

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2022-2023)

(Budget Report for Fiscal Year 2023-2024)

District: MT. SAN ANTONIO

District Code: 850

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Morris Rodrigue

**Electronic Certification Date:** Tuesday, October 10, 2023

Contact: Rosa Royce Chief Compliance Officer/College Budget Officer

(909) 274-5530 Ext: RRoyce@mtsac.edu

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	46,896,696	46,896,696		46,896,696
Other	1300	44,551,870	44,551,870		44,551,870
<b>Total Instructional Salaries</b>		91,448,566	91,448,566	0	91,448,566
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		17,475,235	28,318	17,503,553
Other	1400		2,799,485	8,445	2,807,930
<b>Total Non-Instructional Salaries</b>		0	20,274,720	36,763	20,311,483
<b>Total Academic Salaries</b>		91,448,566	111,723,286	36,763	111,760,049
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		49,177,734	2,678,077	51,855,811
Other	2300		5,156,075	884,472	6,040,547
<b>Total Non-Instructional Salaries</b>		0	54,333,809	3,562,549	57,896,358
<b>Instructional Aides</b>					
Regular Status	2200	2,834,161	2,834,161		2,834,161
Other	2400	1,019,648	1,019,648	3,389	1,023,037
<b>Total Instructional Aides</b>		3,853,809	3,853,809	3,389	3,857,198
<b>Total Classified Salaries</b>		3,853,809	58,187,618	3,565,938	61,753,556
<b>Employee Benefits</b>	3000	34,627,787	71,542,800	1,350,014	72,892,814
<b>Supplies and Materials</b>	4000		2,571,654	407,875	2,979,529
<b>Other Operating Expenses</b>	5000	1,749,402	21,123,782	2,156,081	23,279,863
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		131,679,564	265,149,140	7,516,671	272,665,811

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,016,681	2,016,681		2,016,681
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		337,620		337,620
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,489,952		3,489,952
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		240,649		240,649
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		7,063,800		7,063,800

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		2,016,681	13,148,702	0	13,148,702
<b>Total for ECS 84362, 50% Law</b>		129,662,883	252,000,438	7,516,671	259,517,109
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.45%	100.00%		
<b>50% of Current Expense of Education</b>			126,000,219		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		129,662,883	252,000,438	7,516,671	259,517,109
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		131,679,564	265,149,140	7,516,671	272,665,811
<b>Capital Expenditures</b>	6000	357,067	1,124,469	521,715	1,646,184
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		132,036,631	266,273,609	8,038,386	274,311,995

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	183,946		183,946
In County Treasury	9112	83,535,622	71,373,307	154,908,929
Cash With Fiscal Agents	9113	17,037		17,037
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	27,039,192	5,754,668	32,793,860
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		110,875,797	77,127,975	188,003,772
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	43,341,791	10,424,846	53,766,637
Accrued Salaries and Wages Payable	9520	12,011,519		12,011,519
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,406,576	55,860,185	58,266,761
<b>TOTAL LIABILITIES</b>		57,759,886	66,285,031	124,044,917

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		10,842,944	10,842,944
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	24,787,490		24,787,490
Total Designated Fund Balance		24,787,490	10,842,944	35,630,434
Uncommitted Fund Balance	9790	28,328,421		28,328,421
<b>TOTAL FUND EQUITY</b>		53,115,911	10,842,944	63,958,855
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		110,875,797	77,127,975	188,003,772

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		0	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0



- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			2,140,783	216,852		1,531,241
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			28,178	2,152		26,030
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	2,168,961	219,004	0	1,557,271
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			843,004	10,937		3,651
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			191,775			237,709
<b>TOTAL LIABILITIES</b>		0	0	1,034,779	10,937	0	241,360

