31,210	-
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 274,976</u>	<u>\$ -</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 2,139,340</u>	<u>\$ 1,855,963</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 11,321,173</u>	<u>\$ 10,859,952</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1200 - Noninstr Salaries, Contract/Regular	\$ 125,836	\$ 130,539	\$ 4,703
1400 - Noninstructional Salaries, Hourly	13,700	10,000	(3,700)
1000 TOTAL ACADEMIC SALARIES	\$ 139,536	\$ 140,539	\$ 1,003
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 748,740	\$ 738,796	\$ (9,944)
2300 - Short-Term, Hourly, Noninstr	440,867	283,435	(157,432)
2400 - Instr Aides, Hourly, Direct Instr	4,000	4,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,193,607	\$ 1,026,231	\$ (167,376)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 39,230	\$ 17,250	\$ (21,980)
3200 - PERS	130,315	173,787	43,472
3300 - OASDI/Medicare	65,750	63,418	(2,332)
3400 - Health and Welfare Benefits	135,802	155,828	20,026
3500 - State Unemployment Insurance	673	13,394	12,721
3600 - Workers' Compensation Insurance	19,767	17,410	(2,357)
3800 - Alternative Retirement Plan	10,004	6,073	(3,931)
3000 TOTAL EMPLOYEE BENEFITS	\$ 401,541	\$ 447,160	\$ 45,619
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 500	\$ 500	\$ -
4300 - Instr Supplies and Materials	156,951	16,859	(140,092)
4400 - Software	500	500	-
4500 - Noninstr Supplies and Materials	130,065	70,492	(59,573)
4600 - Transportation and Vehicle Supplies	1,440	-	(1,440)
4700 - Food Supplies	9,806	5,360	(4,446)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 299,262	\$ 93,711	\$ (205,551)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 58,587	\$ 33,950	\$ (24,637)
5200 - Travel and Conference Expenses	234,442	93,019	(141,423)
5300 - Dues and Memberships	850	500	(350)
5400 - Insurance	503,370	501,870	(1,500)
5500 - Utilities and Housekeeping Services	1,968	-	(1,968)
5600 - Contracts, Rents, Leases, Repairs	641,811	466,712	(175,099)
5800 - Other Services and Expenses	314,235	160,155	(154,080)
5900 - Indirect Costs	189,456	163,102	(26,354)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 1,944,719	\$ 1,419,308	\$ (525,411)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 139,836	\$ 30,000	\$ (109,836)
6000 TOTAL CAPITAL OUTLAY	\$ 139,836	\$ 30,000	\$ (109,836)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 20,000	\$ -	\$ (20,000)
7300 - Interfund Transfers-Out	1,100,708	-	(1,100,708)
7500 - Student Financial Aid	943	-	(943)
7000 TOTAL OTHER OUTGO	\$ 1,121,651	\$ -	\$ (1,121,651)
1000 - 7000 TOTAL EXPENDITURES	\$ 5,240,152	\$ 3,156,949	\$ (2,083,203)
<u>FUND BALANCES</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ 6,081,021	\$ 7,703,003	\$ 1,621,982
7900 TOTAL FUND BALANCES	\$ 6,081,021	\$ 7,703,003	\$ 1,621,982
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 11,321,173	\$ 10,859,952	\$ (461,221)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
17000-000000-9110-000000 Cash and Cash Equivalents	\$ 10,802,440	\$ 12,973,695
17000-000000-9200-000000 Accounts Receivable	6,390,441	6,390,441
TOTAL CURRENT ASSETS	\$ 17,192,881	\$ 19,364,136
<u>CURRENT LIABILITIES</u>		
17000-000000-9500-000000 Accounts Payable	\$ 2,129,361	\$ 2,129,361
17000-000000-9650-000000 Deferred Revenue	11,699,118	11,699,118
LIABILITIES	\$ 13,828,479	\$ 13,828,479
TOTAL NET BEGINNING BALANCE	\$ 3,364,402	\$ 5,535,657

CLASSIFICATION OF REVENUES

8100 - FEDERAL REVENUES

17150-380718-812000-701000 Project RAISE - Begins 10/01/2019	\$ 7,368	\$ -
17151-380718-812000-701000 Project RAISE - Begins 10/01/2020	20,000	-
17170-380728-812000-619000 Equity Minded Camp Cltr-Beg 10/1/19	473,282	-
17171-380728-812000-619000 Equity Minded Camp Ctr-Beg 10/1/20	599,952	-
17171-380728-812000-619000 Equity Minded Camp Ctr-Beg 10/1/20	-	88,459
17172-380728-812000-619000 Equity Minded Camp Cltr-Beg 10/1/21	-	599,927
17128-500400-812000-701000 AANAPISI - Begins 10/01/17	18,875	-
17129-500400-812000-701000 AANAPISI - Begins 10/01/18	75,482	-
17130-500400-812000-701000 AANAPISI - Begins 10/01/19	162,030	-
17131-500400-812000-701000 AANAPISI - Begins 10/01/20	350,000	53,199
17530-514000-812000-701000 Upward Bound - Ends 08/31/20	155,219	-
17531-514000-812000-701000 Upward Bound - Ends 08/31/21	337,478	34,828
17532-514000-812000-701000 Upward Bound - Ends 08/31/22	-	337,478
17661-902500-812001-000000 Federal Work Study 20/21	868,701	-
17662-902500-812001-000000 Federal Work Study 21/22	-	882,490
17380-514510-812003-701000 ACES 19/20	71,859	-
17381-514510-812003-701000 ACES 20/21	261,888	32,925
17382-514510-812003-701000 ACES 21/22	-	261,888
17240-903510-812004-000000 CARES Act Institutional	6,348,112	-
17241-940355-812004-000000 CRRSAA Institutional	-	3,745,220

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
8100 - FEDERAL REVENUES (continued)		
17451-940360-812005-000000	\$ 1,597,955	\$ -
17471-940370-812006-000000	1,186,193	-
17571-523300-814000-649000	106,041	-
17572-523300-814000-649000	-	106,041
17591-523400-814000-701000	127,000	-
17592-523400-814000-701000	-	119,376
17331-392000-817000-000000	1,121,996	-
17332-392000-817000-000000	-	1,156,188
17006-380101-819000-191400	30,819	-
17040-380120-819000-130500	841	-
17038-380180-819000-191400	26,387	-
17321-380220-819000-090100	594,293	-
17181-380731-819000-701000	953,432	-
17420-410500-819000-493087	38,507	-
17421-410500-819000-493087	506,688	-
17422-410500-819000-493087	-	536,630
17420-410505-819000-493087	9,848	-
17421-410505-819000-493087	42,879	-
17422-410505-819000-493087	-	48,841
17421-410507-819000-493087	249,199	-
17422-410507-819000-493087	-	237,591
17420-410508-819000-493087	34,833	-
17421-410508-819000-493087	33,678	-
17422-410508-819000-493087	-	71,440
17420-420000-819000-493000	1,121	-
17421-420000-819000-493000	240,635	-
17422-420000-819000-493000	-	123,639
17422-420020-819000-493000	-	59,996
17420-420100-819000-493000	684	-
17421-420100-819000-493000	102,184	-
17422-420100-819000-493000	-	122,265
17260-523700-819000-649000	20,279	-
17261-523700-819000-649000	65,672	-
17262-523700-819000-649000	-	80,278
TOTAL 8100 - FEDERAL REVENUES	\$ 16,841,410	\$ 8,698,699

