

Mt. San Jacinto Community College

2020-2021 Adopted Budget



Board of Trustees

Dorothy McGargill, President – Area 2

Vicki Carpenter, Clerk – Area 3 Sherrie

Guerrero, Ed.D., – Area 1 Ann Motte –

Area 4

Tom Ashley – Area 5



Mission Statement

Mt. San Jacinto College offers quality, accessible, equitable and innovative educational programs and services to students aspiring to achieve their academic, career and personal development goals.

We provide students a safe environment in which to pursue basic skills, career and general education pathways. Our programs lead to transfer, associate degrees and certificates, which meet workforce development needs in our diverse communities.

Our commitment to learning and achievement empowers students to enrich our communities and participate meaningfully in today's complex world.

Approved by the Board of Trustees on January 19, 2017



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021**

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Mt. San Jacinto Community College District

1499 N. State Street, San Jacinto, CA 92583

Roger W. Schultz, Ph.D.
Superintendent/President

Board of Trustees
Tom Ashley
Vicki Carpenter
Sherrie Guerrero, Ed.D.
Dorothy McGargill
Ann Motte

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Adopted Budget 2020-2021
Date: October 8, 2020

On June 29, 2020 Governor Newsom signed the FY 2020-21 state budget, which includes \$202.1 billion in spending. Due to the worldwide pandemic, California is experiencing a recession that surpasses the Great Recession. The budget agreement reflects the state's \$54.3 billion deficit while protecting public safety and health, education, and other hardship services.

The key provisions are:

- Strengthening Emergency Response and Protecting Public Health
- Protecting Public Education
- Supporting Californians Facing the Greatest Hardships
- Promoting Economic Recovery
- Balanced Approach to Closing the Budget Gap

The following are the highlights for California Community Colleges:

- Student Center Funding Formula (SCFF) – no cuts and hold harmless extended for 2 more years

- \$120 million Block Grant for COVID19 – re-engage students, online technology, mental health, and learning loss
- Deferrals - \$332 million for FY1920, \$662.1 million for FY2021, \$791.1 million trigger deferral
- Categoricals - Protected against cuts, food pantry in Student Equity and Achievement Program, \$10 million for immigrant legal services
- Capital Outlay – 25 new and 15 ongoing Prop 51 projects
- Other – Reduce Calbright College by \$5 million ongoing and \$40 million one-time, \$700K one-time Athletics working group, \$11 million one –time to support financial aid for undocumented, and a provision that boards cannot terminate classified employees assigned to positions in nutrition, transportation, or custodial services

Mt. San Jacinto’s Adopted General Fund Operating Budget reflects FY1920 Adopted Budget with increases to Step and Column only with no furloughs. As a result of the pandemic moving all of our operations online, limited spending was initiated with some savings that will be fenced to offset the uncertainty of future years. The following accounts includes some of the fenced budget:

- Salaries and Benefits
- Professional Experts
- Conferences
- Mileage
- Consultants
- Capital Outlay
- Other discretionary accounts

Categorical budgets remain as awarded except for the Student Equity and Achievement (SEA) grant which will also include deferrals. Other revenue producing funds, such as Café, Bookstore, and Parking, are being supplemented from the Coronavirus Aid, Relief, and Economic Security Act (CARES) due to the loss of revenue as a result of the campuses being closed. These funds are reflected in the inter-fund transfers. The Child Development fund is maintaining apportionment due to the Governor’s declaration stating early learning and care contractors will not be penalized during the temporary physical closures.

Capital Outlay and Bond Funds continue to support the college by providing funds for scheduled maintenance and capital projects. The state supported projects for the San Jacinto and Menifee STEM buildings are budgeted for the next phase of the matching funds. Bond projects include completion of the Temecula Valley Campus Renovation, Menifee Student Center - Building 700, Menifee Stadium, Menifee Emergency Generator, and other miscellaneous projects.

We will continue to monitor our current spending to continue operations with an emphasis in assisting students reach their academic and career goals during this worldwide pandemic.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 115,730,038
11	Board of Trustees Special Reserve Fund	15,063,009
12	General Fund Restricted	36,839,881
12	Parking Fund	427,273
12	Health Center Fund	1,009,739
12	Instructional Equipment Block Grant Fund	743,070
32	Cafeteria Fund (Auxiliary account)	640,596
33	Child Development Fund	1,190,392
41	Capital Outlay Projects Fund	11,431,200
43	Bond Project Fund	142,108,189
51	Bookstore Fund (Auxiliary account)	1,091,779
61	Self-Insurance Fund	1,266,645
71	Student Government Association Fund (Auxiliary account)	170,598
72	Student Representation Fee Fund (Auxiliary account)	49,200
74	Student Financial Aid Fund	27,625,554
79	Foundation Fund (Auxiliary account)	4,733,782
		<hr/>
	TOTAL ALL FUNDS	<u>\$ 360,120,945</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
GENERAL FUND UNRESTRICTED

The primary purpose of the General Fund Unrestricted is to support the basic instructional and instructional support activities of the District with funding sources that are discretionary in nature. All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund Unrestricted.

There are two sub-funds in the General Fund Unrestricted:

General Fund

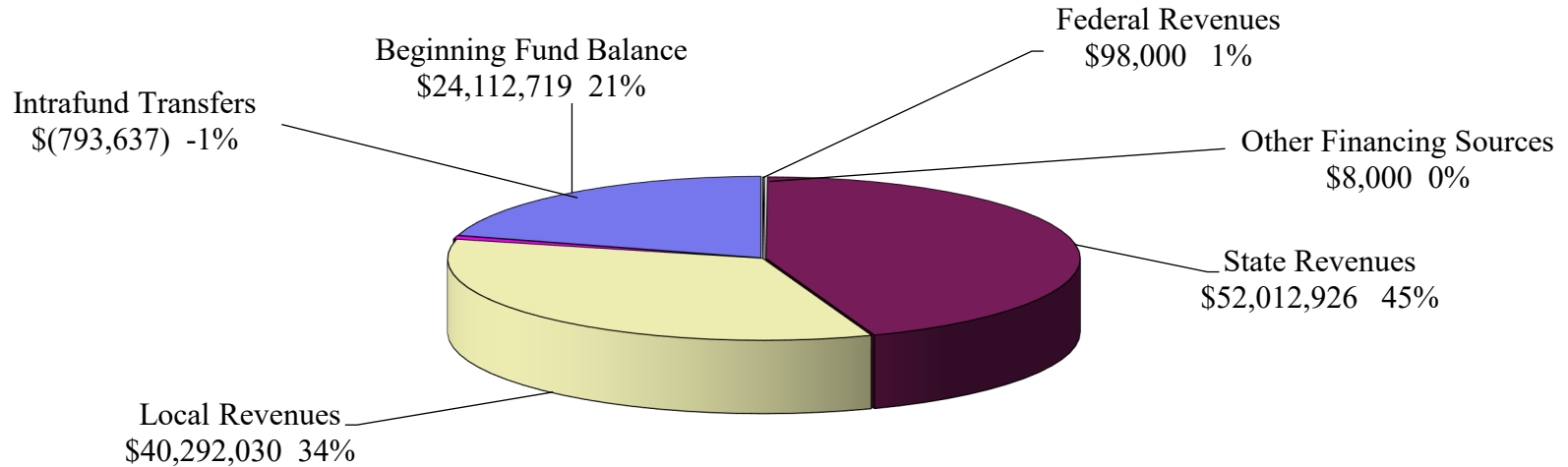
Board of Trustees General Reserve Fund

The General Fund is funded through state apportionment, lottery, interest, negotiated training programs, and other miscellaneous fees and revenues. The Board of Trustees Special Reserve Fund is funded through transfers from the General Fund.

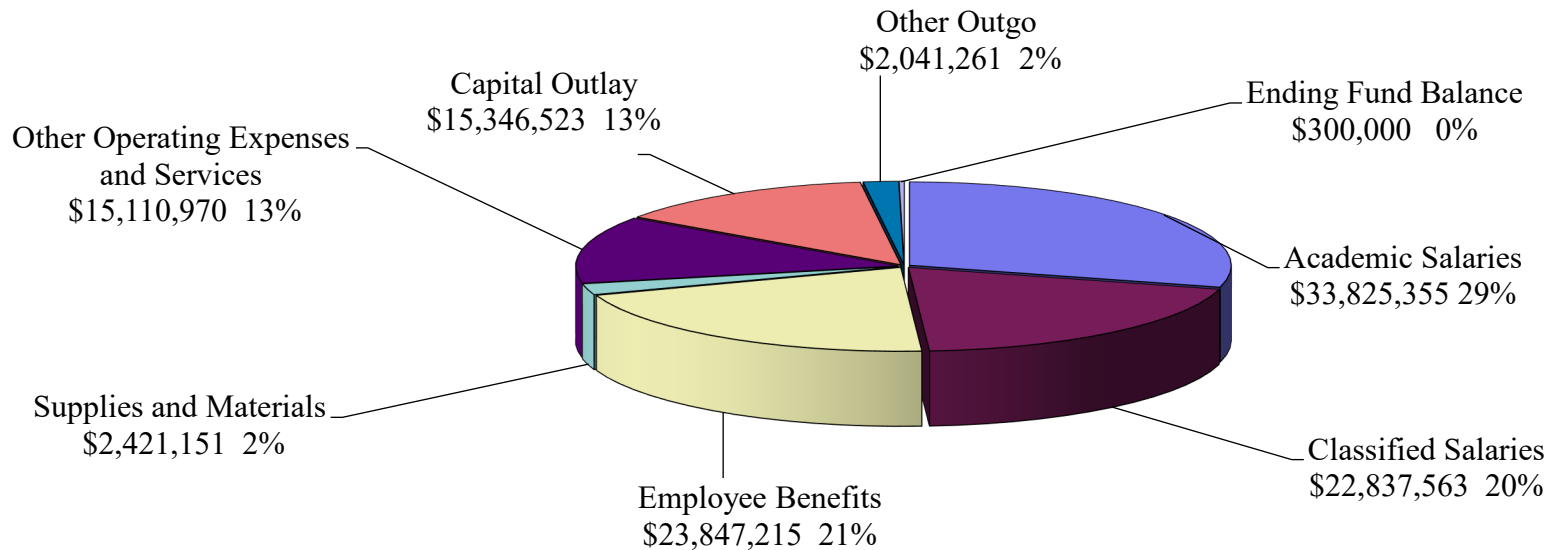
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return to the General Fund any balance of designated funds.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

General Fund Unrestricted Revenues and Beginning Fund Balance: \$115,730,038



General Fund Unrestricted Expenditures and Ending Fund Balance: \$115,730,038



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

General Fund Unrestricted

		2018-2019	2019-2020	2019-2020	2019-2020	2020-2021	%
		Actual	Adopted	Revised	Actual	Adopted	Change
<u>Revenues by Source</u>		Revenues	Budget	Budget	Revenues	Budget	Adopt/Act
8100	Federal Revenues						
8150	Student Financial Aid	\$ 79,607	\$ 84,000	\$ 84,000	\$ 88,869	\$ 84,000	(5.48)
8160	Veterans Education	13,800	14,000	14,000	14,610	14,000	(4.18)
	Total Federal Revenues	<u>93,407</u>	<u>98,000</u>	<u>98,000</u>	<u>103,479</u>	<u>98,000</u>	(5.29)
8600	State Revenues						
8611	State General Apportionment*	26,222,172	28,840,608	28,840,608	42,655,158	32,140,662	(24.65)
8615	Student Enrollment Fee Administration	223,530	214,124	214,124	214,124	214,985	0.40
8630	Proposition 30*	11,264,516	11,708,107	11,708,107	6,060,061	13,421,092	121.47
8671	Homeowners' Property Tax Relief*	323,136	323,136	323,136	317,858	323,136	1.66
8681	State Lottery	1,595,926	1,581,553	1,581,553	2,060,569	1,736,790	(15.71)
8685	State Mandated Costs	314,413	353,536	353,536	353,536	350,852	(0.76)
8690	Part Time Faculty Compensation/Other	204,134	255,056	255,056	265,845	273,409	2.85
8690	State Teachers' Retirement System On Behalf	2,154,728	2,639,584	2,639,584	3,552,000	3,552,000	-
	Total State Revenues	<u>42,302,555</u>	<u>45,915,704</u>	<u>45,915,704</u>	<u>55,479,151</u>	<u>52,012,926</u>	(6.25)
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	32,337	32,337	32,337	13,785	14,000	1.56
8811	Tax Allocation, Secured Roll*	29,861,051	29,861,051	29,861,051	31,398,224	31,300,000	(0.31)
8812	Tax Allocation, Supplemental Roll*	515,643	515,643	515,643	479,473	480,000	0.11
8813	Tax Allocation, Unsecured Roll*	1,321,429	1,321,429	1,321,429	1,349,008	1,321,429	(2.04)
8816	Prior Years' Taxes*	592,854	592,854	592,854	680,712	592,854	(12.91)
8817	Education Revenue Augmentation Fund*	(2,796,619)	(2,796,619)	(2,796,619)	(3,068,764)	(3,000,000)	(2.24)
8818	Redevelopment Agency Funds*	311,371	311,371	311,371	337,863	311,371	(7.84)
8819	Redevelopment Residual*	2,233,814	2,233,814	2,233,814	2,353,750	2,233,814	(5.10)
8831	Contract Instructional Services	205,041	167,198	167,198	78,114	78,114	-
8848	Box Office Receipts	446	652	652	239	239	-
8850	Rents and Leases	269,718	359,079	359,079	176,664	270,166	52.93
8860	Interest and Investment	881,380	881,380	881,380	751,085	751,085	-
8872	Community Service Class Fees	698,394	657,482	657,482	542,143	542,143	-
8874	Enrollment Fees*	3,531,775	3,559,196	3,559,196	3,361,180	3,461,843	2.99
8877	Instructional Materials Fees	18,215	20,443	20,443	10,531	10,531	-
8879	Student Records Fees	52,575	52,575	52,575	45,100	45,100	-
8880	Nonresident Tuition	599,751	1,234,581	1,234,581	656,449	1,460,972	122.56
8885	Other Student Fees and Charges	134,326	157,814	157,814	120,284	148,162	23.18
8890	Other Local	527,221	522,433	522,433	468,160	270,207	(42.28)
	Total Local Revenues	<u>38,990,722</u>	<u>39,684,713</u>	<u>39,684,713</u>	<u>39,754,000</u>	<u>40,292,030</u>	1.35

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
General Fund Unrestricted

Revenues by Source	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	-	8,000	8,000	1,703	8,000	>200
8999 Intrafund Transfers - In (Out)	(414,389)	(581,523)	(581,523)	(1,255,769)	(793,637)	(36.80)
Total Other Financing Sources	<u>(414,389)</u>	<u>(573,523)</u>	<u>(573,523)</u>	<u>(1,254,066)</u>	<u>(785,637)</u>	(37.35)
Total Revenues	<u>80,972,295</u>	<u>85,124,894</u>	<u>85,124,894</u>	<u>94,082,564</u>	<u>91,617,319</u>	(2.62)
Beginning Fund Balance	<u>12,911,806</u>	<u>13,576,324</u>	<u>13,576,324</u>	<u>13,576,324</u>	<u>24,112,719</u>	77.61
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 93,884,101</u>	<u>\$ 98,701,218</u>	<u>\$ 98,701,218</u>	<u>\$ 107,658,888</u>	<u>\$ 115,730,038</u>	7.50

Note: Revenue limit for FY 2020-2021 Adopted Budget = \$82,530,964

*Theses accounts are used for the revenue limit calculation.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

General Fund Unrestricted

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$ 14,210,365	\$ 16,958,838	\$ 16,958,838	\$ 15,188,331	\$ 16,952,392	11.61
1200 Non Instructional Salaries, Regular/Contract	4,416,441	5,394,032	5,394,032	4,690,218	5,713,122	21.81
1300 Instructional Salaries, Other	10,482,140	10,450,828	10,451,128	10,042,706	10,467,931	4.23
1400 Non Instructional Salaries, Other	1,285,845	691,910	691,970	1,713,921	691,910	(59.63)
Total Academic Salaries	30,394,791	33,495,608	33,495,968	31,635,176	33,825,355	6.92
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	15,373,793	18,744,565	18,767,877	15,866,835	19,290,736	21.58
2200 Instructional Aides, Regular	1,771,827	2,039,340	2,039,652	1,844,664	2,033,746	10.25
2300 Non Instructional Salaries, Other	1,436,431	715,853	725,145	1,569,481	717,031	(54.31)
2400 Instructional Aides, Other	664,390	796,050	806,906	649,510	796,050	22.56
Total Classified Salaries	19,246,441	22,295,808	22,339,580	19,930,490	22,837,563	14.59
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	6,273,585	5,574,217	8,216,340	7,513,480	5,307,716	(29.36)
3200 Public Employees' Retirement System Fund	3,351,304	4,281,079	4,285,256	3,831,521	4,608,191	20.27
3300 Old Age, Survivors, Disability	1,944,794	2,178,319	2,180,709	2,008,473	2,224,764	10.77
3400 Health and Welfare	5,721,978	6,312,646	6,314,178	6,305,937	6,779,554	7.51
3500 State Unemployment Insurance	24,340	27,516	27,545	25,176	27,946	11.00
3600 Workers' Compensation Insurance	711,112	793,028	793,657	742,492	807,152	8.71
3900 Other	548,829	3,179,475	539,891	525,242	4,091,891	>200
Total Employee Benefits	18,575,942	22,346,280	22,357,576	20,952,321	23,847,214	13.82
4000 Supplies and Materials						
4100 Textbooks	1,933	8,106	7,106	1,234	8,106	>200
4200 Books	22,161	24,867	26,508	16,096	24,867	54.49
4300 Instructional	93,064	162,141	233,049	103,215	638,992	>200
4500 Non Instructional	603,426	1,712,495	1,663,060	535,777	1,698,243	>200
4600 Transportation	39,328	46,943	43,801	33,869	47,143	39.19
4700 Food Services	269	3,800	2,300	-	3,800	100.00
Total Supplies and Materials	760,181	1,958,352	1,975,824	690,191	2,421,151	>200

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

General Fund Unrestricted

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5003 Printing	3,763	21,423	18,984	54,568	21,203	(61.14)
5045 Postage	109,623	228,117	228,722	66,659	227,917	>200
5100 Consultants	1,683,526	2,006,665	2,011,795	1,619,888	1,915,841	18.27
5200 Conferences	495,036	747,464	737,689	287,795	735,455	155.55
5300 Memberships and Dues	167,200	192,308	198,582	175,706	193,885	10.35
5400 Insurance	606,722	818,192	818,192	619,908	818,192	31.99
5500 Utilities	1,496,091	2,739,389	2,743,777	1,649,630	2,897,157	75.62
5600 Rents, Leases, and Maintenance	2,731,111	2,593,744	2,724,103	1,667,336	2,505,491	50.27
5700 Legal, Elections, and Audit	919,050	1,401,367	1,438,180	864,716	1,400,616	61.97
5800 Other	454,633	2,606,693	2,495,285	535,396	4,395,213	>200
Total Other Operating Expenses and Services	8,666,755	13,355,362	13,415,309	7,541,602	15,110,970	100.37
6000 Capital Outlay						
6100 Sites and Site Improvements	41,709	14,239	14,239	28,579	12,493	(56.29)
6200 Buildings	37,769	969,119	906,154	119,684	13,127,623	>200
6300 Library Books and Materials	63,754	231,634	241,375	-	254,935	100.00
6400 Equipment	614,051	1,871,888	1,792,265	691,477	1,951,473	182.22
Total Capital Outlay	757,283	3,086,880	2,954,033	839,740	15,346,524	>200
Total Expenditures (1000 – 6000)	78,401,393	96,538,290	96,538,290	81,589,520	113,388,777	38.97
7000 Other Outgo						
7300 Interfund Transfers-Out	1,896,261	1,777,928	1,777,928	1,927,928	1,956,261	1.47
7500 Student Financial Aid	10,123	85,000	85,000	28,721	85,000	195.95
7900 Contingencies	13,576,324	300,000	300,000	24,112,719	300,000	(98.76)
Total Other Outgo and Contingencies	15,482,708	2,162,928	2,162,928	26,069,368	2,341,261	(91.02)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 93,884,101	\$ 98,701,218	\$ 98,701,218	\$ 107,658,888	\$ 115,730,038	7.50

Note:

Deficit spending in FY 2020-2021 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

Fenced amount for anticipated budget reductions for FY 2020-2021 are \$2,553,539 for positions and discretionary and \$240,000 for Intrafund transfer to Instructional Block Grant.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
BOARD OF TRUSTEES SPECIAL RESERVE FUND

The Board of Trustees Special Reserve Fund is a sub-fund of the General Fund Unrestricted and is funded through transfers from the General Fund sub-fund.

The Chancellor's Office recommends that the minimum, prudent unrestricted general fund balance (reserve) is 5%. The District Board of Trustees has further adopted a minimum reserve balance of 6% per Administrative Procedure 6305.

