



▶ **Mt. San Antonio
College**

2024-2025

Tentative Budget

MT. SAN ANTONIO COLLEGE
2024-25 Tentative Plan and Budget

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**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2023-24 ADOPTED BUDGET VERSUS 2023-24 PROJECTED ACTUALS
(As of May 24, 2024)**

	Changes to the Fund Balance	
UNRESTRICTED GENERAL FUND		
2023-24 ADOPTED BUDGET - FUND BALANCE - AT 22.02%	\$ 61,916,048	
Plus: 2023-24 Unbudgeted Revenues		
2022-23 SCFF - Statewide Deficit - Recovered	2,286,217	A
2023-24 SCFF - Adj. per Projected P2 (Mainly Base and Supplemental allocations)	5,789,746	B
2023-24 SCFF - Growth at Cap per Projected P2	791,182	B
2023-24 SCFF - Statewide Deficit @ 1.5%	(3,992,424)	C
Lottery Current Year/Prior Year	687,482	D
Interest	4,337,893	E
Investment Income at Fair Market Value	(5,011,148)	F
Nonresident Tuition International	878,069	G
Nonresident Tuition Out-of-State	537,275	G
Part-time Faculty Compensation/Health/Office Hours (PY Adjustment)	(629,596)	H
Miscellaneous Revenue	(169,569)	I
Revenue Generated Accounts, College Restricted	2,320,556	J
Changes in 2023-24 Estimated Revenues	7,825,683	
Plus: 2023-24 Unexpended Line Item Budgets		
Full-time Salaries due to vacancies (Includes NRAs)	(1,336,123)	K
Benefits	3,529,920	K
2022-23 Salary Increases of 6.56% COLA, 2% SPOT Certification, Service Increment and Dept. Chair Stipends for Faculty	(1,625,755)	L
Salary Increases of 4.11% for all Employee Groups	(8,704,877)	M
2023-24 SPOT Certification, Service Increments, and Office Hours for Faculty	(2,279,087)	N
One-time Health and Welfare Stipends for CSEA262 and CSEA 651	(617,881)	O
Retirement Incentive for all Employee Groups	(763,630)	P
OPEB Contribution (Will not contribute)	2,500,000	Q
Utilities not Budgeted	(667,050)	R
Departmental Discretionary Operating Budgets (Includes NRAs)	4,849,218	S
Revenue Generated Accounts, College Restricted	(1,440,803)	J
Changes in 2023-24 Estimated Expenditures	(6,556,068)	
VARIANCE - Unrestricted General Fund	1,269,615	
2023-24 Estimated Ending Fund Balance - Unrestricted General Fund - 21.96%	\$ 63,185,663	

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2023-24 ADOPTED BUDGET VERSUS 2023-24 PROJECTED ACTUALS
FOOTNOTES
(As of May 24, 2024)**

- A The College recovered the total deficit of \$2,286,217 applicable to the 2022-23 SCFF.
- B The College is no longer under the COVID-19 Emergency Conditions Allowance for the 2023-24 SCFF FTE funding. In the fiscal year 2023-24, the greater increases are centered on base allocation and supplemental allocation. The base allocation increased as a result of increases in noncredit FTEs and Growth. The supplemental allocation increased mainly due to increases in Pell and Promise Grant waiver counts. This resulted in an increase of \$6.6 million.
- C The 2023-24 P1 released by the Chancellor's Office in February 2024 showed a deficit of \$9.5 million or 3.55%. It is not certain if this deficit will materialize by June 30, 2024. At this point, the College made the decision to include a deficit of 1.5% or 4.0 million.
- D The College received additional Lottery funds for the collection of the 2021-22 lottery revenues adjustments.
- E The interest increased due to the increase in interest rates.
- F At the beginning of the fiscal year 2023-24, the College reversed the loss recorded as of June 30, 2023, of \$8,031,483. This resulted in a gain of \$8,031,483 in the fiscal year 2023-24. The County Investment Pool market value was below the cost value as of March 31, 2024, indicating a likeable loss estimated at \$5,011,148. After accounting for this loss in the fiscal year 2023-24, the net gain in books is estimated to be \$3,020,335 at year-end. This a point-in-time calculation and adjustment mandated by GASB No. 31 Accounting and Financial Reporting for Certain Investments and for External Investments Pools and GASB No. 72 Fair Value Adjustment Measurement. The estimate will be revised as of June 30, 2024. A revenue budget of \$5,011,148 is included in the fiscal year 2024-25.
- G Based on actual revenues received in the 2023-24 fiscal year.
- H The revenues for Part-time Faculty Compensation, Part-time Faculty Health Insurance, and Part-time Faculty Office hours are not known yet. The revenues will be coming no later than June 30, 2024. This variance will be revised at year-end.
- I Miscellaneous Revenues primarily decreased due to decrease in Parking fines.
- J Changes in revenues and expenditures for the Revenue Generated Accounts.
- K The positive variance for full-time salaries and benefits is mainly the result of savings in benefits.
- L A negative variance of \$1,625,755 resulted because the Faculty contract was approved by the Board of Trustees on October 18, 2023, which was after the final budget was adopted. The additional increases of 2% SPOT, Service Increment, and One-time Department Chair Stipends for the fiscal year 2022-23 was unknown and not included in the budget. There was also an additional amount needed to cover the 2022-23 6.56% COLA increase that was not included in the budget.

**UNRESTRICTED GENERAL FUND
CHANGES TO THE FUND BALANCE
2023-24 ADOPTED BUDGET VERSUS 2023-24 PROJECTED ACTUALS
FOOTNOTES
(As of May 24, 2024)**

- M The 4.11% increase for all employee groups was not included in the Adopted Budget resulting in a negative variance of \$8.7 million.
- N A negative variance of \$2,279,087 resulted because the Faculty contract was approved by the Board of Trustees on October 18, 2023, which was after the final budget was adopted. The additional increases of 2% SPOT, Service Increment, and Office Hours for the fiscal year 2023-24 was unknown and not included in the budget.
- O A negative variance of \$617,881 resulted for the payment of one-time health and welfare stipends for the CSEA 262 and CSEA 651 that were approved by the Board of Trustees on December 13, 2023.
- P On April 10, 2024, the Board of Trustees approved a Retirement Incentive Program for all regular employees who retired or will retire within the period of July 1, 2023, to December 31, 2024. The College offered a \$20,000 one-time payment to employees participating in this program. The negative variance of \$763,630 is the cost of 35 employees retiring on or before June 30, 2024.
- Q Due to possible State cash payment deferrals, the District plans are not to contribute to the OPEB Trust in the fiscal year 2023-24. This is pending Board of Trustees approval on June 25, 2024.
- R Mainly expenditures in electricity.
- S Unexpended Operational Budgets mainly consist of New Resources Allocations, Rate Driven, Instructional Equipment, and Department budgets.

MT. SAN ANTONIO COLLEGE
SUMMARY OF REGULAR POSITIONS
INCLUDED IN THE 2024-25 TENTATIVE

EMPLOYEE GROUP	2023-24		2024-25		DIFFERENCE	
	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE	POSITIONS BUDGETED	TOTAL FTE
MANAGEMENT	160	160.000	164	164.000	4	4.000
FACULTY	463	463.000	462	462.000	(1)	(1.000)
CONFIDENTIAL	17	17.000	17	17.000	-	-
CLASSIFIED - UNIT A						
100% FTE	554	554.000	558	558.000		
LESS THAN 100% FTE	112	56.402	103	51.877		
UNIT A TOTAL	666	610.402	661	609.877	(5)	(0.525)
CLASSIFIED - UNIT B						
100% FTE	120	120.000	120	120.000		
LESS THAN 100% FTE	5	2.375	5	2.375		
UNIT B TOTAL	125	122.375	125	122.375	-	-
TOTAL	1,431	1,372.777	1,429	1,375.252	(2)	2.475

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2024-25 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 2023-24 Adopted Budget	\$ 279,850,530	\$ -	\$ 279,850,530
2023-24 SCFF - Adjustment	Mainly increase in the base and the supplemental allocations	5,789,746	-	5,789,746
2023-24 SCFF - Growth	Increase at cap	791,182	-	791,182
2024-25 SCFF - Increase	This includes an increase in SCFF rates of 1.07% and the three-year average for the base and student success allocations. For the base allocation, the decline in credit FTEs is offset by the other increases in special admit or noncredit FTEs.	2,847,929	-	2,847,929
Interest	Due to an increase in interest rates	2,000,000	-	2,000,000
Nonresident Tuition - International	Based on actual revenues 2023-24	875,000	-	875,000
Nonresident Tuition - Out-of-State	Based on actual revenues 2023-24	550,000	-	550,000
Lottery	Due to increase in 304 FTEs	53,808	-	53,808
Part-time Faculty Compensation and Office Hours	TBD	-	-	-
Part-time Faculty Health Insurance	TBD	-	-	-
Other Miscellaneous Revenue	Property Tax Delinquency JPA	(4,900)	-	(4,900)
Total Revenue Increases/(Decreases)		\$ 12,902,765	\$ -	\$ 12,902,765
Total Ongoing Revenue Budget		\$ 292,753,295	\$ -	\$ 292,753,295

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2024-25 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 2023-24 Adopted Budget	\$ 268,264,518	\$ -	\$ 268,264,518
2024-25 Salary Schedule Progression	Estimated step/column and longevity changes	2,033,652	-	2,033,652
2024-25 Adjunct Faculty Step/Column	Estimated step/column increases for credit and noncredit	233,000	-	233,000
2023-24 Salary Schedules Adjustments for Faculty	SPOT 2%, service increment, and office hours.	2,291,731	-	2,291,731
2024-25 Health and Welfare	Increase in health and welfare tier rates for Management, Confidential, CSEA 262 and CSEA 651 employee groups including maintaining family plan coverage.	683,708	-	683,708
Misc. Personnel and Benefit Changes	Mainly changes in step and column due to filled vacancies	(709,568)	-	(709,568)
2023-24 Salary Schedule Adjustment	Reflects the ongoing cost increase of 4.11% for all employee groups	8,895,181	-	8,895,181
Salary Schedule Adjustment Cost of 1%	Based on current salary schedules the cost of 1% is \$2,228,977	-	-	-
STRS Employer Rate Increase	No increase rate remains at 19.10%	-	-	-
PERS Employer Rate Increase	Rate increase from 26.68% to 27.05%	238,967	-	238,967
SUI Employer Rate Decrease	TBD	-	-	-
New Positions and Reclassifications for Classified	Includes new positions and reclassifications funded through the New Resources Allocation Phases 14 and 15 As approved by President's Cabinet	705,436	-	705,436
New Positions for Management	Includes new positions and reclassifications funded through the New Resources Allocation Phase 15 and Institutionalized as approved by President's Cabinet	886,366	-	886,366
New Positions funded with New Resources Allocation 15 - Pending Approval	Includes new positions pending final President's Cabinet approval until the final State budget is released on or before June 30	1,114,594	-	1,114,594
Vacant Positions Budget Analysis	All current vacant positions will be reviewed to determine if needed to be filled	-	-	-
New Resources Allocation Phase 15 - Operating Expenses - Ongoing	As approved by President's Cabinet during 2023-24 (Refer to pages 16 to 18 for details)	1,449,635	-	1,449,635
Supplies and Services for Facilities	Increase due to the addition of the Student Center and the Physical Education Wellness Complex	766,000	-	766,000
Student Transportation Contracted Services	Increase in bus rentals for student activities	234,000	-	234,000
Commencement Ceremony	Increase to align to the true cost of maintaining the infrastructure of the new stadium	200,000	-	200,000
International Students Program Support	To partially support ongoing expenditures for fiscal year 2024-25. A total of \$1,159,726 will be needed for the Fiscal Year 2025-26.	488,233	-	488,233
Informational Technology/Computer Replacement	Increase to improve replacement cycle of technology for instructional and noninstructional staff	300,000	-	300,000
Additional Campus Safety Initiatives	Campus safety continues to be a priority and it is necessary	400,000	-	400,000
DEISA+ Initiatives	Funding allocated specifically for DEISA+ initiatives that will be approved and prioritized by President's Cabinet	200,000	-	200,000
Institutional Marketing	As approved by President's Cabinet	100,000	-	100,000
2024-25 Rate Driven Increase	For increases in maintenance agreements, institutional memberships, insurance, and utilities.	750,000	-	750,000
Total Net Increase to Ongoing Expenditure Budget		\$ 21,260,935	\$ -	\$ 21,260,935
Total Ongoing Expenditure Budget		\$ 289,525,453	\$ -	\$ 289,525,453
Total Ongoing Budget Surplus		\$ 3,227,842	\$ -	\$ 3,227,842

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2024-25 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
2024-25 Growth	\$28.1 million statewide for a 0.5% Growth	\$ -	\$ -	\$ -
Cash in County Treasury at Fair Market Value	As mandated by GASB No. 31 and GASB No. 72 - Based on cash position as of March 31, 2024.	5,011,148	-	5,011,148
Total One-Time Revenue Budget		\$ 5,011,148	\$ -	\$ 5,011,148

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
Purchases In Progress	Estimated base on 2022-23	\$ 433,960	\$ -	\$ 433,960
Carryover Budgets	Estimated base on 2022-23	2,400,899	-	2,400,899
New Resources Allocation Phases 1 to 15 - Operating Expenses	Estimated committed carryovers as approved by President's Cabinet	3,278,757	-	3,278,757
Positions Funded with One-time Funds -NRA Phases 13 and 15	Includes positions funded with New Resources Allocation Phases 13 and 15 as approved by President's Cabinet	72,132	-	72,132
Pilot Program for Adjunct Faculty Office Hours	Per article 10.B.6 of the Faculty contract approved by the Board of Trustees on October 12, 2022	385,160	-	385,160
AB218 Retrospective Premium Adjustment	Retroactive change for premiums arising from childhood sexual abuse as a result of opening the statute of limitations to submit claims	461,373	-	461,373
OPEB Contribution	To be approved by the Board of Trustees on June 25, 2024	3,000,000	-	3,000,000
Retirement Incentive	A total of 62 Retirees, 35 retired on or prior June 30, 2024, 27 will be retiring after June 30, 2024. The program was approved by the Board of Trustees on April 10, 2024.	589,086	-	589,086
Auxiliary Services Unfunded PERS Retirement Liability	To be approved by the Board of Trustees on June 25, 2024	398,151	-	398,151
Election Cost	Elections of 3 board members next November 2024	600,000	-	600,000
2024-25 Projections of Unexpended Budgets	Estimated	(3,016,231)	-	(3,016,231)
Total One-Time Expenditure Budget Increases/(Decreases)		\$ 8,603,287	\$ -	\$ 8,603,287

**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
2024-25 TENTATIVE BUDGET
UNRESTRICTED GENERAL FUND**

UNRESTRICTED GENERAL FUND 13 - REVENUE-GENERATED ACCOUNTS:

REVENUE AND EXPENDITURE ASSUMPTIONS

One-Time Revenue Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2024-25 Revenue Budgets	Estimated Revenues	\$ -	\$ 2,403,513	\$ 2,403,513
Total Revenue Budget		\$ -	\$ 2,403,513	\$ 2,403,513

One-Time Expenditure Budget Increases/(Decreases)		Fund 11	Fund 13	Total
2024-25 Expenditure Budgets	Estimated Expenditures	\$ -	\$ 3,740,710	\$ 3,740,710
Total Expenditure Budget		\$ -	\$ 3,740,710	\$ 3,740,710