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	28,210	0	0	1,151,919
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	1,105,972	208,067	0	0
Total Designated Fund Balance		0	0	1,134,182	208,067	0	1,151,919
Uncommitted Fund Balance	9790	0	0	0	0	0	163,992
<b>TOTAL FUND EQUITY</b>		0	0	1,134,182	208,067	0	1,315,911
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	2,168,961	219,004	0	1,557,271

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	44,192,776		169,453,994
Cash With Fiscal Agents	9113	213,684		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,318,542		531,005
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		45,725,002	0	169,984,999
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,765,273		22,733,861
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	12,227,511		
<b>TOTAL LIABILITIES</b>		19,992,784	0	22,733,861

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	12,951,307		147,251,138
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		12,951,307	0	147,251,138
Uncommitted Fund Balance	9790	12,780,911		
<b>TOTAL FUND EQUITY</b>		25,732,218	0	147,251,138
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		45,725,002	0	169,984,999

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,443,278	126,564		3,282,011	498,834			185,072
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,900	2,062			25,994			112,960
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		2,450,178	128,626	0	3,282,011	524,828	0	0	298,032

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	16,372	4,904		596				19,209
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560					109,457			
Deferred Revenues	9570				3,278,588				
Total Current Liabilities and Deferred Revenue		16,372	4,904	0	3,279,184	109,457	0	0	19,209
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	16,372	4,904	0	3,279,184	109,457	0	0	19,209

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 850

Name: MT. SAN ANTONIO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,433,806	123,722			415,371			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								278,823
Total Designated Fund Balance		2,433,806	123,722	0	0	415,371	0	0	278,823
Uncommitted(Unrestricted) Fund Balance	9790				2,827				
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		2,433,806	123,722	0	2,827	415,371	0	0	278,823
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,450,178	128,626	0	3,282,011	524,828	0	0	298,032

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120	19,751	5,710,418	5,730,169
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		234,343	234,343
Student Financial Aid	8150	132,411		132,411
Veterans Education	8160	7,952		7,952
Vocational and Technical Education Act (VATEA)	8170		1,527,392	1,527,392
Other Federal Revenues	8190		2,274,894	2,274,894
<b>Total Federal Revenues</b>	8100	160,114	9,747,047	9,907,161
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	140,079,083		140,079,083
Other General Apportionment	8613	1,805,834		1,805,834
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,969,306	1,969,306
Disabled Students Programs and Services(DSPS)	8623		4,227,246	4,227,246
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		701,230	701,230
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		40,382,351	40,382,351

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	16,303,994		16,303,994
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,664,436	2,664,436
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	105,686		105,686
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	83		83
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	7,063,800	3,542,804	10,606,604
State Mandated Costs	8685	1,075,571		1,075,571
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	12,544,925	2,015,884	14,560,809
<b>Total State Revenues</b>	8600	178,978,976	55,503,257	234,482,233

**SUPPLEMENTAL DATA**

For Actual Year: 2022-2023

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	24,481,373		24,481,373
Tax Allocation, Supplemental Roll	8812	768,879		768,879
Tax Allocation, Unsecured Roll	8813	447,308		447,308
Prior Years Taxes	8816	1,336,233		1,336,233
Education Revenues Augmentation Fund (ERAF)	8817	38,633,330		38,633,330
Redevelopment Agency Funds - Pass Through	8818	1,365,028		1,365,028
Redevelopment Agency Funds - Residual	8819	3,986,394		3,986,394
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	316,026	245,404	561,430
Contract Services	8830			
Contract Instructional Services	8831	80,340		80,340
Other Contract Services	8832	180,976	1,984	182,960
Sales and Commissions	8840	256,323		256,323
Rentals and Leases	8850	695,496		695,496
Interest and Investment Income	8860	(542,783)		(542,783)
Student Fees and Charges	8870			
Community Services Classes	8872	814,649		814,649
Dormitory	8873			0
Enrollment	8874	9,213,032		9,213,032
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(62,655)		(62,655)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875	735		735
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	160,338		160,338
Insurance	8878	297,007		297,007
Student Records	8879	32,763		32,763
Nonresident Tuition	8880	3,732,700		3,732,700
Parking Services and Public Transportation	8881		1,676,762	1,676,762
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	444,247		444,247
Other Local Revenues	8890	3,192,821	207,878	3,400,699
<b>Total Local Revenues</b>	8800	89,830,560	2,132,028	91,962,588
<b>Total Revenues</b>		268,969,650	67,382,332	336,351,982