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>8600 - STATE REVENUES</u>		
17540-523000-862200-643000	\$ 63,577	\$ -
17541-523000-862200-643000	1,502,789	-
17542-523000-862200-643000	-	1,427,650
17520-522000-862300-000000	36,985	-
17521-522000-862300-000000	3,161,357	-
17522-522000-862300-000000	-	3,003,289
17221-523400-862500-647000	652,549	-
17222-523400-862500-647000	-	619,922
17188-293000-862900-676000	18,843	18,093
17269-295200-862900-000000	114,125	-
17180-380721-862900-644000	23,176	-
17049-380724-862900-123030	35,108	-
17102-481320-862900-499900	-	893,026
17109-481320-862900-499900	38,672	-
17110-481320-862900-499900	767,914	-
17111-481320-862900-499900	879,860	304,529
17580-523600-862900-649000	102,972	-
17189-534600-862900-644000	75,855	-
17551-523100-862902-643000	232,370	-
17552-523100-862902-643000	-	220,752
17560-504200-862903-646000	89,034	-
17561-504200-862903-646000	1,168,324	95,131
17562-504200-862903-646000	-	1,109,908
17560-504203-862903-646000	135,281	-
17561-504203-862903-646000	3,046,224	-
17562-504203-862903-646000	-	3,035,463
17210-294000-862904-676000	17,982	-
17211-294000-862904-676000	50,000	50,000
17990-900640-862905-000000	400,234	-
17600-504100-862910-648000	153,820	36,471
17601-504100-862910-648000	17,699	149,969
17159-392205-862912-000000	580,968	-
17160-392205-862912-000000	1,040,268	-
17161-392205-862912-000000	1,924,391	1,265,634
17162-392205-862912-000000	-	1,828,171
17069-504204-862913-646000	79,109	-
17070-504205-862913-646000	53,147	-
17071-504205-862913-646000	67,121	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
8600 - STATE REVENUES (continued)		
17310-500450-862914-000000	\$ 1,376,877	\$ -
17311-500450-862914-000000	1,457,600	-
17312-500450-862914-000000	-	1,384,720
17230-940380-862915-000000	4,716,850	-
17231-940380-862915-000000	13,083,183	7,404,200
17232-940380-862915-000000	-	13,083,183
17461-940360-862916-000000	1,961,510	-
17611-940390-862917-000000	-	413,728
17351-336100-865900-684000	400,000	79,592
17021-380140-865900-123000	262,448	-
17022-380140-865900-123000	-	249,326
17100-380700-865900-123010	48,080	-
17101-380700-865900-123010	160,000	-
17120-380723-865900-684000	69,824	-
17121-380723-865900-684000	200,000	92,118
17051-380725-865900-684000	71,740	-
17030-380726-865900-615000	72,914	-
17140-380727-865900-615000	84,992	-
17191-380729-865900-701000	300,000	70,900
17141-380730-865900-190500	1,000,000	-
17291-380733-865900-090100	119,979	-
17279-393020-865900-701000	16,567	-
17280-393020-865900-701000	150,000	-
17279-393060-865900-684000	13,880	-
17280-393060-865900-684000	365,000	-
17279-393070-865900-020100	16,299	-
17279-393080-865900-050100	1,588	-
17279-393090-865900-701000	36,598	-
17280-393100-865900-701000	68,000	23,611
17280-393110-865900-123000	37,500	-
17280-393120-865900-079900	50,000	-
17390-481350-865900-684000	116,209	-
17279-481360-865900-499900	263,389	-
17280-481360-865900-499900	427,800	134,819
17281-481360-865900-499900	-	148,309
17811-820600-868501-000000	1,639,491	-
17812-820600-868501-000000	-	1,666,882
17198-380720-869000-493000	177,849	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>8600 - STATE REVENUES (continued)</u>		
17199-380720-869000-493000	\$ 589,956	\$ -
17200-380720-869000-493000	784,129	385,501
17201-380720-869000-493000	313,651	-
17202-380720-869000-493000	-	313,651
TOTAL 8600 - STATE REVENUES	<u>\$ 46,983,657</u>	<u>\$ 39,508,548</u>
<u>8800 - LOCAL REVENUES</u>		
17308-380130-882000-123000	\$ 30,400	\$ -
17058-380260-882000-123000	37,961	37,961
17300-380715-882000-123030	8,252	-
17301-380715-882000-123030	25,000	-
17358-430400-882000-682000	1,670	1,670
17359-430400-882000-682000	2,000	2,000
17428-481000-883900-000000	38,612	-
17900-900852-888150-699000	50,000	500,000
17901-900852-888150-699000	6,303	-
17361-380240-889000-490200	5,000	-
TOTAL 8800 - LOCAL REVENUES	<u>\$ 205,198</u>	<u>\$ 541,631</u>
TOTAL REVENUES	<u>\$ 64,030,265</u>	<u>\$ 48,748,878</u>
<u>8900 - OTHER FINANCING</u>		
17631-631000-898001-731000	\$ 1,100,708	\$ -
17631-631000-898001-731000	250,000	-
17631-631000-898002-731000	1,186,193	-
17631-631000-898002-731000	-	2,891,025
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 2,536,901</u>	<u>\$ 2,891,025</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 66,567,166</u>	<u>\$ 51,639,903</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 69,931,568</u>	<u>\$ 57,175,560</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 392,463	\$ 349,573	\$ (42,890)
1200 - Noninstr Salaries, Contract/Regular	4,358,032	4,465,988	107,956
1300 - Instructional Salaries, Hourly	92,250	80,750	(11,500)
1400 - Noninstructional Salaries, Hourly	3,822,875	1,153,867	(2,669,008)
1000 TOTAL ACADEMIC SALARIES	\$ 8,665,620	\$ 6,050,178	\$ (2,615,442)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 10,077,495	\$ 10,306,271	\$ 228,776
2200 - Instructional Aides, Regular	891,747	841,018	(50,729)
2300 - Short-Term, Hourly, Noninstr	3,668,024	2,089,797	(1,578,227)
2400 - Instr Aides, Hourly, Direct Instr	2,136,318	1,411,281	(725,037)
2500 - Instr Aides, Reg, Non Direct Instr	32,356	33,327	971
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 16,805,940	\$ 14,681,694	\$ (2,124,246)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 1,244,002	\$ 789,832	\$ (454,170)
3200 - PERS	2,331,072	2,578,191	247,119
3300 - OASDI/Medicare	1,088,452	1,014,240	(74,212)
3400 - Health and Welfare Benefits	2,229,678	2,254,816	25,138
3500 - State Unemployment Insurance	13,295	203,212	189,917
3600 - Workers' Compensation Insurance	361,375	295,105	(66,270)
3700 - Cash-In-Lieu of Benefits	84,746	-	(84,746)
3800 - Alternative Retirement Plan	172,624	106,586	(66,038)
3000 TOTAL EMPLOYEE BENEFITS	\$ 7,525,244	\$ 7,241,982	\$ (283,262)