Total Unrestricted General Fund Revenue Budget - Ongoing, One-Time, and Revenue Gen. Accounts		\$ 297,764,443	\$ 2,403,513	\$ 300,167,956
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Total Unrestricted General Fund Expenditure Budget - Ongoing, One-Time, and Revenue Gen. Accounts		\$ 298,128,740	\$ 3,740,710	\$ 301,869,450
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**MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT
BUDGET AND ACTUALS COMPARISON HISTORY
Unrestricted General Fund**

	<u>2019-20 Actuals</u>	<u>2020-21 Actuals</u>	<u>2021-22 Actuals</u>	<u>2022-23 Actuals</u>	<u>2023-24 Adopted Budget</u>	<u>2023-24 Projected Actuals</u>	<u>2024-25 Tentative Budget</u>
UNRESTRICTED GENERAL FUND							
Base Allocation	\$ 148,847,242	\$ 148,528,359	\$ 156,058,747	\$ 181,110,262	\$ 197,435,774	\$ 200,817,298	\$ 203,625,834
Supplemental Allocation	33,727,944	34,975,512	32,401,949	35,611,403	38,538,662	40,703,921	41,140,720
Student Success Allocation	14,557,009	16,088,792	18,235,962	21,425,974	23,606,246	23,849,209	24,242,985
Total Student Centered Funding Formula (SCFF)	197,132,195	199,592,663	206,696,658	238,147,639	259,580,682	265,370,428	269,009,539
Stability/Restoration	-	-	3,015,353	-	-	-	-
Growth	-	-	-	-	-	791,182	-
Total Computational Revenue (TCR)	197,132,195	199,592,663	209,712,011	238,147,639	259,580,682	266,161,610	269,009,539
Revenue Deficit/SCFF Reduction	(1,873,063)	(1,211,138)	-	(2,286,217)	-	(3,992,424)	-
SCFF - Received/Projected	\$ 195,259,132	\$ 198,381,525	\$ 209,712,011	\$ 235,861,422	\$ 259,580,682	\$ 262,169,186	\$ 269,009,539
SCFF	\$ 195,259,132	\$ 198,381,525	\$ 209,712,011	\$ 235,861,422	\$ 259,580,682	\$ 262,169,186 (1)	\$ 269,009,539 (20)
Full-Time Faculty Hiring	1,453,372	1,453,372	4,086,028	4,086,028	4,086,028	4,086,028 (2)	4,086,028 (21)
Lottery	5,029,941	5,775,911	6,006,051	7,063,800	5,980,299	6,667,781 (3)	6,034,107 (22)
Miscellaneous Revenues	10,769,649	7,921,505	9,190,764	11,253,463	10,203,521	15,157,593 (4)	13,623,621 (23)
TOTAL ONGOING REVENUES	\$ 212,512,094	\$ 213,532,313	\$ 228,994,854	\$ 258,264,713	\$ 279,850,530	\$ 288,080,588	\$ 292,753,295
Salaries, Benefits, and Operating Expenditures	\$ (202,762,501)	\$ (209,801,908)	\$ (220,965,764)	\$ (257,288,236)	\$ (265,764,518)	\$ (275,394,059) (5)	\$ (287,025,453) (24)
OPEB - Contribution	-	-	(2,500,000)	(2,500,000)	(2,500,000)	- (6)	(2,500,000) (6)
TOTAL ONGOING EXPENDITURES	\$ (202,762,501)	\$ (209,801,908)	\$ (223,465,764)	\$ (259,788,236)	\$ (268,264,518)	\$ (275,394,059)	\$ (289,525,453)
ONGOING SURPLUS/DEFICIT	\$ 9,749,593	\$ 3,730,405	\$ 5,529,090	\$ (1,523,523)	\$ 11,586,012	\$ 12,686,529	\$ 3,227,842 (25)
ONE-TIME REVENUE - INCREASES/(DECREASES):							
Growth	\$ 970,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Apportionment Adjustment	648,834	1,033,541	1,211,138	674,740	-	2,286,217 (7)	-
CalSTRS On-Behalf Payments	9,505,614	8,361,441	9,088,792	8,179,196	-	-	-
STRS/PERS - Reimbursement	-	-	-	879,140	-	-	-
Cash in County at Fair Market Value	-	-	(4,323,557)	(3,472,783)	8,031,483	3,020,335 (8)	5,011,148 (8)
TOTAL ONE-TIME REVENUES	\$ 11,125,335	\$ 9,394,982	\$ 5,976,373	\$ 6,260,293	\$ 8,031,483	\$ 5,306,552	\$ 5,011,148

Please see Footnotes Pages 11 - 15

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

	<u>2019-20 Actuals</u>	<u>2020-21 Actuals</u>	<u>2021-22 Actuals</u>	<u>2022-23 Actuals</u>	<u>2023-24 Adopted Budget</u>	<u>2023-24 Projected Actuals</u>	<u>2024-25 Tentative Budget</u>
ONE-TIME EXPENDITURES - INCREASES/(DECREASES):							
One-Time Expenditures	\$ (4,882,550)	\$ (3,560,582)	\$ (3,111,315)	\$ (3,573,468)	\$ (5,461,057)	\$ (4,866,075) (9)	\$ (4,679,543) (26)
New Resources Allocations Phases 1 to 15	(2,944,716)	(1,373,516)	(269,157)	(1,376,676)	(3,240,731)	(897,604) (10)	(3,350,889) (10)
Prior Year Salary Increases Adjustments	-	-	-	(5,068,615)	-	(2,243,736) (11)	-
CalSTRS On-Behalf Payments	(9,505,614)	(8,361,441)	(9,088,792)	-	-	-	-
Call-Back Time for Essential Workers	-	2,420,294	-	-	-	-	-
OPEB - Contribution	-	(6,500,000)	(7,000,000)	-	-	-	(3,000,000) (27)
Capital Outlay Projects	-	-	(5,000,000)	-	-	-	-
Retiree Benefits Health Premiums	-	(1,500,000)	(2,000,000)	(3,000,000)	(3,000,000)	(3,000,000) (12)	-
Retirement Incentive	-	-	-	(1,800,000)	-	-	(589,086) (28)
Parking Support	-	-	-	(1,800,000)	-	-	-
Projection of Unexpended Budgets	4,246,546	5,924,084	4,311,111	4,796,048	3,016,231	4,336,134 (13)	3,016,231 (29)
TOTAL ONE-TIME EXPENDITURES	\$ (13,086,334)	\$ (12,951,161)	\$ (22,158,153)	\$ (10,022,711)	\$ (8,685,557)	\$ (6,671,281)	\$ (8,603,287)
TOTAL ONE-TIME REVENUES NET OF EXPENDITURES	\$ (1,960,999)	\$ (3,556,179)	\$ (16,181,780)	\$ (3,762,418)	\$ (654,074)	\$ (1,364,729)	\$ (3,592,139)
UNRESTR. GENERAL FUND - REV. GENERATED ACCOUNTS							
TOTAL REVENUES	\$ 3,314,878	\$ 5,592,020	\$ 10,364,388	\$ 4,812,044	\$ 2,150,642	\$ 4,471,198 (14)	\$ 2,403,513 (14)
TOTAL EXPENDITURES	(4,118,086)	(2,545,795)	(4,496,874)	(6,805,683)	(4,282,443)	(5,723,246) (14)	(3,740,710) (14)
TOTAL REVENUE GENERATED INCREASES/(DECREASES)	\$ (803,208)	\$ 3,046,225	\$ 5,867,514	\$ (1,993,639)	\$ (2,131,801)	\$ (1,252,048)	\$ (1,337,197)
SUMMARY OF FUND BALANCE:							
Assigned Fund Balance - New Resources Allocation Requests	\$ 3,107,061	\$ 1,942,588	\$ 4,932,392	\$ 3,240,731	\$ -	\$ 3,350,889 (15)	\$ -
Assigned Fund Balance - Carryovers/Purchases in Progress	2,318,932	2,986,322	2,723,309	2,834,859	-	2,834,859 (16)	-
Assigned Fund Balance - 2023-24 One-Time Expenditures	6,092,194	7,354,424	6,765,893	2,609,967	-	2,417,539 (17)	-
Assigned Fund Balance	\$ 11,518,187	\$ 12,283,334	\$ 14,421,594	\$ 8,685,557	\$ -	\$ 8,603,287	\$ -
10% - Board Policy	\$ 21,996,692	\$ 22,529,886	\$ 25,012,079	\$ 27,661,663	\$ 28,123,252	\$ 28,778,859 (18)	\$ 30,186,945 (30)
Unassigned Fund Balance	19,263,504	18,139,389	2,866,246	666,758	19,822,664	10,953,632	17,784,536
Unassigned Fund Balance	\$ 41,260,196	\$ 40,669,275	\$ 27,878,325	\$ 28,328,421	\$ 47,945,916	\$ 39,732,491	\$ 47,971,481
Fund Balance - Unrestricted General Fund	\$ 52,778,383	\$ 52,952,609	\$ 42,299,919	\$ 37,013,978	\$ 47,945,916	\$ 48,335,778	\$ 47,971,481
Fund Balance College Restricted - Revenue Generated Accounts	\$ 9,181,833	\$ 12,228,058	\$ 18,095,572	\$ 16,101,933	\$ 13,970,132	\$ 14,849,885 (14)	\$ 13,512,688 (14)
Fund Balance Unrestr. General Fund and Rev. Generated Accounts	\$ 61,960,216	\$ 65,180,667	\$ 60,395,491	\$ 53,115,911	\$ 61,916,048	\$ 63,185,663 (18) (19)	\$ 61,484,169 (30) (31)
Total Fund Balance Percentage Unrestricted General Fund	28.17%	28.93%	24.15%	19.20%	22.02%	21.96%	20.37%
Note:							
OPEB (Other Post-Employment Benefits) Retirees Health Premiums: Funded from Unrestricted Gen. Fund & OPEB Trust Interest Earned	\$ 4,546,749	\$ 5,142,800	\$ 4,984,717	\$ 5,108,382	\$ 5,108,382	\$ 5,108,382	\$ 5,585,294

Please see Footnotes Pages 11 - 15

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2023-24 PROJECTED ACTUALS AND 2024-25 TENTATIVE – FOOTNOTES

Unrestricted General Fund

- (1) Includes total SCFF revenues estimated for 2023-24. The rates to fund the different metrics for the SCFF include a Cost-of-Living Adjustment of 4.11%. The College is no longer under the COVID-19 Emergency Conditions Allowance for the 2023-24 SCFF FTE funding. In the fiscal year 2023-24, the greater increases are centered on the base allocation and the supplemental allocation. The base allocation increased as a result of increases in noncredit FTEs and Growth. The supplemental allocation increased mainly due to increases in Pell and Promise Grant waiver counts. This resulted in an increase of \$6.6 million. The 2023-24 P1 released by the Chancellor's Office in February 2024 showed a deficit of \$9.5 million or 3.55%. It is not certain if this deficit will materialize by June 30, 2024. At this point, the College made the decision to include a deficit of 1.5% or 4.0 million.
- (2) 2021-22 Full-time Faculty Hiring funds remain the same.
- (3) The College received additional Lottery funds for the collection of the 2021-22 lottery revenues adjustments.
- (4) Includes estimated Interest Income Earned, Part-time Faculty Compensation, State Mandated Costs, Nonresident Tuition International and Out-of-State revenues, Parking Fines revenues, and Other Miscellaneous Revenues.
- (5) Includes operational expenditures for salaries, benefits, supplies, services, equipment, and the ongoing cost of 4.11% salary increases, effective July 1, 2023, for all employee groups. In addition, it includes the 2023-24 2% SPOT certification, service increment, and office hours for the Faculty employee group as approved by the Board of Trustees on October 18, 2023.
- (6) On May 27, 2015, the Board of Trustees approved to contribute on ongoing basis \$2,500,000 to the OPEB (Other Post-Employment Benefits Other than Pensions) trust. Due to possible State cash payment deferrals, the College plans are not to contribute to the OPEB Trust in the fiscal year 2023-24. This is pending Board of Trustees approval on June 25, 2024.
- (7) The College recovered the total 2022-23 SCFF deficit of \$2,286,217.
- (8) At the beginning of the fiscal year 2023-24, the College reversed the loss recorded as of June 30, 2023, of \$8,031,483. This resulted in a gain of \$8,031,483 in the fiscal year 2023-24. The County Investment Pool market value was below the cost value as of March 31, 2024, indicating a likeable loss estimated at \$5,011,148. After accounting for this loss in the fiscal year 2023-24, the net gain in books is estimated to be \$3,020,335 at year-end. This a point-in-time calculation and adjustment mandated by GASB No. 31 Accounting and Financial Reporting for Certain Investments and for External Investments Pools and GASB No. 72 Fair Value Adjustment Measurement. The estimate will be revised as of June 30, 2024. A revenue budget of \$5,011,148 is included in the fiscal year 2024-25.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2023-24 PROJECTED ACTUALS AND 2024-25 TENTATIVE – FOOTNOTES

Unrestricted General Fund

- (9) Includes actual expenditures for commitments for Various Carryovers and Purchases in Progress (\$906,003), Immediate Needs (\$2,428,570), Positions Funded with One-Time Funds (\$780,309), Pilot Program for Adjunct Faculty Office Hours (\$167,132), Auxiliary Services Unfunded PERS Liability (\$334,735), and Computer Replacement Program (\$249,326).
- (10) Includes budget and expenditures for New Resources Allocation Requests Phases 1 to 15.
- (11) Includes a \$617,881 one-time Health and Welfare stipend cost for the CSEA 262 and CSEA 651 employee groups and a \$1,625,755 6.56% additional salary adjustment, 2% SPOT certification, service increment, and department chair stipends office hours for the Faculty employee group.
- (12) The 2023-24 Adopted Budget included a \$3,000,000 one-time allocation to pay retirees' health premiums from the Unrestricted General Fund for 2023-24. The payments were made during the fiscal year 2023-24 as planned.
- (13) Includes estimated unexpended budgets for salaries and benefits of full-time employees.
- (14) 2023-24 projected actuals for Revenue Generated Accounts. A portion of the 2024-25 expenditure budget is funded with the 2023-24 estimated ending fund balance and the 2024-25 projected revenues. The projected ending balance is \$13,512,688 for the 2024-25 fiscal year.
- (15) Includes Commitments for New Resources Allocation Requests Phases 1 to 15 (\$3,350,889).
- (16) Includes Commitments for 2023-24 Estimated Carryovers Budgets (\$2,400,899) and Estimated Purchases in Progress (\$433,960).
- (17) A portion of 2023-24 Estimated Ending Fund Balance is assigned to fund the 2024-25 One-Time Expenditures as follows:

Pilot Program for Adjunct Faculty Office Hours	\$ 385,160
AB218 Retrospective Premium Adjustment	461,373
OPEB Contribution	3,000,000
Retirement Incentive	589,086
Auxiliary Services Unfunded PERS Liability	398,151
Election Cost	600,000
2024-25 Projections of Unexpended Budgets	<u>(3,016,231)</u>
	\$ 2,417,539
	=====

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2023-24 PROJECTED ACTUALS AND 2024-25 TENTATIVE – FOOTNOTES

Unrestricted General Fund

- (18) Board Policy (BP) 6250 Budget Management requires the District shall budget a total reserve at not less than 10% of total unrestricted general fund expenditures and that the total ending fund balance will be at least 18.5% of the total unrestricted general fund expenditures. For the fiscal year 2023-24, total projected expenditures account for \$287,788,586 with a 10% Board Policy Reserves estimated at \$28,778,859 and a 21.96% estimated ending balance of \$63,185,663. The ending balance of 21.96% exceeds the 18.5% board policy requirement.
- (19) The College is projecting a positive variance of \$1,269,615 for the 2023-24 fiscal year, which added to the 2023-24 Adopted Budget fund balance of \$61,916,048, results in a \$63,185,663 Unrestricted General Fund Ending Balance. The variance is primarily due to higher revenues received from the 2023-24 Student Centered Funding Formula and not making the \$2,500,000 OPEB Contribution to the trust.
- (20) The College 2024-25 SCFF revenues include a projected increase of \$2,847,929, which has been calculated for each of the three components: the Base allocation, the Supplemental allocation, and the Student Success allocation. This increase assumes the three-year average for the base allocation and student success allocation counts. The SCFF rates are adjusted by the 1.07% COLA increase. For the base allocation, the decline in credit FTES is offset by other increases in special admit or noncredit FTES. This results in an increase of 1.07% applied to the 2023-24 SCFF Projected Revenues of \$266,161,610 totaling \$269,009,539 for the 2024-25 SCFF projected revenues.