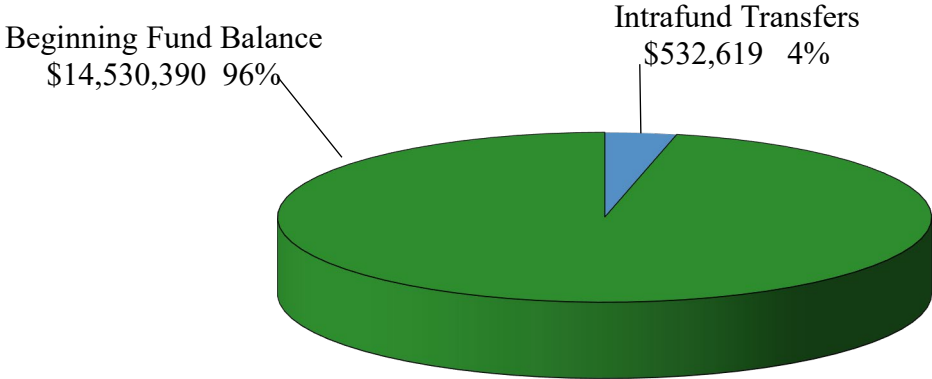
The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6% reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office. Since FY 2016-2017 the board reserve has remained at 7%.

In order to plan ahead for the scheduled increases in the District's state retirement systems contributions for California State Teacher's Retirement System (STRS) and for California Public Employee's Retirement System (PERS) designated reserves have been included in the Board of Trustees Special Reserve Fund. Additionally, a designated reserve for the future funding for the District's Other Postemployment Benefits (OPEB) liability has been built in.

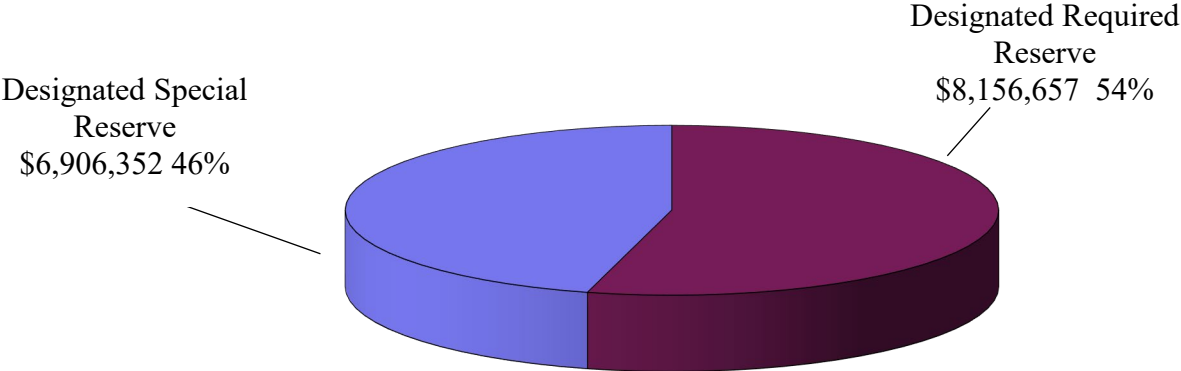
- * STRS \$2,803,557
- * PERS \$1,780,911
- * OPEB \$2,321,884

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance: \$15,063,009



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance: \$15,063,009



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Board of Trustees Special Reserve Fund

		2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
<u>Revenues by Source</u>							
8999	Intrafund Transfers - In (Out)	\$ 133,054	\$ 348,897	\$ 348,897	\$ 1,023,143	\$ 532,619	(47.94)
	Beginning Fund Balance	13,374,193	13,507,247	13,507,247	13,507,247	14,530,390	7.57
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 13,507,247</u>	<u>\$ 13,856,144</u>	<u>\$ 13,856,144</u>	<u>\$ 14,530,390</u>	<u>\$ 15,063,009</u>	3.67

		2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
<u>Expenditures by Object</u>							
7910	Designated Required Reserve	\$ 6,600,895	\$ 6,949,792	\$ 6,949,792	\$ 7,624,038	\$ 8,156,657	6.99
	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
	Total Reserve	<u>13,507,247</u>	<u>13,856,144</u>	<u>13,856,144</u>	<u>14,530,390</u>	<u>15,063,009</u>	3.67
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 13,507,247</u>	<u>\$ 13,856,144</u>	<u>\$ 13,856,144</u>	<u>\$ 14,530,390</u>	<u>\$ 15,063,009</u>	3.67

Note: Reserves are at 7% of the General Fund total revenues, other financing sources, and beginning fund balance.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
GENERAL FUND RESTRICTED

The primary focus of the General Fund Restricted (Categorical and Grants) is to enhance the educational experience and success of students with funding sources that are specifically restricted in use by law, regulations, donors, or outside agencies.

Federal programs include Title V Hispanic Serving Institutions Strengthening Institutional Success, Title IV Upward Bound and Talent Search (TRIO), Federal Work Study, Higher Education Emergency Relief Funds (CARES Act), Title II Workforce Innovation and Opportunity Act (WIOA), Temporary Assistance to Needy Families (TANF), Carl D. Perkins IV Career and Technical Education, and Coronavirus Relief Funding.

State programs include Board Financial Assistance Program (BFAP), Veterans Resource Center (VRC), Student Success and Completion Grant (SSCG), Financial Aid Technology, Mental Health Assistance, California College Promise, Coronavirus Block Grant, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Disabled Students Programs and Services (DSPS), CalWORKs, Student Equity and Achievement (SEA), Hunger Free Campus Meal Program, Guided Pathways Initiative, Equal Employment Opportunity (Staff Diversity), Classified Professional Development, Certified Nursing Assistant Expansion Program, Enrollment Growth and Retention, California Adult Education Program (CAEP), regional and local Strong Workforce Programs (SWP), Prekindergarten and Family Literacy (CPKS), Online Career Technical Education Pathways, California Energy Commission Advanced Transportation Logistics Program, Regents of University of California Puente Program, Workforce Accelerator Funds 7.0, and Restricted Proposition 20 Lottery.

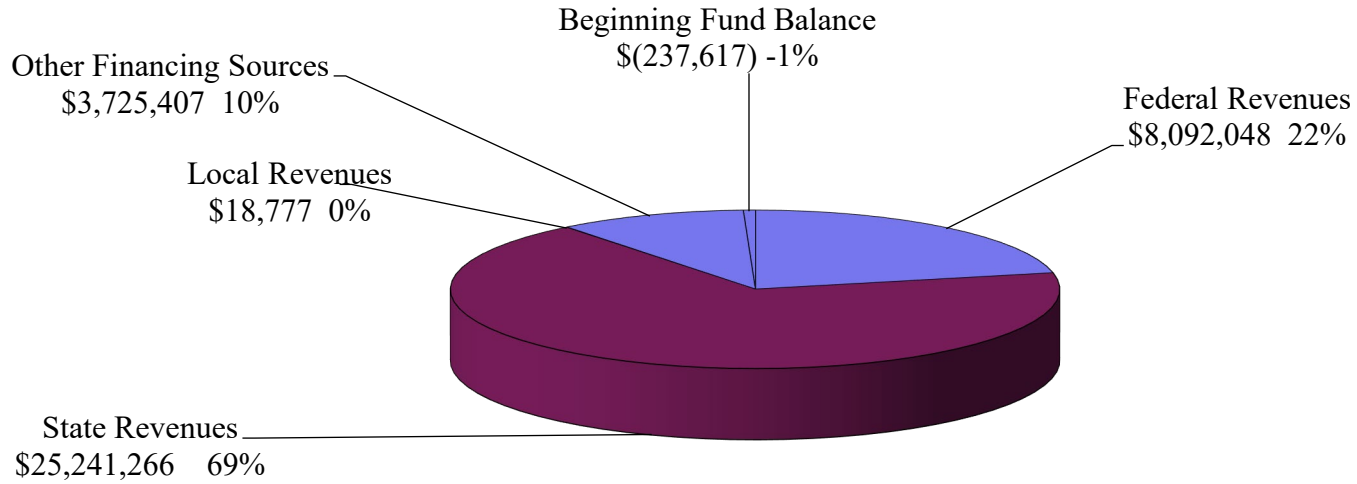
Local programs include the Umoja program supported by the Community Education Foundation and Burton book funds provided by John Burton Advocates for Youth.

Recently completed programs include Campus Safety and Sexual Assault Program (CSSA), Mental Health Support Program, NASDAQ Student Internship/Faculty Externship, and the Song Brown Registered Nurse Capitation Grant.

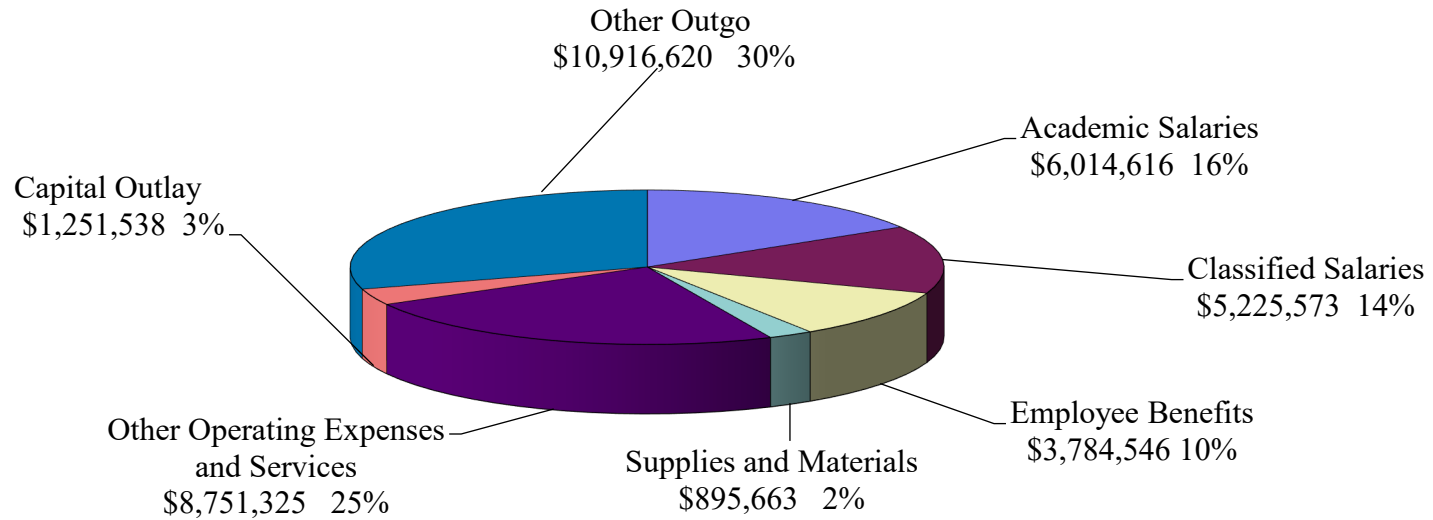
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined purposes, mandates require reporting formats and timelines, and impose performance periods when funds should be used.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

General Fund Restricted Revenues and Beginning Fund Balance: \$36,839,881



General Fund Restricted Expenditures and Ending Fund Balance: \$36,839,881



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

General Fund Restricted

<u>Revenues by Source</u>	General Fund Restricted					
	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues (1)	2020-2021 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8120 Title V	\$ 495,119	\$ 1,040,922	\$ 1,040,921	\$ 543,404	\$ 497,518	(8.44)
8120 Upward Bound	268,468	361,096	361,095	290,031	368,665	27.11
8120 Talent Search	255,524	318,262	358,262	260,578	375,059	43.93
8120 Higher Education Emergency Relief Funds (CARES Act - Institution & HSI)	-	-	5,472,078	963,345	4,508,734	> 200.00
8120 Federal Work Study	476,447	502,859	502,859	496,978	546,191	9.90
8130 Workforce Innovation and Opportunity Act 225/231	438,523	416,597	613,930	613,930	583,234	(5.00)
8140 Temporary Assistance for Needy Families (TANF)	103,141	101,632	102,644	102,644	105,258	2.55
8170 Perkins	437,477	471,112	471,112	471,112	519,321	10.23
8170 Career Technical Education (CTE) Transitions	41,377	46,195	46,195	46,195	-	(100.00)
8190 Child Development Training Consortium	12,500	11,875	15,600	15,600	-	(100.00)
8190 Federal Emergency Management Agency	-	-	115,488	115,488	-	(100.00)
8190 Coronavirus Relief Funds (CRF)	-	-	-	-	588,068	100.00
Total Federal Revenues	2,528,576	3,270,550	9,100,184	3,919,305	8,092,048	106.47
8600 State Revenues						
8621 Disabled Students Programs and Services (DSPS)	1,104,637	1,125,443	1,126,332	1,005,995	1,276,104	26.85
8622 Extended Opportunity Programs and Services (EOPS)	680,269	681,115	681,115	681,115	647,059	(5.00)
8623 Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	5,000	-
8626 CalWORKs	608,641	620,923	628,840	600,251	675,890	12.60
8627 Small Business Sector Navigator Project	2,098	-	-	-	-	-
8627 Song Brown RN Capitation Grant	23,282	36,718	36,718	36,718	-	(100.00)
8627 California Career Pathways Trust Grant (CCPT)	63,442	-	-	-	-	-
8627 CTE Data Unlocked - Rancho Santiago CCD	2,391	-	-	-	-	-
8627 Riverside Community College District - SWP Regional Programs	451,033	1,800,449	1,983,822	655,802	1,142,257	74.18
8627 CCC Maker Initiative	100,000	-	-	-	-	-
8627 Improving Online CTE Pathways Program Planning & Development	6,102	499,960	499,960	165,652	334,309	101.81
8627 ATL Clean Transportation Grant	-	-	163,179	3,002	160,178	> 200.00
8627 Solano Community College District - NASDAQ Internship/Externship	-	-	2,500	2,498	-	(100.00)
8627 Workforce Accelerator Grant (7.0)	-	-	25,000	19,007	5,994	(68.46)
8627 Puente Program	-	-	-	-	12,500	100.00
8629 Student Financial Aid Administration (BFAP)	579,803	582,439	582,439	475,847	711,167	49.45
8629 Community College Completion Grant (CCCG)	57,755	-	-	-	-	-
8629 Veterans Resource Center	107,040	134,615	358,209	112,569	263,339	133.94
8629 Student Success and Completion Grant (SSCG)	1,343,205	1,492,400	1,492,400	1,492,400	1,495,954	0.24
8629 Financial Aid Technology	-	251,460	251,460	19,882	285,409	> 200.00
8629 Mental Health Support	-	110,462	110,462	107,719	2,743	(97.45)
8629 California College Promise Grant	-	890,136	890,136	185,579	1,628,416	> 200.00
8629 Coronavirus Block Grant (Prop 98)	-	-	-	-	721,861	100.00
8629 Cooperative Agencies Resource for Education (CARE)	192,368	178,774	178,764	176,051	199,738	13.45
8629 Student Success and Achievement (SEA)	2,403,433	8,302,841	8,302,841	6,769,392	6,886,587	1.73
8629 Student Success and Support Program (SSSP)	2,078,106	-	-	-	-	-

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

General Fund Restricted

<u>Revenues by Source</u>	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues (1)	2020-2021 Adopted Budget	% Change Adopt/Act
8629 Non-Credit Student Success and Support Program	86,204	-	-	-	-	-
8629 Student Success and Support Program Student Equity	1,335,413	-	-	-	-	-
8629 Hunger Free Campus	29,370	105,829	145,647	105,183	40,465	(61.53)
8629 Campus Safety & Sexual Assault	5,623	18,779	18,779	18,779	-	(100.00)
8629 Guided Pathways	404,587	857,343	857,343	539,771	476,194	(11.78)
8629 Staff Diversity	65,021	77,178	82,178	39,262	92,916	136.66
8629 Classified Professional Development	-	61,463	61,463	2,403	59,060	> 200.00
8629 CNA Training Program	-	37,500	37,500	33,425	4,075	(87.81)
8629 Enrollment Growth and Retention	93,676	93,676	93,676	93,676	93,676	-
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	830,200	2,243,815	2,324,454	1,223,366	2,127,622	73.92
8629 Full-Time Student Success Grant (FTSSG)	492	-	-	-	-	-
8629 AB104 Adult Education Data and Accountability Funds	142,760	55,000	55,000	55,000	-	(100.00)
8629 Strong Workforce Program Local Funding (SWP)	2,649,194	4,159,137	4,381,012	1,427,557	4,773,536	> 200.00
8629 Basic Skills	324,672	-	-	-	-	-
8629 Apprenticeship Allowance	-	4,000	4,000	4,000	-	(100.00)
8681 State Lottery Revenue	690,740	558,195	746,426	746,426	567,351	(23.99)
8690 State Teachers' Retirement System On Behalf	265,479	265,479	551,866	551,866	551,866	-
Total State Revenues	16,732,036	25,250,129	26,678,521	17,355,193	25,241,266	45.44
8800 Local Revenues						
8890 Riverside County Department of Social Services - CalWORKs	16,833	-	-	(1,300)	-	(100.00)
8890 Riverside County Education Collaborative (RCEC)	9,503	-	-	-	-	-
8890 Inland Empire Economic Partnership Digital Media Mini Grant	17,500	-	-	-	-	-
8890 Hunger Free Campus Program Donation	-	-	22,848	22,848	-	(100.00)
8890 Umoja Community Education Foundation	-	16,000	16,000	23	15,977	> 200.00
8890 Burton Book Funds	-	-	-	-	2,800	100.00
Total Local Revenue	43,836	16,000	38,848	21,571	18,777	(12.95)
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	3,772,789	4,247,662	4,167,022	3,967,097	4,123,189	3.93
8999 Incoming Transfers Intra Fund	-	-	-	(72,025)	(397,782)	>200.00
Total Other Financing Sources	3,772,789	4,247,662	4,167,022	3,895,072	3,725,407	(4.36)
Beginning Fund Balance	-	-	-	-	(237,617)	100.00
Total Revenues and Other Financing Sources	\$ 23,077,237	\$ 32,784,341	\$ 39,984,575	\$ 25,191,141	\$ 36,839,881	46.24

*Notes: (1) Per external auditor direction, Coronavirus Relief Fund expenditures of \$237,617 were realized in FY 19-20, but no revenue offsets the expenditures due to the revenue being received in FY 20-21.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
General Fund Restricted

<u>Expenditures by Object</u>		2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures (1)	2020-2021 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 59,938	\$ 63,952	\$ 140,694	\$ 63,952	\$ 101,817	59.21
1200	Non Instructional Salaries, Regular/Contract	2,242,668	2,615,759	3,547,201	2,501,400	2,550,330	1.96
1300	Instructional Salaries, Other	487,454	752,085	956,234	793,538	610,787	(23.03)
1400	Non Instructional Salaries, Other	2,571,249	2,856,616	3,512,986	2,676,788	2,751,682	2.80
	Total Academic Salaries	5,361,309	6,288,412	8,157,115	6,035,678	6,014,616	(0.35)
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	2,368,400	3,405,478	3,834,177	2,770,935	3,428,816	23.74
2200	Instructional Aides, Regular	50,625	186,142	95,393	55,941	100,815	80.22
2300	Non Instructional Salaries, Other	950,569	1,080,280	1,261,095	1,134,881	1,336,386	17.76
2400	Instructional Aides, Other	365,653	343,371	481,494	426,636	359,556	(15.72)
	Total Classified Salaries	3,735,247	5,015,271	5,672,159	4,388,393	5,225,573	19.08
3000	Employee Benefits						
3100	State Teachers' Retirement System	948,021	960,206	1,694,851	1,357,889	830,329	(38.85)
3200	Public Employees' Retirement System	554,020	788,758	919,439	672,919	819,798	21.83
3300	Old Age, Survivors, Disability	342,087	427,150	526,431	394,143	436,969	10.87
3400	Health and Welfare	777,207	1,020,457	1,228,740	826,205	987,826	19.56
3500	State Unemployment Insurance	4,103	5,163	6,355	4,639	5,154	11.10
3600	Workers' Compensation Insurance	122,334	153,656	187,738	140,212	152,604	8.84
3900	Other	-	265,479	-	-	551,866	100.00
	Total Employee Benefits	2,747,772	3,620,869	4,563,554	3,396,007	3,784,546	11.44
4000	Supplies and Materials						
4100	Textbooks	183,448	119,854	4,574	4,574	40,500	> 200.00
4200	Books	7,083	23,700	6,635	3,850	700	(81.82)
4300	Instructional	405,574	501,836	426,848	338,172	643,273	90.22
4500	Non Instructional	160,940	320,521	554,918	390,072	196,692	(49.58)
4600	Pupil Transportation Supplies	665	10,000	4,476	4,476	5,000	11.71
4700	Food Services	14,144	64,917	130,934	91,116	9,498	(89.58)
	Total Supplies and Materials	771,854	1,040,828	1,128,385	832,260	895,663	7.62