MT. SAN ANTONIO COLLEGE
17 - RESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 46,974	\$ 54,752	\$ 7,778
4200 - Books, Magazines and Periodicals	65,820	21,100	(44,720)
4300 - Instr Supplies and Materials	6,074,473	6,231,458	156,985
4400 - Software	24,012	12,857	(11,155)
4500 - Noninstr Supplies and Materials	900,383	160,210	(740,173)
4700 - Food Supplies	124,299	30,665	(93,634)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 7,235,961	\$ 6,511,042	\$ (724,919)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 385,236	\$ 51,977	\$ (333,259)
5200 - Travel and Conference Expenses	705,914	224,480	(481,434)
5300 - Dues and Memberships	6,000	-	(6,000)
5400 - Insurance	2,000	2,000	-
5500 - Utilities and Housekeeping Services	549,059	74,685	(474,374)
5600 - Contracts, Rents, Leases, Repairs	1,598,846	649,385	(949,461)
5800 - Other Services and Expenses	16,444,610	13,634,788	(2,809,822)
5900 - Indirect Costs	500,524	36,331	(464,193)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 20,192,189	\$ 14,673,646	\$ (5,518,543)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 147,115	\$ -	\$ (147,115)
6300 - Library Books	110,365	97,865	(12,500)
6400 - Equipment	2,118,125	134,764	(1,983,361)
6000 TOTAL CAPITAL OUTLAY	\$ 2,375,605	\$ 232,629	\$ (2,142,976)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 1,186,193	\$ 2,891,025	\$ 1,704,832
7300 - Interfund Transfers-Out	3,231,505	3,035,463	(196,042)
7500 - Student Financial Aid	1,592,918	861,125	(731,793)
7600 - Other Student Aid	1,120,393	535,978	(584,415)
7000 TOTAL OTHER OUTGO	\$ 7,131,009	\$ 7,323,591	\$ 192,582
1000 - 7000 TOTAL EXPENDITURES	\$ 69,931,568	\$ 56,714,762	\$ (13,216,806)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792001 - Restricted Fund Balance-Parking	\$ -	\$ 460,798	\$ 460,798
7900 TOTAL FUND BALANCES	\$ -	\$ 460,798	\$ 460,798
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 69,931,568	\$ 57,175,560	\$ (12,756,008)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
33000-000000-9110-000000 Cash and Cash Equivalent	\$ 754,276	\$ 1,019,148
33000-000000-9200-000000 Accounts Receivable	307,688	307,688
TOTAL CURRENT ASSETS	<u>\$ 1,061,964</u>	<u>\$ 1,326,836</u>
<u>CURRENT LIABILITIES</u>		
33000-000000-9500-000000 Accounts Payable	\$ 60,405	\$ 60,405
33000-000000-9650-000000 Deferred Revenue	24,397	24,397
TOTAL CURRENT LIABILITIES	<u>\$ 84,802</u>	<u>\$ 84,802</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 977,162</u>	<u>\$ 1,242,034</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
33550-336080-812000-692000 Parent in School Program 19/20	\$ 39,961	\$ -
33551-336080-812000-692000 Parent in School Program 20/21	357,686	8,608
33552-336080-812000-692000 Parent in School Program 21/22	-	357,686
33579-336080-812000-692000 Early Head Start	91,800	91,800
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 489,447</u>	<u>\$ 458,094</u>
<u>8600 - STATE REVENUES</u>		
33400-336080-862900-692000 Child Care Tax Bailout	\$ 100,907	\$ 100,907
33590-336080-862900-692000 LA Universal Preschool/QRIS	24,397	-
33500-336080-865900-692000 California State Preschool Program	600,268	570,255
33520-336080-865900-692000 General Child Care and Dev Programs	1,077,593	1,023,713
TOTAL 8600 - STATE REVENUES	<u>\$ 1,803,165</u>	<u>\$ 1,694,875</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>8800 - LOCAL REVENUES</u>		
33000-000000-886000-000000 Interest and Investment Income	\$ 10,859	\$ 4,700
33000-336080-887100-692000 Child Development Services	145,000	225,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 155,859</u>	<u>\$ 229,700</u>
TOTAL REVENUES	<u>\$ 2,448,471</u>	<u>\$ 2,382,669</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 3,425,633</u>	<u>\$ 3,624,703</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 1,123,242	\$ 1,150,008	\$ 1,019,148
2300 - Short-Term, Hourly, Noninstr	604,645	432,741	(171,904)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,727,887	\$ 1,582,749	\$ (145,138)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 32,546	\$ 32,545	\$ (1)
3200 - PERS	190,433	216,891	26,458
3300 - OASDI/Medicare	82,376	81,837	(539)
3400 - Health and Welfare Benefits	259,634	259,896	262
3500 - State Unemployment Insurance	867	15,661	14,794
3600 - Workers' Compensation Insurance	25,785	23,585	(2,200)
3800 - Alternative Retirement Plan	18,219	13,001	(5,218)
3000 TOTAL EMPLOYEE BENEFITS	\$ 609,860	\$ 643,416	\$ 33,556
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 46,096	\$ 45,295	\$ (801)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 46,096	\$ 45,295	\$ (801)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 4,000	\$ 4,000	\$ -
5400 - Insurance	530	530	-
5600 - Contracts, Rents, Leases, Repairs	2,335	2,335	-
5800 - Other Services and Expenses	42,126	103,195	(9,108)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 48,991	\$ 110,060	\$ (9,108)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 15,637	\$ 1,149	\$ (14,488)
6000 TOTAL CAPITAL OUTLAY	\$ 15,637	\$ 1,149	\$ (14,488)
1000 - 7000 TOTAL EXPENDITURES	\$ 2,448,471	\$ 2,382,669	\$ (135,979)
<u>FUND BALANCES</u>			
792003 - Restr Fund Bal-Child Development	\$ 27,145	\$ 27,145	\$ -
794003 - Assigned Fund Bal-Child Development	950,017	1,214,889	264,872
7900 TOTAL FUND BALANCES	\$ 977,162	\$ 1,242,034	\$ 264,872
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,425,633	\$ 3,624,703	\$ 128,893

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
34000-000000-9110-000000 Cash and Cash Equivalent	\$ 133,828	\$ 212,942
34000-000000-9200-000000 Accounts Receivable	1,261	1,261
TOTAL CURRENT ASSETS	<u>\$ 135,089</u>	<u>\$ 214,203</u>
<u>CURRENT LIABILITIES</u>		
34000-000000-9520-000000 Accounts Payable	\$ 4,719	\$ 4,719
34000-000000-9551-000000 Sales Tax Payable	920	920
TOTAL CURRENT LIABILITIES	<u>\$ 5,639</u>	<u>\$ 5,639</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 129,450</u>	<u>\$ 208,564</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
34000-314610-884300-693000 Sales-Farm Operations/Beef	\$ 14,000	\$ 14,000
34000-314610-884400-693000 Sales-Farm Operations/Horse	8,000	8,000
34000-314610-884500-693000 Sales-Farm Operations/Sheep	13,000	13,000
34000-314610-884600-693000 Sales-Farm Operations/Swine	4,000	4,000
34000-314690-884700-693000 Sales-Farm Operations/Horticulture	75,000	75,000
34000-000000-886000-000000 Interest and Investment Income	3,000	1,000
34000-314610-889003-693000 Salvaged Materials	1,300	1,300
TOTAL 8800 - LOCAL REVENUES	<u>\$ 118,300</u>	<u>\$ 116,300</u>
TOTAL REVENUES	<u>\$ 118,300</u>	<u>\$ 116,300</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>8900 - OTHER FINANCING SOURCES</u>		
34000-314610-898001-693000 Interfund Transfers-In	\$ 79,000	\$ 79,000
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 79,000</u>	<u>\$ 79,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 197,300</u>	<u>\$ 195,300</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 326,750</u>	<u>\$ 403,864</u>