The Base allocation calculation includes a) a basic allocation, b) average counts of credit FTEs, and c) current year counts of noncredit, CDCP (Enhanced Noncredit Career Development and College Preparation), and Special Admit Credit FTEs. Credit FTEs are funded based on three-year averages. The revenues do not include Enrollment Growth. The College only budgets for Growth once earned.

Noncredit, CDCP, and Special Admit Credit FTEs are funded at rates established in the previous SB 361 community college funding formula, adjusted by 1.07% as released in the May Revision budget.

The Supplemental allocation is measured by counts of low-income students or students receiving Pell grants, College Promise grants, and counts of AB540 students for the previous year. Because the 2023-24 counts are unavailable, the budget is based on the latest counts of 2022-23 included in the 2023-24 P1 Apportionment report.

The Student Success allocation is measured by counts of outcomes in the form of the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units, and the number of students who have attained the regional living wage. The counts used for funding are the average count of three years, starting with the prior year and going back two more years. The College earns premiums for the achievements of low-income students. The rates have different weights

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2023-24 PROJECTED ACTUALS AND 2024-25 TENTATIVE – FOOTNOTES

Unrestricted General Fund

or values. Because the 2023-24 counts are unavailable, the budget is based on the latest counts of 2022-23 included in the 2023-24 P1 Apportionment report.

- (21) Includes Faculty Hiring funds of \$1,453,372 funded in the 2018-19 fiscal year and \$2,632,656 funded in the 2021-22 fiscal year.
- (22) Lottery revenues reflect a 304 increase in FTES.
- (23) Includes a \$2,000,000 increase in interest due to the rise in interest rates, a \$875,000 increase in Nonresident Tuition International, a \$550,000 increase in Nonresident Tuition Out-of-State, and a \$4,900 minor decrease in Other Miscellaneous Revenues.
- (24) Includes ongoing expenditure increases of \$2,266,652 in annual step-and-column salary progression along with the associated employer-paid contributions, \$2,291,731 in the 2023-24 salary schedule adjustment for the faculty, \$683,708 Health and Welfare tier rates for all employee groups while maintaining family plan coverage, and \$8,895,181 salary increase of 4.11% for all employee groups. The ongoing expenditures also include increases of \$238,967 for CalPERS employer contributions, \$705,436 for New Positions and Reclassification for Classified, \$886,366 for New Positions for Management, \$1,114,594 for New Positions funded with the New Resources Allocation Phase 15 that is pending President’s Cabinet approval until the final State budget is released, \$1,449,635 for New Resources Allocation Phase 15 Operating Expenses, \$766,000 for supplies and services for Facilities, \$234,000 for Student Transportation, \$200,000 for Commencement Ceremony, \$488,233 for International Student program support, \$300,000 for Information Technology computer replacement, \$400,000 for additional Campus Safety initiatives, \$200,000 for DEISA+ initiatives, \$100,000 for institutional marketing, and \$750,000 for Rate Driven primarily due to the increased cost of utilities.
- (25) The total Unrestricted General Fund ongoing revenues of \$292,753,295 and ongoing expenditures estimated at \$289,525,453 project an ongoing budget surplus of \$3,227,842.
- (26) Includes the following one-time expenditure budgets:

Purchases in Progress	\$ 433,960
Carryover Budgets	2,400,899
Pilot program for Adjunct Faculty Office Hours	385,160
AB218 Retrospective Premium Adjustment	461,373
Auxiliary Services Unfunded PERS Liability	398,151
Election Cost	600,000
	<u>\$ 4,679,543</u>
	=====
- (27) Includes \$3,000,000 for an OPEB Contribution to the trust.

MT. SAN ANTONIO COMMUNITY COLLEGE DISTRICT

2023-24 PROJECTED ACTUALS AND 2024-25 TENTATIVE – FOOTNOTES

Unrestricted General Fund

- (28) On April 10, 2024, the Board of Trustees approved a Retirement Incentive Program for all regular employees who retired or will retire within the period of July 1, 2023, to December 31, 2024. The College offered a \$20,000 one-time payment to employees participating in this program. The cost of \$589,086 is for 27 employees retiring after June 30, 2024.
- (29) Includes a 2024-25 projection of unexpended budgets of salaries and benefits.
- (30) Board Policy (BP) 6250 Budget Management requires the District shall budget a total reserve at not less than 10% of total unrestricted general fund expenditures and that the total ending fund balance will be at least 18.50% of the total unrestricted general fund expenditures. For the fiscal year 2024-25, total estimated expenditures account for \$301,869,450 with a 10% Board Policy Reserves at \$30,186,945 and a 20.37% estimated ending balance of \$61,484,169. The estimated ending balance of 20.37% is above the 18.50% board policy requirement.

**2023-24 NEW RESOURCES ALLOCATION REQUESTS PHASE 15
ONGOING OPERATING EXPENSES**

(Approved by President's Cabinet on July 11, 2023, December 12, 2023 and February 21, 2024.

DEPARTMENT-ORG/ CONTACT STAFF	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Presidents Office Martha Garcia	Legal Services Ensure compliance with laws	11000	900000	571000	660000		\$ 30,000
Presidents Office Board of Trustees Martha Garcia	Conference and Travel Professional Development	11000	110000	521000	660000		40,000
Presidents Office Board of Trustees Martha Garcia	Contracted Services Professional Development Training	11000	100000	561000	660000		6,000
President's Office Martha Garcia	Supplies	11000	100000	451000	660000		5,000
President's Office Martha Garcia	Telecommunication Services	11000	100000	554500	660000		500
Marketing and Communication Mai Uyen	Advertising - Enrollment	11000	999990	589920	000000		200,000
Public Affairs Jill Dolan	Promotional items Community events	11000	999990	589920	000000		5,000
Public Affairs Jill Dolan	Annual Report/Magazine	11000	999990	589920	000000		15,000
Public Affairs Jill Dolan	Food for semi-annual legislative staffers breakfast	11000	999990	589920	000000		500
Public Affairs Jill Dolan	Food for one-on-one time with legislators	11000	999990	589920	000000		500
Public Affairs Jill Dolan	Conference and Travel for Director of Public Affairs for college networking functions with several organizations	11000	999990	589920	000000		1,000
TOTAL - PRESIDENTS OFFICE							\$ 303,500
Human Resources Benefits and Employee Services Alexis Carter	Cognos	11000	200000	561000	673000		\$ 70,000
TOTAL - HUMAN RESOURCES							\$ 70,000
Arts Division Michelle Sampat	Art Models	11000	371000	232000	100100	2100	\$ 27,418
		11000	371000	3xxxxx	100100	2100	833
Instruction Kelly Fowler	STARS of Excellence Funds	11000	999990	589920	000000		90,000
TOTAL - INSTRUCTION							\$ 118,251

**2023-24 NEW RESOURCES ALLOCATION REQUESTS PHASE 15
ONGOING OPERATING EXPENSES**

(Approved by President's Cabinet on July 11, 2023, December 12, 2023 and February 21, 2024.)

DEPARTMENT-ORG/ CONTACT STAFF	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
ACCESS Connie Gutierrez	Two Tutor Experts: to provide disability-specific writing strategies and support for ACCESS students enrolled in ENGL 1A and ENGL 1C	11000	522000	232000	499900	2100	\$ 44,367
	One Tutor Expert: Math 100	11000	522000	3xxxxx	499900	2100	2,633
TOTAL - STUDENT SERVICES							\$ 47,000
Administrative Services Morris Rodrigue	Buzzard Peak Maintenance	11000	999990	589920	000000		\$ 90,000
Police & Campus Safety - Veronica Saucedo	Ongoing training for P&CS officers and staff	11000	613000	521000	695000		80,000
		11000	613000	561000	695000		20,000
Emergency Services Sayeed Wadud	Part-Time Student Employees - Safety & Risk Mitigation Program	11000	650150	561000	677000		155,100
Emergency Services Sayeed Wadud	Safety Program Supplies	11000	650150	453900	677000		10,000
Information Technology Chris Schroeder	Replacement of college hardware (instructional computers, noninstructional computers, and network equipment)	11000	999990	589920	000000		1,074
		11000	900830	641600	678000		149,736
		11000	900830	641600	499900		64,702
		11000	665000	641600	678000		48,401
		11000	665000	451500	678000		1,856
		11000	665000	641700	678000		134,231
Technical Services - Audio Visual Services Kevin Owen / Chris Rodriguez	Additional funding for security camera licenses for the Heritage Hall and the Gym/Aquatics, 55 cameras.	11000	672500	584000	613000		6,604
Technical Services - Audio Visual Services Kevin Owen / Chris Rodriguez	Additional Carousel Digital Signage Licenses	11000	672500	584000	613000		11,180
Technical Services - Audio Visual Services Kevin Owen / Chris Rodriguez	Alertus Annual Support	11000	672500	584000	613000		11,000

**2023-24 NEW RESOURCES ALLOCATION REQUESTS PHASE 15
ONGOING OPERATING EXPENSES**

(Approved by President's Cabinet on July 11, 2023, December 12, 2023 and February 21, 2024.

DEPARTMENT-ORG/ CONTACT STAFF	DESCRIPTION	ACCOUNT NUMBER					TOTAL
		FUND	ORG	ACCT	PROG	ACTV	
Technical Services - Audio Visual Services Kevin Owen / Chris Rodriguez	Audio Visual Services operating ongoing budget	11000	672500	451000	613000		\$ 5,600
		11000	672500	641500	613000		1,000
		11000	672500	641600	613000		25,700
		11000	672500	641700	613000		17,500
		11000	672500	564000	613000		6,500
		11000	672500	554500	613000		700
		11000	672500	231000	613000	2100	3,945
		11000	672500	3xxxxx	613000	2100	55
		11000	672500	236000	613000	2100	5,500
		11000	672500	3xxxxx	613000	2100	500
Technical Services - Event Services Kevin Owen / Brandin Bowman	Event ongoing operating budget due to new stadium, Heritage Hall, and Gym/Aquatics Center.	11000	670000	231000	683000	2100	48,556
		11000	670000	3xxxxx	683000	2100	1,444
		11000	670000	236000	683000	2100	9,167
		11000	670000	3xxxxx	683000	2100	833
TOTAL - ADMINISTRATIVE SERVICES						\$ 910,884	
GRAND TOTAL						\$ 1,449,635	

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
CURRENT ASSETS	\$ 110,875,797	\$ 120,945,549
CURRECT LIABILITIES	57,759,886	57,759,886
TOTAL NET BEGINNING BALANCE	<u>\$ 53,115,911</u>	<u>\$ 63,185,663</u>
<u>CLASSIFICATION OF REVENUES</u>		
8100 - FEDERAL REVENUES	\$ 153,000	\$ 153,000
8600 - STATE REVENUES	192,973,395	202,456,060
8800 - LOCAL REVENUES	96,624,454	97,056,663
TOTAL REVENUES	<u>\$ 289,750,849</u>	<u>\$ 299,665,723</u>
8900 - OTHER FINANCING SOURCES	\$ 281,806	\$ 502,233
TOTAL OTHER FINANCING SOURCES	<u>\$ 281,806</u>	<u>\$ 502,233</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 290,032,655</u>	<u>\$ 300,167,956</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 343,148,566</u>	<u>\$ 363,353,619</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
1000 - ACADEMIC SALARIES	\$ 105,799,623	\$ 119,102,269	\$ 13,302,646
2000 - CLASSIFIED-OTH NON ACAD SALARIES	65,018,302	67,846,523	2,828,221
3000 - EMPLOYEE BENEFITS	69,022,376	74,222,575	5,200,199
4000 - SUPPLIES AND MATERIALS	3,508,778	3,257,013	(251,765)
5000 - OTHER OPERATING EXPENSES AND SRVS	33,773,805	35,329,292	1,555,487
6000 - CAPITAL OUTLAY	3,717,828	1,504,545	(2,213,283)
7000 - OTHER OUTGO	391,806	607,233	215,427
1000 - 7000 TOTAL EXPENDITURES	\$ 281,232,518	\$ 301,869,450	\$ 20,636,932
<u>FUND BALANCE</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ 13,970,132	\$ 13,512,688	\$ (457,444)
795001 - Unassigned Fd Bal-10% Board Policy	28,123,252	30,186,945	2,063,693
795002 - Unassigned Fund Balance	19,822,664	17,784,536	(2,038,128)
7900 TOTAL FUND BALANCE	\$ 61,916,048	\$ 61,484,169	\$ (431,879)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 343,148,566	\$ 363,353,619	\$ 20,205,053

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	
<u>CURRENT ASSETS</u>			
11000-000000-9110-000000	Cash and Cash Equivalent	\$ 67,240,776	\$ 78,562,576
11000-000000-9130-000000	Revolving Cash Fund	100,000	100,000
11000-000000-9200-000000	Accounts Receivable	24,792,948	24,792,948
11000-000000-9220-000000	Accounts Receivable-Student Fees	2,006,754	2,006,754
	TOTAL CURRENT ASSETS	\$ 94,140,478	\$ 105,462,278
<u>CURRENT LIABILITIES</u>			
11000-000000-9500-000000	Accounts Payable	\$ 42,759,930	\$ 42,759,930
11000-000000-9552-000000	Use Tax Payable	67,580	67,580
11000-000000-9542-000000	Accrued Vacation Liability	4,579,794	4,579,794
11000-000000-9546-000000	Accrued Load Banking Liability	7,431,725	7,431,725
11000-000000-9650-000000	Deferred Revenue	726,944	726,944
11000-000000-9651-000000	Deferred Revenue-Student Fees	1,560,527	1,560,527
	TOTAL CURRENT LIABILITIES	\$ 57,126,500	\$ 57,126,500
	TOTAL NET BEGINNING BALANCE	\$ 37,013,978	\$ 48,335,778
<u>CLASSIFICATION OF REVENUES</u>			
<u>8100 - FEDERAL REVENUES</u>			
11000-820901-815000-000000	Student Financial Aid	\$ 153,000	\$ 153,000
	TOTAL 8100 - FEDERAL REVENUES	\$ 153,000	\$ 153,000
<u>8600 - STATE REVENUES</u>			
11000-800100-861100-000000	Administrative Allow 2% Enrollment	\$ 184,261	\$ 184,261
11000-810000-861100-000000	Apportionment Revenue-Current Yr	121,277,122	129,785,974
11000-820000-861902-000000	PT Faculty Office Hrs-Current Yr	441,930	441,930
11000-820200-861904-000000	PT Faculty Health Ins-Current Yr	458,500	458,500
11000-800222-861908-000000	PT Faculty Compensation-Current Yr	786,824	786,824
11000-820901-861911-732000	Student Financial Aid-Return to Title IV	59,581	59,581
11000-800200-862900-000000	CA Promise Fee Waiver Admin	278,501	278,501