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 850

Name: MT. SAN ANTONIO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	14,293		14,293
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	353,107	2,028,233	2,381,340
<b>Total Other Financing Sources</b>	8900	367,400	2,028,233	2,395,633
<b>Total Revenues and Other Financing Sources</b>		269,337,050	69,410,565	338,747,615

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	3,006,702	918,337	178,857	283,126		4,387,022
Architecture and Related Technologies	0200	382,131					382,131
Environmental Sciences and Technologies	0300	10,464	428	373			11,265
Biological Sciences	0400	6,383,497	224,099	201,206	129,306		6,938,108
Business and Management	0500	3,662,770	86,244	30,257	53,838		3,833,109
Media and Communications	0600	1,841,282	154,705	179,347	91,131		2,266,465
Information Technology	0700	3,520,747	153,223	88,274	162,182		3,924,426
Education	0800	7,738,314	1,774,147	732,360	56,261		10,301,082
Engineering and Industrial Technologies	0900	6,076,251	1,543,095	674,220	756,764		9,050,330
Fine and Applied Arts	1000	9,948,542	1,310,697	486,445	368,378		12,114,062
Foreign language	1100	3,089,609	94,622	132,349			3,316,580
Health	1200	7,679,131	1,977,575	440,003	294,431		10,391,140
Family and Consumer Sciences	1300	5,877,255	481,774	171,904	29,722		6,560,655
Law	1400	567,843	123,502	14,781			706,126
Humanities(Letters)	1500	14,466,125	460,845	134,876			15,061,846
Library Science	1600	9,633	18,525	161			28,319
Mathematics	1700	8,935,443	348,604	25,504	5,318		9,314,869
Military Studies	1800						0
Physical Sciences	1900	8,964,084	567,033	566,345	131,549		10,229,011
Psychology	2000	3,352,918	107,680	13,659	95,504		3,569,761
Public and Protective Services	2100	2,160,333	528,208	297,633	125,864		3,112,038
Social Sciences	2200	8,559,135	377,134	33,136	2,088		8,971,493
Commercial Services	3000	118,636	47,737	11,388			177,761
Interdisciplinary Studies	4900	25,051,420	9,837,379	3,299,623	824,115		39,012,537
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,016,681					2,016,681
<b>Sub-Total Instructional Activites</b>		133,418,946	21,135,593	7,712,701	3,409,577		165,676,817
<b>Total Expenditures for GF Activities*</b>		134,281,051	150,192,123	38,282,106	5,449,764	15,935,528	344,140,572

\*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		13,641,804	830,418	72,227		14,544,449
Course and Curriculum Development	6020		334,634				334,634
Academic / Faculty Senate	6030		1,456,179	5,543			1,461,722
Other Instructional Administration & Governance	6090			23,583	269		23,852
<b>Total Instructional Admin. &amp; Governance</b>		0	15,432,617	859,544	72,496	0	16,364,657
Instructional Support Services	6100						
Learning Center	6110	858,619	655,266	19,275	121,964		1,655,124
Library	6120		3,398,239	373,601	203,892		3,975,732
Media	6130		1,736,643	235,627	200,520		2,172,790
Museums and Galleries	6140		88,705	9,913			98,618
Academic Information Systems and Technology	6150		4,024,808	388,811	3,787		4,417,406
Other Instructional Support Services	6190		642,263	85,767	8,603		736,633
<b>Total Instructional Support Services</b>		858,619	10,545,924	1,112,994	538,766	0	13,056,303
Admissions and Records	6200		3,810,977	539,833	32,207		4,383,017
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,604,419	75,621	796		11,680,836
Matriculation and Student Assessment	6320		424,999	18			425,017
Transfer Programs	6330		274,566	60,909			335,475
Career Guidance	6340			12,000			12,000
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	12,303,984	148,548	796	0	12,453,328