MT. SAN ANTONIO COLLEGE
34 - FARM OPERATIONS FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 5,761	\$ -	\$ (5,761)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 5,761	\$ -	\$ (5,761)
<u>EMPLOYEE BENEFITS</u>			
3300 - OASDI/Medicare	\$ 86	\$ -	\$ (86)
3500 - State Unemployment Insurance	3	-	(3)
3600 - Workers' Compensation Insurance	86	-	(86)
3800 - Alternative Retirement Plan	173	-	(173)
3000 TOTAL EMPLOYEE BENEFITS	\$ 348	\$ -	\$ (348)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 225,641	\$ 178,700	\$ (46,941)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 225,641	\$ 178,700	\$ (46,941)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ 500	\$ 100	\$ (400)
5600 - Contracts, Rents, Leases, Repairs	3,350	1,500	(1,850)
5800 - Other Services and Expenses	16,000	10,000	(6,000)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 19,850	\$ 11,600	\$ (8,250)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 14,400	\$ 5,000	\$ (9,400)
6000 TOTAL CAPITAL OUTLAY	\$ 14,400	\$ 5,000	\$ (9,400)
1000 - 7000 TOTAL EXPENDITURES	\$ 266,000	\$ 195,300	\$ (70,700)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
794004 - Assigned Fund Bal-Farm Operation	\$ 60,750	\$ 208,564	\$ 147,814
7900 TOTAL FUND BALANCES	\$ 60,750	\$ 208,564	\$ 147,814
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 326,750	\$ 403,864	\$ 77,114

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
39000-000000-9110-000000 Cash and Cash Equivalent	\$ 1,513,475	\$ 1,500,925
39000-000000-9200-000000 Accounts Receivable	10,100	10,100
TOTAL CURRENT ASSETS	<u>\$ 1,523,575</u>	<u>\$ 1,511,025</u>
<u>CURRENT LIABILITIES</u>		
39000-000000-9500-000000 Accounts Payable	\$ 5,458	\$ 5,458
39000-000000-9656-000000 Deferred Revenue - Student Health Fees	191,516	191,516
TOTAL CURRENT LIABILITIES	<u>\$ 196,974</u>	<u>\$ 196,974</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,326,601</u>	<u>\$ 1,314,051</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
39000-000000-886000-000000 Interest Income	\$ 33,000	\$ 11,000
39000-534000-887610-644000 Student Health Fees	1,270,000	1,343,000
39000-534000-889000-644000 Other Local Revenues	65,000	80,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,368,000</u>	<u>\$ 1,434,000</u>
TOTAL REVENUES	<u>\$ 1,368,000</u>	<u>\$ 1,434,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 2,694,601</u>	<u>\$ 2,748,051</u>

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 886,207	\$ 860,462	\$ (25,745)
2300 - Short-Term, Hourly, Noninstr	24,000	21,000	(3,000)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 910,207	\$ 881,462	\$ (28,745)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 183,239	\$ 196,902	\$ 13,663
3300 - OASDI/Medicare	68,155	66,230	(1,925)
3400 - Health and Welfare Benefits	130,136	147,877	17,741
3500 - State Unemployment Insurance	457	10,858	10,401
3600 - Workers' Compensation Insurance	13,562	13,151	(411)
3800 - Alternative Retirement Plan	720	630	(90)
3000 TOTAL EMPLOYEE BENEFITS	\$ 396,269	\$ 435,648	\$ 39,379
<u>SUPPLIES AND MATERIALS</u>			
4200 - Books, Magazines and Periodicals	\$ 800	\$ 800	\$ -
4500 - Noninstr Supplies and Materials	48,764	39,113	(9,651)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 49,564	\$ 39,913	\$ (9,651)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5300 - Dues and Memberships	\$ 650	\$ 650	\$ -
5400 - Insurance	40,999	40,999	-
5600 - Contracts, Rents, Leases, Repairs	1,400	1,400	-
5800 - Other Services and Expenses	46,928	33,928	(13,000)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 89,977	\$ 76,977	\$ (13,000)
1000 - 7000 TOTAL EXPENDITURES	\$ 1,446,017	\$ 1,434,000	\$ (12,017)

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792004 - Restr Fund Bal-Health Services	\$ 1,075,788	\$ 1,148,985	\$ 73,197
795003 - Unassigned Fd Bal-Misc Health Serv	172,796	165,066	(7,730)
7900 TOTAL FUND BALANCES	\$ 1,248,584	\$ 1,314,051	\$ 65,467
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,694,601	\$ 2,748,051	\$ 53,450

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
41000-000000-9110-000000 Cash and Cash Equivalent	\$ 9,245,279	\$ 9,304,301
41052-000000-9131-000000 Cash with Trustee	223,607	223,607
41000-000000-9200-000000 Accounts Receivable	1,509,931	1,509,931
TOTAL CURRENT ASSETS	<u>\$ 10,978,817</u>	<u>\$ 11,037,839</u>
<u>CURRENT LIABILITIES</u>		
41000-000000-9500-000000 Accounts Payable	\$ 51,403	\$ 51,403
41000-000000-9650-000000 Deferred Revenue	915,672	915,672
41000-000000-9656-000000 Deferred Revenue - Student Fees	43,524	43,524
TOTAL CURRENT LIABILITIES	<u>\$ 1,010,599</u>	<u>\$ 1,010,599</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 9,968,218</u>	<u>\$ 10,027,240</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8600 - STATE REVENUES</u>		
41066-700161-862900-710000 Prop 39 Energy Efficiency FY 15/16	\$ 89,792	\$ -
41024-940200-862906-710000 One-time Block Grant SM 13/14	27,217	-
41038-940200-862906-710000 One-time Block Grant SM 17/18	322,987	245,333
41045-940200-862906-710000 One-time Block Grant SM 14/15	118,283	93,691
41046-940200-862906-710000 One-time Block Grant SM 15/16	207,711	200,152
41047-940200-862906-710000 One-time Block Grant SM 16/17	117,539	105,197
41039-940100-862907-710000 Ongoing Block Grant SM 08/09	32,142	19,242
41026-723020-865900-710000 Technology and Health Replacement	-	836,900
41009-771180-865900-710000 Physical Education Complex	73,797	38,749,702
TOTAL 8600 - STATE REVENUES	<u>\$ 989,468</u>	<u>\$ 40,250,217</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>8800 - LOCAL REVENUES</u>		
41000-000000-886000-000000 Interest Income	\$ 200,000	\$ 67,000
41001-800000-888030-000000 NR Capital Outlay Fee Intl-CY	416,580	279,269
41001-800000-888070-000000 NR Capital Outlay Fee Out/State-CY	177,240	161,475
41055-700151-889000-710000 Energy Projects - District	150,000	-
TOTAL 8800 - LOCAL REVENUES	<u>\$ 943,820</u>	<u>\$ 507,744</u>
TOTAL REVENUES	<u>\$ 1,933,288</u>	<u>\$ 40,757,961</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
41123-700160-891001-710000 Comp for Loss of Fixed Assets	\$ 45,114	\$ -
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 45,114</u>	<u>\$ -</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 1,978,402</u>	<u>\$ 40,757,961</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 11,946,620</u>	<u>\$ 50,785,201</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 1,411	\$ 1,411	\$ -
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,411	\$ 1,411	\$ -
<u>EMPLOYEE BENEFITS</u>			
3300 - OASDI/Medicare	\$ 108	\$ 108	\$ -
3500 - State Unemployment Insurance	1	1	-
3600 - Workers' Compensation Insurance	22	22	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 131	\$ 131	\$ -
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 113,328	\$ 104,744	\$ (8,584)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 113,328	\$ 104,744	\$ (8,584)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 112,323	\$ 67,623	\$ (44,700)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 112,323	\$ 67,623	\$ (44,700)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 858,676	\$ 743,125	\$ (115,551)
6200 - Buildings	1,897,513	40,514,674	38,617,161
6400 - Equipment	7,926,113	8,449,212	523,099
6000 TOTAL CAPITAL OUTLAY	\$ 10,682,302	\$ 49,707,011	\$ 39,024,709
1000 - 7000 TOTAL EXPENDITURES	\$ 10,909,495	\$ 49,880,920	\$ 38,971,425