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>8600 - STATE REVENUES (continued)</u>		
11000-810000-863000-000000	\$ 58,150,475	\$ 59,070,480
11000-810000-867200-000000	105,686	105,686
11000-810000-867900-000000	83	83
11800-820600-868501-000000	5,980,299	6,034,107
11000-800300-868800-000000	1,164,105	1,164,105
11000-800222-869000-000000	-	-
11000-800220-869002-000000	4,086,028	4,086,028
TOTAL 8600 - STATE REVENUES	\$ 192,973,395	\$ 202,456,060
<u>8800 - LOCAL REVENUES</u>		
11000-810000-881100-000000	\$ 24,481,373	\$ 24,481,373
11000-810000-881200-000000	768,879	768,879
11000-810000-881300-000000	447,308	447,308
11000-810000-881600-000000	1,336,233	1,336,233
11000-810000-881700-000000	38,633,330	38,633,330
11000-810000-881800-000000	1,365,028	1,365,028
11000-810000-881900-000000	3,954,545	3,954,545
11000-810000-881950-000000	31,849	31,849
11000-820320-884001-100400	16,000	16,000
11000-820321-884002-100700	8,600	8,600
11000-820322-884003-100800	6,400	6,400
11000-820324-885000-683000	10,000	10,000
11000-000000-886000-000000	1,800,000	3,800,000
11000-000000-886200-000000	8,031,483	5,011,148
11000-810000-887410-000000	9,028,771	9,028,771
11000-800000-887900-000000	43,750	43,750
11000-800000-888010-000000	1,920,000	2,795,000
11000-800000-888050-000000	1,814,000	2,364,000
11000-820325-888500-620000	16,000	16,000
11000-000000-889000-000000	330,000	330,000
11000-820326-889000-672000	2,700	2,700
11000-820327-889000-672000	100	100
11000-820328-889000-695000	605,000	605,000
11000-820570-889000-000000	32,769	27,869
11000-820953-889000-000000	57,500	57,500
TOTAL 8800 - LOCAL REVENUES	\$ 94,741,618	\$ 95,141,383
TOTAL REVENUES	\$ 287,868,013	\$ 297,750,443

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>8900 - OTHER FINANCING SOURCES</u>		
11000-800000-891002-000000 Sales of Equipment and Supplies	\$ 14,000	\$ 14,000
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 14,000</u>	<u>\$ 14,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 287,882,013</u>	<u>\$ 297,764,443</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 324,895,991</u>	<u>\$ 346,100,221</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 47,874,116	\$ 54,530,450	\$ 6,656,334
1200 - Noninstr Salaries, Contract/Regular	14,856,899	16,025,731	1,168,832
1300 - Instructional Salaries, Hourly	41,722,991	47,003,073	5,280,082
1400 - Noninstructional Salaries, Hourly	2,626,481	2,806,409	179,928
1999 - Academic Noninstr Salaries, Savings	(1,431,160)	(1,431,160)	-
1000 TOTAL ACADEMIC SALARIES	\$ 105,649,327	\$ 118,934,503	\$ 13,285,176
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 55,761,261	\$ 58,893,374	\$ 3,132,113
2200 - Instructional Aides, Regular	2,943,375	3,086,287	142,912
2300 - Short-Term, Hourly, Noninstr	3,476,063	3,039,948	(436,115)
2400 - Instr Aides, Hourly, Direct Instr	1,334,600	1,250,402	(84,198)
2500 - Instr Aides, Reg, Non Direct Instr	996,197	1,045,622	49,425
2999 - Classified-NonAcad Salaries, Saving	(774,577)	(774,577)	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 63,736,919	\$ 66,541,056	\$ 2,804,137
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 18,282,032	\$ 20,500,911	\$ 2,218,879
3200 - PERS	16,693,560	17,955,794	1,262,234
3300 - OASDI/Medicare	6,380,346	6,847,878	467,532
3400 - Health and Welfare Benefits	21,145,227	19,182,861	(1,962,366)
3500 - State Unemployment Insurance	87,140	94,349	7,209
3600 - Workers' Compensation Insurance	2,788,647	2,899,859	111,212
3700 - Cash-In-Lieu of Benefits	942,000	942,000	-
3800 - Alternative Retirement Plan	412,650	501,947	89,297
3900 - Retiree Benefits	2,503,522	5,503,522	3,000,000
3999 - Employee Benefits, Savings	(810,494)	(810,494)	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 68,424,630	\$ 73,618,627	\$ 5,193,997

MT. SAN ANTONIO COLLEGE
11 - UNRESTRICTED GENERAL FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 54,485	\$ 34,035	\$ (20,450)
4200 - Books, Magazines and Periodicals	11,151	11,151	-
4300 - Instr Supplies and Materials	1,093,431	1,088,469	(4,962)
4400 - Software	2,950	2,950	-
4500 - Noninstr Supplies and Materials	1,995,423	1,805,440	(189,983)
4600 - Transportation and Vehicle Supplies	206,451	206,451	-
4700 - Food Supplies	10,840	15,074	4,234
4000 TOTAL SUPPLIES AND MATERIALS	\$ 3,374,731	\$ 3,163,570	\$ (211,161)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 79,488	\$ 80,571	\$ 1,083
5200 - Travel and Conference Expenses	1,206,457	1,316,722	110,265
5300 - Dues and Memberships	411,622	411,622	-
5400 - Insurance	2,019,770	2,481,143	461,373
5500 - Utilities and Housekeeping Services	5,080,867	5,079,583	(1,284)
5600 - Contracts, Rents, Leases, Repairs	5,336,896	5,266,904	(69,992)
5700 - Legal, Elections and Audit Expenses	271,229	901,229	630,000
5800 - Other Services and Expenses	17,556,771	18,319,865	763,094
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 31,963,100	\$ 33,857,639	\$ 1,894,539
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ 20,000	\$ 20,000	\$ -
6400 - Equipment	3,394,562	1,386,112	(2,008,450)
6000 TOTAL CAPITAL OUTLAY	\$ 3,414,562	\$ 1,406,112	\$ (2,008,450)
<u>OTHER OUTGO</u>			
7200 - Intrafund Transfers-Out	\$ 267,806	\$ 488,233	\$ 220,427
7300 - Interfund Transfers-Out	79,000	79,000	-
7500 - Student Financial Aid	10,000	10,000	-
7600 - Other Student Aid	30,000	30,000	-
7000 TOTAL OTHER OUTGO	\$ 386,806	\$ 607,233	\$ 220,427
1000 - 7000 TOTAL EXPENDITURES	\$ 276,950,075	\$ 298,128,740	\$ 21,178,665

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
795001 - Unassigned Fd Bal-10% Board Policy	\$ 28,123,252	\$ 30,186,945	\$ 2,063,693
795002 - Unassigned Fund Balance	19,822,664	17,784,536	(2,038,128)
7900 TOTAL FUND BALANCES	\$ 47,945,916	\$ 47,971,481	\$ 25,565
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 324,895,991	\$ 346,100,221	\$ 21,204,230

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	
<u>CURRENT ASSETS</u>			
13000-000000-9110-000000	Cash and Cash Equivalents	\$ 16,495,829	\$ 15,243,781
13000-000000-9200-000000	Accounts Receivable	218,818	218,818
13000-000000-9229-000000	Accounts Receivable-Student Fees	20,672	20,672
	TOTAL CURRENT ASSETS	\$ 16,735,319	\$ 15,483,271
<u>CURRENT LIABILITIES</u>			
13000-000000-9500-000000	Accounts Payable	\$ 511,474	\$ 511,474
13000-000000-9551-000000	Sales Tax Payable	2,807	2,807
13000-000000-9650-000000	Deferred Revenue	88,353	88,353
13000-000000-9670-000000	Revenue Pending Distribution	30,752	30,752
	TOTAL CURRENT LIABILITIES	\$ 633,386	\$ 633,386
	TOTAL NET BEGINNING BALANCE	\$ 16,101,933	\$ 14,849,885

CLASSIFICATION OF REVENUES

8800 - LOCAL REVENUES

13624-620110-884011-659000	Electric Vehicle Charger Station Sales	\$ -	\$ 15,000
13110-100100-885000-601000	Rentals and Leases-College Improvements	100,027	106,933
13430-430200-887200-682000	CS Academies and Camps	10,000	4,000
13430-430300-887200-682000	CS The Arts	4,000	2,000
13430-430400-887200-682000	CS Business/Prof Dev/Certificates	114,000	114,000
13430-430600-887200-682000	CS College for Kids	169,000	169,000
13430-430700-887200-682000	CS Computers	12,000	12,000
13430-430900-887200-682000	CS Financial Planning	6,000	6,000
13430-431100-887200-682000	CS Foreign Languages	1,500	1,500
13430-431300-887200-682000	CS Home Economics/Home Arts	5,000	5,000
13430-431400-887200-682000	CS Medical/Dental Billing	34,000	24,000
13430-431500-887200-682000	CS Motorcycle Safety	489,747	489,747
13430-431700-887200-682000	CS Processing Fee	5,000	5,000
13430-431800-887200-682000	CS Personal Development	6,000	6,000
13430-432300-887200-682000	CS CPR Center	120,000	120,000
13430-440100-887200-681000	CS Recreation-Dance	1,000	-
13430-440200-887200-681000	CS Recreation-Martial Arts	1,000	-
13430-440300-887200-681000	CS Recreation-Sports	9,000	4,000

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>8800 - LOCAL REVENUES (continued)</u>		
13430-440400-887200-681000	\$ 18,000	\$ 18,000
13430-440600-887200-681000	13,000	38,000
13714-662000-887730-699000	558	-
13714-662000-887735-699000	7,304	-
13508-502100-887811-620000	2,700	2,600
13508-502100-887812-620000	177,000	180,000
13508-502100-887814-620000	177,000	192,500
13611-960700-889010-672000	400,000	400,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,882,836</u>	<u>\$ 1,915,280</u>
TOTAL REVENUES	<u>\$ 1,882,836</u>	<u>\$ 1,915,280</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
13502-502100-898002-000000	\$ -	\$ 488,233
13714-662000-898002-731000	17,518	-
13905-900242-898002-675000	174,148	-
13906-900330-898002-675000	76,140	-
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 267,806</u>	<u>\$ 488,233</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 2,150,642</u>	<u>\$ 2,403,513</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 18,252,575</u>	<u>\$ 17,253,398</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1200 - Noninstr Salaries, Contract/Regular	\$ 148,362	\$ 167,765	\$ 19,403
1400 - Noninstructional Salaries, Hourly	1,934	-	(1,934)
1000 TOTAL ACADEMIC SALARIES	\$ 150,296	\$ 167,765	\$ 17,469
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 977,849	\$ 1,019,264	\$ 41,415
2300 - Short-Term, Hourly, Noninstr	299,534	282,203	(17,331)
2400 - Instr Aides, Hourly, Direct Instr	4,000	4,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,281,383	\$ 1,305,467	\$ 24,084
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 23,451	\$ 26,526	\$ 3,075
3200 - PERS	269,567	283,088	13,521
3300 - OASDI/Medicare	84,391	86,165	1,774
3400 - Health and Welfare Benefits	193,691	180,803	(12,888)
3500 - State Unemployment Insurance	689	700	11
3600 - Workers' Compensation Insurance	19,952	20,501	549
3800 - Alternative Retirement Plan	6,005	6,166	161
3000 TOTAL EMPLOYEE BENEFITS	\$ 597,746	\$ 603,949	\$ 6,203
<u>SUPPLIES AND MATERIALS</u>			
4300 - Instr Supplies and Materials	\$ 89,930	\$ 60,000	\$ (29,930)
4500 - Noninstr Supplies and Materials	43,117	32,443	(10,674)
4700 - Food Supplies	1,000	1,000	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 134,047	\$ 93,443	\$ (40,604)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 25,951	\$ 25,451	\$ (500)
5200 - Travel and Conference Expenses	158,511	82,336	(76,175)
5400 - Insurance	374,432	392,832	18,400
5500 - Utilities and Housekeeping Services	600	-	(600)
5600 - Contracts, Rents, Leases, Repairs	761,564	468,416	(293,148)
5800 - Other Services and Expenses	309,933	319,826	9,893
5900 - Indirect Costs	179,714	182,792	3,078
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 1,810,705	\$ 1,471,653	\$ (339,052)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 303,266	\$ 98,433	\$ (204,833)
6000 TOTAL CAPITAL OUTLAY	\$ 303,266	\$ 98,433	\$ (204,833)
<u>OTHER OUTGO</u>			
7300 - Interfund Transfers-Out	\$ 5,000	\$ -	\$ (5,000)
7000 TOTAL OTHER OUTGO	\$ 5,000	\$ -	\$ (5,000)
1000 - 7000 TOTAL EXPENDITURES	\$ 4,282,443	\$ 3,740,710	\$ (541,733)
<u>FUND BALANCES</u>			
794001 - Assigned Fund Bal-Revenue Generated	\$ 13,970,132	\$ 13,512,688	\$ (457,444)
7900 TOTAL FUND BALANCES	\$ 13,970,132	\$ 13,512,688	\$ (457,444)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 18,252,575	\$ 17,253,398	\$ (999,177)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
17000-000000-9110-000000	\$ 71,373,307	\$ 69,858,210
17000-000000-9200-000000	5,754,668	5,754,668
TOTAL CURRENT ASSETS	<u>\$ 77,127,975</u>	<u>\$ 75,612,878</u>
<u>CURRENT LIABILITIES</u>		
17000-000000-9500-000000	\$ 10,424,846	\$ 10,424,846
17000-000000-9650-000000	55,860,185	55,860,185
TOTAL CURRENT LIABILITIES	<u>\$ 66,285,031</u>	<u>\$ 66,285,031</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 10,842,944</u>	<u>\$ 9,327,847</u>

CLASSIFICATION OF REVENUES

8100 - FEDERAL REVENUES

17173-380728-812000-619000	\$ 351,089	\$ -
17174-380728-812000-619000	599,805	86,345
17533-514000-812000-701000	110,974	-
17534-514000-812000-701000	337,478	47,119
17535-514000-812000-701000	-	350,977
17664-902500-812001-000000	1,202,648	-
17665-902500-812001-000000	-	1,400,000
17383-514510-812003-701000	42,334	-
17384-514510-812003-701000	261,888	48,222
17375-514510-812003-701000	-	261,888
17574-523300-814000-649000	112,414	-
17575-523300-814000-649000	-	106,793
17594-523400-814000-701000	119,376	-
17334-392000-817000-000000	1,317,690	-
17335-392000-817000-000000	-	1,542,671
17321-380220-819000-090100	249,055	-
17062-380250-819000-191400	48,945	-
17181-380731-819000-701000	559,029	-
17052-380737-819000-499900	35,000	-
17292-380739-819000-090100	36,467	-
17293-380739-819000-090100	80,539	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	
8100 - FEDERAL REVENUES (Cont'd)			
17294-380739-819000-090100	STARS-HSI STEM Trans - Ends 09/30/24	\$ 76,109	\$ -
17295-380739-819000-090100	STARS-HSI STEM Trans - Ends 09/30/25	-	77,223
17323-380745-819000-191400	NSF-Insprng Innovation-Geoscience	50,590	-
17033-380746-819000-040100	NSF-STEM IUUSE HSI Grant	83,525	-
17363-380747-819000-090100	NSF-BRIDGE Engineering Gaps Educ	154,679	-
17424-410500-819000-000000	WIOA Grant 23/24	492,128	-
17425-410500-819000-000000	WIOA Grant 24/25	-	629,961
17424-410505-819000-000000	WIOA Grant 23/24	53,664	-
17425-410505-819000-000000	WIOA Grant 24/25	-	20,439
17424-410507-819000-000000	WIOA Grant 23/24	336,856	-
17425-410507-819000-000000	WIOA Grant 24/25	-	121,108
17424-410508-819000-000000	WIOA Grant 23/24	185,490	-
17425-410508-819000-000000	WIOA Grant 24/25	-	176,215
17424-420000-819000-000000	WIOA Grant 23/24	469,986	-
17425-420000-819000-000000	WIOA Grant 24/25	-	442,609
17424-420020-819000-000000	WIOA Grant 23/24	37,684	-
17425-420020-819000-000000	WIOA Grant 24/25	-	39,678
17424-420100-819000-000000	WIOA Grant 23/24	36,801	-
17425-420100-819000-000000	WIOA Grant 24/25	-	101,969
17483-481150-819000-122100	Health Career Apprent - Ends 08/31/25	381,706	3,341
17431-481400-819000-499900	Fresh Success Grant - Ends 9/30/21	3,357	-
17182-481410-819000-499900	Rethink Adult Ed 21/22	95,881	-
17263-523700-819000-649000	CalFresh Outreach - Begins 10/01/22	39,176	-
17264-523700-819000-649000	CalFresh Outreach - Begins 10/01/23	80,278	-
TOTAL 8100 - FEDERAL REVENUES		\$ 8,042,641	\$ 5,456,558