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
General Fund Restricted

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures (1)	2020-2021 Adopted Budget	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5000 Printing	50,959	134,931	118,457	61,406	64,868	5.64
5100 Consultants	665,543	886,602	1,103,210	866,548	640,100	(26.13)
5200 Conferences	294,576	696,782	902,055	427,472	447,830	4.76
5300 Memberships and Dues	36,755	73,704	74,693	37,032	89,323	141.20
5400 Insurance	-	500	500	-	500	100.00
5500 Utilities	8,034	12,943	36,579	31,813	79,950	151.31
5600 Rents, Leases, and Maintenance	927,283	828,889	1,320,043	1,019,656	1,145,693	12.36
5700 Legal, Election, and Audit	26,633	46,500	66,894	43,483	32,202	(25.94)
5800 Other	290,227	5,528,382	7,576,826	569,877	6,250,859	> 200.00
Total Other Operating Expenses and Services	2,300,010	8,209,233	11,199,257	3,057,287	8,751,325	186.24
6000 Capital Outlay						
6200 Building Improvements	784,305	321,290	241,603	156,887	113,239	(27.82)
6300 Library Books and Materials	199,358	30,000	259,916	259,916	11,385	(95.62)
6400 Equipment	1,544,460	1,322,384	1,359,179	871,055	1,126,914	29.37
Total Capital Outlay	2,528,123	1,673,674	1,860,698	1,287,858	1,251,538	(2.82)
7000 Other Outgo						
7300 Interfund Transfers-Out	-	-	250,000	145,717	3,265,000	> 200.00
7400 Inter-Agency Pass Through	3,772,789	4,247,662	4,167,022	3,967,097	4,123,189	3.93
7500 Student Financial Aid	1,668,262	2,475,316	2,732,251	2,064,327	3,402,599	64.83
7600 Other Student Aid	191,871	213,076	254,134	254,134	125,832	(50.49)
Total Other Outgo	5,632,922	6,936,054	7,403,407	6,431,275	10,916,620	69.74
Ending Fund Balance	-	-	-	(237,617)	-	(100.00)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 23,077,237	\$ 32,784,341	\$ 39,984,575	\$ 25,191,141	\$ 36,839,881	46.24

*Notes: (1) Per external auditor direction, Coronavirus Relief Fund expenditures of \$237,617 were realized in FY 19-20, but no revenue offsets the expenditures due to the revenue being received in FY 20-21.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
PARKING FUND

In accordance with Section 76360 of the Education Code, the governing board of a community college district may require the payment of a fee for parking services. “Parking services” is defined as the purchase, construction, and operation and maintenance of parking facilities for motor vehicles as defined by the Vehicle Code. The Education Code further mandates all parking fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

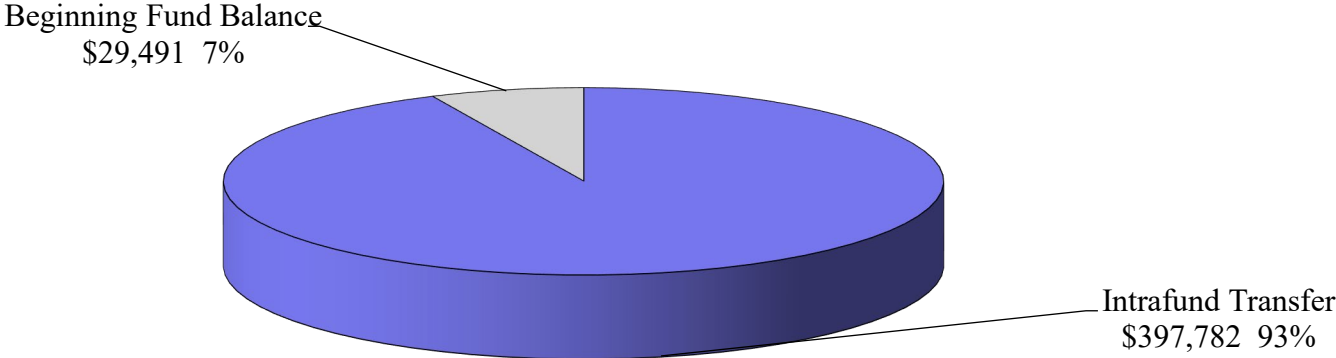
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues in the Parking Fund.

- Proceeds from sale of parking permits
- Collections from parking meters
- Collections from parking citations

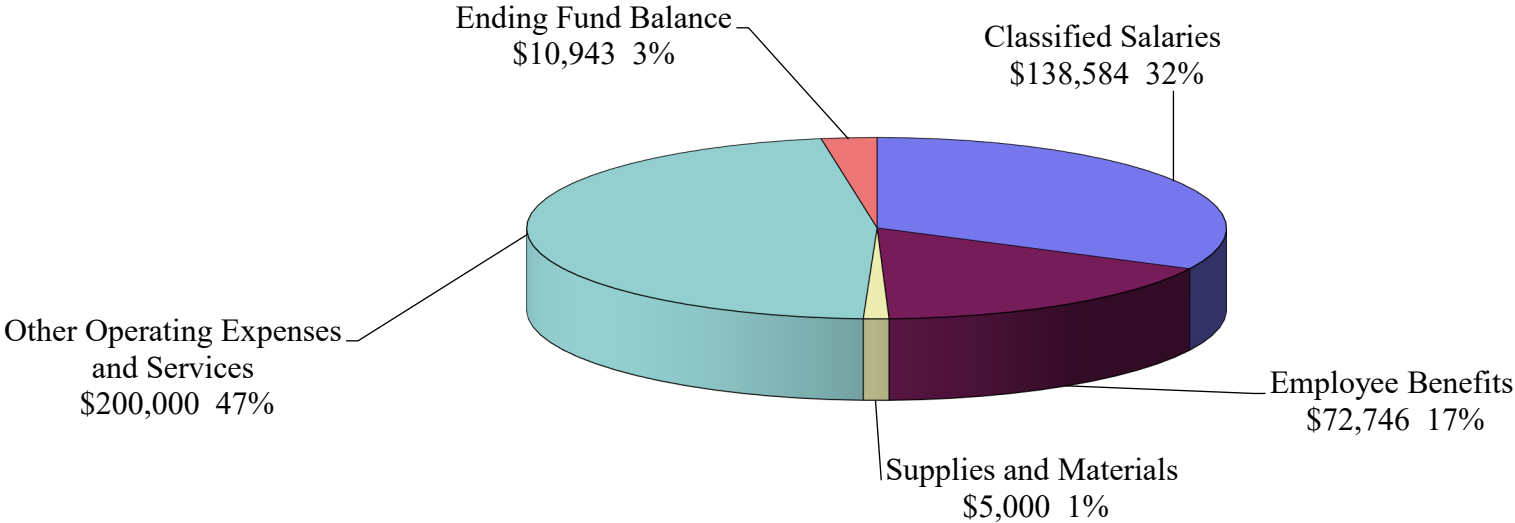
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers and parking meters.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Parking Fund Revenues and Beginning Fund Balance: \$427,273



Parking Fund Expenditures and Ending Fund Balance: \$427,273



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Parking Fund

<u>Revenues by Source</u>		2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
8800	Local Revenues						
8881	Parking Fees	\$ 320,109	\$ 330,000	\$ 330,000	\$ 299,493	\$ -	(100.00)
8886	Parking Citations	118,632	125,000	125,000	92,831	-	(100.00)
8888	Parking Meters	50,760	53,000	53,000	16,490	-	(100.00)
8890	Other Local	520	700	700	330	-	(100.00)
	Total Local Revenues	<u>490,021</u>	<u>508,700</u>	<u>508,700</u>	<u>409,144</u>	<u>-</u>	<u>(100.00)</u>
8900	Interfund Transfers - In	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,025</u>	<u>397,782</u>	<u>> 200.00</u>
	Total Revenues and Other Financing Sources	<u>490,021</u>	<u>508,700</u>	<u>508,700</u>	<u>481,169</u>	<u>397,782</u>	<u>(17.33)</u>
	Beginning Fund Balance	<u>66,751</u>	<u>145,031</u>	<u>145,031</u>	<u>145,031</u>	<u>29,491</u>	<u>(79.67)</u>
	Total Revenues and Beginning Fund Balance	<u>\$ 556,772</u>	<u>\$ 653,731</u>	<u>\$ 653,731</u>	<u>\$ 626,200</u>	<u>\$ 427,273</u>	<u>(31.77)</u>

<u>Expenditures by Object</u>		2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 127,851	\$ 136,223	\$ 136,223	\$ 141,047	\$ 138,584	(1.75)
3000	Employee Benefits	<u>59,645</u>	<u>70,316</u>	<u>70,316</u>	<u>67,798</u>	<u>72,746</u>	7.30
4000	Supplies and Materials	<u>10,167</u>	<u>13,000</u>	<u>14,800</u>	<u>13,644</u>	<u>5,000</u>	(63.35)
5000	Other Operating Expenses and Services	<u>208,260</u>	<u>210,755</u>	<u>208,955</u>	<u>200,952</u>	<u>200,000</u>	(0.47)
6000	Capital Outlay	<u>5,819</u>	<u>205,820</u>	<u>205,820</u>	<u>173,268</u>	<u>-</u>	(100.00)
	Total Expenditures (2000 – 6000)	<u>411,742</u>	<u>636,114</u>	<u>636,114</u>	<u>596,709</u>	<u>416,330</u>	(30.23)
	Ending Fund Balance	<u>145,030</u>	<u>17,617</u>	<u>17,617</u>	<u>29,491</u>	<u>10,943</u>	(62.89)
	Total Expenditures and Ending Fund Balance	<u>\$ 556,772</u>	<u>\$ 653,731</u>	<u>\$ 653,731</u>	<u>\$ 626,200</u>	<u>\$ 427,273</u>	<u>(31.77)</u>

Note: Deficit spending in FY 2020-2021 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

Intrafund transfer for FY 2019-2020 reflects \$72k from CARES for lost revenue recovery.

Intrafund transfer for FY 2020-2021 reflects \$397k from CARES for lost revenue recovery.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
STUDENT HEALTH CENTER FUND

In accordance with Section 76355 of the Education Code, the governing board of a community college district may require the payment of a fee for health services.

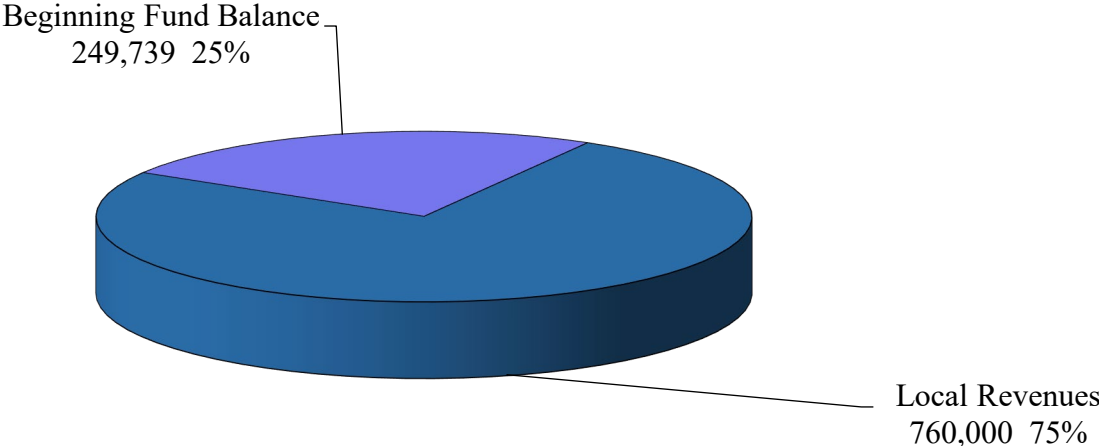
Health Services Fees collected are restricted to allowable health service expenditures.

Examples of Health services allowable expenditures are to provide medical, dental, psychiatric, and nursing services. The Education Code further mandates all health service fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

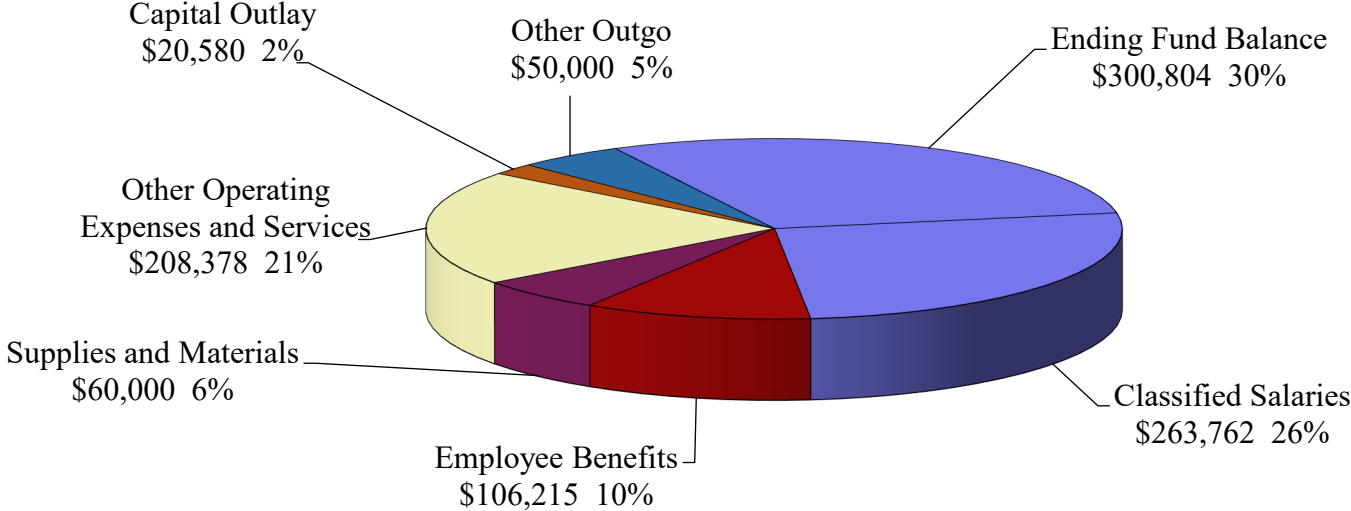
Authorized expenditures shall **not** include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion of accident claims filed for athletic team members, or any other expense that is not available to all students. No student shall be denied a service supported by student health fees on account of participation in athletic programs.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Student Health Center Revenues and Beginning Fund Balance: \$1,009,739



Student Health Center Expenditures and Ending Fund Balance: \$1,009,739



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Student Health Center

<u>Revenues by Source</u>	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
8876 Health Services Revenue	\$ -	\$ 870,330	\$ 870,330	\$ 753,909	\$ 760,000	0.81
Beginning Fund Balance	-	-	-	-	249,739	100.00
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ -</u>	<u>\$ 870,330</u>	<u>\$ 870,330</u>	<u>\$ 753,909</u>	<u>\$ 1,009,739</u>	33.93

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ -	\$ 260,362	\$ 260,362	\$ 252,477	\$ 263,762	4.47
3000 Employee Benefits	-	125,075	125,075	94,146	106,215	12.82
4000 Supplies and Materials	-	60,000	60,000	17,343	60,000	> 200.00
5000 Other Operating Expenses and Services	-	153,380	143,494	59,850	208,378	> 200.00
6000 Capital Outlay	-	75,580	85,466	30,354	20,580	(32.20)
Total Expenditures (2000 – 6000)	-	674,397	674,397	454,170	658,935	45.09
7000 Other Outgoing	-	-	-	-	-	-
7300 Interfund Transfers-Out	-	50,000	50,000	50,000	50,000	-
Ending Fund Balance	-	145,933	145,933	249,739	300,804	20.45
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ -</u>	<u>\$ 870,330</u>	<u>\$ 870,330</u>	<u>\$ 753,909</u>	<u>\$ 1,009,739</u>	33.93

Note: Health Center startup year FY 2019-2020.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

The State Budget Act allocates funds system-wide to augment the instructional equipment and library materials resources of districts. Allocations may be ongoing or one-time and may or may not require a district match. Both state allocations and district match are required to be accounted for in a restricted fund. Any balance in the accounts as of June 30 of each year is carried over to the next fiscal year and continued as restricted for the designated purposes.

In accordance with the requirements of the grant, the allocations and the district match can only be expended for the items that are defined in the allocation document. Examples of the allowable expenses are:

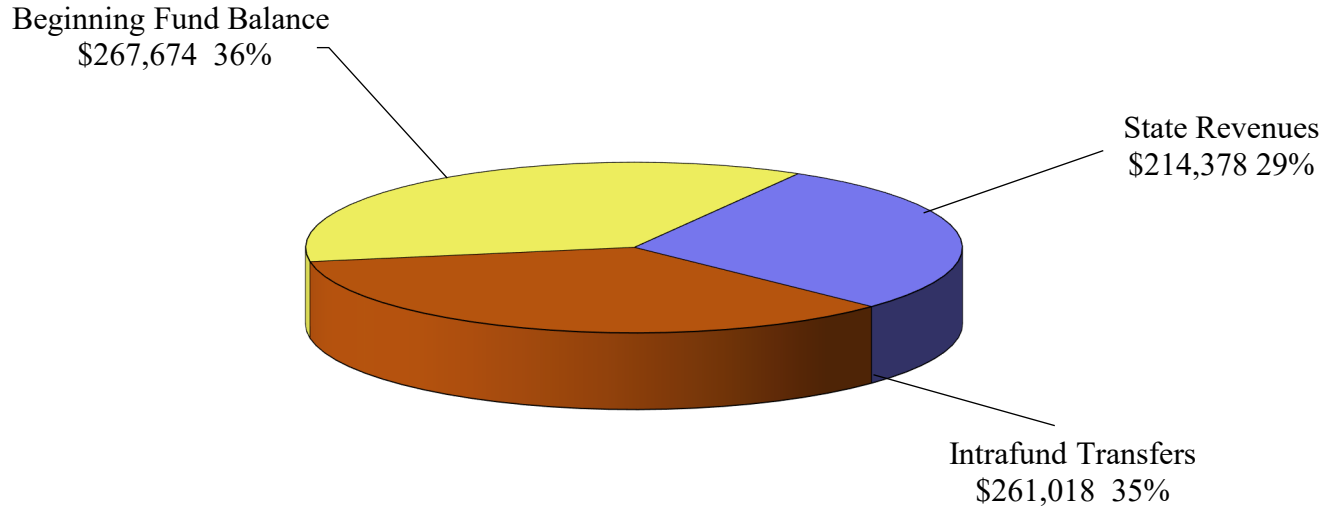
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other specific instructional equipment.

As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

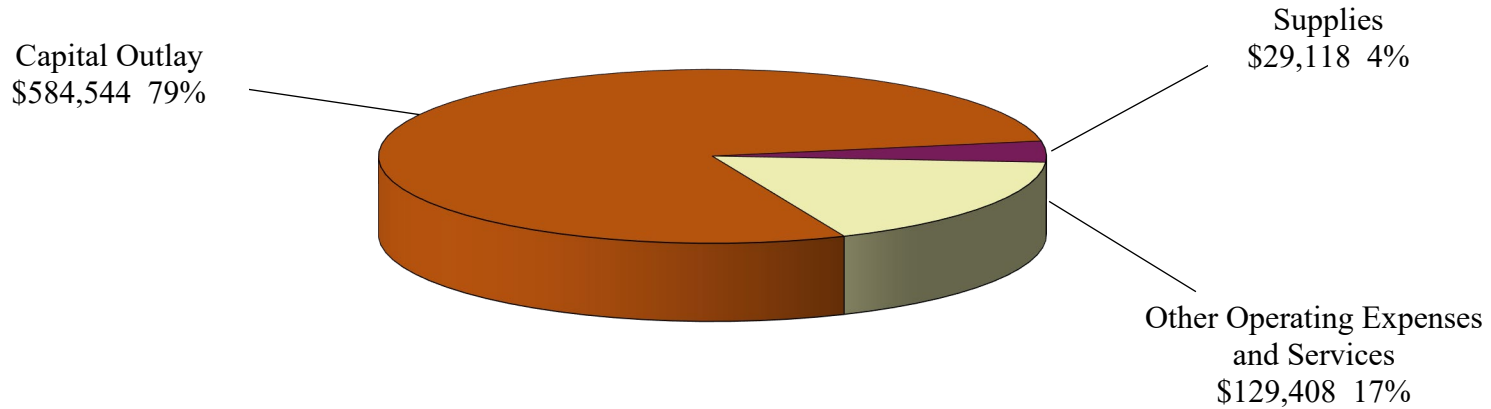
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Instructional Equipment Block Grant Revenues and Beginning Fund Balance: \$743,070



Instructional Equipment Block Grant Expenditures and Ending Fund Balance: \$743,070



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Instructional Equipment Block Grant Fund

	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
Revenues by Source						
8653 Instructional Improvement Grant	\$ 156,706	\$ 295,402	\$ 295,402	\$ 81,024	\$ 214,378	164.59
8999 Intrafund Transfers - In	281,335	240,000	240,000	240,000	261,018	8.76
Beginning Fund Balance	115,544	118,037	118,037	118,037	267,674	126.77
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 553,585</u>	<u>\$ 653,439</u>	<u>\$ 653,439</u>	<u>\$ 439,061</u>	<u>\$ 743,070</u>	69.24
	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
Expenditures by Object						
4000 Supplies and Materials	\$ 25,733	\$ 29,118	\$ 46,391	\$ 3,991	\$ 29,118	> 200.00
5000 Other Operating Expenses and Services	126,321	129,408	129,408	88,259	129,408	46.62
6000 Capital Outlay	283,494	494,913	477,640	79,137	584,544	> 200.00
Total Expenditures (1000 - 6000)	<u>435,548</u>	<u>653,439</u>	<u>653,439</u>	<u>171,387</u>	<u>743,070</u>	> 200.00
Ending Fund Balance	<u>118,037</u>	<u>-</u>	<u>-</u>	<u>267,674</u>	<u>-</u>	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 553,585</u>	<u>\$ 653,439</u>	<u>\$ 653,439</u>	<u>\$ 439,061</u>	<u>\$ 743,070</u>	69.24

Note: Deficit spending in FY 2020-2021 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting. Intrafund transfer covers Technology Reserve budget. Fenced amount for for anticipated budget reductions for FY 2020-2021 are \$240,0000.