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792005 - Restr Fund Bal-Revenue Lease Bonds	\$ 223,607	\$ 223,618	\$ 11
795004 - Unassigned Fund Bal-Capital Outlay	813,518	680,663	(132,855)
7900 TOTAL FUND BALANCES	\$ 1,037,125	\$ 904,281	\$ (132,844)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 11,946,620	\$ 50,785,201	\$ 38,838,581

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
43000-000000-9110-000000 Cash and Cash Equivalent	\$ 8,056,515	\$ 8,293,569
43000-000000-9200-000000 Accounts Receivable	36,961	36,961
TOTAL CURRENT ASSETS	<u>\$ 8,093,476</u>	<u>\$ 8,330,530</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 8,093,476</u>	<u>\$ 8,330,530</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
43000-000000-886000-000000 Interest Income	\$ 100,000	\$ 50,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 100,000</u>	<u>\$ 50,000</u>
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 50,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 8,193,476</u>	<u>\$ 8,380,530</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 4,624	\$ -	\$ (4,624)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 4,624	\$ -	\$ (4,624)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 101,322	\$ -	\$ (101,322)
6200 - Buildings	8,416	-	(8,416)
6400 - Equipment	13,886	-	(13,886)
6000 TOTAL CAPITAL OUTLAY	\$ 123,624	\$ -	\$ (123,624)
1000 - 7000 TOTAL EXPENDITURES	\$ 128,248	\$ -	\$ (128,248)
<u>FUND BALANCES</u>			
792009 - Restricted Fund Bal-RDA West Covina	\$ 4,433	\$ 4,433	\$ -
792010 - Restricted Fund Balance-Walnut	217,042	217,042	-
792011 - Restricted Fund Bal-RDA La Puente	16,899	16,899	-
792012 - Restricted Fund Balance-RDA Covina	39,291	39,291	-
792013 - Restricted Fund Bal-RDA Industry	465,770	465,770	-
792014 - Restricted Fund Bal-RDA La Verne	147,448	147,448	-
792015 - Restricted Fund Bal-RDA Irwindale	40,895	40,895	-
792016 - Restricted Fund Bal-RDA Glendora	25,549	25,549	-
792017 - Restricted Fund Balance-San Dimas	72,692	72,692	-
792018 - Restricted Fund Balance-Pomona	218,659	218,659	-
792019 - Restr Fund Bal-RDA Baldwin Park	29,454	29,454	-
792020 - Restricted Fund Balance-RDA Various	6,214,441	6,524,190	309,749
792021 - Restr Fund Bal-Redevelop Interest	572,655	578,208	5,553
7900 TOTAL FUND BALANCES	\$ 8,065,228	\$ 8,380,530	\$ 315,302
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 8,193,476	\$ 8,380,530	\$ 187,054

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
44000-000000-9110-000000 Cash and Cash Equivalent	\$ 156,107	\$ 119,879
44000-000000-9200-000000 Accounts Receivables	1,148	1,148
TOTAL CURRENT ASSETS	\$ 157,255	\$ 121,027
TOTAL NET BEGINNING BALANCE	\$ 157,255	\$ 121,027
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
44000-000000-886000-000000 Interest Income	\$ 4,000	\$ 1,000
TOTAL 8800 - LOCAL REVENUES	\$ 4,000	\$ 1,000
TOTAL REVENUES	\$ 4,000	\$ 1,000
TOTAL REVENUES & NET BEGINNING BALANCE	\$ 161,255	\$ 122,027