8600 - STATE REVENUES

17084-412300-861200-129900	CAI-Medical Assistant 23/24	\$ -	\$ 194,303
17114-412306-861200-123020	CAI-Vocational Nurse 22/23	-	2,249
17543-523000-862200-643000	EOPS 22/23	430,441	-
17544-523000-862200-643000	EOPS 23/24	2,619,500	-
17545-523000-862200-643000	EOPS 24/25	-	2,488,525
17523-522000-862300-000000	DSPS 22/23	165,542	-
17524-522000-862300-000000	DSPS 23/24	4,727,206	-
17525-522000-862300-000000	DSPS 24/25	-	4,688,685
17223-523400-862500-647000	CalWORKS 22/23	124,650	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
8600 - STATE REVENUES (Cont'd)		
17224-523400-862500-647000	\$ 833,349	\$ -
17225-523400-862500-647000	-	791,682
17183-000000-862900-000000	7,637,943	34,568
17364-295000-862900-676000	150,000	-
17269-295200-862900-000000	32,041	11,246
17024-380140-862900-123000	227,045	-
17025-380140-862900-123000	-	215,693
17402-380740-862900-649000	183,283	-
17113-380744-862900-499900	194,313	-
17004-380749-862900-220300	48,695	-
17103-481320-862900-499900	502,388	-
17104-481320-862900-499900	1,055,688	316,987
17105-481320-862900-499900	-	1,063,710
17413-500400-862900-649000	150,697	-
17365-513200-862900-649000	-	214,807
17374-513200-862900-649000	226,113	-
17463-514300-862900-649000	81,334	-
17464-514300-862900-649000	154,000	-
17465-514300-862900-649000	-	154,000
17634-514300-862900-649000	-	106,359
17144-516500-862900-649000	600,000	195,191
17273-661000-862900-678000	50,000	-
17493-661000-862900-678000	300,000	-
17494-661000-862900-678000	-	175,000
17495-661000-862900-678000	-	166,250
17553-523100-862902-643000	153,257	-
17554-523100-862902-643000	539,519	-
17555-523100-862902-643000	-	512,543
17563-504200-862903-646000	204,325	-
17564-504200-862903-646000	1,429,358	109,177
17565-504200-862903-646000	-	1,357,890
17563-504203-862903-646000	3,607,568	-
17564-504203-862903-646000	10,630,305	-
17565-504203-862903-646000	-	10,098,790
17132-294000-862904-676000	79,731	-
17134-294000-862904-676000	300,000	-
17212-294000-862904-676000	15,978	-
17213-294000-862904-676000	138,888	-
17214-294000-862904-676000	138,888	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
8600 - STATE REVENUES (Cont'd)		
17215-294000-862904-676000	\$ -	\$ 131,944
17992-900640-862905-000000	1,124,369	-
17993-900640-862905-000000	4,503,414	-
17602-504100-862910-648000	63,893	-
17603-504100-862910-648000	167,360	-
17604-504100-862910-648000	181,115	144,320
17605-504100-862910-648000	-	172,059
17203-380720-862911-493000	1,112,636	116,383
17162-392205-862912-000000	897,109	-
17163-392205-862912-000000	2,146,307	-
17164-392205-862912-000000	3,092,182	1,065,583
17165-392205-862912-000000	-	2,363,921
17073-504205-862913-646000	49,157	-
17074-504205-862913-646000	69,528	-
17075-504205-862913-646000	-	66,052
17313-500450-862914-000000	5,806	-
17314-500450-862914-000000	1,739,240	-
17315-500450-862914-000000	-	1,652,278
17233-940380-862915-000000	4,171,286	-
17234-940380-862915-000000	14,299,313	3,097,788
17235-940380-862915-000000	-	14,299,313
17612-940390-862917-000000	645,941	-
17613-940390-862917-000000	1,929,141	-
17614-940390-862917-000000	1,266,496	92,133
17243-534600-862918-644000	449,678	-
17244-534600-862918-644000	817,457	465,911
17245-534600-862918-644000	-	776,584
17453-523720-862919-649000	370,923	-
17454-523720-862919-649000	-	822,801
17503-523720-862919-649000	674,319	-
17504-523720-862919-649000	978,124	393,687
17505-523720-862919-649000	-	929,218
17513-523200-862920-643000	1,473,070	-
17514-523200-862920-643000	1,768,536	165,374
17515-523200-862920-643000	-	1,680,109
17322-321200-865900-612000	3,123	-
17352-336100-865900-684000	288,567	-
17354-336100-865900-684000	-	78,718
17355-336100-865900-684000	-	800,000

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>8600 - STATE REVENUES (Cont'd)</u>		
17093-380700-865900-123010	\$ 19,866	\$ -
17094-380700-865900-123010	210,000	-
17141-380730-865900-190500	219,949	-
17012-380738-865900-493000	409,615	176,744
17403-380742-865900-123900	4,314	-
17034-380750-865900-499900	300,000	-
17324-380757-865900-660000	-	32,007
17282-393020-865900-701000	7,431	-
17283-393020-865900-701000	165,000	-
17284-393020-865900-701000	-	45,622
17282-393090-865900-701000	22,321	-
17282-393160-865900-701000	161	-
17282-393170-865900-060420	53,967	-
17282-393180-865900-122000	19,304	-
17284-393180-865900-122000	-	5,000
17282-393200-865900-701000	51,500	-
17283-393200-865900-701000	175,000	-
17284-393200-865900-701000	-	18,093
17283-393220-865900-061420	100,000	-
17283-393230-865900-095600	70,000	-
17283-481360-865900-499900	571,620	-
17284-481360-865900-499900	-	468,192
17404-513400-865900-649000	-	117,862
17192-514300-865900-649000	144,770	-
17193-514300-865900-649000	203,000	-
17814-820600-868501-000000	2,432,664	-
17815-820600-868501-000000	-	2,454,552
17014-380540-869000-210440	5,000	-
17373-513200-869000-649000	22,094	-
17473-940360-869000-000000	19,779,017	787,385
TOTAL 8600 - STATE REVENUES	\$ 107,006,728	\$ 56,317,288

8800 - LOCAL REVENUES

17308-380130-882000-123000	\$ 29,779	\$ -
17058-380260-882000-123000	19,961	-
17271-380530-882000-701000	164,326	-
17053-380570-882000-040100	220	-
17304-380715-882000-123030	25,000	-

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>8800 - LOCAL REVENUES (Cont'd)</u>		
17443-380743-882000-676000	\$ 157,913	\$ -
17358-430400-882000-682000	1,590	-
17359-430400-882000-682000	2,000	-
17082-500400-882000-649000	7,045	-
17428-481000-883900-000000	47,849	-
17631-631000-888101-695000	16,000	31,000
17631-631000-888102-695000	25,000	37,000
17631-631000-888104-695000	70,000	72,500
17631-631000-888105-695000	300	500
17631-631000-888106-695000	150,000	160,000
17631-631000-888108-695000	6,000	13,500
17631-631000-888109-695000	95,000	111,000
17631-631000-888111-695000	110,000	118,000
17631-631000-888112-695000	440,000	645,000
17631-631000-888113-695000	95,000	97,000
17631-631000-888114-695000	500,000	525,000
17900-900852-888150-699000	410,000	200,000
17901-900852-888150-699000	337,581	-
TOTAL 8800 - LOCAL REVENUES	<u>\$ 2,710,564</u>	<u>\$ 2,010,500</u>
TOTAL REVENUES	<u>\$ 117,759,933</u>	<u>\$ 63,784,346</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 128,602,877</u>	<u>\$ 73,112,193</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>ACADEMIC SALARIES</u>			
1100 - Instr Salaries, Contract/Regular	\$ 590,718	\$ 605,451	\$ 14,733
1200 - Noninstr Salaries, Contract/Regular	5,585,379	5,902,832	317,453
1300 - Instructional Salaries, Hourly	119,000	-	(119,000)
1400 - Noninstructional Salaries, Hourly	3,675,914	1,732,453	(1,943,461)
1000 TOTAL ACADEMIC SALARIES	\$ 9,971,011	\$ 8,240,736	\$ (1,730,275)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 12,391,044	\$ 12,542,784	\$ 151,740
2200 - Instructional Aides, Regular	525,686	555,286	29,600
2300 - Short-Term, Hourly, Noninstr	15,298,303	3,930,569	(11,367,734)
2400 - Instr Aides, Hourly, Direct Instr	2,973,619	2,148,798	(824,821)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 31,188,652	\$ 19,177,437	\$ (12,011,215)
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 1,565,154	\$ 1,241,710	\$ (323,444)
3200 - PERS	3,844,029	3,980,126	136,097
3300 - OASDI/Medicare	1,379,440	1,290,413	(89,027)
3400 - Health and Welfare Benefits	2,776,986	2,875,209	98,223
3500 - State Unemployment Insurance	25,338	12,798	(12,540)
3600 - Workers' Compensation Insurance	460,250	361,987	(98,263)
3800 - Alternative Retirement Plan	271,215	127,836	(143,379)
3000 TOTAL EMPLOYEE BENEFITS	\$ 10,322,412	\$ 9,890,079	\$ (432,333)
<u>SUPPLIES AND MATERIALS</u>			
4100 - Textbooks	\$ 115,359	\$ 60,452	\$ (54,907)
4200 - Books, Magazines and Periodicals	27,432	20,600	(6,832)
4300 - Instr Supplies and Materials	9,745,979	8,578,315	(1,167,664)
4400 - Software	12,857	12,857	-
4500 - Noninstr Supplies and Materials	745,342	159,075	(586,267)
4700 - Food Supplies	551,182	288,665	(262,517)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 11,198,151	\$ 9,119,964	\$ (2,078,187)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 409,417	\$ 30,250	\$ (379,167)
5200 - Travel and Conference Expenses	1,194,393	672,897	(521,496)
5300 - Dues and Memberships	620	-	(620)
5500 - Utilities and Housekeeping Services	1,490,911	64,196	(1,426,715)
5600 - Contracts, Rents, Leases, Repairs	3,209,121	956,051	(2,253,070)
5800 - Other Services and Expenses	30,403,615	12,059,627	(18,343,988)
5900 - Indirect Costs	571,838	170,179	(401,659)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 37,279,915	\$ 13,953,200	\$ (23,326,715)
<u>CAPITAL OUTLAY</u>			
6200 - Buildings	\$ 38,112	\$ -	\$ (38,112)
6300 - Library Books	177,337	97,865	(79,472)
6400 - Equipment	7,779,294	1,211,322	(6,567,972)
6000 TOTAL CAPITAL OUTLAY	\$ 7,994,743	\$ 1,309,187	\$ (6,685,556)
<u>OTHER OUTGO</u>			
7300 - Interfund Transfers-Out	\$ 14,237,873	\$ 10,098,790	\$ (4,139,083)
7500 - Student Financial Aid	4,071,242	630,000	(3,441,242)
7600 - Other Student Aid	2,007,558	692,800	(1,314,758)
7000 TOTAL OTHER OUTGO	\$ 20,316,673	\$ 11,421,590	\$ (8,895,083)
1000 - 7000 TOTAL EXPENDITURES	\$ 128,271,557	\$ 73,112,193	\$ (55,159,364)
<u>FUND BALANCES</u>			
792001 - Restricted Fund Balance-Parking	\$ 331,320	\$ -	\$ (331,320)
7900 TOTAL FUND BALANCES	\$ 331,320	\$ -	\$ (331,320)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 128,602,877	\$ 73,112,193	\$ (55,490,684)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
33000-000000-9110-000000 Cash and Cash Equivalent	\$ 2,140,783	\$ 2,112,178
33000-000000-9200-000000 Accounts Receivable	28,178	28,178
TOTAL CURRENT ASSETS	<u>\$ 2,168,961</u>	<u>\$ 2,140,356</u>
<u>CURRENT LIABILITIES</u>		
33000-000000-9500-000000 Accounts Payable	\$ 843,004	\$ 843,004
33000-000000-9650-000000 Deferred Revenue	191,775	191,775
TOTAL CURRENT LIABILITIES	<u>\$ 1,034,779</u>	<u>\$ 1,034,779</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,134,182</u>	<u>\$ 1,105,577</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8100 - FEDERAL REVENUES</u>		
33579-336080-812000-692000 Early Head Start	\$ 102,144	\$ 104,544
33520-336080-819000-692000 General Child Care and Dev Programs	1,205,433	952,770
33530-336080-819000-692000 CC Federal and State Food Prog	109,943	109,943
33630-336080-819000-692000 CSPP Reimb State Supplement 22-23	178,464	-
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 1,595,984</u>	<u>\$ 1,167,257</u>
<u>8600 - STATE REVENUES</u>		
33400-336080-862900-692000 Child Care Tax Bailout	\$ 123,991	\$ 123,991
33600-336080-862900-692000 Child 360 CSPP Block Grant	13,311	-
33500-336080-865900-692000 California State Preschool Program	1,245,773	1,276,447
33520-336080-865900-692000 General Child Care and Dev Programs	804,589	1,250,389
33530-336080-865900-692000 CC Federal and State Food Prog	5,057	5,057
TOTAL 8600 - STATE REVENUES	<u>\$ 2,192,721</u>	<u>\$ 2,655,884</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>8800 - LOCAL REVENUES</u>		
33000-000000-886000-000000 Interest Income	\$ 10,000	\$ 50,000
33000-336080-887100-692000 Child Development Services	200,000	162,745
TOTAL 8800 - LOCAL REVENUES	<u>\$ 210,000</u>	<u>\$ 212,745</u>
TOTAL REVENUES	<u>\$ 3,998,705</u>	<u>\$ 4,035,886</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 5,132,887</u>	<u>\$ 5,141,463</u>