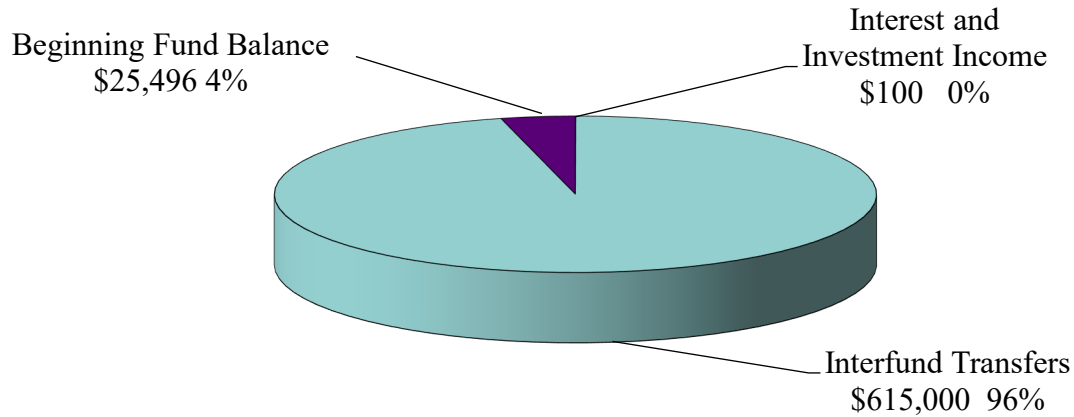
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
CAFETERIA FUND

The Cafeteria Fund is a special revenue fund designated to receive all funds from the sale of food or for any other services performed by the Cafeteria. This Fund includes vending operations as that activity is an integral part of the District's food service.

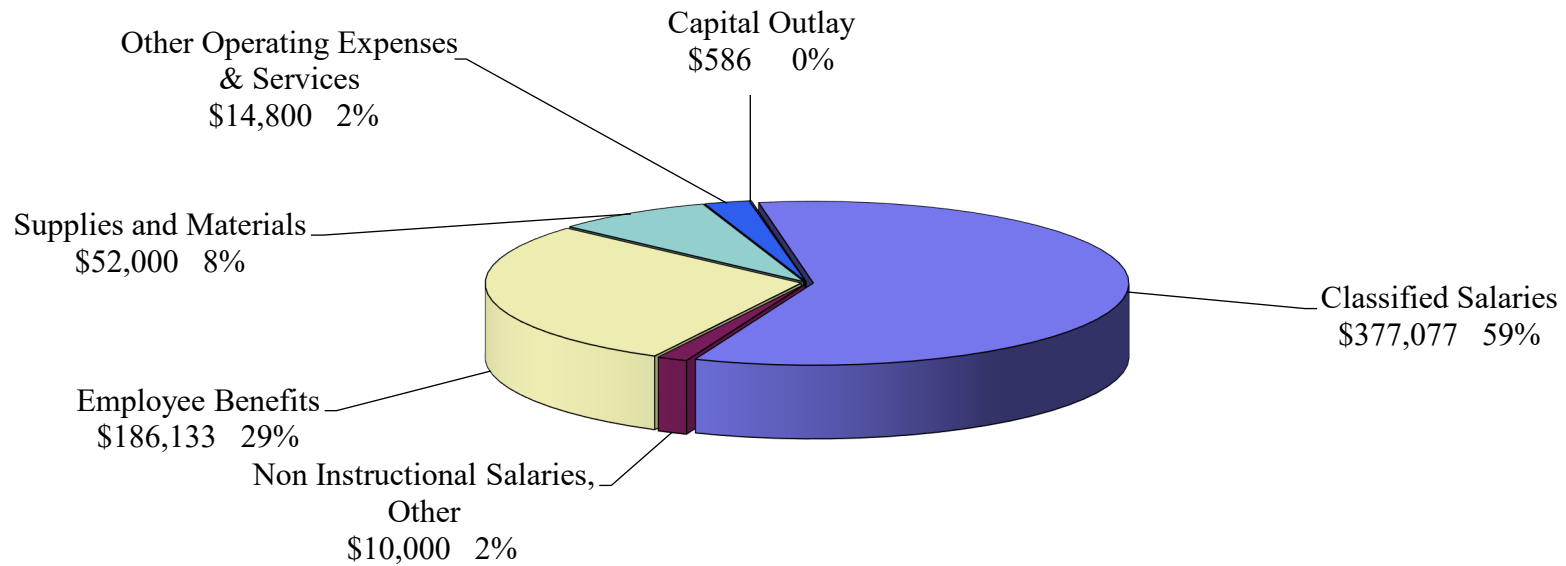
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Cafeteria Fund Revenues and Beginning Fund Balance: \$640,596



Cafeteria Fund Expenditures and Ending Fund Balance: \$640,596



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Cafeteria Fund

<u>Revenues by Source</u>	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 1,049,508	\$ 1,145,500	\$ 1,145,500	\$ 797,365	\$ -	(100.00)
8860 Interest and Investment	583	600	600	1,175	100	(91.49)
8890 Other Local Revenue	1,054	-	-	-	-	-
Total Local Revenues	<u>1,051,145</u>	<u>1,146,100</u>	<u>1,146,100</u>	<u>798,540</u>	<u>100</u>	(99.99)
8900 Interfund Transfers - In	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>167,421</u>	<u>615,000</u>	> 200.00
Total Revenues and Other Financing Sources	<u>1,101,145</u>	<u>1,196,100</u>	<u>1,196,100</u>	<u>965,961</u>	<u>615,100</u>	(36.32)
Beginning Fund Balance	<u>3,836</u>	<u>3,769</u>	<u>3,767</u>	<u>3,767</u>	<u>25,496</u>	> 200.00
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 1,104,981</u>	<u>\$ 1,199,869</u>	<u>\$ 1,199,867</u>	<u>\$ 969,728</u>	<u>\$ 640,596</u>	(33.94)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Cafeteria Fund

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 233,921	\$ 291,377	\$ 291,377	\$ 300,710	\$ 377,077	25.40
2300 Non Instructional Salaries, Other	72,614	73,500	73,500	44,360	10,000	(77.46)
Total Classified Salaries	<u>306,535</u>	<u>364,877</u>	<u>364,877</u>	<u>345,070</u>	<u>387,077</u>	12.17
3000 Employee Benefits	<u>124,470</u>	<u>153,893</u>	<u>153,893</u>	<u>142,916</u>	<u>186,133</u>	30.24
4000 Supplies and Materials	<u>622,388</u>	<u>630,000</u>	<u>630,000</u>	<u>421,819</u>	<u>52,000</u>	(87.67)
5000 Other Operating Expenses and Services						
5150 Credit Card Fees	32,291	33,000	33,000	19,000	1,000	(94.74)
5500 Utilities	9,502	10,350	10,350	9,071	8,000	(11.81)
5635 Rents and Leases	1,712	2,000	2,000	2,254	2,100	(6.83)
5642 Repairs, Non Instructional Equipment	319	1,000	1,000	-	700	100.00
5800 Other	3,997	4,249	4,249	3,765	3,000	(20.32)
Total Other Operating Expenses and Services	<u>47,821</u>	<u>50,599</u>	<u>50,599</u>	<u>34,090</u>	<u>14,800</u>	(56.59)
6490 Capital Outlay	<u>-</u>	<u>500</u>	<u>498</u>	<u>337</u>	<u>586</u>	73.89
Total Expenditures (2000-6000)	<u>1,101,214</u>	<u>1,199,869</u>	<u>1,199,867</u>	<u>944,232</u>	<u>640,596</u>	(32.16)
Ending Fund Balance	<u>3,767</u>	<u>-</u>	<u>-</u>	<u>25,496</u>	<u>-</u>	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 1,104,981</u>	<u>\$ 1,199,869</u>	<u>\$ 1,199,867</u>	<u>\$ 969,728</u>	<u>\$ 640,596</u>	(33.94)

Note: Deficit spending in FY 2020-2021 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

Interfund transfer for FY 2019-2020 reflects \$117k from CARES for lost revenue recovery.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
CHILD DEVELOPMENT FUND

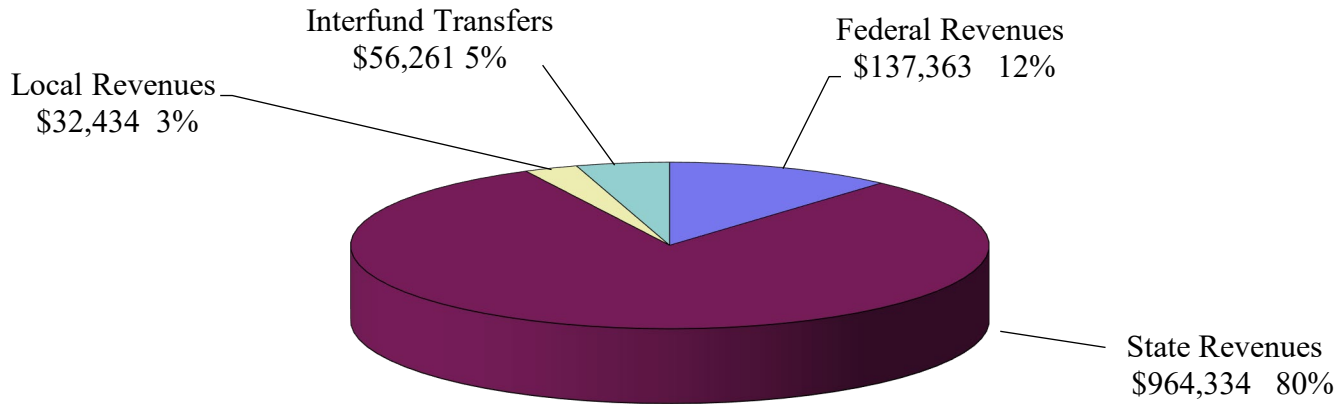
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

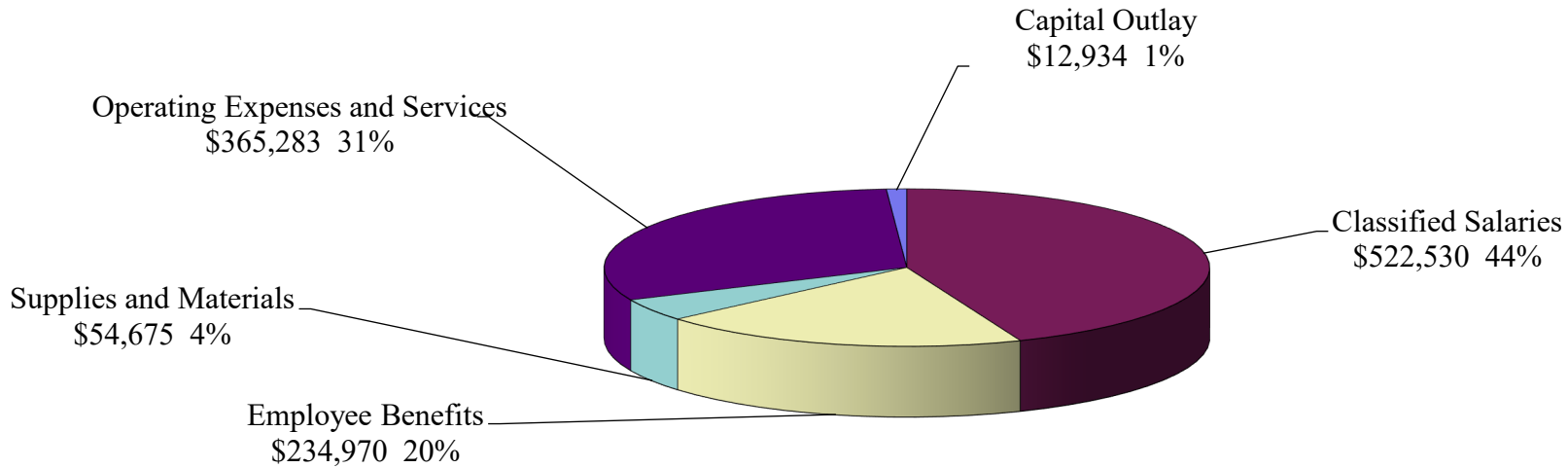
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Child Development Fund Revenues and Beginning Fund Balance: \$1,190,392



Child Development Fund Expenditures and Ending Fund Balance: \$1,190,392



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
Child Development Fund

<u>Revenues by Source</u>		2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$ 139,675	\$ 137,363	\$ 137,363	\$ 115,756	\$ 137,363	18.67
8600	State Revenues						
8623	Child Development Division Award	13,451	13,889	13,889	13,889	13,889	-
8650	California State Preschool	680,585	835,613	918,067	907,789	947,945	4.42
8690	Child and Adult Care Food Program	2,382	2,500	2,500	1,851	2,500	35.04
	Total State Revenues	<u>696,418</u>	<u>852,002</u>	<u>934,456</u>	<u>923,529</u>	<u>964,334</u>	4.42
8800	Local Revenues						
8871	Child Development Services	43,464	47,000	57,878	37,574	-	(100.00)
8899	Quality Enhancement	34,500	24,000	48,500	16,067	32,434	101.87
	Total Local Revenues	<u>77,964</u>	<u>71,000</u>	<u>106,378</u>	<u>53,640</u>	<u>32,434</u>	(39.53)
8900	Interfund Transfers - In	<u>56,261</u>	<u>56,261</u>	<u>56,261</u>	<u>56,261</u>	<u>56,261</u>	-
	Total Revenues and Other Financing Sources	<u>\$ 970,318</u>	<u>\$ 1,116,626</u>	<u>\$ 1,234,458</u>	<u>\$ 1,149,186</u>	<u>\$ 1,190,392</u>	3.59

Note: Revenue for FY 2020-2021 based on apportionment received from FY 2019-2020 headcount.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
Child Development Fund

<u>Expenditures by Object</u>		2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries						
1200	Non Instructional Salaries, Regular/Contract	\$ -	\$ -	\$ 19,654.57	\$ 19,654.57	\$ -	(100.00)
1400	Non Instructional Salaries, Other	-	-	2,000	2,000	-	(100.00)
	Total Academic Salaries	<u>-</u>	<u>-</u>	<u>21,655</u>	<u>21,655</u>	<u>-</u>	<u>(100.00)</u>
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	500,065	470,987	616,688	616,688	439,960	(28.66)
2300	Non Instructional Salaries, Other	97,455	82,570	93,959	93,959	82,570	(12.12)
	Total Classified Salaries	<u>597,520</u>	<u>553,557</u>	<u>710,647</u>	<u>710,647</u>	<u>522,530</u>	<u>(26.47)</u>
3000	Employee Benefits						
3200	Public Employees' Retirement System	87,471	93,869	126,131	126,131	92,107	(26.98)
3300	Old Age, Survivors, Disability, and Health Ins.	37,178	36,413	46,506	46,506	34,040	(26.81)
3400	Health and Welfare	151,920	122,196	167,044	167,044	101,107	(39.47)
3500	State Unemployment Insurance	243	236	312	312	259	(17.03)
3600	Workers' Compensation Insurance	8,417	7,883	10,435	10,435	7,457	(28.54)
	Total Employee Benefits	<u>285,229</u>	<u>260,597</u>	<u>350,429</u>	<u>350,428</u>	<u>234,970</u>	<u>(32.95)</u>
4000	Total Supplies and Materials	<u>11,800</u>	<u>34,675</u>	<u>31,297</u>	<u>31,297</u>	<u>54,675</u>	<u>74.70</u>
5000	Other Operating Expenses and Services						
5003	Printing	861	1,310	712	712	500	(29.78)
5045	Postage	-	-	218	218	10	(95.41)
5100	Catering/Credit Card Fees	29,835	41,645	1,511	1,511	41,645	> 200.00
5200	Conferences Administrators	10,054	22,000	3,117	3,117	18,000	> 200.00
5300	Dues/Memberships	300	2,000	300	300	300	-
5500	Utilities	25,190	35,950	23,633	23,633	35,950	52.12
5600	Rents, Leases, and Maintenance	2,817	4,500	-	-	4,500	100.00
5700	Legal/Other	-	-	500	500	-	(100.00)
5800	Other	3,278	160,392	56,231	3,393	264,378	> 200.00
	Total Operating Expenses and Services	<u>72,335</u>	<u>267,797</u>	<u>86,222</u>	<u>33,384</u>	<u>365,283</u>	<u>> 200.00</u>
6000	Total Capital Outlay	3,434	-	34,208	1,775	12,934	> 200.00
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 970,318</u>	<u>\$ 1,116,626</u>	<u>\$ 1,234,458</u>	<u>\$ 1,149,186</u>	<u>\$ 1,190,392</u>	<u>3.59</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
CAPITAL OUTLAY PROJECTS FUND

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of funds for acquisition or construction of significant capital outlay items including scheduled maintenance and special repair (SMSR) projects. Sources of funding for this fund include:

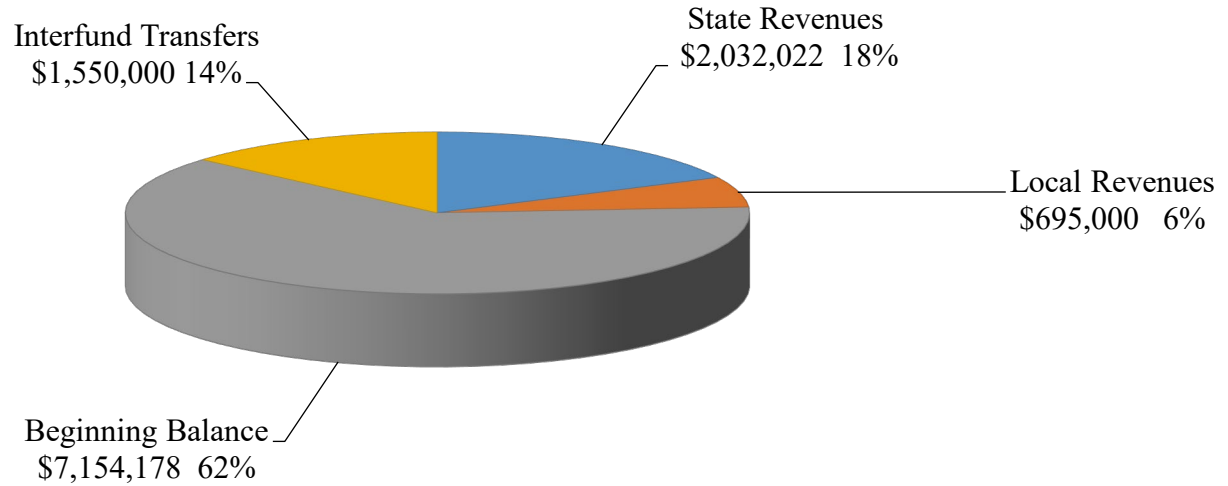
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Transfers from General Fund Unrestricted

Expenditures that are recorded in the Capital Outlay Projects Fund include:

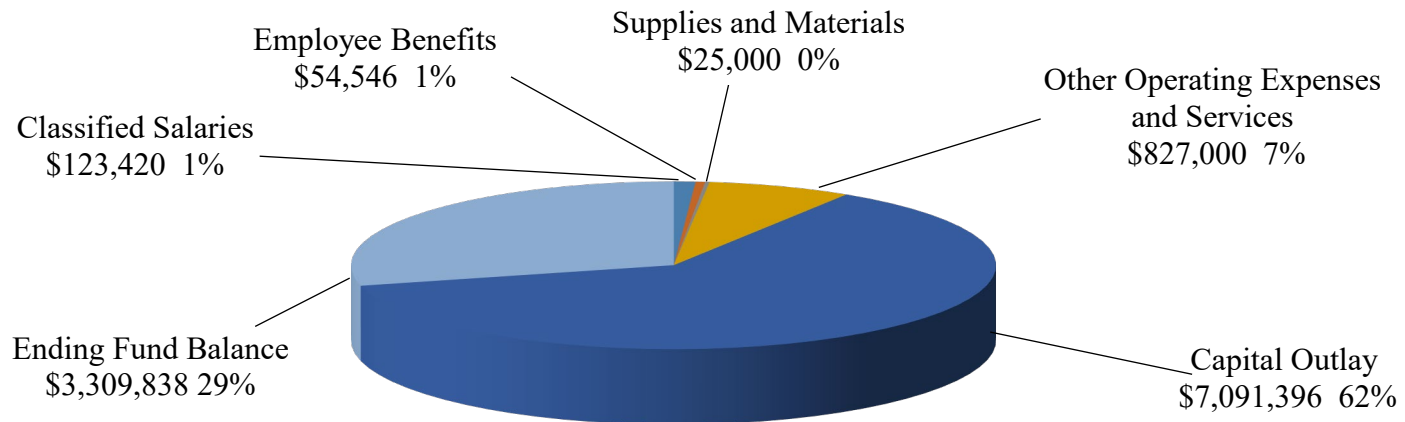
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment leases
- Roof repairs
- South West Corridor improvements
- Campus security

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Capital Outlay Projects Fund Revenues and Beginning Fund Balance: \$11,431,200



Capital Outlay Projects Fund Expenditures and Ending Fund Balance: \$11,431,200



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
Capital Outlay Projects Fund

		2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
Revenues by Source							
8600	State Revenues						
	8651 Community College Const. Act (Proposition 55)	\$ 4,829	\$ 3,072,472	\$ 3,072,472	\$ 1,952,000	\$ 1,462,000	(25.10)
	8652 Scheduled Maintenance & Block Grant	237,547	685,021	685,021	145,086	570,022	>200
	8652 Proposition 39 Energy Sustainability	389,084	-	-	-	-	-
	State Revenues	<u>631,460</u>	<u>3,757,493</u>	<u>3,757,493</u>	<u>2,097,086</u>	<u>2,032,022</u>	(3.10)
8800	Local Revenues						
	8860 Interest and Investment	99,309	45,000	45,000	104,075	45,000	(56.76)
	8880 Capital Outlay Fee	82,886	83,000	83,000	65,113	50,000	(23.21)
	8890 Redevelopment	897,689	600,000	600,000	969,310	600,000	(38.10)
	Total Local Revenues	<u>1,079,884</u>	<u>728,000</u>	<u>728,000</u>	<u>1,138,498</u>	<u>695,000</u>	(38.95)
8900	Interfund Transfers - In	1,500,000	1,542,626	1,542,626	1,542,626	1,550,000	0.48
	Total Revenues and Other Financing Sources	<u>3,211,344</u>	<u>6,028,119</u>	<u>6,028,119</u>	<u>4,778,210</u>	<u>4,277,022</u>	(10.49)
	Beginning Fund Balance	<u>4,219,078</u>	<u>5,897,062</u>	<u>5,897,062</u>	<u>5,897,062</u>	<u>7,154,178</u>	21.32
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 7,430,422</u>	<u>\$ 11,925,181</u>	<u>\$ 11,925,181</u>	<u>\$ 10,675,272</u>	<u>\$ 11,431,200</u>	7.08

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ -	\$ 127,406	\$ 127,406	\$ 126,568	\$ 123,420	(2.49)
3000	Employee Benefits	-	54,050	54,050	53,848	54,546	1.30
4000	Supplies and Materials	17,626	25,000	5,158	5,156	25,000	>200
5000	Other Operating Expenses and Services	195,264	830,000	998,933	738,174	827,000	12.03
6000	Capital Outlay	1,320,470	8,676,215	8,527,124	2,597,348	7,091,396	173.02
	Total Expenditures (1000 – 6000)	1,533,360	9,712,671	9,712,671	3,521,094	8,121,362	130.65
	Ending Fund Balance	5,897,062	2,212,510	2,212,510	7,154,178	3,309,838	(53.74)
	Total Expenditures and Ending Fund Balance	\$ 7,430,422	\$ 11,925,181	\$ 11,925,181	\$ 10,675,272	\$ 11,431,200	7.08

Note: Capital Outlay by Projects is provided in detail on page 73. Deficit spending in FY 2020-2021 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
BOND PROJECTS FUND

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39 and the expenditures related to the acquisition and construction of projects voted and approved by the local property owners. The proceeds for the sale of bonds are deposited with the county treasury and recorded as Other Financing Sources. Moneys may only be expended for the purposes authorized by the language of the Proposition 39 Bond voter approved ballot measure.

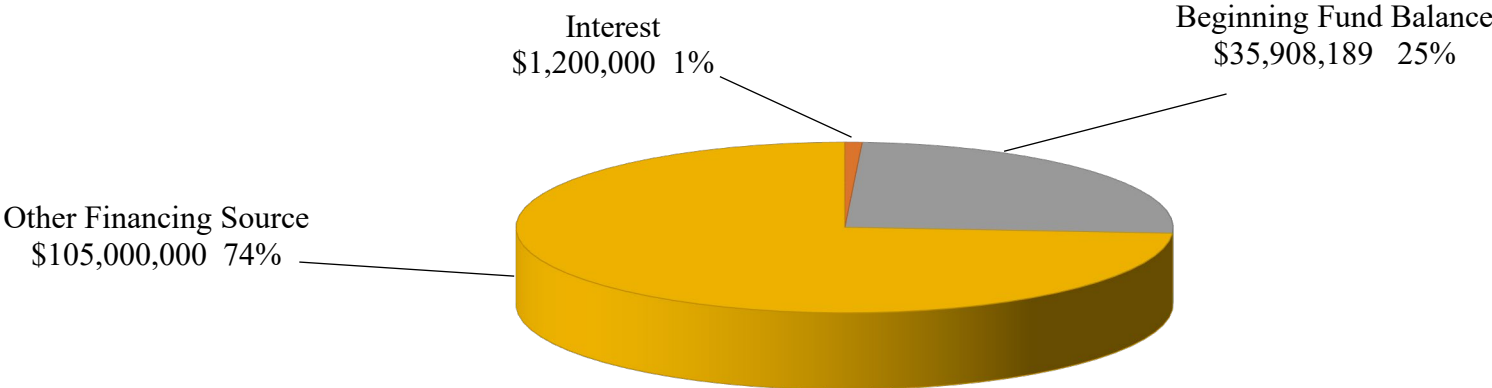
General Obligation Bonds, Series A was issued on May 21, 2015 in the amount of \$70,000,000.

General Obligation Bonds, Series B was issued on February 14, 2018 in the amount of \$120,000,000.

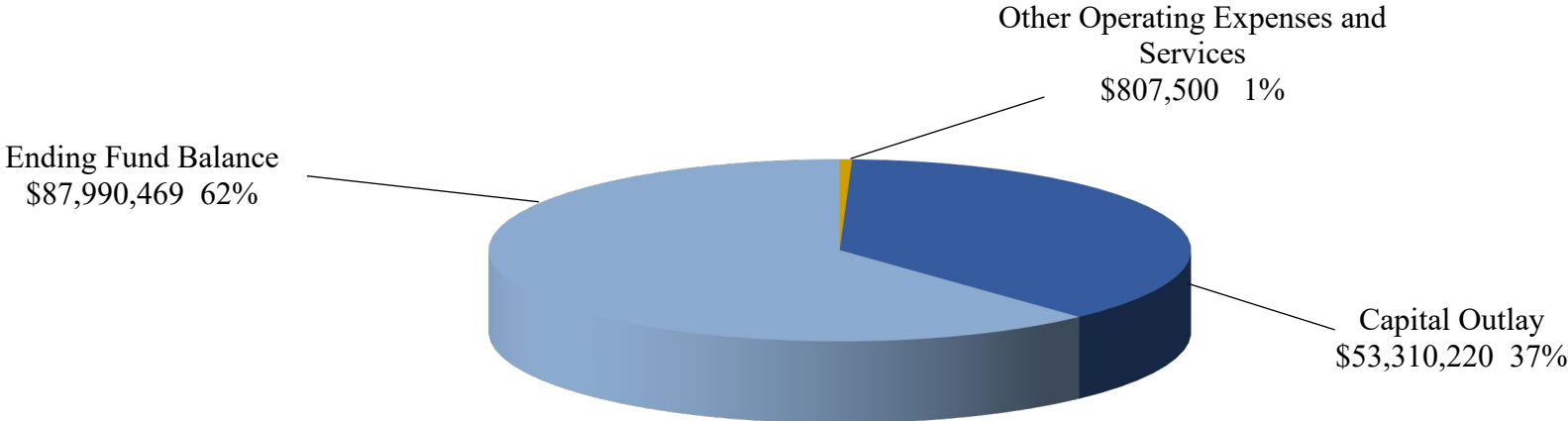
General Obligation Bonds, Series C anticipated issue date of January 2021 in the amount of \$105,000,000.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Bond Projects Fund Revenues and Beginning Fund Balance: \$142,108,189



Bond Projects Fund Expenditures and Ending Fund Balance: \$142,108,189



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Bond Projects Fund

<u>Revenues by Source</u>	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
8860 Interest	\$ 1,982,587	\$ 2,500,000	\$ 2,500,000	\$ 1,345,216	\$ 1,200,000	(10.79)
8940 Proceeds of General Long Term Debt	-	-	-	-	105,000,000	100.00
Beginning Fund Balance	91,305,979	84,060,176	84,060,176	84,060,176	35,908,189	(57.28)
Total Revenues and Beginning Fund Balance	<u>\$ 93,288,566</u>	<u>\$ 86,560,176</u>	<u>\$ 86,560,176</u>	<u>\$ 85,405,392</u>	<u>\$ 142,108,189</u>	66.39

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ -	\$ 272,165	\$ 272,165	\$ -	\$ -	-
3000 Employee Benefits	-	119,058	119,058	-	-	-
5000 Other Operating Expenses and Services	15,925	992,500	1,148,800	310,625	807,500	159.96
6000 Capital Outlay	9,212,465	55,001,070	74,866,470	49,186,578	53,310,220	8.38
Total Expenditures	<u>9,228,390</u>	<u>56,384,793</u>	<u>76,406,493</u>	<u>49,497,203</u>	<u>54,117,720</u>	9.33
Ending Fund Balance	<u>84,060,176</u>	<u>30,175,383</u>	<u>10,153,683</u>	<u>35,908,189</u>	<u>87,990,469</u>	145.04
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 93,288,566</u>	<u>\$ 86,560,176</u>	<u>\$ 86,560,176</u>	<u>\$ 85,405,392</u>	<u>\$ 142,108,189</u>	66.39

Note: Bond Fund by Projects is provided in detail on page 74.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
BOOKSTORE FUND

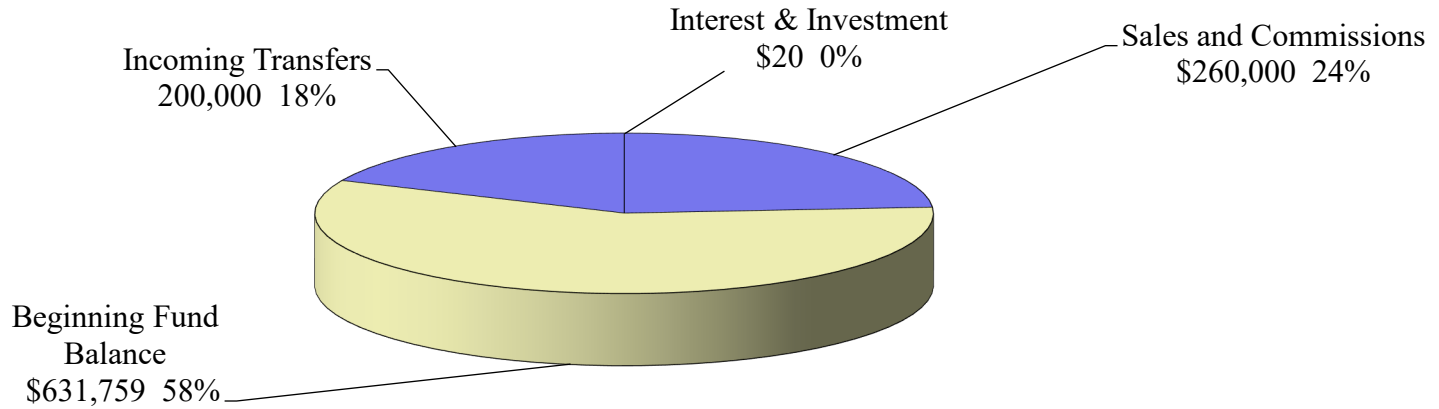
The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a Community College Bookstore pursuant to Education Code 81676. The primary source of revenue for the Bookstore Fund is student purchases.

All necessary expenses, including salaries, wages, and cost of capital improvement are paid from the retail operation's generated revenues.

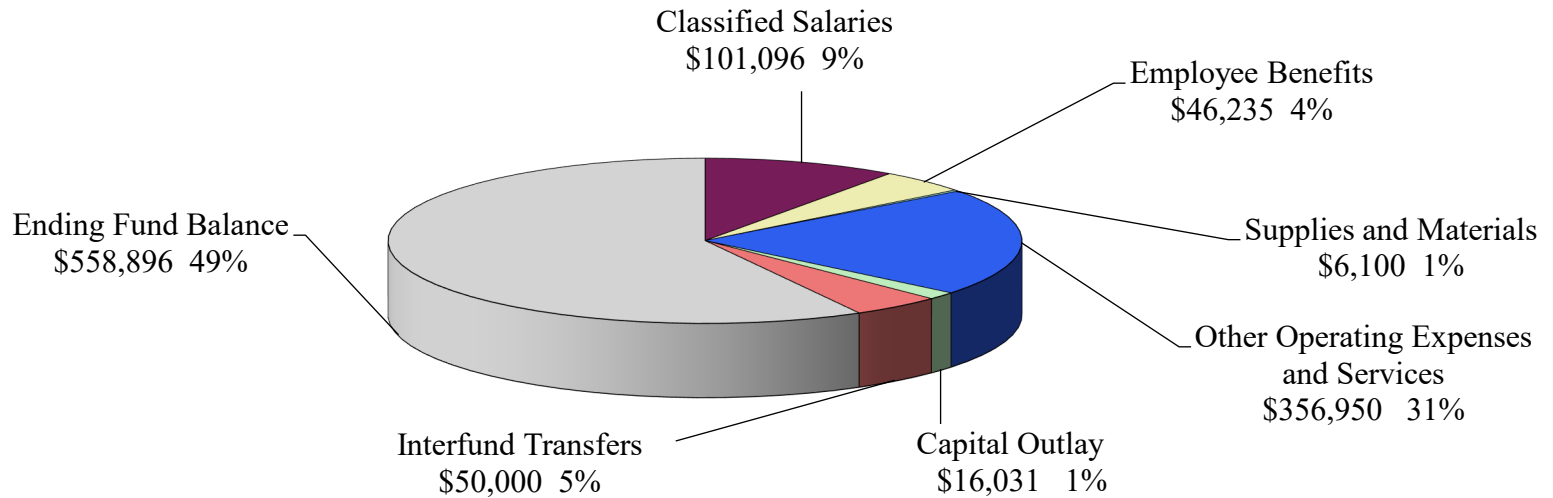
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Bookstore Fund Revenues and Beginning Fund Balance: \$1,091,779



Bookstore Fund Expenditures and Ending Fund Balance: \$1,091,779



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021**

Bookstore Fund

		2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
<u>Revenues by Source</u>							
8800	Local Revenues						
	8840 Sales and Commissions	\$ 1,721,032	\$ 630,000	\$ 630,000	\$ 514,259	\$ 260,000	(49.44)
	8860 Interest and Investment	31	10	10	24	20	(16.67)
	Total Local Revenues	<u>1,721,063</u>	<u>630,010</u>	<u>630,010</u>	<u>514,283</u>	<u>260,020</u>	(49.44)
8900	Interfund Transfers - In	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,297</u>	<u>200,000</u>	>200.00
	Beginning Fund Balance	<u>825,181</u>	<u>782,980</u>	<u>782,980</u>	<u>782,980</u>	<u>631,759</u>	(19.31)
	Total Revenues and Beginning Fund Balance	<u>\$ 2,546,244</u>	<u>\$ 1,412,990</u>	<u>\$ 1,412,990</u>	<u>\$ 1,325,560</u>	<u>\$ 1,091,779</u>	(17.64)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021**

Bookstore Fund

<u>Expenditures by Object</u>		2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	\$ 143,198	\$ 146,307	\$ 146,307	\$ 98,423	\$ 101,376	3.00
2330	Non Instructional Salaries, Other	37,427	25,000	25,000	6,516	6,711	3.00
	Total Classified Salaries	<u>180,625</u>	<u>171,307</u>	<u>171,307</u>	<u>104,939</u>	<u>108,087</u>	3.00
3000	Employee Benefits	<u>65,286</u>	<u>54,235</u>	<u>54,235</u>	<u>48,596</u>	<u>50,054</u>	3.00
4000	Supplies and Materials	<u>6,661</u>	<u>6,700</u>	<u>6,700</u>	<u>2,847</u>	<u>2,800</u>	(1.65)
5000	Other Operating Expenses and Services						
5100	Consultants	32,422	35,000	29,302	55,206	30,000	(45.66)
5220	Conferences	124	125	100	-	-	-
5500	Utilities	37,970	37,980	37,300	35,258	30,000	(14.91)
5800	Other - Cost of Goods Sold	1,339,659	236,000	238,364	366,384	158,000	(56.88)
5892	Bank Charges	26,121	26,500	15,000	13,667	12,000	(12.20)
5897	Other - Operating Expenses	5,875	5,900	5,900	1,365	1,000	(26.74)
	Total Other Operating Expenses and Services	<u>1,442,171</u>	<u>341,505</u>	<u>325,966</u>	<u>471,880</u>	<u>231,000</u>	(51.05)
6000	Capital Outlay	<u>18,521</u>	<u>-</u>	<u>15,539</u>	<u>15,539</u>	<u>16,031</u>	3.17
7000	Interfund Transfers-Out	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	-
	Total Expenditures (2000-7000)	<u>1,763,264</u>	<u>623,747</u>	<u>623,747</u>	<u>693,801</u>	<u>457,972</u>	(33.99)
	Ending Fund Balance	<u>782,980</u>	<u>789,243</u>	<u>789,243</u>	<u>631,759</u>	<u>633,807</u>	0.32
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 2,546,244</u>	<u>\$ 1,412,990</u>	<u>\$ 1,412,990</u>	<u>\$ 1,325,560</u>	<u>\$ 1,091,779</u>	(17.64)

Interfund transfer for FY 2019-2020 reflects \$28k from CARES for lost revenue recovery.