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 2,467	\$ 415	\$ (2,052)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,467	\$ 415	\$ (2,052)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 1,554	\$ 37,409	\$ 35,855
5700 - Legal, Elections and Audit Expenses	67,766	-	(67,766)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 69,320	\$ 37,409	\$ (31,911)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 2,102	\$ -	\$ (2,102)
6200 - Buildings	36,183	48,602	12,419
6400 - Equipment	13,762	-	(13,762)
6000 TOTAL CAPITAL OUTLAY	\$ 52,047	\$ 48,602	\$ (3,445)
1000 - 7000 TOTAL EXPENDITURES	\$ 123,834	\$ 86,426	\$ (37,408)
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ 37,421	\$ 35,601	\$ (1,820)
7900 TOTAL FUND BALANCES	\$ 37,421	\$ 35,601	\$ (1,820)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 161,255	\$ 122,027	\$ (39,228)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
45000-000000-9110-000000 Cash and Cash Equivalent	\$ 4,623,110	\$ 4,181,572
45000-000000-9200-000000 Accounts Receivable	26,821	26,821
TOTAL CURRENT ASSETS	<u>\$ 4,649,931</u>	<u>\$ 4,208,393</u>
<u>CURRENT LIABILITIES</u>		
45000-000000-9500-000000 Accounts Payable	\$ 185,921	\$ 185,921
TOTAL CURRENT LIABILITIES	<u>\$ 185,921</u>	<u>\$ 185,921</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 4,464,010</u>	<u>\$ 4,022,472</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
45000-000000-886000-000000 Interest Income	\$ 75,000	\$ 30,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 75,000</u>	<u>\$ 30,000</u>
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 30,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 4,539,010</u>	<u>\$ 4,052,472</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 7,760	\$ 2,296	\$ (5,464)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 7,760	\$ 2,296	\$ (5,464)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 81,950	\$ 89,866	\$ 7,916
5800 - Other Services and Expenses	15,116	-	(15,116)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 97,066	\$ 89,866	\$ (7,200)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 370,834	\$ -	\$ (370,834)
6200 - Buildings	3,321,932	3,688,247	366,315
6400 - Equipment	465,307	9,255	(456,052)
6000 TOTAL CAPITAL OUTLAY	\$ 4,158,073	\$ 3,697,502	\$ (460,571)
1000 - 7000 TOTAL EXPENDITURES	\$ 4,262,899	\$ 3,789,664	\$ (473,235)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 276,111	\$ 262,808	\$ (13,303)
7900 TOTAL FUND BALANCES	\$ 276,111	\$ 262,808	\$ (13,303)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 4,539,010	\$ 4,052,472	\$ (486,538)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
46000-000000-9110-000000 Cash and Cash Equivalent	\$ 404,265	\$ 407,488
46000-000000-9200-000000 Accounts Receivable	3,135	3,135
TOTAL CURRENT ASSETS	<u>\$ 407,400</u>	<u>\$ 410,623</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 407,400</u>	<u>\$ 410,623</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
46000-000000-886000-000000 Interest Income	\$ 10,000	\$ 3,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 10,000</u>	<u>\$ 3,000</u>
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 3,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 417,400</u>	<u>\$ 413,623</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 136,281	\$ 136,281	\$ -
6000 TOTAL CAPITAL OUTLAY	\$ 136,281	\$ 136,281	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 136,281	\$ 136,281	\$ -
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 281,119	\$ 277,342	\$ (3,777)
7900 TOTAL FUND BALANCES	\$ 281,119	\$ 277,342	\$ (3,777)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 417,400	\$ 413,623	\$ (3,777)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
47000-000000-9110-000000 Cash and Cash Equivalent	\$ 3,952,560	\$ 2,586,639
47000-000000-9200-000000 Accounts Receivable	25,686	25,686
TOTAL CURRENT ASSETS	<u>\$ 3,978,246</u>	<u>\$ 2,612,325</u>
<u>CURRENT LIABILITIES</u>		
47000-000000-9500-000000 Accounts Payable	\$ 191,878	\$ 191,878
TOTAL CURRENT LIABILITIES	<u>\$ 191,878</u>	<u>\$ 191,878</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 3,786,368</u>	<u>\$ 2,420,447</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
47000-000000-886000-000000 Interest Income	\$ 40,000	\$ 20,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 40,000</u>	<u>\$ 20,000</u>
TOTAL REVENUES	<u>\$ 40,000</u>	<u>\$ 20,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 3,826,368</u>	<u>\$ 2,440,447</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 16,805	\$ 16,805	\$ -
4000 TOTAL SUPPLIES AND MATERIALS	\$ 16,805	\$ 16,805	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 165,067	\$ 139,349	\$ (25,718)
5700 - Legal, Elections and Audit Expenses	41,232	-	(41,232)
5800 - Other Services and Expenses	5,108	-	(5,108)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 211,407	\$ 139,349	\$ (72,058)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 1,353,229	\$ -	\$ (1,353,229)
6200 - Buildings	1,606,950	1,743,940	136,990
6400 - Equipment	103,342	-	(103,342)
6000 TOTAL CAPITAL OUTLAY	\$ 3,063,521	\$ 1,743,940	\$ (1,319,581)
1000 - 7000 TOTAL EXPENDITURES	\$ 3,291,733	\$ 1,900,094	\$ (1,391,639)
<u>FUND BALANCES</u>			
792022 - Restricted Fund Bal-BAN Projects	\$ 9,442	\$ 9,442	\$ -
792023 - Restricted Fund Bal-BAN Interest	525,193	530,911	5,718
7900 TOTAL FUND BALANCES	\$ 534,635	\$ 540,353	\$ 5,718
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 3,826,368	\$ 2,440,447	\$ (1,385,921)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
48000-000000-9110-000000 Cash and Cash Equivalent	\$ 1,177,871	\$ 639,181
48000-000000-9200-000000 Accounts Receivable	172,368	172,368
TOTAL CURRENT ASSETS	<u>\$ 1,350,239</u>	<u>\$ 811,549</u>
<u>CURRENT LIABILITIES</u>		
48000-000000-9500-000000 Accounts Payable	\$ 341,809	\$ 341,809
TOTAL CURRENT LIABILITIES	<u>\$ 341,809</u>	<u>\$ 341,809</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,008,430</u>	<u>\$ 469,740</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
48000-000000-886000-000000 Interest Income	\$ 15,000	\$ 3,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 15,000</u>	<u>\$ 3,000</u>
TOTAL REVENUES	<u>\$ 15,000</u>	<u>\$ 3,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,023,430</u>	<u>\$ 472,740</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5800 - Other Services and Expenses	\$ 3,117	\$ 3,117	\$ -
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 3,117	\$ 3,117	\$ -
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 145,721	\$ -	\$ (145,721)
6200 - Buildings	628,393	243,438	(384,955)
6400 - Equipment	14,395	-	(14,395)
6000 TOTAL CAPITAL OUTLAY	\$ 788,509	\$ 243,438	\$ (545,071)
1000 - 7000 TOTAL EXPENDITURES	\$ 791,626	\$ 246,555	\$ (545,071)
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ 231,804	\$ 226,185	\$ (5,619)
7900 TOTAL FUND BALANCES	\$ 231,804	\$ 226,185	\$ (5,619)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,023,430	\$ 472,740	\$ (550,690)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
49000-000000-9110-000000 Cash and Cash Equivalent	\$ 200,996,723	\$ 143,958,276
49000-000000-9200-000000 Accounts Receivable	1,001,568	1,001,568
TOTAL CURRENT ASSETS	<u>\$ 201,998,291</u>	<u>\$ 144,959,844</u>
<u>CURRENT LIABILITIES</u>		
49000-000000-9500-000000 Accounts Payable	\$ 10,729,135	\$ 10,729,135
TOTAL CURRENT LIABILITIES	<u>\$ 10,729,135</u>	<u>\$ 10,729,135</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 191,269,156</u>	<u>\$ 134,230,709</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
49000-000000-886000-000000 Interest Income	\$ 3,000,000	\$ 1,000,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 3,000,000</u>	<u>\$ 1,000,000</u>
TOTAL REVENUES	<u>\$ 3,000,000</u>	<u>\$ 1,000,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 194,269,156</u>	<u>\$ 135,230,709</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 1,463,954	\$ 1,364,158	\$ (99,796)
2300 - Short-Term, Hourly, Noninstr	950,000	1,344,427	394,427
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 2,413,954	\$ 2,708,585	\$ 294,631
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 451,384	\$ 618,474	\$ 167,090
3300 - OASDI/Medicare	174,993	207,350	32,357
3400 - Health and Welfare Benefits	190,069	211,152	21,083
3500 - State Unemployment Insurance	1,231	33,317	32,086
3600 - Workers' Compensation Insurance	35,815	40,359	4,544
3700 - Cash-In-Lieu of Benefits	-	9,800	9,800
3800 - Alternative Retirement Plan	5,300	-	(5,300)
3000 TOTAL EMPLOYEE BENEFITS	\$ 858,792	\$ 1,120,452	\$ 261,660
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 235,236	\$ 88,485	\$ (146,751)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 235,236	\$ 88,485	\$ (146,751)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ 10,000	\$ -	\$ (10,000)
5600 - Contracts, Rents, Leases, Repairs	736,076	1,122,070	385,994
5700 - Legal, Elections and Audit Expenses	539,378	-	(539,378)
5800 - Other Services and Expenses	4,230,002	124,709	(4,105,293)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 5,515,456	\$ 1,246,779	\$ (4,268,677)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 62,095,132	\$ -	\$ (62,095,132)
6200 - Buildings	107,424,482	122,616,963	15,192,481
6400 - Equipment	7,601,240	-	(7,601,240)
6000 TOTAL CAPITAL OUTLAY	<u>\$ 177,120,854</u>	<u>\$ 122,616,963</u>	<u>\$ (54,503,891)</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 186,144,292</u>	<u>\$ 127,781,264</u>	<u>\$ (58,363,028)</u>
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ 8,124,864	\$ 7,449,445	\$ (675,419)
7900 TOTAL FUND BALANCES	<u>\$ 8,124,864</u>	<u>\$ 7,449,445</u>	<u>\$ (675,419)</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 194,269,156</u>	<u>\$ 135,230,709</u>	<u>\$ (59,038,447)</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
71000-000000-9110-000000 Cash and Cash Equivalent	\$ 2,409,919	\$ 2,565,706
71000-000000-9200-000000 Accounts Receivable	12,856	12,856
TOTAL CURRENT ASSETS	<u>\$ 2,422,775</u>	<u>\$ 2,578,562</u>
<u>CURRENT LIABILITIES</u>		
71000-000000-9500-000000 Accounts Payable	\$ 4,908	\$ 4,908
TOTAL CURRENT LIABILITIES	<u>\$ 4,908</u>	<u>\$ 4,908</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,417,867</u>	<u>\$ 2,573,654</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
71000-000000-886000-000000 Interest Income	\$ 46,844	\$ 17,210
71000-000000-888500-000000 Other Student Fees and Charges	481,598	534,458
TOTAL 8800 - LOCAL REVENUES	<u>\$ 528,442</u>	<u>\$ 551,668</u>
TOTAL REVENUES	<u>\$ 528,442</u>	<u>\$ 551,668</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 2,946,309</u>	<u>\$ 3,125,322</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 70,374	\$ 72,206	\$ 1,832
2300 - Short-Term, Hourly, Noninstr	18,586	18,586	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 88,960	\$ 90,792	\$ 1,832
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 14,567	\$ 16,542	\$ 1,975
3300 - OASDI/Medicare	5,661	5,806	145
3400 - Health and Welfare Benefits	22,310	22,367	57
3500 - State Unemployment Insurance	44	1,120	1,076
3600 - Workers' Compensation Insurance	1,326	1,357	31
3800 - Alternative Retirement Plan	558	566	8
3000 TOTAL EMPLOYEE BENEFITS	\$ 44,466	\$ 47,758	\$ 3,292
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 35,520	\$ 35,520	\$ -
4700 - Food Supplies	20,950	20,950	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 56,470	\$ 56,470	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 10,050	\$ 10,050	\$ -
5200 - Travel and Conference Expenses	108,450	108,450	-
5300 - Dues and Memberships	120	120	-
5600 - Contracts, Rents, Leases, Repairs	6,450	6,450	-
5800 - Other Services and Expenses	210,078	210,078	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 335,148	\$ 335,148	\$ -