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		4,249,423	179,808	37,307		4,466,538
Extended Opportunity Programs and Services (EOPS)	6430		1,828,990	122,197	9,808		1,960,995
Health Services	6440		888,802	586,447	7,046		1,482,295
Student Personnel Administration	6450		3,656,041	401,998	14,419		4,072,458
Financial Aid Administration	6460		3,359,509	254,828	47,083		3,661,420
Job Placement Services	6470		1,392,875	88,808			1,481,683
Veterans Services	6480		355,773	86,441	35,785		477,999
Miscellaneous Student Services	6490		4,874,732	3,645,512	140,958		8,661,202
<b>Total Other Student Services</b>		0	20,606,145	5,366,039	292,406	0	26,264,590
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,651,877	1,546,156	21,776		4,219,809
Custodial Services	6530		7,383,076	103,817	90,073		7,576,966
Grounds Maintenance and Repairs	6550		2,461,054	164,759	790		2,626,603
Utilities	6570			5,862,167			5,862,167
Other Operations and Maintenance of Plant	6590		1,808,593	748,538	12,929		2,570,060
<b>Total Operation and Maintenance of Plant</b>	6500	0	14,304,600	8,425,437	125,568	0	22,855,605
<b>Planning, Policymaking and Coordinations</b>	6600		5,954,288	912,222	83,539		6,950,049

\* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,690,013	312,043	18,065		2,020,121
Fiscal Operations	6720		5,660,275	1,784,524	11,507		7,456,306
Human Resources Management	6730		6,903,639	968,699	19,284		7,891,622
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,489,952				3,489,952
Staff Development	6750		944,020	507,722	569		1,452,311
Staff Diversity	6760		9,898	230,288	27,162		267,348
Logistical Services	6770		4,241,255	2,702,446	75,162		7,018,863
Management Information Systems	6780		10,165,402	2,909,307	125,988		13,200,697
Other General Institutional Support Services	6790		3,457,961	34,943	14,841		3,507,745
<b>Total General Institutional Support Services</b>	6700	0	36,562,415	9,449,972	292,578	0	46,304,965
Community Services & Economic Development	6800						
Community Recreation	6810		377,126	144,313	6,341		527,780
Community Service Classes	6820	3,453	150,199	481,593	35,854		671,099
Community Use of Facilities	6830		2,480,034	412,958	44,465		2,937,457
Economic Development	6840		357,497	115,601	8,934		482,032
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	3,453	3,364,856	1,154,465	95,594	0	4,618,368

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		60,315				60,315
Farm Operations	6930						0
Food Services	6940			575			575
Parking	6950		3,136,432	579,116	257,251		3,972,799
Student and Co-Curricular Activities	6960		406,484	344,182	20,608		771,274
Student Housing	6970						0
Other Ancillary Services	6990		122,703	747,769	163,620		1,034,092
<b>Total Ancillary Services</b>	6900	0	3,725,934	1,671,642	441,479	0	5,839,055
Auxiliary Operations	7000						
Contract Education	7010	33	2,436,780	928,709	64,758		3,430,280
Other Auxiliary Operations	7090		7,380				7,380
<b>Total Auxiliary Operations</b>	7000	33	2,444,160	928,709	64,758	0	3,437,660

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		630				630
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					11,758,224	11,758,224
Student Aid	7320					4,177,304	4,177,304
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	15,935,528	15,935,528
<b>Sub-Total Non-Instructional Activites</b>		862,105	129,056,530	30,569,405	2,040,187	15,935,528	178,463,755
<b>Total Expenditures General Fund: activities *</b>		134,281,051	150,192,123	38,282,106	5,449,764	15,935,528	344,140,572

\* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN ANTONIO

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$235,557,048
B.	2023-2024 Price Factor:			1.0444
C.	Population factor:			
	1.	2021-2022 Second Period Actual FTES	29,181.09	
	2.	2022-2023 Second Period Actual FTES	30,312.74	
	3.	2022-2023 Population change factor (C2/C1)	1.0388	
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$255,561,193
E.	Adjustments to increase limit:			
	1.	Transfers in of financial responsibility		\$0
	2.	Temporary voter approved increases		0
	3.	Total adjustments - increase		0
	Sub-Total (D + E.3)			\$255,561,193
F.	Adjustments to decrease limit:			
	1.	Transfers out of financial responsibility		\$0
	2.	Lapses of voter approved increases		0
	3.	Total adjustments - decrease		0
G.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$255,561,193
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			185,200,879
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			105,769
C.	Local Property taxes			71,018,545
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			2,425,360
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			748,291
H.	2023-2024 Appropriations Subject to Limit			\$258,002,262



For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	160,114	153,000	9,747,047	8,042,641	9,907,161	8,195,641
State Revenues	8600	178,978,976	192,973,395	55,503,257	107,006,728	234,482,233	299,980,123
Local Revenues	8800	89,830,560	96,624,454	2,132,028	2,710,564	91,962,588	99,335,018
<b>Total Revenues</b>		268,969,650	289,750,849	67,382,332	117,759,933	336,351,982	407,510,782
<b>EXPENDITURES:</b>							
Academic Salaries	1000	111,760,049	105,799,623	9,457,502	9,971,011	121,217,551	115,770,634
Classified Salaries	2000	61,753,556	65,018,302	19,071,752	31,188,652	80,825,308	96,206,954
Employee Benefits	3000	72,892,814	69,022,376	9,537,501	10,322,412	82,430,315	79,344,788
Supplies and Materials	4000	2,979,529	3,508,778	2,838,299	11,198,151	5,817,828	14,706,929
Other Operating Expenses and Services	5000	23,279,863	33,773,805	9,184,415	37,279,915	32,464,278	71,053,720
Capital Outlay	6000	1,646,184	3,717,828	3,803,580	7,994,743	5,449,764	11,712,571
<b>Total Expenditures</b>		274,311,995	280,840,712	53,893,049	107,954,884	328,205,044	388,795,596
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(5,342,345)	8,910,137	13,489,283	9,805,049	8,146,938	18,715,186
<b>Other Financing Sources</b>	8900	367,400	281,806	2,028,233	0	2,395,633	281,806
<b>Other Outgo</b>	7000	2,304,635	391,806	13,630,893	20,316,673	15,935,528	20,708,479
<b>Net Increase/(Decrease) in Fund Balance</b>		(7,279,580)	8,800,137	1,886,623	(10,511,624)	(5,392,957)	(1,711,487)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	60,395,491	53,115,911	8,956,321	10,842,944	69,351,812	63,958,855
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	60,395,491		8,956,321		69,351,812	
<b>Ending Fund Balance, June 30</b>		53,115,911	61,916,048	10,842,944	331,320	63,958,855	62,247,368