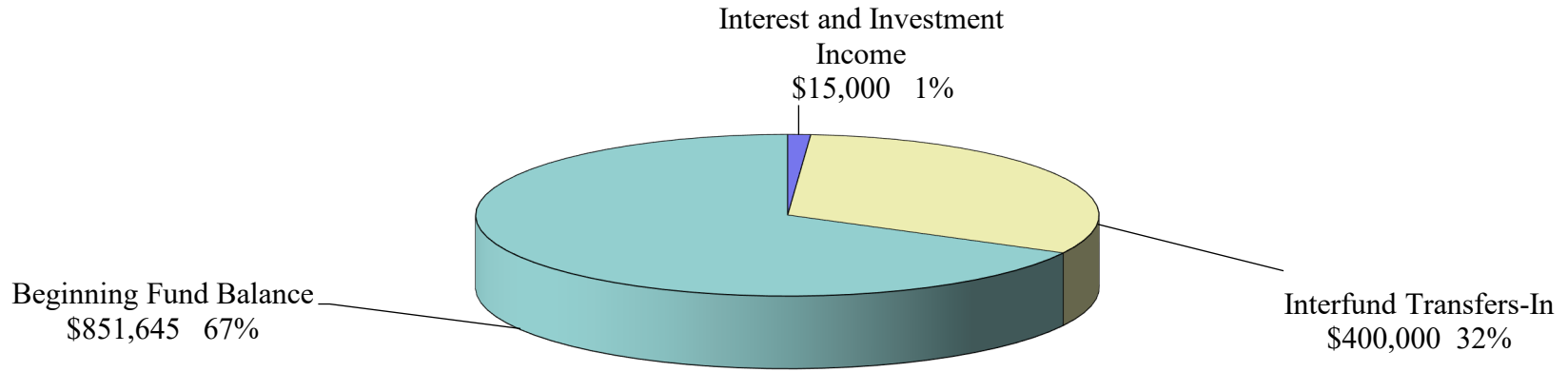
Interfund transfer for FY 2020-2021 reflects \$200k from CARES for lost revenue recovery.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
SELF-INSURANCE FUND

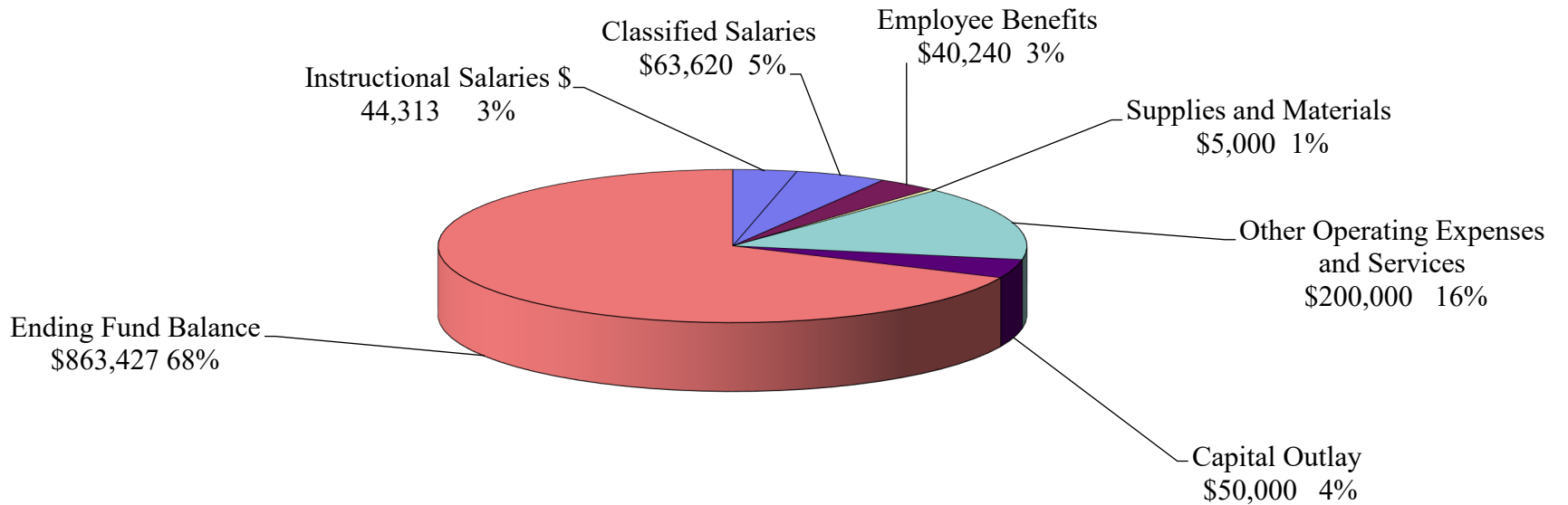
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance in this Fund, the Board authorizes transfers to the Fund out of the General Fund Unrestricted.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Self-Insurance Fund Revenues and Beginning Fund Balance: \$1,266,645



Self-Insurance Fund Expenditures and Ending Fund Balance: \$1,266,645



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Self-Insurance Fund

<u>Revenues by Source</u>	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment	\$ 20,679	\$ 20,000	\$ 20,000	\$ 18,602	\$ 15,000	(19.36)
8890 Other Local	13,679	-	-	(30,094)	-	(100.00)
Total Local Revenues	<u>34,358</u>	<u>20,000</u>	<u>20,000</u>	<u>(11,492)</u>	<u>15,000</u>	(230.53)
8900 Interfund Transfers - In	340,000	221,667	221,667	371,667	400,000	7.62
Total Revenues and Other Financing Sources	<u>374,358</u>	<u>241,667</u>	<u>241,667</u>	<u>360,175</u>	<u>415,000</u>	15.22
Beginning Fund Balance	<u>741,889</u>	<u>850,704</u>	<u>850,704</u>	<u>850,704</u>	<u>851,645</u>	0.11
Total Revenues, Other Financing Services, and Beginning Fund Balance	<u>\$ 1,116,247</u>	<u>\$ 1,092,371</u>	<u>\$ 1,092,371</u>	<u>\$ 1,210,879</u>	<u>\$ 1,266,645</u>	4.61

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Self-Insurance Fund

<u>Expenditures by Object</u>		2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
1000	Instructional Salaries	\$ -	\$ 44,313	\$ 44,313	\$ 23,218	\$ 44,313	90.86
2000	Classified Salaries	-	64,593	64,593	61,151	63,620	4.04
3000	Employee Benefits	-	47,097	47,097	30,660	40,240	31.25
4000	Supplies and Materials	7,478	4,865	6,125	6,119	5,000	(18.29)
5000	Other Operating Expenses and Services	206,893	253,000	253,000	190,081	200,000	5.22
6000	Capital Outlay	51,172	65,000	63,740	48,005	50,000	4.16
	Total Expenditures (1000 – 6000)	265,543	478,868	478,868	359,234	403,173	12.23
	Ending Fund Balance	850,704	613,503	613,503	851,645	863,472	1.39
	Total Expenditures and Ending Fund Balance	<u>\$ 1,116,247</u>	<u>\$ 1,092,371</u>	<u>\$ 1,092,371</u>	<u>\$ 1,210,879</u>	<u>\$ 1,266,645</u>	4.61

Note: Deficit spending in FY 2020-2021 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
STUDENT GOVERNMENT ASSOCIATION FUND

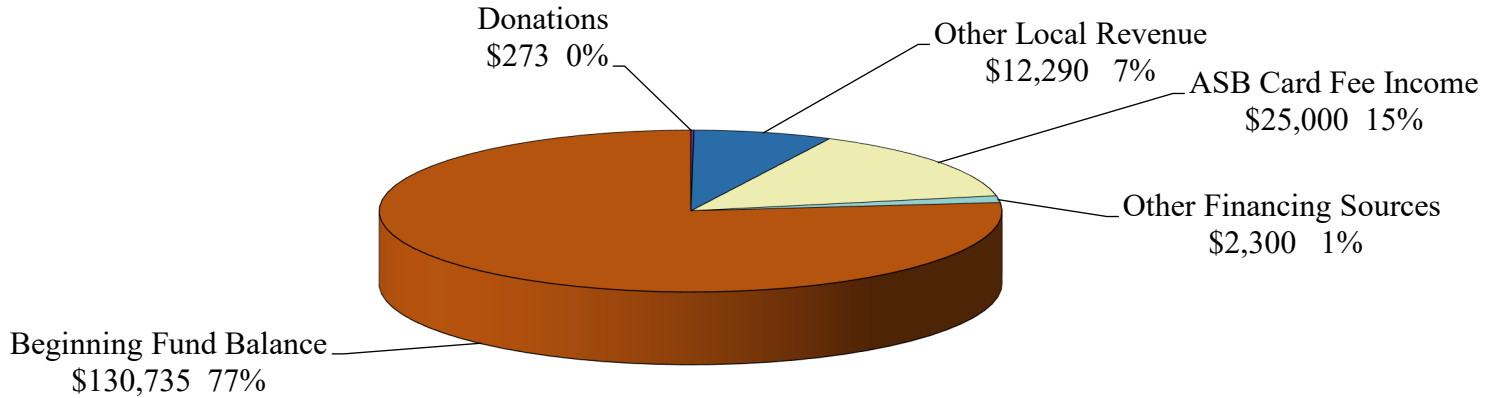
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.

The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

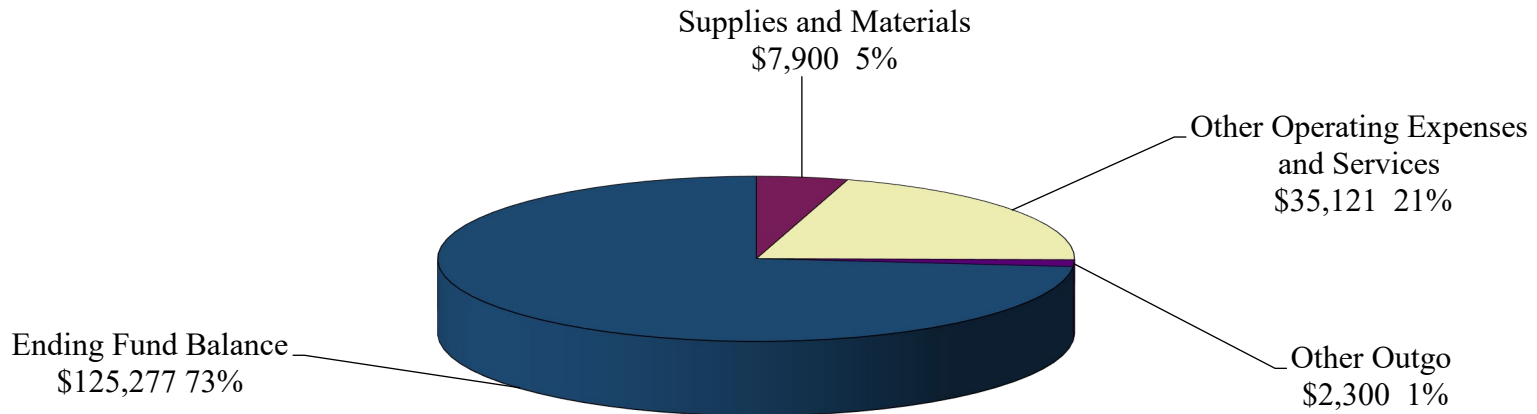
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Student Government Association Fund Revenues and Beginning Fund Balance: \$170,598



Student Government Association Fund Expenditures and Ending Fund Balance: \$170,598



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021 Student Government Association Fund

<u>Revenues by Source</u>	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 705	\$ 705	\$ 705	\$ 273	\$ 273	-
8832 Commissions	1,275	1,275	1,275	989	989	-
8841 Ticket Sales	23,891	24,000	24,000	9,947	4,500	(54.76)
8842 Advertising Sales	2,300	2,300	2,300	727	727	-
8849 Miscellaneous Sales	1,467	1,467	1,467	2,732	1,467	(46.30)
8855 Audience Participation Fee	315	400	400	-	-	-
8856 Entry Fee Income	420	500	500	-	250	100.00
8857 Membership Fee	2,676	2,800	2,800	4,340	4,340	-
8861 Interest	15	16	16	17	17	-
8887 ASB Card Fee	32,402	32,500	32,500	29,769	25,000	(16.02)
Total Local Revenues	65,466	65,963	65,963	48,794	37,563	(23.02)
8900 Other Financing Sources						
8980 Interfund Transfers-In	21	30	30	7,124	1,100	(84.56)
8999 Intrafund Transfers-In	1,116	1,200	1,200	-	1,200	100.00
Total Other Financing Sources	1,137	1,230	1,230	7,124	2,300	(67.71)
Total Revenues and Other Financing Sources	66,603	67,193	67,193	55,918	39,863	(28.71)
Beginning Fund Balance	135,728	141,749	141,749	141,749	130,735	(7.77)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 202,331	\$ 208,942	\$ 208,942	\$ 197,667	\$ 170,598	(13.69)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021 Student Government Association Fund

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional	\$ 3,586	\$ 3,600	\$ 3,600	\$ 4,384	\$ 1,800	(58.94)
4501 Uniforms Clothing Costumes	2,199	2,200	2,200	652	1,100	68.71
4710 Food	6,087	6,100	6,100	9,314	5,000	(46.32)
Total Supplies and Materials	<u>11,872</u>	<u>11,900</u>	<u>11,900</u>	<u>14,350</u>	<u>7,900</u>	(44.95)
5000 Other Operating Expenses and Services						
5045 Postage	15	20	20	-	20	100.00
5100 Contract	20,268	23,155	23,155	16,332	16,332	-
5150 District Administrative Fees and Charges	5,000	5,000	5,000	5,000	5,000	-
5195 Entry Fee	100	100	100	-	100	100.00
5210 Mileage	109	126	126	-	-	-
5220 Conferences	-	1,000	1,000	-	-	-
5224 Student Travel	4,293	5,684	5,684	14,707	-	(100.00)
5300 Dues & Membership Expense	-	-	-	189	189	-
5500 Utilities	3,510	3,550	3,550	2,159	3,550	64.43
5635 Rents or Leases	2,653	2,655	2,655	1,176	2,655	125.77
5640 Equipment Repair	1,469	1,295	1,295	1,114	1,295	16.25
5690 Miscellaneous Expense	190	200	200	-	200	100.00
5740 Advertising	3,456	3,500	3,500	2,436	1,800	(26.11)
5801 Donation Expense	200	205	205	-	205	100.00
5802 Prizes Awards	1,872	1,872	1,872	1,949	1,949	-
5890 Other Services (IT Chargebacks)	1,426	1,426	1,426	-	1,426	100.00
5999 Credit Card Charges	359	400	400	396	400	1.01
Total Other Operating Expenses and Services	<u>44,920</u>	<u>50,188</u>	<u>50,188</u>	<u>45,458</u>	<u>35,121</u>	(22.74)
6492 Non-Instructional Equipment	<u>2,653</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures (4000 - 6000)	<u>59,445</u>	<u>62,088</u>	<u>62,088</u>	<u>59,808</u>	<u>43,021</u>	(28.07)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021 Student Government Association Fund

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7301 Intrafund Transfers-Out	1,116	1,200	1,200	6,206	1,100	(82.28)
7400 Club Bonus	21	30	30	918	1,200	30.72
Total Other Outgo	1,137	1,230	1,230	7,124	2,300	(67.71)
Total Expenditures (4000 - 7000)	60,582	63,318	63,318	66,932	45,321	(32.29)
Ending Fund Balance	141,749	145,624	145,624	130,735	125,277	(4.17)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 202,331	\$ 208,942	\$ 208,942	\$ 197,667	\$ 170,598	(13.69)

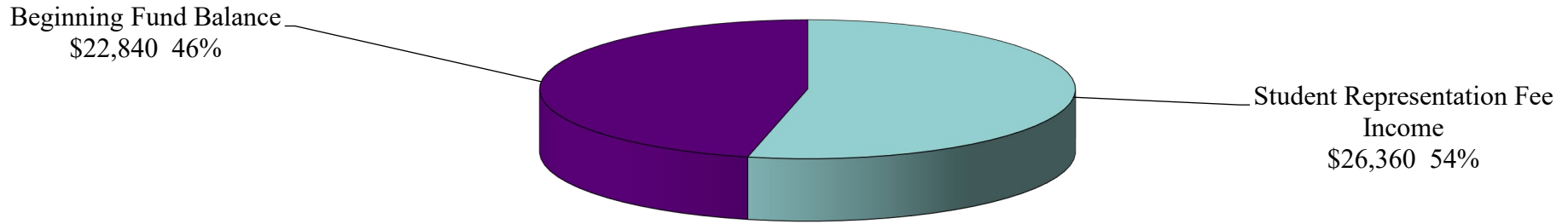
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
STUDENT REPRESENTATION FEE FUND

The Student Representation Fee Fund is a trust fund designated to account for funds collected pursuant to Education Code Section 76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government.

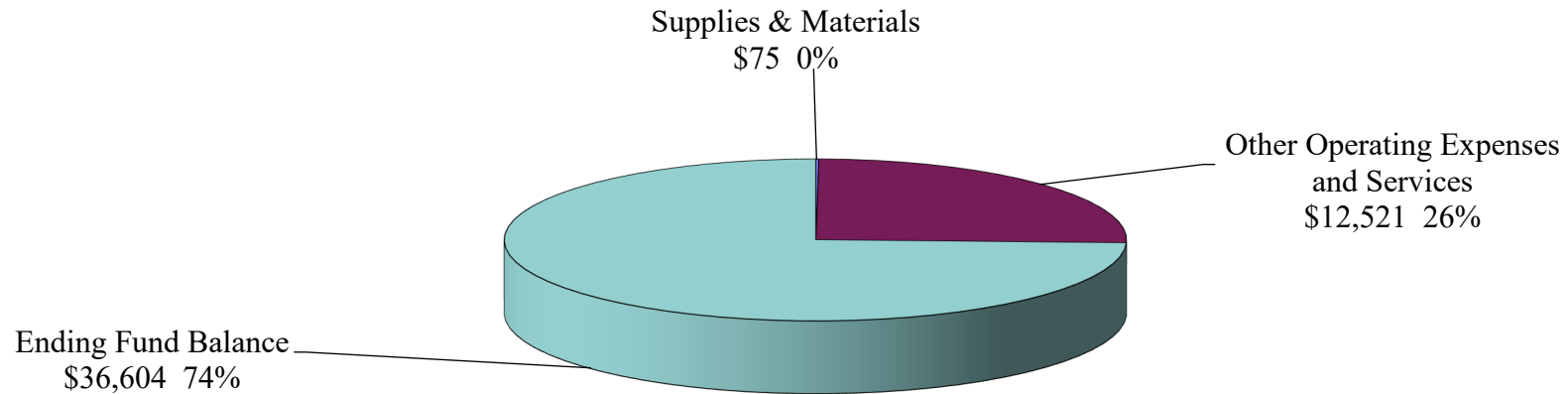
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Student Representation Fee Fund Revenues and Beginning Fund Balance: \$49,200



Student Representation Fee Fund Expenditures and Ending Fund Balance: \$49,200



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Student Representation Fee Fund

	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
<u>Revenues by Source</u>						
8884 Student Representation Fee	\$ 1,122	\$ 1,200	\$ 1,200	\$ 28,043	\$ 26,360	(6.00)
Beginning Fund Balance	4,437	5,559	5,559	5,559	22,840	>200
Total Revenues and Beginning Fund Balance	<u>\$ 5,559</u>	<u>\$ 6,759</u>	<u>\$ 6,759</u>	<u>\$ 33,602</u>	<u>\$ 49,200</u>	46.42
	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
<u>Expenditures by Object</u>						
4000 Supplies and Materials	\$ -	\$ 100	\$ 100	\$ -	\$ 75	100.00
5000 Other Operating Expenses and Services						
5195 Entry Fee	-	700	700	-	-	-
5224 Student Travel	-	2,500	2,500	-	-	-
5601 AB1054 Fees	-	-	-	10,762	12,521	16.34
Total Other Operating Expenses and Services	<u>-</u>	<u>3,200</u>	<u>3,200</u>	<u>10,762</u>	<u>12,521</u>	16.34
Total Expenditures (4000 - 7000)	<u>-</u>	<u>3,300</u>	<u>3,300</u>	<u>10,762</u>	<u>12,596</u>	17.04
Ending Fund Balance	<u>5,559</u>	<u>3,459</u>	<u>3,459</u>	<u>22,840</u>	<u>36,604</u>	60.26
Total Expenditures and Ending Fund Balance	<u>\$ 5,559</u>	<u>\$ 6,759</u>	<u>\$ 6,759</u>	<u>\$ 33,602</u>	<u>\$ 49,200</u>	46.42

Note: Student Government Association (SGA) has not utilized funds in FY 2016-2017 thru FY 2019-2020. Increase in revenue due to Assembly Bill 1504 mandating increase from \$1.00 to \$2.00 per student.

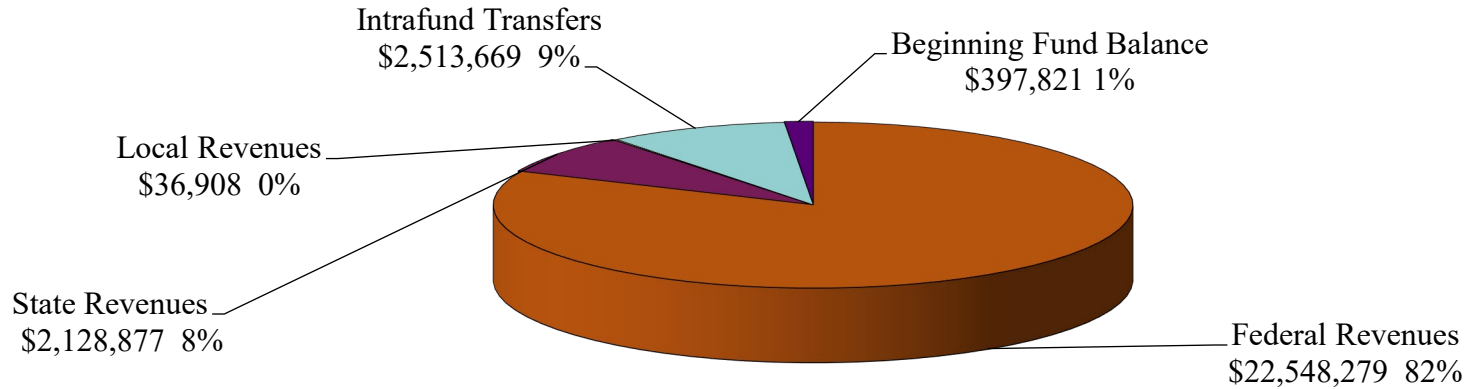
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
STUDENT FINANCIAL AID FUND

The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants or other funds intended for similar purposes, and the required district matching share of payments to students.