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 8,500	\$ 8,500	\$ -
6400 - Equipment	13,000	13,000	-
6000 TOTAL CAPITAL OUTLAY	<u>\$ 21,500</u>	<u>\$ 21,500</u>	<u>\$ -</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 546,544</u>	<u>\$ 551,668</u>	<u>\$ 5,124</u>
<u>FUND BALANCES</u>			
792024 - Restr Fund Bal-Associated Students	\$ 1,830,889	\$ 2,004,778	\$ 173,889
792025 - Restricted Fund Bal-Emergency Fund	250,000	250,000	-
792026 - Restricted Fund Bal-Student Center	318,876	318,876	-
7900 TOTAL FUND BALANCES	<u>\$ 2,399,765</u>	<u>\$ 2,573,654</u>	<u>\$ 173,889</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,946,309</u>	<u>\$ 3,125,322</u>	<u>\$ 179,013</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
72000-000000-9110-000000 Cash and Cash Equivalent	\$ 78,447	\$ 118,522
72000-000000-9200-000000 Accounts Receivable	313	313
TOTAL CURRENT ASSETS	<u>\$ 78,760</u>	<u>\$ 118,835</u>
<u>CURRENT LIABILITIES</u>		
11000-000000-000000-000000 Accounts Payable	\$ 360	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ 360</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 78,400</u>	<u>\$ 118,835</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
72000-000000-886000-000000 Interest Income	\$ 1,000	\$ 500
72000-000000-888400-000000 Student Representation Fee	28,000	73,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 29,000</u>	<u>\$ 73,500</u>
TOTAL REVENUES	<u>\$ 29,000</u>	<u>\$ 73,500</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 107,400</u>	<u>\$ 192,335</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 1,000	\$ 1,000	\$ -
4700 - Food Supplies	1,000	1,000	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,000	\$ 2,000	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 17,237	\$ 17,237	\$ -
5800 - Other Services and Expenses	9,000	45,750	36,750
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 26,237	\$ 62,987	\$ 36,750
1000 - 7000 TOTAL EXPENDITURES	\$ 28,237	\$ 64,987	\$ 36,750
<u>FUND BALANCES</u>			
792027 - Restr Fund Bal-Stud Representation	\$ 79,163	\$ 127,348	\$ 48,185
7900 TOTAL FUND BALANCES	\$ 79,163	\$ 127,348	\$ 48,185
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 107,400	\$ 192,335	\$ 84,935

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
74000-000000-9110-000000 Cash and Cash Equivalent	\$ 64,726	\$ 62,726
74000-000000-9200-000000 Accounts Receivable	324,563	324,563
TOTAL CURRENT ASSETS	<u>\$ 389,289</u>	<u>\$ 387,289</u>
<u>CURRENT LIABILITIES</u>		
74000-000000-9520-000000 Accounts Payable	\$ 19,021	\$ 19,021
74000-000000-9610-000000 Due to Other Funds	324,564	324,564
74000-000000-9650-000000 Deferred Revenue	38,377	38,377
TOTAL CURRENT LIABILITIES	<u>\$ 381,962</u>	<u>\$ 381,962</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 7,327</u>	<u>\$ 5,327</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
74410-903510-812000-732000 CARES Act Emergency Grant 19/20	\$ 380	\$ -
74070-901500-815000-732000 PELL 19/20	3,000,000	-
74071-901500-815000-732000 PELL 20/21	43,000,000	3,000,000
74072-901500-815000-732000 PELL 21/22	-	42,000,000
74121-902000-815000-732000 FSEOG 20/21	999,999	-
74122-902000-815000-732000 FSEOG 21/22	-	971,633
74211-903000-815000-732000 Direct Loans-Subsidized 20/21	800,000	-
74212-903000-815000-732000 Direct Loans-Subsidized 21/22	-	600,000
74211-903500-815000-732000 Direct Loans-Unsubsidized 20/21	450,000	-
74212-903500-815000-732000 Direct Loans-Unsubsidized 21/22	-	400,000
74221-906000-815000-732000 Direct Loans Parent Plus 20/21	80,000	-
74222-906000-815000-732000 Direct Loans Parent Plus 21/22	-	50,000
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 48,330,379</u>	<u>\$ 47,021,633</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>8600 - STATE REVENUES</u>		
74170-904000-862900-732000 CAL Grants 19/20	\$ 200,000	\$ -
74171-904000-862900-732000 CAL Grants 20/21	4,500,000	250,000
74172-904000-862900-732000 CAL Grants 21/22	-	4,500,000
74170-904500-862900-732000 CAL Grants 19/20	10,000	-
74171-904500-862900-732000 CAL Grants 20/21	150,000	10,000
74172-904500-862900-732000 CAL Grants 21/22	-	150,000
74170-904600-862900-732000 CAL Grants 19/20	2,250	-
74171-904600-862900-732000 CAL Grants 20/21	5,000	5,000
74172-904600-862900-732000 CAL Grants 21/22	-	10,000
74508-906200-862900-732000 Emergency Aid Dreamers Grant 17/18	23,252	-
TOTAL 8600 - STATE REVENUES	<u>\$ 4,890,502</u>	<u>\$ 4,925,000</u>
TOTAL REVENUES	<u>\$ 53,220,881</u>	<u>\$ 51,946,633</u>
<u>8900 - OTHER FINANCING</u>		
74121-902000-898001-732000 Interfund Transfers-In, FSEOG-20/21	\$ 333,333	\$ -
74122-902000-898001-732000 Interfund Transfers-In, FSEOG-21/22	-	323,878
74420-903510-898001-732000 Interfund Transfers-CARES Act Inst 19/20	50,000	-
74460-906550-898001-732000 Student Success Comp (SSCG) - 19/20	135,281	-
74461-906550-898001-732000 Student Success Comp (SSCG) - 20/21	3,046,224	-
74452-906550-898001-732000 Student Success Comp (SSCG) - 21/22	-	3,035,463
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 3,564,838</u>	<u>\$ 3,359,341</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 56,785,719</u>	<u>\$ 55,305,974</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 56,793,046</u>	<u>\$ 55,311,301</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7500 - Student Financial Aid	\$ 56,785,719	\$ 55,305,974	\$ (1,479,745)
7000 TOTAL OTHER OUTGO	\$ 56,785,719	\$ 55,305,974	\$ (1,479,745)
1000 - 7000 TOTAL EXPENDITURES	\$ 56,785,719	\$ 55,305,974	\$ (1,479,745)
<u>FUND BALANCES</u>			
795005 - Unassigned FB-Student Financial Aid	\$ 7,327	\$ 5,327	\$ (2,000)
7900 TOTAL FUND BALANCES	\$ 7,327	\$ 5,327	\$ (2,000)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 56,793,046	\$ 55,311,301	\$ (1,481,745)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
75000-000000-9110-000000 Cash and Cash Equivalent	\$ 366,684	\$ 366,684
75000-000000-9200-000000 Accounts Receivable	29,794	29,794
TOTAL CURRENT ASSETS	<u>\$ 396,478</u>	<u>\$ 396,478</u>
<u>CURRENT LIABILITIES</u>		
75000-000000-9520-000000 Accounts Payable	\$ 725	\$ 725
75000-000000-9560-000000 Amount Held in Trust for Loans	104,457	104,457
TOTAL CURRENT LIABILITIES	<u>\$ 105,182</u>	<u>\$ 105,182</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 291,296</u>	<u>\$ 291,296</u>