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2022-2023

Budget Year: 2023-2024

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	284,704					
Local Revenues	8800	49,679,041	42,157,187				
<b>Total Revenues</b>		49,963,745	42,157,187	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	33,632,137	29,002,822				
Debt Interest and Other Service Charges	7120	22,080,419	23,321,316				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	55,712,556	52,324,138	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(55,712,556)	(52,324,138)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(5,748,811)	(10,166,951)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	47,980,246	42,231,435		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	47,980,246		0		0	
<b>Ending Fund Balance, June 30</b>		42,231,435	32,064,484	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					1,702,785	1,595,984
State Revenues	8600					1,593,036	2,192,721
Local Revenues	8800					56,680	210,000
<b>Total Income</b>		0	0	0	0	3,352,501	3,998,705
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					2,142,323	2,193,126
Employee Benefits	3000					773,917	982,243
Supplies and Materials	4000					121,472	38,906
Other Operating Expenses and Services	5000					171,978	764,639
Capital Outlay	6000					231,326	19,791
<b>Total Expenditures</b>		0	0	0	0	3,441,016	3,998,705
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(88,515)	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					131,230	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(219,745)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,353,927	1,134,182
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,353,927	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,134,182	1,134,182

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	180,468	143,300			1,484,516	1,480,000
<b>Total Income</b>		180,468	143,300	0	0	1,484,516	1,480,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,600	1,600			961,689	1,016,648
Employee Benefits	3000	104	95			464,201	511,314
Supplies and Materials	4000	252,061	202,355			23,152	26,710
Other Operating Expenses and Services	5000	9,834	14,450			107,705	120,904
Capital Outlay	6000		3,800			738	
<b>Total Expenditures</b>		263,599	222,300	0	0	1,557,485	1,675,576
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(83,131)	(79,000)	0	0	(72,969)	(195,576)
<b>Other Financing Sources</b>	8900	79,000	79,000				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,131)	0	0	0	(72,969)	(195,576)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	212,198	208,067		0	1,388,880	1,315,911
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	212,198		0		1,388,880	
<b>Ending Fund Balance, June 30</b>		208,067	208,067	0	0	1,315,911	1,120,335

For Actual Year: 2022-2023

Budget Year: 2023-2024

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	11,818,752	17,973,066				
Local Revenues	8800	2,107,406	1,509,019			8,541,921	3,415,000
<b>Total Income</b>		13,926,158	19,482,085	0	0	8,541,921	3,415,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000		1,411			3,213,468	3,729,223
Employee Benefits	3000		131			1,427,478	1,777,532
Supplies and Materials	4000	103,196	111,963			898,191	1,174,161
Other Operating Expenses and Services	5000	277,949	307,555			613,111	4,625,474
Capital Outlay	6000	14,192,588	32,493,100			112,174,860	135,779,002
<b>Total Expenditures</b>		14,573,733	32,914,160	0	0	118,327,108	147,085,392
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(647,575)	(13,432,075)	0	0	(109,785,187)	(143,670,392)
<b>Other Financing Sources</b>	8900	172,312	119,437				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(475,263)	(13,312,638)	0	0	(109,785,187)	(143,670,392)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	26,207,481	25,732,218	0	0	257,036,325	147,251,138
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	26,207,481		0		257,036,325	
<b>Ending Fund Balance, June 30</b>		25,732,218	12,419,580	0	0	147,251,138	3,580,746

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0				
<b>Net Profit or Loss</b>		0	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		0	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
<b>Ending Fund Balance, June 30</b>		0	0	0	0		



For Actual Year: 2022-2023

Budget Year: 2023-2024

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	527,478	522,555	72,001	71,500		
<b>Total Income</b>		527,478	522,555	72,001	71,500	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	123,238	173,029	33,250	42,500		
Employee Benefits	3000	49,579	92,467	591	591		
Supplies and Materials	4000	67,248	35,350				
Other Operating Expenses and Services	5000	339,810	483,179	50,308	71,500		
Capital Outlay	6000	44,662					
<b>Total Expenditures</b>		624,537	784,025	84,149	114,591	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(97,059)	(261,470)	(12,148)	(43,091)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(97,059)	(261,470)	(12,148)	(43,091)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,530,865	2,433,806	135,870	123,722		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,530,865		135,870		0	
<b>Ending Fund Balance, June 30</b>		2,433,806	2,172,336	123,722	80,631	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	49,559,200	48,740,355				
State Revenues	8600	6,779,701	7,420,414				
Local Revenues	8800	6,000	6,000	1,034,974	966,000		
<b>Total Income</b>		56,344,901	56,166,769	1,034,974	966,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		56,344,901	56,166,769	1,034,974	966,000	0	0
<b>Other Financing Sources</b>	8900	9,287,884	14,237,873				
<b>Other Outgo</b>	7000	65,632,785	70,404,642	941,109	1,381,371		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	93,865	(415,371)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,827	2,827	321,506	415,371		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,827		321,506		0	
<b>Ending Fund Balance, June 30</b>		2,827	2,827	415,371	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