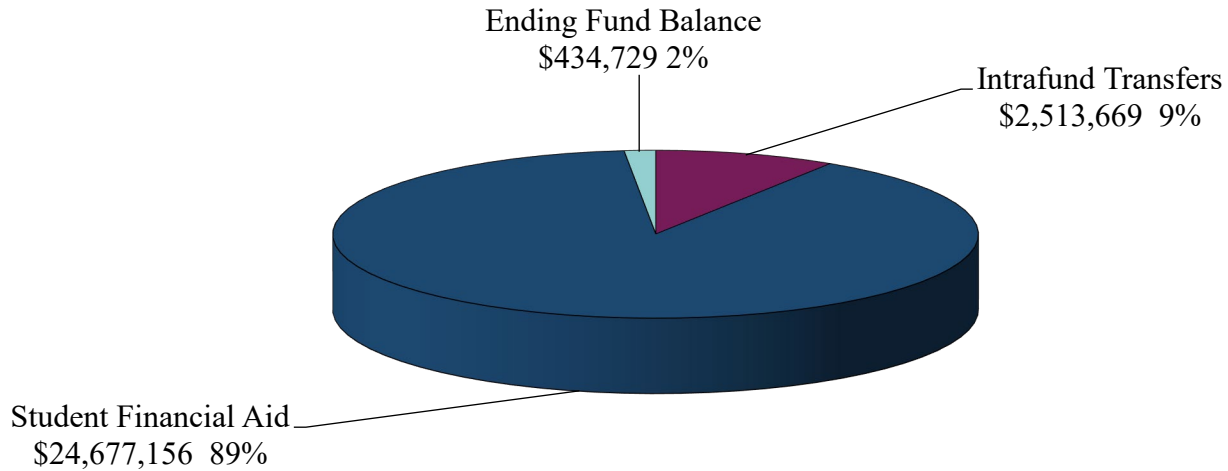
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries, not financial aid, and are recorded in the General Fund Restricted.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Student Financial Aid Fund Revenues and Beginning Fund Balance: \$27,625,554



Student Financial Aid Fund Expenditures and Ending Fund Balance: \$27,625,554



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
Student Financial Aid Fund

Revenues by Source	2018-2019 Actual Revenues	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Revenues	2020-2021 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant	\$ 20,092,247	\$ 20,413,723	\$ 20,413,723	\$ 20,397,345	\$ 20,397,345	-
8152 FSEOG	518,700	600,000	600,000	573,300	573,300	-
8159 GI Bill Chapter 33 Veterans Program	172,854	176,311	176,311	157,390	157,390	-
8151 ECARE Emergency Grant	-	-	-	3,436,311	1,420,244	(58.67)
Total Federal Revenues	<u>20,783,801</u>	<u>21,190,034</u>	<u>21,190,034</u>	<u>24,564,346</u>	<u>22,548,279</u>	(8.21)
8600 State Revenues						
8640 CAL Grant B	1,639,264	1,672,049	1,672,049	2,044,223	2,044,223	-
8641 CAL Grant C	73,992	75,472	75,472	84,654	84,654	-
Total State Revenues	<u>1,713,256</u>	<u>1,747,521</u>	<u>1,747,521</u>	<u>2,128,877</u>	<u>2,128,877</u>	-
8800 Local Revenues						
8861 Interest	38	40	40	12	12	-
8890 Other Local	9,675	10,873	10,873	36,896	36,896	-
Total Local Revenues	<u>9,713</u>	<u>10,913</u>	<u>10,913</u>	<u>36,908</u>	<u>36,908</u>	-
8900 Intrafund Transfers-In	<u>2,104,682</u>	<u>2,146,776</u>	<u>2,146,776</u>	<u>2,513,669</u>	<u>2,513,669</u>	-
Total Revenues	<u>24,611,452</u>	<u>25,095,244</u>	<u>25,095,244</u>	<u>29,243,800</u>	<u>27,227,733</u>	(6.89)
Beginning Fund Balance	<u>351,950</u>	<u>360,913</u>	<u>360,913</u>	<u>360,913</u>	<u>397,821</u>	10.23
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 24,963,402</u>	<u>\$ 25,456,157</u>	<u>\$ 25,456,157</u>	<u>\$ 29,604,713</u>	<u>\$ 27,625,554</u>	(6.69)

NOTE: Intrafund transfers have increased due to the new CARES grant.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Student Financial Aid Fund

<u>Expenditures by Object</u>		2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
5000	Bad Debt	\$ 750	\$ 550	\$ 550	\$ -	\$ -	-
7000	Intrafund Transfers-Out	2,104,682	2,146,776	2,146,776	2,513,669	2,513,669	-
7500	Student Financial Aid						
7520	Student Financial Grant	22,463,882	22,913,160	22,913,160	26,762,198	24,746,131	(7.53)
7599	Prior Year Adjustments	33,175	33,839	33,839	(68,975)	(68,975)	-
	Total Student Financial Aid	<u>22,497,057</u>	<u>22,946,999</u>	<u>22,946,999</u>	<u>26,693,223</u>	<u>24,677,156</u>	(7.55)
	Total Expenditures (4000 – 7000)	<u>24,602,489</u>	<u>25,094,325</u>	<u>25,094,325</u>	<u>29,206,892</u>	<u>27,190,825</u>	(6.90)
9700	Fund Balance Reserved						
9710	Legally Restricted	12,167	12,167	12,167	11,417	11,417	-
9750	Board Restricted	348,746	349,665	349,665	386,404	423,312	9.55
	Total Ending Fund Balance	<u>360,913</u>	<u>361,832</u>	<u>361,832</u>	<u>397,821</u>	<u>434,729</u>	9.28
	Total Expenditures and Ending Fund Balance	<u>\$ 24,963,402</u>	<u>\$ 25,456,157</u>	<u>\$ 25,456,157</u>	<u>\$ 29,604,713</u>	<u>\$ 27,625,554</u>	(6.69)

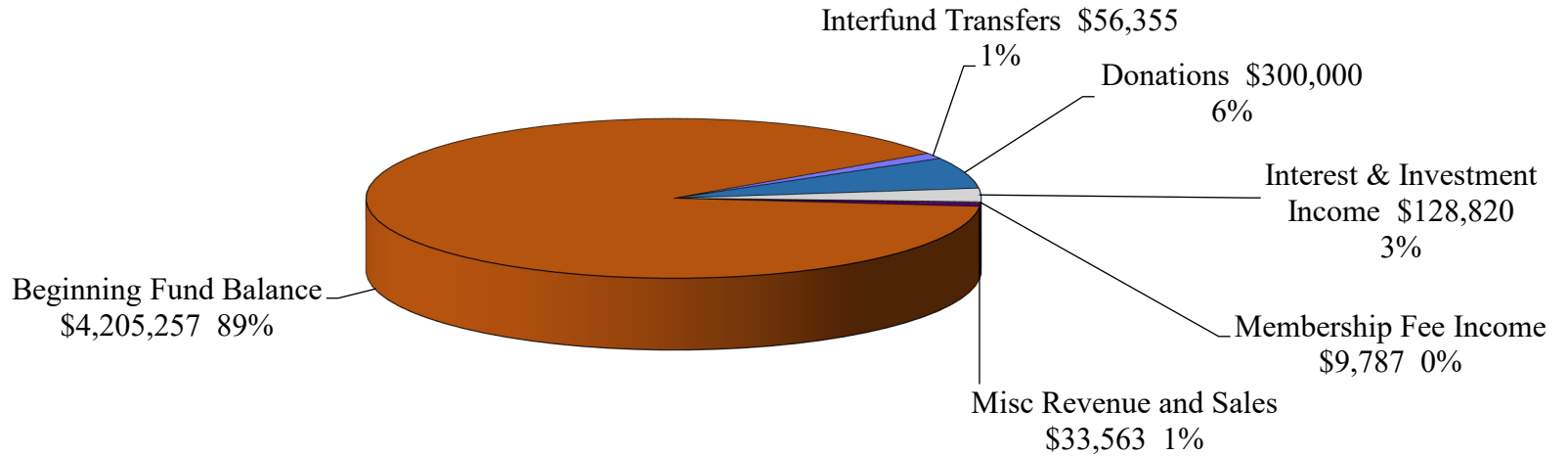
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
FOUNDATION FUND

The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations”. The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

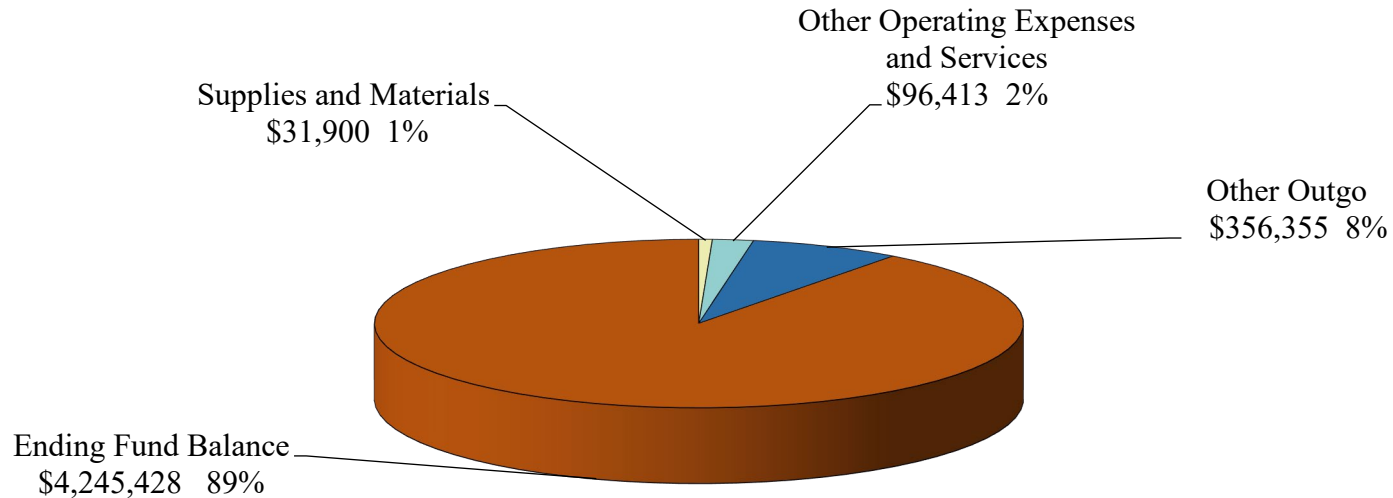
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Foundation Fund Revenues and Beginning Fund Balance: \$4,733,782



Foundation Fund Expenditures and Ending Fund Balance: \$4,733,782



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
Foundation Fund

<u>Revenues by Source</u>		2018-2019	2019-2020	2019-2020	2019-2020	2020-2021	%
		Actual	Adopted	Revised	Actual	Adopted	Change
		Revenues	Budget	Budget	Revenues	Budget	Adopt/Act
8800	Local Revenues						
	8821 Donations	\$ 736,067	\$ 848,066	\$ 848,066	\$ 472,922	\$ 300,000	(36.56)
	8826 Loan Recoveries	200	225	225	100	100	-
	8827 Other Income	-	115	115	-	-	-
	8832 Commissions	914	925	925	-	-	-
	8841 Ticket Sales	101,515	102,575	102,575	66,645	-	(100.00)
	8842 Advertising Sales	4,395	4,472	4,472	4,010	4,010	-
	8845 Concession Sales	725	755	755	-	-	-
	8848 Fee Revenue	1,170	1,200	1,200	615	615	-
	8849 Miscellaneous Sales	15,062	15,175	15,175	11,326	5,000	(55.85)
	8855 Audience Participation	-	400	400	-	-	-
	8856 Entry Fee Income	9,800	9,972	9,972	16,566	8,283	(50.00)
	8857 Membership Fee	13,734	13,912	13,912	9,787	9,787	-
	8859 Annual Management Fees	13,707	13,850	13,850	15,555	15,555	-
	8861 Interest	120	122	122	129	129	-
	8862 Investment Interest	89,865	90,100	90,100	84,362	84,362	-
	8864 Investment Gains/Losses	43,132	44,329	44,329	(123,046)	44,329	(136.03)
	Total Local Revenues	<u>1,030,406</u>	<u>1,146,193</u>	<u>1,146,193</u>	<u>558,971</u>	<u>472,170</u>	(15.53)
8900	Interfund Transfers-In						
	8999 Intrafund Transfers-In	108,592	109,998	109,998	56,355	56,355	-
	Total Transfers	<u>108,592</u>	<u>109,998</u>	<u>109,998</u>	<u>56,355</u>	<u>56,355</u>	-
	Total Revenues and Other Financing Sources	<u>1,138,998</u>	<u>1,256,191</u>	<u>1,256,191</u>	<u>615,326</u>	<u>528,525</u>	(14.11)
	Beginning Fund Balance	<u>4,176,853</u>	<u>4,375,792</u>	<u>4,375,792</u>	<u>4,375,792</u>	<u>4,205,257</u>	(3.90)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 5,315,851</u>	<u>\$ 5,631,983</u>	<u>\$ 5,631,983</u>	<u>\$ 4,991,118</u>	<u>\$ 4,733,782</u>	(5.16)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021**

Foundation Fund

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4360 Tests	\$ 5,100	\$ 5,100	\$ 5,100	\$ -	\$ -	-
4500 Non Instructional Supplies	36,266	36,275	36,275	72,644	25,000	(65.59)
4501 Uniforms, Clothing, Costumes	20,346	20,661	20,661	18,044	4,500	(75.06)
4710 Food	16,986	17,159	17,159	9,600	2,400	(75.00)
Total Supplies and Materials	78,698	79,195	79,195	100,288	31,900	(68.19)
5000 Other Operating Expenses and Services						
5002 Bad Debt	-	200	200	(200)	200	(200.00)
5045 Postage	447	450	450	15	15	-
5100 Contract Services	132,205	132,988	132,988	76,045	20,000	(73.70)
5151 Foundation Management Fee	13,707	13,999	13,999	15,555	15,555	-
5195 Entry Fee	5,754	5,790	5,790	2,415	2,415	-
5210 Mileage	76	100	100	108	-	(100.00)
5219 Other Travel	1,883	1,908	1,908	6,622	-	(100.00)
5220 Conferences	568	573	573	-	-	-
5224 Student Travel	2,093	2,176	2,176	1,239	-	(100.00)
5300 Dues and Memberships	6,391	6,425	6,425	7,480	7,480	-
5420 Liability Insurance	821	835	835	-	-	-
5500 Utilities	64	76	76	1	1	-
5635 Rents or Leases	4,220	4,298	4,298	4,043	4,043	-
5690 Equipment Repair and Maintenance	-	100	100	-	-	-
5690 Miscellaneous	5,841	5,922	5,922	21,154	6,000	(71.64)
5740 Advertising	6,404	6,500	6,500	1,350	1,350	-
5801 Donations Exp	800	825	825	15,950	800	(94.98)
5802 Prizes and Awards	13,987	14,100	14,100	3,396	3,396	-
5890 Other Services	806	820	820	553	554	0.18
5995 Bank Charges	32,772	32,780	32,780	31,804	31,805	0.00
5999 Credit Charges	3,058	3,108	3,108	2,800	2,799	(0.04)
Total Other Operating Expenses and Services	231,897	233,973	233,973	190,330	96,413	(49.34)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021**

Foundation Fund

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7301 Intrafund Transfers-Out	108,592	109,998	109,998	56,355	56,355	-
7510 Student Financial Scholarship	520,872	521,383	521,383	438,888	300,000	(31.65)
Total Other Outgo	<u>629,464</u>	<u>631,381</u>	<u>631,381</u>	<u>495,243</u>	<u>356,355</u>	(28.04)
Total Expenditures (2000-7000)	<u>940,059</u>	<u>944,549</u>	<u>944,549</u>	<u>785,861</u>	<u>484,668</u>	(38.33)
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,924	1,237,924	1,237,924	1,237,925	1,237,924	(0.00)
9750 Board Restricted Reserve	<u>3,137,868</u>	<u>3,449,510</u>	<u>3,449,510</u>	<u>2,967,332</u>	<u>3,011,190</u>	1.48
Total Ending Fund Balance	<u>4,375,792</u>	<u>4,687,434</u>	<u>4,687,434</u>	<u>4,205,257</u>	<u>4,249,114</u>	1.04
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 5,315,851</u>	<u>\$ 5,631,983</u>	<u>\$ 5,631,983</u>	<u>\$ 4,991,118</u>	<u>\$ 4,733,782</u>	(5.16)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
COST-OF-LIVING ADJUSTMENT

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce.

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	3.23
1995-96	2.73	2.73
1996-97	3.06	3.21
1997-98	2.97	2.65
1998-99	2.26	3.95
1999-00	1.41	1.41
2000-01	3.17	3.17
2001-02	3.87	3.87
2002-03	2.00	2.00
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0.00	5.66
2009-10	0.00	4.25
2010-11	0.00	-0.39
2011-12	0.00	2.24
2012-13	0.00	3.24
2013-14	1.57	1.57
2014-15	0.85	0.85
2015-16	1.02	1.02
2016-17	0.00	0.00
2017-18	1.56	1.56
2018-19	2.71	2.71
2019-20	3.26	3.26
2020-21	0.00	0.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021
COMPLIANCE WITH THE FIFTY PERCENT LAW

Education Code Section 84362 requires community college districts to expend 50% of the district's Current Expense of Education (CEE) on the salaries and fringe benefits of classroom instructors.

The "Current Expense of Education" (CEE) includes the General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services, and other costs specifically excluded by law.

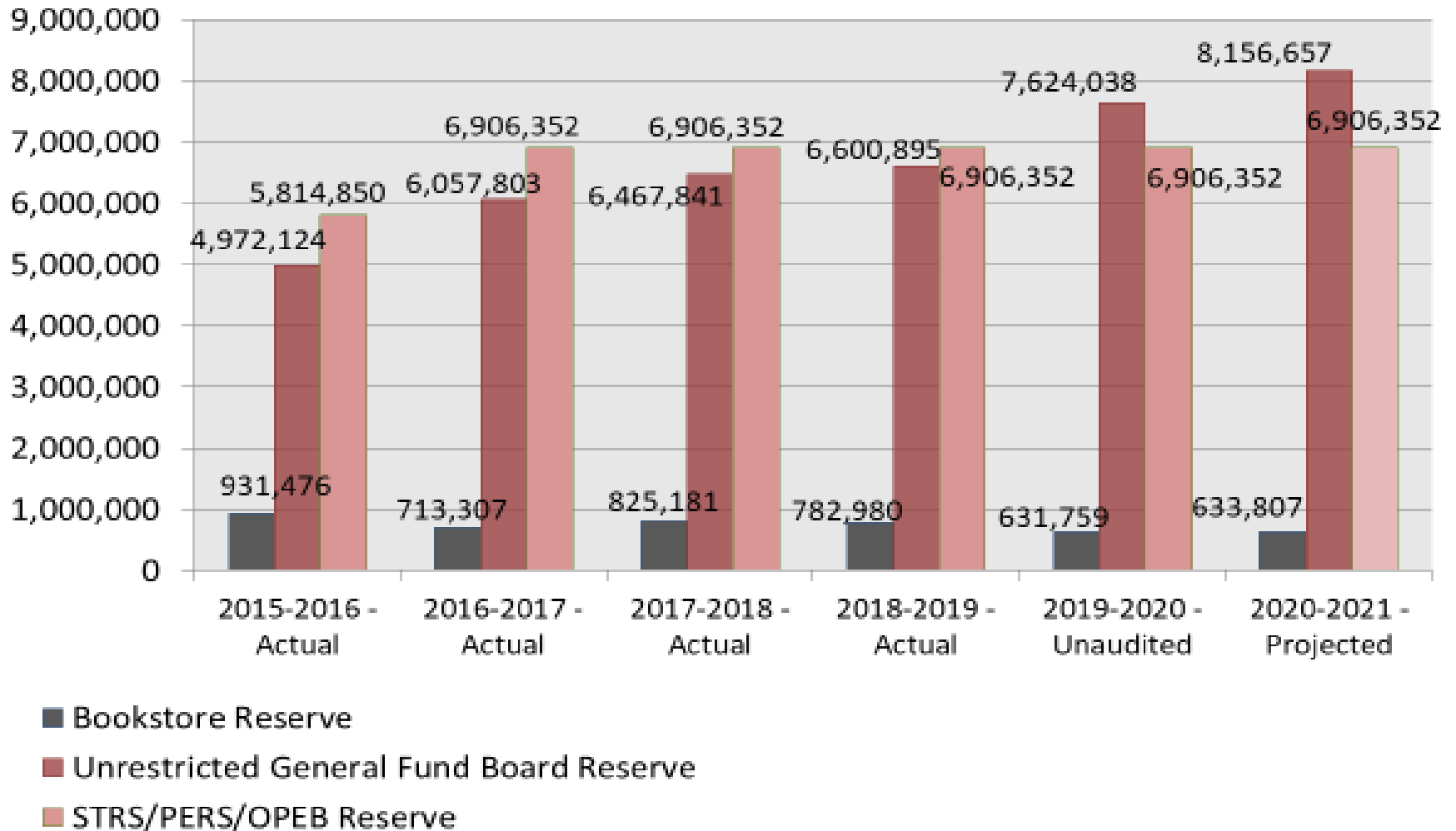
The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district's 50% computation for the fiscal years 1992-93 through 2020-21 (expressed as a percentage).