CLASSIFICATION OF REVENUES

8800 - LOCAL REVENUES

75000-910000-882000-732000 Contrib, Gifts, Grants, Endowment	\$ 700,000	\$ 558,704
75387-910000-882000-732000 Contributions, AS Student Book Sch	26,250	26,250
75805-910000-882000-732000 Contributions, AS Dexter MacBride	4,000	4,000
75806-910000-882000-732000 Contributions, AS Mark Minor Memorial	4,000	4,000
75807-910000-882000-732000 Contributions, AS Leadership/Service Sch	3,000	3,000
75808-910000-882000-732000 Contributions, AS Sophia B Clarke	4,000	4,000
75810-910000-882000-732000 Contributions, AS STEM Scholarship	2,000	2,000
75848-910000-882000-732000 Contributions, AS Inter Club Council Serv	3,000	3,000
75918-910000-882000-732000 Contributions, AS Music	5,000	5,000
75919-910000-882000-732000 Contributions, AS Students Distinction	20,000	20,000
75922-910000-882000-732000 Contributions, AS Dream Scholarship	10,000	10,000
75923-910000-882000-732000 Contributions, AS Cross Cultural Scholar	5,000	5,000
75990-910000-882000-732000 Contributions, AS Phillip Maynard Scholar	4,000	4,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 790,250</u>	<u>\$ 648,954</u>
TOTAL REVENUES	<u>\$ 790,250</u>	<u>\$ 648,954</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,081,546</u>	<u>\$ 940,250</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7600 - Other Student Aid	\$ 1,081,546	\$ 940,250	\$ (141,296)
7000 TOTAL OTHER OUTGO	\$ 1,081,546	\$ 940,250	\$ (141,296)
1000 - 7000 TOTAL EXPENDITURES	\$ 1,081,546	\$ 940,250	\$ (141,296)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,081,546	\$ 940,250	\$ (141,296)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22
<u>CURRENT ASSETS</u>		
79000-000000-9110-000000 Cash and Cash Equivalent	\$ 428,385	\$ 397,477
79000-000000-9200-000000 Accounts Receivable	92,500	92,500
TOTAL CURRENT ASSETS	<u>\$ 520,885</u>	<u>\$ 489,977</u>
<u>CURRENT LIABILITIES</u>		
79000-000000-9520-000000 Accounts Payable	\$ 10,741	\$ 10,741
TOTAL CURRENT LIABILITIES	<u>\$ 10,741</u>	<u>\$ 10,741</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 510,144</u>	<u>\$ 479,236</u>

CLASSIFICATION OF REVENUES

8800 - LOCAL REVENUES

79301-366100-882002-709000 Sponsorships-Cross Country	\$ 25,751	\$ 30,000
79401-366200-882002-709000 Sponsorships-Mt SAC Relays	-	40,000
79301-366100-884020-709000 Sales-Souvenir-Cross Country	20,000	82,000
79301-366100-884022-709000 Sales-Entry Fees-Cross Country	98,360	98,360
79401-366200-884022-709000 Sales-Entry Fees-Mt SAC Relays	50,000	70,000
79301-366100-884024-709000 Sales-Advertising-Cross Country	13,351	13,351
79401-366200-884024-709000 Sales-Advertising-Mt SAC Relays	1,000	3,000
79301-366100-885200-709000 Booth Rental-Cross Country	1,000	2,770
79401-366200-885200-709000 Booth Rental-Mt SAC Relays	-	2,500
TOTAL 8800 - LOCAL REVENUES	<u>\$ 209,462</u>	<u>\$ 341,981</u>
TOTAL REVENUES	<u>\$ 209,462</u>	<u>\$ 341,981</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 719,606</u>	<u>\$ 821,217</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 166,175	\$ 170,992	\$ 4,817
2300 - Short-Term, Hourly, Noninstr	62,000	71,000	9,000
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 228,175	\$ 241,992	\$ 13,817
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 26,676	\$ 27,454	\$ 778
3300 - OASDI/Medicare	4,699	5,748	1,049
3400 - Health and Welfare Benefits	17,363	17,411	48
3500 - State Unemployment Insurance	115	2,977	2,862
3600 - Workers' Compensation Insurance	3,400	3,607	207
3800 - Alternative Retirement Plan	1,860	2,130	270
3000 TOTAL EMPLOYEE BENEFITS	\$ 54,113	\$ 59,327	\$ 5,214
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 6,004	\$ 5,716	\$ (288)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 6,004	\$ 5,716	\$ (288)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 20,600	\$ 22,454	\$ 1,854
5200 - Travel and Conference Expenses	-	4,000	4,000
5600 - Contracts, Rents, Leases, Repairs	48,004	48,004	-
5800 - Other Services and Expenses	146,526	183,475	36,949
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 215,130	\$ 257,933	\$ 42,803
1000 - 7000 TOTAL EXPENDITURES	\$ 503,422	\$ 564,968	\$ 61,546

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2020-21	TENTATIVE BUDGET 2021-22	DIFFERENCE BETWEEN (TENT-ADOP)
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FUND BALANCES

794005 - Assigned Fund Bal-Trusts-Cross Country	\$ 216,184	\$ 111,781	\$ (104,403)
794005 - Assigned Fund Bal-Trusts-Mt SAC Relays	-	144,468	144,468
7900 TOTAL FUND BALANCES	\$ 216,184	\$ 256,249	\$ 40,065
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 719,606	\$ 821,217	\$ 101,611