MT. SAN ANTONIO COLLEGE
33 - CHILD DEVELOPMENT FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 1,691,539	\$ 1,763,943	\$ 72,404
2300 - Short-Term, Hourly, Noninstr	501,587	501,587	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 2,193,126	\$ 2,265,530	\$ 72,404
<u>EMPLOYEE BENEFITS</u>			
3100 - STRS	\$ 58,301	\$ 74,022	\$ 15,721
3200 - PERS	369,866	372,313	2,447
3300 - OASDI/Medicare	120,643	121,079	436
3400 - Health and Welfare Benefits	391,860	432,194	40,334
3500 - State Unemployment Insurance	1,095	1,135	40
3600 - Workers' Compensation Insurance	26,730	27,735	1,005
3800 - Alternative Retirement Plan	13,748	13,748	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 982,243	\$ 1,042,226	\$ 59,983
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 38,906	\$ 37,850	\$ (1,056)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 38,906	\$ 37,850	\$ (1,056)
<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	757,774	676,935	(80,839)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 764,639	\$ 683,800	\$ (80,839)
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 19,791	\$ 6,480	\$ (13,311)
6000 TOTAL CAPITAL OUTLAY	\$ 19,791	\$ 6,480	\$ (13,311)
1000 - 7000 TOTAL EXPENDITURES	\$ 3,998,705	\$ 4,035,886	\$ 37,181

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792003 - Restr Fund Bal-Child Dvlp CCTR	\$ 18,027	\$ 18,027	\$ -
792034 - Restr Fund Bal-Child Dvlp CSPP	10,183	10,183	-
794003 - Assigned Fund Bal-Child Development	1,105,972	1,077,367	(28,605)
7900 TOTAL FUND BALANCES	\$ 1,134,182	\$ 1,105,577	\$ (28,605)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 5,132,887	\$ 5,141,463	\$ 8,576

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
34000-000000-9110-000000 Cash and Cash Equivalent	\$ 216,852	\$ 237,695
34000-000000-9200-000000 Accounts Receivable	2,152	2,152
TOTAL CURRENT ASSETS	<u>\$ 219,004</u>	<u>\$ 239,847</u>
<u>CURRENT LIABILITIES</u>		
34000-000000-9520-000000 Accounts Payable	\$ 5,735	\$ 5,735
34000-000000-9551-000000 Sales Tax Payable	5,202	5,202
TOTAL CURRENT LIABILITIES	<u>\$ 10,937</u>	<u>\$ 10,937</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 208,067</u>	<u>\$ 228,910</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
34000-314610-884300-693000 Sales-Farm Operations/Beef	\$ 25,000	\$ 25,000
34000-314610-884400-693000 Sales-Farm Operations/Horse	15,000	15,000
34000-314610-884500-693000 Sales-Farm Operations/Sheep	15,000	15,000
34000-314610-884600-693000 Sales-Farm Operations/Swine	6,000	6,000
34000-314690-884700-693000 Sales-Farm Operations/Horticulture	80,000	80,000
34000-000000-886000-000000 Interest Income	1,000	1,000
34000-314610-889003-693000 Salvaged Materials	1,300	1,300
TOTAL 8800 - LOCAL REVENUES	<u>\$ 143,300</u>	<u>\$ 143,300</u>
TOTAL REVENUES	<u>\$ 143,300</u>	<u>\$ 143,300</u>
<u>8900 - OTHER FINANCING SOURCES</u>		
34000-314610-898001-693000 Interfund Transfers-In	\$ 79,000	\$ 79,000
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 79,000</u>	<u>\$ 79,000</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 222,300</u>	<u>\$ 222,300</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 430,367</u>	<u>\$ 451,210</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 1,600	\$ 1,600	\$ -
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,600	\$ 1,600	\$ -
<u>EMPLOYEE BENEFITS</u>			
3300 - OASDI/Medicare	\$ 24	\$ 24	\$ -
3500 - State Unemployment Insurance	1	1	-
3600 - Workers' Compensation Insurance	22	22	-
3800 - Alternative Retirement Plan	48	48	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 95	\$ 95	\$ -
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 202,355	\$ 199,450	\$ (2,905)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 202,355	\$ 199,450	\$ (2,905)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ 550	\$ 550	\$ -
5600 - Contracts, Rents, Leases, Repairs	1,995	1,845	(150)
5800 - Other Services and Expenses	11,905	14,960	3,055
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 14,450	\$ 17,355	\$ 2,905
<u>CAPITAL OUTLAY</u>			
6400 - Equipment	\$ 3,800	\$ 3,800	\$ -
6000 TOTAL CAPITAL OUTLAY	\$ 3,800	\$ 3,800	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 222,300	\$ 222,300	\$ -

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
794004 - Assigned Fund Bal-Farm Operation	\$ 208,067	\$ 228,910	\$ 20,843
7900 TOTAL FUND BALANCES	\$ 208,067	\$ 228,910	\$ 20,843
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 430,367	\$ 451,210	\$ 20,843

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
39000-000000-9110-000000 Cash and Cash Equivalent	\$ 1,531,241	\$ 1,658,083
39000-000000-9200-000000 Accounts Receivable	26,030	26,030
TOTAL CURRENT ASSETS	<u>\$ 1,557,271</u>	<u>\$ 1,684,113</u>
<u>CURRENT LIABILITIES</u>		
39000-000000-9500-000000 Accounts Payable	\$ 3,651	\$ 3,651
39000-000000-9656-000000 Deferred Revenue - Student Health Fees	237,709	237,709
TOTAL CURRENT LIABILITIES	<u>\$ 241,360</u>	<u>\$ 241,360</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,315,911</u>	<u>\$ 1,442,753</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
39000-000000-886000-000000 Interest Income	\$ 20,000	\$ 50,000
39000-534000-887610-644000 Health Fees-CY	1,365,000	1,470,000
39000-534000-889000-644000 Other Local Revenues	95,000	95,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 1,480,000</u>	<u>\$ 1,615,000</u>
TOTAL REVENUES	<u>\$ 1,480,000</u>	<u>\$ 1,615,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 2,795,911</u>	<u>\$ 3,057,753</u>

MT. SAN ANTONIO COLLEGE
39 - HEALTH SERVICES FUND
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 995,648	\$ 1,043,728	\$ 48,080
2300 - Short-Term, Hourly, Noninstr	21,000	21,000	-
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,016,648	\$ 1,064,728	\$ 48,080
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 265,641	\$ 282,328	\$ 16,687
3300 - OASDI/Medicare	76,572	80,252	3,680
3400 - Health and Welfare Benefits	153,697	183,538	29,841
3500 - State Unemployment Insurance	605	532	(73)
3600 - Workers' Compensation Insurance	14,169	14,815	646
3800 - Alternative Retirement Plan	630	630	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 511,314	\$ 562,095	\$ 50,781
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 26,210	\$ 26,210	\$ -
4700 - Food Supplies	500	500	-
4000 TOTAL SUPPLIES AND MATERIALS	\$ 26,710	\$ 26,710	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 2,000	\$ 2,000	\$ -
5300 - Dues and Memberships	650	650	-
5400 - Insurance	56,673	56,673	-
5600 - Contracts, Rents, Leases, Repairs	1,400	1,400	-
5800 - Other Services and Expenses	60,181	60,181	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 120,904	\$ 120,904	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 1,675,576	\$ 1,774,437	\$ 98,861

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792004 - Restr Fund Bal-Health Services	\$ 960,409	\$ 1,069,078	\$ 108,669
795003 - Unassigned Fd Bal-Misc Health Serv	159,926	214,238	54,312
7900 TOTAL FUND BALANCES	\$ 1,120,335	\$ 1,283,316	\$ 162,981
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 2,795,911	\$ 3,057,753	\$ 261,842

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
40000-000000-9110-000000 Cash and Cash Equivalent	\$ 10,151,633	\$ 8,055,355
40000-000000-9200-000000 Accounts Receivable	49,563	49,563
TOTAL CURRENT ASSETS	<u>\$ 10,201,196</u>	<u>\$ 8,104,918</u>
<u>CURRENT LIABILITIES</u>		
40000-000000-9500-000000 Accounts Payable	\$ 5,927,637	\$ 5,927,637
TOTAL CURRENT LIABILITIES	<u>\$ 5,927,637</u>	<u>\$ 5,927,637</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 4,273,559</u>	<u>\$ 2,177,281</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
40000-000000-886000-000000 Interest Income	\$ 200,000	\$ 100,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 200,000</u>	<u>\$ 100,000</u>
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 100,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 4,473,559</u>	<u>\$ 2,277,281</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 2,338	\$ 1,370	\$ (968)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 2,338	\$ 1,370	\$ (968)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 899,952	\$ 1,386,068	\$ 486,116
6200 - Buildings	2,761,221	-	(2,761,221)
6400 - Equipment	332,312	-	(332,312)
6000 TOTAL CAPITAL OUTLAY	\$ 3,993,485	\$ 1,386,068	\$ (2,607,417)
1000 - 7000 TOTAL EXPENDITURES	\$ 3,995,823	\$ 1,387,438	\$ (2,608,385)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 477,736	\$ 889,843	\$ 412,107
7900 TOTAL FUND BALANCES	\$ 477,736	\$ 889,843	\$ 412,107
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 4,473,559	\$ 2,277,281	\$ (2,196,278)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	
<u>CURRENT ASSETS</u>			
41000-000000-9110-000000	Cash and Cash Equivalent	\$ 31,387,208	\$ 31,499,113
41052-000000-9131-000000	Cash with Trustee	213,684	213,684
41000-000000-9200-000000	Accounts Receivable	1,287,484	1,287,494
TOTAL CURRENT ASSETS		\$ 32,888,376	\$ 33,000,291
<u>CURRENT LIABILITIES</u>			
41000-000000-9500-000000	Accounts Payable	\$ 7,685,271	\$ 7,685,271
41000-000000-9650-000000	Deferred Revenue	12,183,121	12,183,121
41000-000000-9656-000000	Deferred Revenue - Student Fees	44,390	44,390
TOTAL CURRENT LIABILITIES		\$ 19,912,782	\$ 19,912,782
TOTAL NET BEGINNING BALANCE		\$ 12,975,594	\$ 13,087,509
<u>CLASSIFICATION OF REVENUES</u>			
<u>8600 - STATE REVENUES</u>			
41066-700161-862900-710000	Prop 39 Energy Efficiency 15/16	\$ 21,232	\$ 21,232
41024-940200-862906-710000	One-time Block Grant SM 13/14	1,927	-
41032-940200-862906-710000	One-time Block Grant SM 21/22	7,792,683	3,364,157
41033-940200-862906-710000	One-time Block Grant SM 22/23	4,052,102	6,012,756
41034-940200-862906-710000	Ongoing Block Grant SM 03/04	-	146,939
41038-940200-862906-710000	One-time Block Grant SM 17/18	165,267	144,291
41045-940200-862906-710000	One-time Block Grant SM 14/15	10,379	10,163
41046-940200-862906-710000	One-time Block Grant SM 15/16	96,107	67,481
41047-940200-862906-710000	One-time Block Grant SM 16/17	36,824	5,900
41039-940100-862907-710000	Ongoing Block Grant SM 08/09	6,600	6,600
41026-723020-865900-710000	Technology and Health Replacement	4,705,034	72,240,807
41009-771180-865900-710000	Physical Education Complex	1,084,911	283,927
TOTAL 8600 - STATE REVENUES		\$ 17,973,066	\$ 82,304,253

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>8800 - LOCAL REVENUES</u>		
41000-000000-886000-000000 Interest Income	\$ 300,000	\$ 500,000
41000-000000-886200-000000 Fair Value Investment Income	600,000	-
41001-800000-888030-000000 NR Capital Outlay Fee Intl-CY	204,145	171,375
41001-800000-888070-000000 NR Capital Outlay Fee Out/State-CY	189,374	144,665
TOTAL 8800 - LOCAL REVENUES	\$ 1,293,519	\$ 816,040
TOTAL REVENUES	\$ 19,266,585	\$ 83,120,293
<u>8900 - OTHER FINANCING SOURCES</u>		
41132-700165-891001-710000 Bldg. 4 HR Water Intrusion	\$ 31,687	\$ -
41138-700172-891001-659000 Water Intrusion 66-67 77 to 79	-	8,901
41139-700173-891001-710000 Emergency Repair Bldg 9E Water Intr	82,750	-
41139-700173-898001-710000 Emergency Repair Bldg 9E Water Intr	5,000	-
TOTAL 8900 - OTHER FINANCING SOURCES	\$ 119,437	\$ 8,901
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 19,386,022	\$ 83,129,194
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	\$ 32,361,616	\$ 96,216,703

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 1,411	\$ 1,411	\$ -
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 1,411	\$ 1,411	\$ -
<u>EMPLOYEE BENEFITS</u>			
3300 - OASDI/Medicare	\$ 108	\$ 108	\$ -
3500 - State Unemployment Insurance	1	1	-
3600 - Workers' Compensation Insurance	22	22	-
3000 TOTAL EMPLOYEE BENEFITS	\$ 131	\$ 131	\$ -
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 106,437	\$ 158,229	\$ 51,792
4000 TOTAL SUPPLIES AND MATERIALS	\$ 106,437	\$ 158,229	\$ 51,792
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ -	\$ 1,013	\$ 1,013
5600 - Contracts, Rents, Leases, Repairs	183,352	108,090	(75,262)
5800 - Other Services and Expenses	100,000	66,710	(33,290)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 283,352	\$ 175,813	\$ (107,539)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 10,304,941	\$ 2,018,604	\$ (8,286,337)
6200 - Buildings	12,034,338	85,005,381	72,971,043
6400 - Equipment	9,433,777	8,027,433	(1,406,344)
6000 TOTAL CAPITAL OUTLAY	\$ 31,773,056	\$ 95,051,418	\$ 63,278,362
1000 - 7000 TOTAL EXPENDITURES	\$ 32,164,387	\$ 95,387,002	\$ 63,222,615

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792005 - Restr Fund Bal-Revenue Lease Bonds	\$ 194,683	\$ 194,691	\$ 8
795004 - Unassigned Fund Bal-Capital Outlay	2,546	635,010	632,464
7900 TOTAL FUND BALANCES	\$ 197,229	\$ 829,701	\$ 632,472
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 32,361,616	\$ 96,216,703	\$ 63,855,087