Fiscal Year	<u>50% Computation</u>
1992-93	50.05
1993-94	50.07
1994-95	47.70
1995-96	44.82
1996-97	51.50
1997-98	50.44
1998-99	51.21
1999-00	47.81
2000-01	50.27
2001-02	50.59
2002-03	51.05
2003-04	52.28
2004-05	53.24
2005-06	52.15
2006-07	53.86
2007-08	54.32
2008-09	54.97
2009-10	53.93
2010-11	51.32
2011-12	52.82
2012-13	50.03
2013-14	50.20
2014-15	50.44
2015-16	52.56
2016-17	51.50
2017-18	50.35
2018-19	50.29
2019-20	51.87
2020-21	50.00 estimated

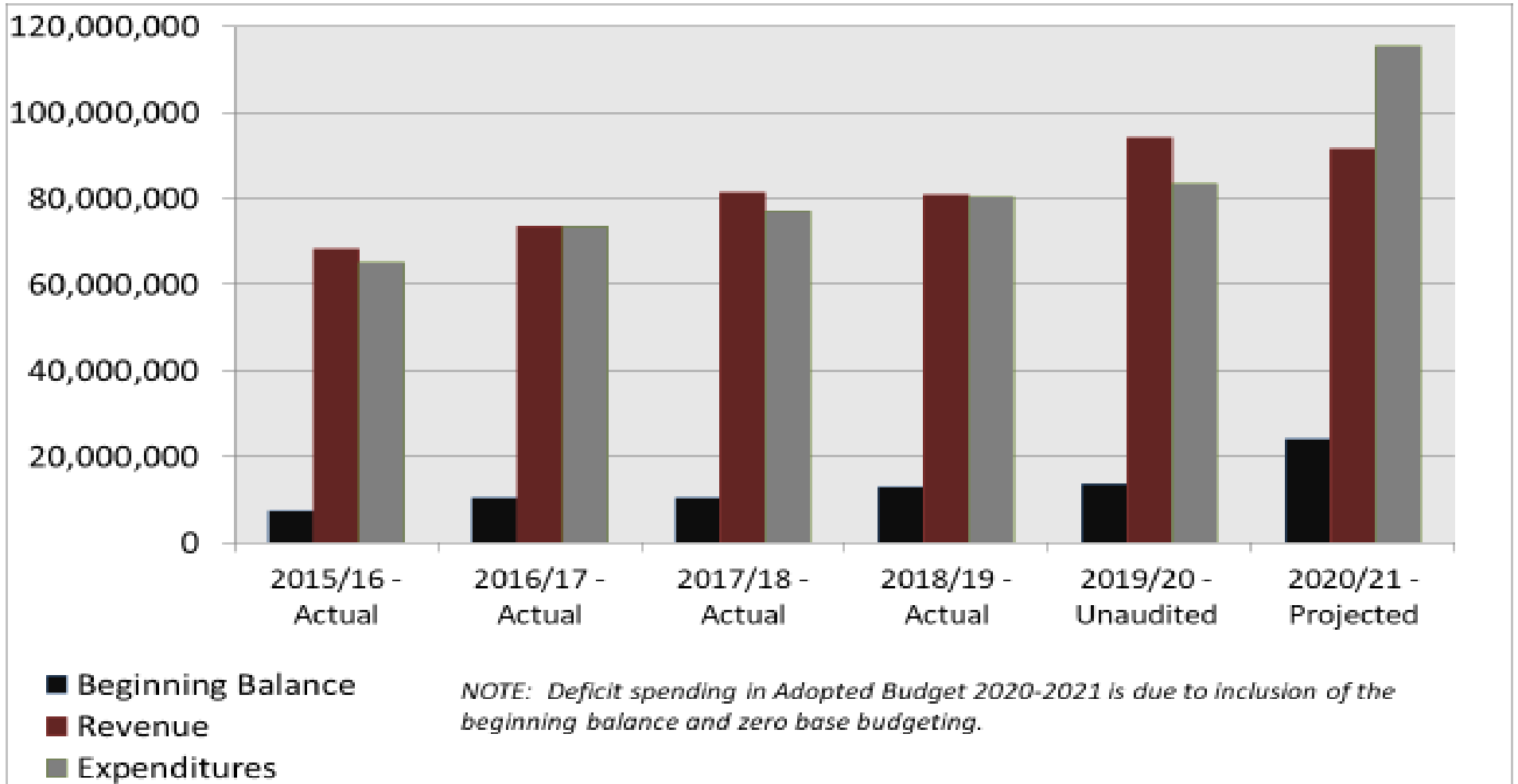
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Historical Data
District Reserves



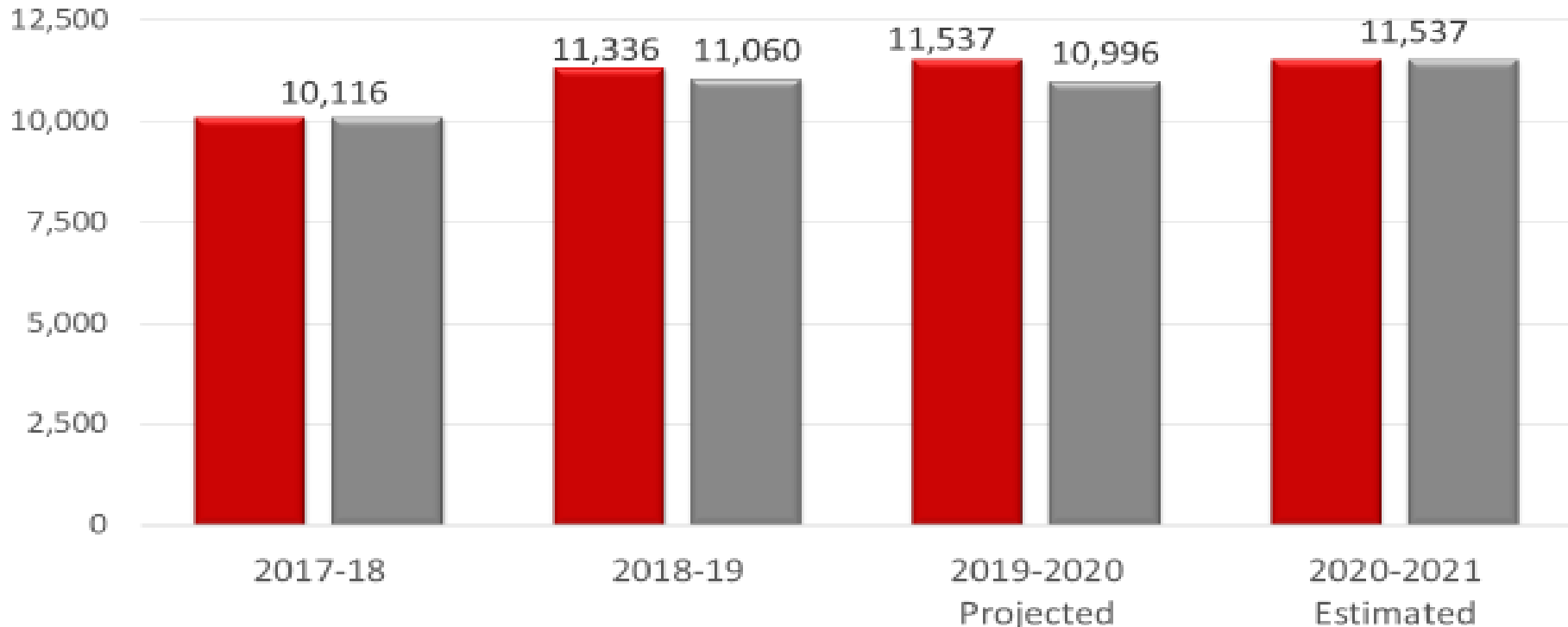
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Historical Data
Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2020-2021

Historical Data Student Center Funding Formula – Credit FTES



■ Earned Credit FTES ■ Three Year Credit Average

**Credit FTES Only (excludes Special Admit Credit)*

Based on the Chancellor's Office 2019-20 P2 report released on 8/24/20

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2020-2021

Capital Outlay Projects Fund By Project

	2019-2020 <u>Actuals</u>	2020-2021 <u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>	\$ 5,897,062	\$ 7,154,178
<u>REVENUES</u>		
1 State Capital Outlay	\$ 1,952,000	\$ 1,462,000
2 State Scheduled Maintenance and Block Grant	145,086	570,022
3 Interest	104,075	45,000
4 Redevelopment	969,310	600,000
5 Capital Outlay Surcharge	65,113	50,000
6 Interfund Transfer In	1,542,626	1,550,000
<u>TOTAL REVENUES</u>	\$ 4,778,210	\$ 4,277,022
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>	\$ 10,675,272	\$ 11,431,200
<u>EXPENDITURES</u>		
1 District - DSA Contract	-	5,000
2 District - Elevator Modernization	52,229	150,000
3 District - Facilities Five Year Plan	24,063	50,000
4 District - Facility Improvement Projects MVC	107,418	217,265
5 District - Facility Improvement Projects SJC	170,219	217,265
6 District - Facility Improvement Projects TVC	52,467	217,645
7 District - Fleet Replacement	8,421	105,000
8 District - Instruction Support	-	30,000
9 District - Misc Bond and Group II Bond Projects	-	1,909,052
10 District - New Employee Furniture and Equipment	12,139	40,000
11 District - Renovation	154,574	344,000
12 District - Roof Repair Project	25,119	73,321
13 District - Scheduled Maintenance Special Repair/Instructional Block Grant	117,783	570,022
14 District - Site Security	20,018	25,000
15 District - Student Services Support	562	30,000
16 District - Video Conference Equipment	84,963	50,000
17 District - Xerox Lease	485,901	550,000
18 District- Admin Support	26,235	30,000
19 District - Parking Lot Improvements	100,000	100,000
20 MVC - Bookstore Modularity & Wardrobe Modular rehab Funds	6,188	22,000
21 MVC - Furniture Bldg. 700	-	500,000
22 MVC - Modular HVAC	7,318	75,000
23 MVC- STEM Building	961,000	599,000
24 SGP - San Geronio Pass Campus	91,377	91,316
25 SJC - Solar Maintenance	22,100	50,000
26 SJC- STEM Building	991,000	863,000
27 SWC - South West Corridor	-	1,207,476
<u>TOTAL EXPENDITURES</u>	3,521,094	8,121,362
<u>ENDING FUND BALANCE</u>	\$ 7,154,178	\$ 3,309,838
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>	\$ 10,675,272	\$ 11,431,200

Note: Capital Outlay Projects Fund by object is provided on page 38 and 39.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021**

Bond Fund By Project

		Total Project Budget	2019-2020 Actual	Cumulative To Date Through 06/30/2020	2020-2021 Adopted	Total Remaining Balance
		\$ -	\$ 84,060,176	\$ -	\$ 35,908,189	\$ 87,990,469
BEGINNING FUND BALANCE		\$ -	\$ 84,060,176	\$ -	\$ 35,908,189	\$ 87,990,469
REVENUES						
1. Bond Funds - Series A		\$70,000,000	\$0	\$70,000,000	\$0	\$0
2. Bond Funds - Series B		120,000,000	-	120,000,000	-	\$0
3. Bond Funds - Series C - Unfunded		105,000,000	-	\$0	105,000,000	\$0
4. Interest		3,000,000	1,345,216	5,004,700	1,200,000	(\$3,204,700)
TOTAL REVENUES AND BEGINNING FUND BALANCE		\$ 298,000,000	\$ 85,405,392	\$ 195,004,700	\$ 142,108,189	\$ 84,785,769
EXPENDITURES						
1. District - Athletics Facilities Renovation	(Series A)	13,544,975	-	12,210,227	-	1,334,748
2. District - Building Security Access Control	(Series A)	930,900	-	41,750	25,000	864,150
3. District - CDEC Security Enhancements	(Series A)	758,498	-	624,801	-	133,697
4. District - Classroom Phones	(Series A)	75,090	-	75,090	-	-
5. District - EIR/CEQA	(Series A)	1,407,578	3,857	1,221,742	10,000	175,836
6. District - Fiber Re-Capitalization (Technology)	(Series A)	500,000	-	447,733	-	52,267
7. District - Infrastructure Master Plan	(Series A)	399,528	-	416,363	-	(16,835)
8. District - Lease Revenue Bond (LRB)	(Series A)	12,488,443	-	12,488,443	-	-
9. District - Miscellaneous Planning and Bond Management Expenses	(Series A)	10,143,185	1,946	431,005	807,500	8,904,680
10. District - Network and Control Switches Upgrades	(Series A)	710,000	-	986,523	-	(276,523)
11. District - Planning	(Series A)	1,107,232	199,507	1,189,867	5,000	(87,635)
12. District - Shade Structure Projects	(Series A)	1,520,000	147,151	843,970	415,000	261,030
13. District - Signage and Wayfinding	(Series A)	300,000	23,720	23,720	37,000	239,280
14. District - Solar Photovoltaic System	(Series A)	4,069,220	-	2,846,621	-	1,222,599
15. District - Video Conferencing Upgrades	(Series A)	332,697	-	322,697	-	10,000
16. District - Video Security Enhancements (Cameras and Media Storage)	(Series A)	826,140	-	-	-	826,140
17. District - Wireless Deployment	(Series A)	1,025,169	-	1,014,854	-	10,315
18. MVC - Building 300 Renovation	(Series A)	3,768,977	-	100,613	-	3,668,364
19. MVC - Building 3000 Rehabilitation/Fiber Installation	(Series A)	3,492,103	9,906	3,518,567	-	(26,464)
20. MVC - Emergency Generator	(Series A)	208,038	32,916	77,412	30,000	100,626
21. MVC - Parking Lot Expansion	(Series A)	2,050,675	-	-	375,000	1,675,675
22. MVC - Science Labs and Classroom Modular Swing Space	(Series A)	6,179,403	27,584	4,796,130	15,500	1,367,773
23. SGP - New Center Template	(Series A)	1,755,000	-	6,770	-	1,748,230
24. SGP - Science Labs and Classroom Modular Swing Space	(Series A)	1,453,977	-	336,180	-	1,117,797
25. SJC - Building 200 Safety Improvements ***	(Series A)	1,171,319	-	-	-	1,171,319
26. SJC - Emergency Generator	(Series A)	208,038	-	390,252	-	(182,214)
27. SJC - Parking Lot Expansion	(Series A)	2,050,675	-	1,350	375,000	1,674,325
28. SJC - Science Labs and Classroom Modular Swing Space	(Series A)	1,817,472	-	1,048,931	-	768,541
29. Wildomar - New Center Template	(Series A)	2,975,000	-	385,411	-	2,589,589
30. TVC - MSJC Temecula	(Series A)	20,000,000	-	20,000,000	-	-
31. District - Cost of Issuance	(Series B)	774,000	-	767,015	-	6,985
32. District - Energy Conservation Projects	(Series B)	-	-	-	1,000,000	(1,000,000)
33. District - Scheduled Maintenance	(Series B)	-	-	-	100,000	(100,000)
34. MVC - Building 700 Renovation	(Series B)	1,500,000	2,689,118	2,689,118	2,500,000	(3,689,118)
35. MVC - Infrastructure Projects	(Series B)	5,325,000	-	-	250,000	5,075,000
36. MVC - Marquee	(Series B)	262,240	-	32,962	-	229,278
37. MVC - Stadium	(Series B)	35,000,000	2,407,122	2,409,382	15,559,720	17,030,898
38. MVC - STEM Building	(Series C)	-	294,078	435,804	899,000	(1,334,804)
39. SJC - Infrastructure Projects	(Series C)	5,325,000	66,745	275,891	250,000	4,799,109
40. SJC - Marquee	(Series C)	-	151,800	300,075	-	(300,075)
41. SJC - STEM Building	(Series C)	43,470,000	124,999	124,999	464,000	42,881,001
42. TVC - MSJC Temecula	(Series C)	36,502,124	(232,270)	36,519,855	-	(17,731)
43. TVC Renovation - Phase 1	(Series C)	35,000,000	33,446,127	39,591,491	22,000,000	(26,591,491)
44. TVC Renovation - Phase 2	(Series C)	-	10,102,897	10,102,897	9,000,000	(19,102,897)
TOTAL EXPENDITURES		\$ 260,427,696	\$ 49,497,203	\$ 159,096,511	\$ 54,117,720	\$ 47,213,465
ENDING FUND BALANCE		\$ 37,572,304	\$ 35,908,189	\$ 35,908,189	\$ 87,990,469	\$ 37,572,304
TOTAL EXPENDITURES AND ENDING FUND BALANCE		\$ 298,000,000	\$ 85,405,392	\$ 195,004,700	\$ 142,108,189	\$ 84,785,769

Note: Bond Fund by object is provided on page 42.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021**

**Mt. San Jacinto College
Budget Allocation Model - Adopted FY 2020-2021**

Unrestricted General Fund - Unaudited

Revenue	Adopted Budget FY 2020-2021
Net additional Unbudgeted Revenue over Expense	\$ 23,812,719
Unused Categorical Program Interfund Transfer	-
Budgeted Ending Balance 6/30/20	<u>300,000</u>
Unaudited Beginning Balance 7/1/2020	\$ 24,112,719
FY 2020-2021 Projected Revenue	<u>92,410,956</u>
Total Anticipated Revenue	116,523,675

Notes

1. Less, Unrestricted Reserve	(300,000)	
2. Less, Intrafund Transfer to Student Financial Services	(85,000)	
3. Less, Interfund Transfer to Childcare	(56,261)	
4. Less, Intrafund Transfer to Block Grant	(261,018)	
5. Less, Unrestricted Reserve transfer to 7% reserve	(532,619)	
6. Less, Interfund Transfer to Self Insurance	(400,000)	
7. Less, Interfund Transfer to Capital Outlay	(1,500,000)	
	<u>(3,134,898)</u>	
Total Available Funds for Allocation (TAFA)	\$ 113,388,777	

Allocation Increment

1. PY Base Expenditure Budget (FY 2019-2020)	\$ 96,538,290	
2. CY TAFA (2020-2021)	<u>113,388,777</u>	
3. Allocation Increment (A.I.)	16,850,487	
4. FY 2020-2021 Base Budget Adjustments	16,850,487	
Remaining Allocation Increment	\$ -	

Expenditures

	President	Instruction	Student Services	Business Services	Human Resources	Institutional Effectiveness	Total
FY 2019-2020 Base Expenditure Budget (1000-6XXX)	\$ 3,691,697	\$ 52,827,939	\$ 13,118,923	\$ 21,392,261	\$ 1,997,345	\$ 3,510,125	\$ 96,538,290
FY 2020-2021 Base Budget Adjustments	(386,084)	(7,756,468)	(1,346,867)	21,124,370	103,963	5,111,573	16,850,487
FY 2020-2021 Total Expenditure Budget	<u>\$ 3,305,613</u>	<u>\$ 45,071,471</u>	<u>\$ 11,772,056</u>	<u>\$ 42,516,631</u>	<u>\$ 2,101,308</u>	<u>\$ 8,621,698</u>	<u>\$ 113,388,777</u>
FY 2020-2021 Beginning Balance Adjustments	(838,674)	(4,854,061)	(678,709)	(17,656,154)	(59,040)	(26,081)	(24,112,719)
FY 2020-2021 Permanent Ongoing Base Expenditure Budget (1000-6XXX)	<u>\$ 2,466,939</u>	<u>\$ 40,217,410</u>	<u>\$ 11,093,347</u>	<u>\$ 24,860,477</u>	<u>\$ 2,042,268</u>	<u>\$ 8,595,617</u>	<u>\$ 89,276,058</u>
FY 2020-2021 Adopted Budget "Fenced" Amounts	\$ 165,106	\$ 1,407,991	\$ 267,109	\$ 331,293	\$ 51,668	\$ 330,372	2,553,539

Notes:

(1) Negative base budget adjustments are due to budget transfers between divisions.

P Permanent Base Ongoing Funding	89,276,058
O One Time Funding	<u>24,112,719</u>
	<u>113,388,777</u>

	San Jacinto Campus	Menifee Valley Campus	Temecula Campuses	San Gorgonio Campus	District Wide (2)	Total
FY 2020-2021 Total Expenditure Budget by Campus (1000-6XXX)*	<u>\$ 24,526,340</u>	<u>\$ 32,309,701</u>	<u>\$ 4,701,767</u>	<u>\$ 499,477</u>	<u>\$ 51,351,492</u>	<u>\$ 113,388,777</u>

(2) District Wide total includes beginning balance.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2020-2021**