850 MT. SAN ANTONIO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			692,218	646,421
<b>Total Income</b>		0	0	692,218	646,421
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			290,560	233,730
Employee Benefits	3000			90,469	89,185
Supplies and Materials	4000			75,699	5,716
Other Operating Expenses and Services	5000			346,029	275,933
Capital Outlay	6000			6,680	
<b>Total Expenditures</b>		0	0	809,437	604,564
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(117,219)	41,857
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(117,219)	41,857
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	396,042	278,823
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		396,042	
<b>Ending Fund Balance, June 30</b>		0	0	278,823	320,680

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 850

Name: MT. SAN ANTONIO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,842,233
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	79,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	10,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	9,287,884
41	CAPITAL OUTLAY PROJECTS FUND	33	CHILD DEVELOPMENT FUND	131,230

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			6,910,953		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			6,910,953		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		7,063,800			3,542,804		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	113,854		113,854
Instructional Supplies & Materials	4300				0	1,172,111		1,172,111
Noninstructional Supplies & Mtrls	4400				0	170,760		170,760
<b>Total Supplies and Materials</b>		0	0	0	0	1,456,725		1,456,725
Other Operating Expenses and Services	5000		7,063,800		7,063,800	647,277		7,711,077
Capital Outlay	6000							
Library Books	6300				0	66,803		66,803
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	66,803		66,803
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	7,063,800	0	7,063,800	2,170,805		9,234,605
<b>Ending Balance</b>					0	8,282,952		8,282,952

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			8,282,952		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			8,282,952		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,980,299			2,432,664		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	12,857		12,857
Books, Magazines, & Periodicals	4200				0	28,915		28,915
Instructional Supplies & Materials	4300				0	9,645,975		9,645,975
Noninstructional Supplies & Mtrls	4400				0	250,000		250,000
<b>Total Supplies and Materials</b>		0	0	0	0	9,937,747		9,937,747
Other Operating Expenses and Services	5000		5,980,299		5,980,299	675,068		6,655,367
Capital Outlay	6000							
Library Books	6300				0	102,801		102,801
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	102,801		102,801
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	5,980,299	0	5,980,299	10,715,616		16,695,915
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 850

Name: MT. SAN ANTONIO

<b>EPA Revenue</b>	16,303,994
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	16,303,994	0	0	16,303,994
<b>TOTAL</b>		16,303,994	0	0	16,303,994

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 850

Name: MT. SAN ANTONIO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	18,976,536	18,512,566	37,489,102	N/A	N/A
2023-2024	19,870,637	20,807,156	40,677,793	3,188,691	8.51%
2024-2025	19,870,637	21,602,632	41,473,269	795,476	1.96%
2025-2026	19,870,637	22,070,559	41,941,196	467,927	1.13%
2026-2027	19,870,637	22,382,510	42,253,147	311,951	0.74%
2027-2028	19,870,637	23,396,353	43,266,990	1,013,843	2.40%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
The District monitors CalSTRS and CalPERS expenditures through multi-year projections. On June 22, 2016, the District established an irrevocable trust to fund these expenditures with investments as of June 30, 2023, of \$12.6 million. In addition, these expenditures have been appropriately included in the District's annual budget for 2023-24.
<b>Does the district have an irrevocable trust?</b>
Yes