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
42000-000000-9110-000000 Cash and Cash Equivalent	\$ 139,013,993	\$ 83,633,671
42000-000000-9200-000000 Accounts Receivable	406,844	406,844
TOTAL CURRENT ASSETS	<u>\$ 139,420,837</u>	<u>\$ 84,040,515</u>
<u>CURRENT LIABILITIES</u>		
42000-000000-9500-000000 Accounts Payable	\$ 14,195,277	\$ 14,195,277
TOTAL CURRENT LIABILITIES	<u>\$ 14,195,277</u>	<u>\$ 14,195,277</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 125,225,560</u>	<u>\$ 69,845,238</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
42000-000000-886000-000000 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>\$ 128,225,560</u>	<u>\$ 70,845,238</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 3,344,223	\$ 1,948,463	\$ (1,395,760)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 3,344,223	\$ 1,948,463	\$ (1,395,760)
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 892,237	\$ 527,059	\$ (365,178)
3300 - OASDI/Medicare	255,843	149,060	(106,783)
3400 - Health and Welfare Benefits	486,295	241,350	(244,945)
3500 - State Unemployment Insurance	1,669	976	(693)
3600 - Workers' Compensation Insurance	46,488	27,086	(19,402)
3000 TOTAL EMPLOYEE BENEFITS	\$ 1,682,532	\$ 945,531	\$ (737,001)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 983,359	\$ 628,818	\$ (354,541)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 983,359	\$ 628,818	\$ (354,541)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ -	\$ 485,775	\$ 485,775
5800 - Other Services and Expenses	3,798,352	853,832	(2,944,520)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 3,798,352	\$ 1,339,607	\$ (2,458,745)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 9,075,241	\$ -	\$ (9,075,241)
6200 - Buildings	106,094,858	62,466,814	(43,628,044)
6400 - Equipment	2,745,530	-	(2,745,530)
6000 TOTAL CAPITAL OUTLAY	\$ 117,915,629	\$ 62,466,814	\$ (55,448,815)
1000 - 7000 TOTAL EXPENDITURES	\$ 127,724,095	\$ 67,329,233	\$ (60,394,862)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 501,465	\$ 3,516,005	\$ 3,014,540
7900 TOTAL FUND BALANCES	\$ 501,465	\$ 3,516,005	\$ 3,014,540
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 128,225,560	\$ 70,845,238	\$ (57,380,322)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
43000-000000-9110-000000 Cash and Cash Equivalent	\$ 11,363,522	\$ 13,703,961
43000-000000-9200-000000 Accounts Receivable	27,019	27,019
TOTAL CURRENT ASSETS	<u>\$ 11,390,541</u>	<u>\$ 13,730,980</u>
<u>CURRENT LIABILITIES</u>		
43000-000000-9500-000000 Accounts Payable	\$ 34	\$ 34
TOTAL CURRENT LIABILITIES	<u>\$ 34</u>	<u>\$ 34</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 11,390,507</u>	<u>\$ 13,730,946</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
43000-000000-886000-000000 Interest Income	\$ 200,000	\$ 200,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 11,590,507</u>	<u>\$ 13,930,946</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	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	\$ 99,128	\$ 89,250	\$ (9,878)
6200 - Buildings	24,025	24,025	-
6400 - Equipment	13,184	13,184	-
6000 TOTAL CAPITAL OUTLAY	\$ 136,337	\$ 126,459	\$ (9,878)
1000 - 7000 TOTAL EXPENDITURES	\$ 140,961	\$ 131,083	\$ (9,878)
<u>FUND BALANCES</u>			
792009 - Restricted Fund Bal-RDA West Covina	\$ 4,433	\$ 4,433	\$ -
792010 - Restricted Fund Bal-RDA Walnut	217,042	217,042	-
792011 - Restricted Fund Bal-RDA La Puente	16,899	16,899	-
792012 - Restricted Fund Bal-RDA Covina	39,291	39,291	-
792013 - Restricted Fund Bal-RDA Industry	465,770	465,770	-
792014 - Restricted Fund Bal-RDA La Verne	147,448	147,448	-
792015 - Restricted Fund Bal-RDA Irwindale	40,895	40,895	-
792016 - Restricted Fund Bal-RDA Glendora	25,549	25,549	-
792017 - Restricted Fund Bal-RDA San Dimas	72,692	72,692	-
792018 - Restricted Fund Bal-RDA Pomona	218,659	218,659	-
792019 - Restricted Fund Bal-RDA Baldwin Park	29,454	29,454	-
792020 - Restricted Fund Bal-RDA Various	9,737,040	11,587,055	1,850,015
792021 - Restricted Fund Bal-Redevelop Interest	434,374	934,676	500,302
7900 TOTAL FUND BALANCES	\$ 11,449,546	\$ 13,799,863	\$ 2,350,317
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 11,590,507	\$ 13,930,946	\$ 2,340,439

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
44000-000000-9110-000000 Cash and Cash Equivalent	\$ 56,264	\$ 40,864
44000-000000-9200-000000 Accounts Receivables	155	155
TOTAL CURRENT ASSETS	<u>\$ 56,419</u>	<u>\$ 41,019</u>
<u>CURRENT LIABILITIES</u>		
44000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 56,419</u>	<u>\$ 41,019</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
44000-000000-886000-000000 Interest Income	\$ 500	\$ 500
TOTAL 8800 - LOCAL REVENUES	<u>\$ 500</u>	<u>\$ 500</u>
TOTAL REVENUES	<u>\$ 500</u>	<u>\$ 500</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 56,919</u>	<u>\$ 41,519</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 732	\$ 3,826	\$ 3,094
4000 TOTAL SUPPLIES AND MATERIALS	\$ 732	\$ 3,826	\$ 3,094
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5700 - Legal, Elections and Audit Expenses	\$ 849	\$ 848	\$ (1)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 849	\$ 848	\$ (1)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ -	\$ 34,279	\$ 34,279
6200 - Buildings	20,005	-	(20,005)
6400 - Equipment	1,054	249	(805)
6000 TOTAL CAPITAL OUTLAY	\$ 21,059	\$ 34,528	\$ 13,469
1000 - 7000 TOTAL EXPENDITURES	\$ 22,640	\$ 39,202	\$ 16,562
<u>FUND BALANCES</u>			
792023 - Restricted Fund Bal-BAN Interest	\$ 34,279	\$ 2,317	\$ (31,962)
7900 TOTAL FUND BALANCES	\$ 34,279	\$ 2,317	\$ (31,962)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 56,919	\$ 41,519	\$ (15,400)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
45000-000000-9110-000000 Cash and Cash Equivalent	\$ 1,367,863	\$ 464,650
45000-000000-9200-000000 Accounts Receivable	4,265	4,265
TOTAL CURRENT ASSETS	<u>\$ 1,372,128</u>	<u>\$ 468,915</u>
<u>CURRENT LIABILITIES</u>		
45000-000000-9500-000000 Accounts Payable	\$ 13,613	\$ 13,613
TOTAL CURRENT LIABILITIES	<u>\$ 13,613</u>	<u>\$ 13,613</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,358,515</u>	<u>\$ 455,302</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
45000-000000-886000-000000 Interest Income	\$ 10,000	\$ 10,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,368,515</u>	<u>\$ 465,302</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 4,783	\$ 3,035	\$ (1,748)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 4,783	\$ 3,035	\$ (1,748)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5600 - Contracts, Rents, Leases, Repairs	\$ 41,816	\$ 43,540	\$ 1,724
5800 - Other Services and Expenses	2,275	-	(2,275)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 44,091	\$ 43,540	\$ (551)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 14,857	\$ -	\$ (14,857)
6200 - Buildings	1,028,082	372,452	(655,630)
6400 - Equipment	222,132	-	(222,132)
6000 TOTAL CAPITAL OUTLAY	\$ 1,265,071	\$ 372,452	\$ (892,619)
1000 - 7000 TOTAL EXPENDITURES	\$ 1,313,945	\$ 419,027	\$ (894,918)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 54,570	\$ 46,275	\$ (8,295)
7900 TOTAL FUND BALANCES	\$ 54,570	\$ 46,275	\$ (8,295)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,368,515	\$ 465,302	\$ (903,213)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
46000-000000-9110-000000 Cash and Cash Equivalent	\$ 265,032	\$ 161,294
46000-000000-9200-000000 Accounts Receivable	1,012	1,012
TOTAL CURRENT ASSETS	<u>\$ 266,044</u>	<u>\$ 162,306</u>
<u>CURRENT LIABILITIES</u>		
46000-000000-9500-000000 Accounts Payable	\$ 26,577	\$ 26,577
TOTAL CURRENT LIABILITIES	<u>\$ 26,577</u>	<u>\$ 26,577</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 239,467</u>	<u>\$ 135,729</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
46000-000000-886000-000000 Interest Income	\$ 5,000	\$ 5,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 5,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES	<u>\$ 5,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 244,467</u>	<u>\$ 140,729</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ -	\$ 7,795	\$ 7,795
4000 TOTAL SUPPLIES AND MATERIALS	\$ -	\$ 7,795	\$ 7,795
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ -	\$ 75,130	\$ 75,130
6200 - Buildings	93,434	48,949	(44,485)
6400 - Equipment	34,092	-	(34,092)
6000 TOTAL CAPITAL OUTLAY	\$ 127,526	\$ 124,079	\$ (3,447)
1000 - 7000 TOTAL EXPENDITURES	\$ 127,526	\$ 131,874	\$ 4,348
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 116,941	\$ 8,855	\$ (108,086)
7900 TOTAL FUND BALANCES	\$ 116,941	\$ 8,855	\$ (108,086)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 244,467	\$ 140,729	\$ (103,738)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
47000-000000-9110-000000 Cash and Cash Equivalent	\$ 1,126,352	\$ 422,964
47000-000000-9200-000000 Accounts Receivable	3,220	3,220
TOTAL CURRENT ASSETS	<u>\$ 1,129,572</u>	<u>\$ 426,184</u>
<u>CURRENT LIABILITIES</u>		
47000-000000-9500-000000 Accounts Payable	\$ 79,968	\$ 79,968
TOTAL CURRENT LIABILITIES	<u>\$ 79,968</u>	<u>\$ 79,968</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 1,049,604</u>	<u>\$ 346,216</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
47000-000000-886000-000000 Interest Income	\$ 10,000	\$ 10,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,059,604</u>	<u>\$ 356,216</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 170	\$ 34	\$ (136)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 170	\$ 34	\$ (136)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5700 - Legal, Elections and Audit Expenses	\$ 20,236	\$ -	\$ (20,236)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 20,236	\$ -	\$ (20,236)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 174,835	\$ -	\$ (174,835)
6200 - Buildings	311,838	312,505	667
6400 - Equipment	36,464	-	(36,464)
6000 TOTAL CAPITAL OUTLAY	\$ 523,137	\$ 312,505	\$ (210,632)
1000 - 7000 TOTAL EXPENDITURES	\$ 543,543	\$ 312,539	\$ (231,004)
<u>FUND BALANCES</u>			
792022 - Restricted Fund Bal-BAN Projects	\$ 9,442	\$ 9,442	\$ -
792023 - Restricted Fund Bal-BAN Interest	506,619	34,235	(472,384)
7900 TOTAL FUND BALANCES	\$ 516,061	\$ 43,677	\$ (472,384)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,059,604	\$ 356,216	\$ (703,388)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
48000-000000-9110-000000 Cash and Cash Equivalent	\$ 259,430	\$ 224,916
48000-000000-9200-000000 Accounts Receivable	664	664
TOTAL CURRENT ASSETS	<u>\$ 260,094</u>	<u>\$ 225,580</u>
<u>CURRENT LIABILITIES</u>		
48000-000000-9500-000000 Accounts Payable	\$ -	\$ -
TOTAL CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 260,094</u>	<u>\$ 225,580</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
48000-000000-886000-000000 Interest Income	\$ 5,000	\$ 5,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 5,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES	<u>\$ 5,000</u>	<u>\$ 5,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 265,094</u>	<u>\$ 230,580</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5800 - Other Services and Expenses	\$ 3,118	\$ -	\$ (3,118)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 3,118	\$ -	\$ (3,118)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 39,365	\$ -	\$ (39,365)
6200 - Buildings	146	219,926	219,780
6000 TOTAL CAPITAL OUTLAY	\$ 39,511	\$ 219,926	\$ 180,415
1000 - 7000 TOTAL EXPENDITURES	\$ 42,629	\$ 219,926	\$ 177,297
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 222,465	\$ 10,654	\$ (211,811)
7900 TOTAL FUND BALANCES	\$ 222,465	\$ 10,654	\$ (211,811)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 265,094	\$ 230,580	\$ (34,514)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
49000-000000-9110-000000 Cash and Cash Equivalent	\$ 18,655,473	\$ 15,073,589
49000-000000-9200-000000 Accounts Receivable	69,321	69,321
TOTAL CURRENT ASSETS	<u>\$ 18,724,794</u>	<u>\$ 15,142,910</u>
<u>CURRENT LIABILITIES</u>		
49000-000000-9500-000000 Accounts Payable	\$ 2,570,757	\$ 2,570,757
TOTAL CURRENT LIABILITIES	<u>\$ 2,570,757</u>	<u>\$ 2,570,757</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 16,154,037</u>	<u>\$ 12,572,153</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
49000-000000-886000-000000 Interest Income	\$ 200,000	\$ 300,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 200,000</u>	<u>\$ 300,000</u>
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 300,000</u>
TOTAL REVENUES, & NET BEGINNING BALANCE	<u>\$ 16,354,037</u>	<u>\$ 12,872,153</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ -	\$ 1,054,511	\$ 1,054,511
2300 - Short-Term, Hourly, Noninstr	385,000	300,809	(84,191)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 385,000	\$ 1,355,320	\$ 970,320
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 63,937	\$ 366,616	\$ 302,679
3300 - OASDI/Medicare	21,051	103,687	82,636
3400 - Health and Welfare Benefits	-	217,675	217,675
3500 - State Unemployment Insurance	173	675	502
3600 - Workers' Compensation Insurance	5,698	18,835	13,137
3800 - Alternative Retirement Plan	4,141	-	(4,141)
3000 TOTAL EMPLOYEE BENEFITS	\$ 95,000	\$ 707,488	\$ 612,488
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 183,681	\$ 46,857	\$ (136,824)
4000 TOTAL SUPPLIES AND MATERIALS	\$ 183,681	\$ 46,857	\$ (136,824)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5500 - Utilities and Housekeeping Services	\$ 10,000	\$ -	\$ (10,000)
5600 - Contracts, Rents, Leases, Repairs	252,634	-	(252,634)
5700 - Legal, Elections and Audit Expenses	108,699	-	(108,699)
5800 - Other Services and Expenses	411,698	-	(411,698)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 783,031	\$ -	\$ (783,031)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6100 - Sites and Site Improvements	\$ 2,687,519	\$ -	\$ (2,687,519)
6200 - Buildings	9,459,736	9,171,745	(287,991)
6400 - Equipment	330,036	-	(330,036)
6000 TOTAL CAPITAL OUTLAY	\$ 12,477,291	\$ 9,171,745	\$ (3,305,546)
1000 - 7000 TOTAL EXPENDITURES	\$ 13,924,003	\$ 11,281,410	\$ (2,642,593)
<u>FUND BALANCES</u>			
792007 - Restricted Fund Bal-Bond Interest	\$ 2,430,034	\$ 1,590,743	\$ (839,291)
7900 TOTAL FUND BALANCES	\$ 2,430,034	\$ 1,590,743	\$ (839,291)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 16,354,037	\$ 12,872,153	\$ (3,481,884)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
71000-000000-9110-000000 Cash and Cash Equivalent	\$ 2,443,278	\$ 2,690,163
71000-000000-9200-000000 Accounts Receivable	6,900	6,900
TOTAL CURRENT ASSETS	<u>\$ 2,450,178</u>	<u>\$ 2,697,063</u>
<u>CURRENT LIABILITIES</u>		
71000-000000-9520-000000 Accounts Payable	\$ 16,372	\$ 16,372
TOTAL CURRENT LIABILITIES	<u>\$ 16,372</u>	<u>\$ 16,372</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,433,806</u>	<u>\$ 2,680,691</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
71000-000000-886000-000000 Interest Income	\$ 59,807	\$ 79,768
71000-000000-888500-000000 Other Student Fees and Charges	462,748	649,747
TOTAL 8800 - LOCAL REVENUES	<u>\$ 522,555</u>	<u>\$ 729,515</u>
TOTAL REVENUES	<u>\$ 522,555</u>	<u>\$ 729,515</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 2,956,361</u>	<u>\$ 3,410,206</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 144,407	\$ 147,715	\$ 3,308
2300 - Short-Term, Hourly, Noninstr	28,622	37,200	8,578
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 173,029	\$ 184,915	\$ 11,886
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 38,528	\$ 39,957	\$ 1,429
3300 - OASDI/Medicare	11,474	11,855	381
3400 - Health and Welfare Benefits	39,114	41,120	2,006
3500 - State Unemployment Insurance	86	93	7
3600 - Workers' Compensation Insurance	2,406	2,570	164
3800 - Alternative Retirement Plan	859	1,116	257
3000 TOTAL EMPLOYEE BENEFITS	\$ 92,467	\$ 96,711	\$ 4,244
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 23,350	\$ 30,700	\$ 7,350
4700 - Food Supplies	12,000	12,600	600
4000 TOTAL SUPPLIES AND MATERIALS	\$ 35,350	\$ 43,300	\$ 7,950
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 12,000	\$ 23,000	\$ 11,000
5200 - Travel and Conference Expenses	88,000	128,890	40,890
5300 - Dues and Memberships	120	120	-
5400 - Insurance	-	1,000	1,000
5600 - Contracts, Rents, Leases, Repairs	5,000	6,000	1,000
5800 - Other Services and Expenses	378,059	313,560	(64,499)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 483,179	\$ 472,570	\$ (10,609)

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CAPITAL OUTLAY</u>			
6300 - Library Books	\$ -	\$ 6,000	\$ 6,000
6400 - Equipment	-	10,000	10,000
6000 TOTAL CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>
1000 - 7000 TOTAL EXPENDITURES	<u>\$ 784,025</u>	<u>\$ 813,496</u>	<u>\$ 29,471</u>
<u>FUND BALANCES</u>			
792024 - Restr Fund Bal-Associated Students	\$ 1,660,685	\$ 2,192,135	\$ 531,450
792025 - Restricted Fund Bal-Emergency Fund	250,000	250,000	-
792026 - Restricted Fund Bal-Student Center	261,651	154,575	(107,076)
7900 TOTAL FUND BALANCES	<u>\$ 2,172,336</u>	<u>\$ 2,596,710</u>	<u>\$ 424,374</u>
TOTAL EXPENDITURES PLUS FUND BALANCE	<u>\$ 2,956,361</u>	<u>\$ 3,410,206</u>	<u>\$ 453,845</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
72000-000000-9110-000000 Cash and Cash Equivalent	\$ 126,564	\$ 115,526
72000-000000-9200-000000 Accounts Receivable	2,062	2,062
TOTAL CURRENT ASSETS	<u>\$ 128,626</u>	<u>\$ 117,588</u>
<u>CURRENT LIABILITIES</u>		
72000-000000-9500-000000 Accounts Payable	\$ 4,904	\$ 4,904
TOTAL CURRENT LIABILITIES	<u>\$ 4,904</u>	<u>\$ 4,904</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 123,722</u>	<u>\$ 112,684</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
72000-000000-886000-000000 Interest Income	\$ 500	\$ 3,000
72000-000000-888400-000000 Student Representation Fee	71,000	71,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 71,500</u>	<u>\$ 74,000</u>
TOTAL REVENUES	<u>\$ 71,500</u>	<u>\$ 74,000</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 195,222</u>	<u>\$ 186,684</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2300 - Short-Term, Hourly, Noninstr	\$ 42,500	\$ 17,500	\$ (25,000)
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 42,500	\$ 17,500	\$ (25,000)
<u>EMPLOYEE BENEFITS</u>			
3600 - Workers' Compensation Insurance	\$ 591	\$ 252	\$ (339)
3000 TOTAL EMPLOYEE BENEFITS	\$ 591	\$ 252	\$ (339)
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5200 - Travel and Conference Expenses	\$ 25,000	\$ 12,000	\$ (13,000)
5800 - Other Services and Expenses	46,500	41,920	(4,580)
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 71,500	\$ 53,920	\$ (17,580)
1000 - 7000 TOTAL EXPENDITURES	\$ 114,591	\$ 71,672	\$ (42,919)
<u>FUND BALANCES</u>			
792027 - Restr Fund Bal-Stud Representation	\$ 80,631	\$ 115,012	\$ 34,381
7900 TOTAL FUND BALANCES	\$ 80,631	\$ 115,012	\$ 34,381
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 195,222	\$ 186,684	\$ (8,538)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
74000-000000-9110-000000 Cash and Cash Equivalent	\$ 3,282,011	\$ 3,282,011
TOTAL CURRENT ASSETS	<u>\$ 3,282,011</u>	<u>\$ 3,282,011</u>
<u>CURRENT LIABILITIES</u>		
74000-000000-9520-000000 Accounts Payable	\$ 596	\$ 596
74000-000000-9650-000000 Deferred Revenue	3,278,588	3,278,588
TOTAL CURRENT LIABILITIES	<u>\$ 3,279,184</u>	<u>\$ 3,279,184</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 2,827</u>	<u>\$ 2,827</u>

CLASSIFICATION OF REVENUES

8100 - FEDERAL REVENUES

74531-906220-812000-732000 Emergency Financial Assist SFRF	\$ 2,800,928	\$ -
74073-901500-815000-732000 PELL 22/23	3,000,000	-
74074-901500-815000-732000 PELL 23/24	40,000,000	3,000,000
74075-901500-815000-732000 PELL 24/25	-	42,000,000
74124-902000-815000-732000 FSEOG 23/24	1,259,427	-
74125-902000-815000-732000 FSEOG 24/25	-	1,400,000
74214-903000-815000-732000 Direct Loans-Subsidized 23/24	800,000	-
74215-903000-815000-732000 Direct Loans-Subsidized 24/25	-	1,000,000
74214-903500-815000-732000 Direct Loans-Unsubsidized 23/24	800,000	-
74215-903500-815000-732000 Direct Loans-Unsubsidized 24/25	-	1,000,000
74224-906000-815000-732000 Direct Loans Parent Plus 23/24	80,000	-
74225-906000-815000-732000 Direct Loans Parent Plus 24/25	-	100,000
TOTAL 8100 - FEDERAL REVENUES	<u>\$ 48,740,355</u>	<u>\$ 48,500,000</u>

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>8600 - STATE REVENUES</u>		
74173-904000-862900-732000	\$ 150,000	\$ -
74174-904000-862900-732000	6,500,000	150,000
74175-904000-862900-732000	-	7,000,000
74173-904500-862900-732000	10,000	-
74174-904500-862900-732000	150,000	10,000
74175-904500-862900-732000	-	100,000
74173-904600-862900-732000	10,000	-
74174-904600-862900-732000	150,000	10,000
74175-904600-862900-732000	-	275,000
74533-906220-862900-732000	450,414	-
74950-909900-862900-732000	-	400,000
TOTAL 8600 - STATE REVENUES	<u>\$ 7,420,414</u>	<u>\$ 7,945,000</u>
<u>8800 - LOCAL REVENUES</u>		
74855-909815-882001-732000	\$ 6,000	\$ -
TOTAL 8800 - LOCAL REVENUES	<u>\$ 6,000</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 56,166,769</u>	<u>\$ 56,445,000</u>
<u>8900 - OTHER FINANCING</u>		
74453-906550-898001-732000	\$ 3,607,568	\$ -
74454-906550-898001-732000	10,630,305	-
74455-906550-898001-732000	-	10,098,790
TOTAL 8900 - OTHER FINANCING SOURCES	<u>\$ 14,237,873</u>	<u>\$ 10,098,790</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 70,404,642</u>	<u>\$ 66,543,790</u>
TOTAL REVENUES, OTHER FINANCING SOURCES, & NET BEGINNING BALANCE	<u>\$ 70,407,469</u>	<u>\$ 66,546,617</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7500 - Student Financial Aid	\$ 70,404,642	\$ 66,543,790	\$ (3,860,852)
7000 TOTAL OTHER OUTGO	\$ 70,404,642	\$ 66,543,790	\$ (3,860,852)
1000 - 7000 TOTAL EXPENDITURES	\$ 70,404,642	\$ 66,543,790	\$ (3,860,852)
<u>FUND BALANCES</u>			
795005 - Unassigned FB-Student Financial Aid	\$ 2,827	\$ 2,827	\$ -
7900 TOTAL FUND BALANCES	\$ 2,827	\$ 2,827	\$ -
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 70,407,469	\$ 66,546,617	\$ (3,860,852)

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

<u>ACCOUNT DESCRIPTION</u>	<u>ADOPTED BUDGET 2023-24</u>	<u>TENTATIVE BUDGET 2024-25</u>
<u>CURRENT ASSETS</u>		
75000-000000-9110-000000 Cash and Cash Equivalent	\$ 498,834	\$ 498,834
75000-000000-9200-000000 Accounts Receivable	25,994	25,994
TOTAL CURRENT ASSETS	<u>\$ 524,828</u>	<u>\$ 524,828</u>
<u>CURRENT LIABILITIES</u>		
75000-000000-9560-000000 Amount Held inTrust for Loans	\$ 109,457	\$ 109,457
TOTAL CURRENT LIABILITIES	<u>\$ 109,457</u>	<u>\$ 109,457</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 415,371</u>	<u>\$ 415,371</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
75000-910000-882000-732000 Contrib, Gifts, Grants, Endowment	\$ 850,000	\$ 434,629
75387-910000-882000-732000 Contributions, AS Student Book Sch	27,000	27,000
75713-910000-882000-732000 Contributions, AS Native Indigenous Sch	5,000	6,000
75805-910000-882000-732000 Contributions, AS Dexter MacBride Leader	4,000	4,500
75806-910000-882000-732000 Contributions, AS Mark Minor Memorial	4,000	4,500
75807-910000-882000-732000 Contributions, AS Leadership/Service Sch	3,000	3,000
75808-910000-882000-732000 Contributions, AS Sophia B Clarke Personal	4,000	4,500
75810-910000-882000-732000 Contributions, AS STEM Scholarship	2,000	3,000
75848-910000-882000-732000 Contributions, AS Inter Club Council Serv	3,000	3,000
75918-910000-882000-732000 Contributions, AS Music	-	5,000
75919-910000-882000-732000 Contributions, AS Students Distinction Sch	40,000	40,000
75922-910000-882000-732000 Contributions, AS Dream Scholarship	10,000	10,500
75923-910000-882000-732000 Contributions, AS Cross Cultural Scholar	10,000	10,500
75990-910000-882000-732000 Contributions, AS Phillip Maynard Scholar	4,000	4,500
TOTAL 8800 - LOCAL REVENUES	<u>\$ 966,000</u>	<u>\$ 560,629</u>
TOTAL REVENUES	<u>\$ 966,000</u>	<u>\$ 560,629</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 1,381,371</u>	<u>\$ 976,000</u>

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>OTHER OUTGO</u>			
7600 - Other Student Aid	\$ 1,381,371	\$ 976,000	\$ (405,371)
7000 TOTAL OTHER OUTGO	\$ 1,381,371	\$ 976,000	\$ (405,371)
1000 - 7000 TOTAL EXPENDITURES	\$ 1,381,371	\$ 976,000	\$ (405,371)
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 1,381,371	\$ 976,000	\$ (405,371)

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

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25
<u>CURRENT ASSETS</u>		
79000-000000-9110-000000 Cash and Cash Equivalent	\$ 185,072	\$ 303,774
79000-000000-9200-000000 Accounts Receivable	112,960	112,960
TOTAL CURRENT ASSETS	<u>\$ 298,032</u>	<u>\$ 416,734</u>
<u>CURRENT LIABILITIES</u>		
79000-000000-9520-000000 Accounts Payable	\$ 19,209	\$ 19,209
TOTAL CURRENT LIABILITIES	<u>\$ 19,209</u>	<u>\$ 19,209</u>
TOTAL NET BEGINNING BALANCE	<u>\$ 278,823</u>	<u>\$ 397,525</u>
<u>CLASSIFICATION OF REVENUES</u>		
<u>8800 - LOCAL REVENUES</u>		
79301-366100-882002-709000 Sponsorships	\$ 30,000	\$ 30,000
79401-366200-882002-709000 Sponsorships	45,000	45,000
79301-366100-884020-709000 Sales-Souvenir	110,000	150,000
79401-366200-884020-709000 Sales-Souvenir	30,000	30,000
79301-366100-884022-709000 Sales-Entry Fees	110,000	150,000
79401-366200-884022-709000 Sales-Entry Fees	70,000	70,000
79301-366100-884023-709000 Sales-Gate Fees	100,000	100,000
79401-366200-884023-709000 Sales-Gate Fees	80,000	80,000
79301-366100-884024-709000 Sales-Advertising	13,351	13,351
79401-366200-884024-709000 Sales-Advertising	3,000	3,000
79301-366100-885200-709000 Booth Rental	2,770	2,770
79401-366200-885200-709000 Booth Rental	2,500	2,500
79301-366100-888107-709000 Parking Services-Special Events	37,800	37,800
79401-366200-888107-070900 Parking Services-Special Events	1,395	-
79401-366200-888107-709000 Parking Services-Special Events	10,605	12,000
TOTAL 8800 - LOCAL REVENUES	<u>\$ 646,421</u>	<u>\$ 726,421</u>
TOTAL REVENUES	<u>\$ 646,421</u>	<u>\$ 726,421</u>
TOTAL REVENUES & NET BEGINNING BALANCE	<u>\$ 925,244</u>	<u>\$ 1,123,946</u>

MT. SAN ANTONIO COLLEGE
79 - OTHER TRUST FUNDS
EXPENDITURES

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>CLASSIFIED-OTH NON ACAD SALARIES</u>			
2100 - Noninstructional Salaries, Regular	\$ 162,730	\$ 172,500	\$ 9,770
2300 - Short-Term, Hourly, Noninstr	71,000	111,000	40,000
2000 TOTAL CLASSIFIED-OTH NON ACAD SALARIES	\$ 233,730	\$ 283,500	\$ 49,770
<u>EMPLOYEE BENEFITS</u>			
3200 - PERS	\$ 43,416	\$ 46,660	\$ 3,244
3300 - OASDI/Medicare	15,122	16,464	1,342
3400 - Health and Welfare Benefits	25,149	26,459	1,310
3500 - State Unemployment Insurance	118	144	26
3600 - Workers' Compensation Insurance	3,250	3,940	690
3800 - Alternative Retirement Plan	2,130	3,330	1,200
3000 TOTAL EMPLOYEE BENEFITS	\$ 89,185	\$ 96,997	\$ 7,812
<u>SUPPLIES AND MATERIALS</u>			
4500 - Noninstr Supplies and Materials	\$ 5,716	\$ 5,716	\$ -
4000 TOTAL SUPPLIES AND MATERIALS	\$ 5,716	\$ 5,716	\$ -
<u>OTHER OPERATING EXPENSES AND SRVS</u>			
5100 - Contracts for Personal Services	\$ 22,454	\$ 22,454	\$ -
5200 - Travel and Conference Expenses	4,000	4,000	-
5600 - Contracts, Rents, Leases, Repairs	48,004	48,004	-
5800 - Other Services and Expenses	201,475	201,475	-
5000 TOTAL OTHER OPERATING EXPENSES AND SRVS	\$ 275,933	\$ 275,933	\$ -
1000 - 7000 TOTAL EXPENDITURES	\$ 604,564	\$ 662,146	\$ 57,582

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

DESCRIPTION OF EXPENDITURE	ADOPTED BUDGET 2023-24	TENTATIVE BUDGET 2024-25	DIFFERENCE BETWEEN (TENT-ADOP)
<u>FUND BALANCES</u>			
794005 - Assigned Fund Bal-Mt SAC Cross Country	\$ 230,381	\$ 391,740	\$ 161,359
794005 - Assigned Fund Bal-Mt SAC Relays	90,299	70,060	(20,239)
7900 TOTAL FUND BALANCES	\$ 320,680	\$ 461,800	\$ 141,120
TOTAL EXPENDITURES PLUS FUND BALANCE	\$ 925,244	\$ 1,123,946	\$ 198,702