California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

District: MT. SAN JACINTO **District Code:** 940

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

_____ _____
District Chief Business Officer Date

_____ _____
District Superintendent Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES | **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report | **The Current Expense of Education**

SUPPLEMENTAL DATA | **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Academic Salaries	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	13,464,690	13,464,690		13,464,690
Other	1300	10,223,683	10,223,683	24,632	10,248,315
Total Instructional Salaries		23,688,373	23,688,373	24,632	23,713,005
Non-Instructional Salaries					
Contract or Regular	1200		4,163,837	356,204	4,520,041
Other	1400		1,576,216	12,405	1,588,621
Total Non-Instructional Salaries		0	5,740,053	368,609	6,108,662
Total Academic Salaries		23,688,373	29,428,426	393,241	29,821,667
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		13,142,539	1,054,380	14,196,919
Other	2300		1,597,325	338,044	1,935,369
Total Non-Instructional Salaries		0	14,739,864	1,392,424	16,132,288
Instructional Aides					
Regular Status	2200	1,438,367	1,438,367		1,438,367
Other	2400	597,909	597,909		597,909
Total Instructional Aides		2,036,276	2,036,276	0	2,036,276
Total Classified Salaries		2,036,276	16,776,140	1,392,424	18,168,564
Employee Benefits	3000	8,267,830	16,107,092	566,428	16,673,520
Supplies and Materials	4000		794,337	136,785	931,122
Other Operating Expenses	5000		7,578,771	1,563,739	9,142,510
Equipment Replacement	6420		599	6,476	7,075
Total Expenditures Prior to Exclusions		33,992,479	70,685,365	4,059,093	74,744,458

CALIFORNIA COMMUNITY COLLEGES **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report **The Current Expense of Education**

SUPPLEMENTAL DATA **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Exclusions		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Activities to Exclude	**TOP Code**				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	340,386	340,386		340,386
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		849,150		849,150
Objects to Exclude	**Object Code**				
Rents and Leases	5060		884,638	601,115	1,485,753
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,769,837	228,509	1,998,346

CALIFORNIA COMMUNITY COLLEGES | **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report | **The Current Expense of Education**

SUPPLEMENTAL DATA | **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410			72,108	72,108
Equipment - Replacement	6420			6,476	6,476
Total Equipment		0	0	78,584	78,584
Total Capital Outlay		0	0	78,584	78,584
Other Outgo	7000			1,424,994	1,424,994
Total Exclusions		340,386	3,844,011	2,333,202	6,177,213
Total for ECS 84362, 50% Law		33,652,093	66,841,354	1,725,891	68,567,245
Percent of CEE (Instructional Salary Cost / Total CEE)		50.35%	100.00%		
50% of Current Expense of Education			33,420,677		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		33,652,093	66,841,354	1,725,891	68,567,245
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		33,992,479	70,685,365	4,059,093	74,744,458
Capital Expenditures	6000	421,164	826,523	82,112	908,635
Equipment Replacement (Back out)	6420		(599)	(6,476)	(7,075)
Total Unrestricted General Fund Expenditures		34,413,643	71,511,289	4,134,729	75,646,018

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	119,466	16,754	136,220
In County Treasury	9112	29,627,720	8,305,027	37,932,747
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	1,956,804	1,376,580	3,333,384
Due from Other Funds	9140	1,091,159	9,396	1,100,555
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	2,614		2,614
Prepaid Items	9220	136,494	27,751	164,245
TOTAL ASSETS		32,959,257	9,735,508	42,694,765
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,916,301	202,207	2,118,508
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,673,052	43,112	1,716,164
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,323,094	9,307,894	10,630,988
TOTAL LIABILITIES		4,912,447	9,553,213	14,465,660

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	28,046,810	182,295	28,229,105
TOTAL FUND EQUITY		28,046,810	182,295	28,229,105
TOTAL LIABILITIES AND FUND EQUITY		32,959,257	9,735,508	42,694,765

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **20 Debt Service Funds:**

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET **29 Other Debt Service Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	29,495,416		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		29,495,416	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	29,495,416		
Assigned Fund Balance	9754			
Total Designated Fund Balance		29,495,416	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		29,495,416	0	0
TOTAL LIABILITIES AND FUND EQUITY		29,495,416	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		8,910	525			
In County Treasury	9112		28,416	135,903			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		9,751	111,240			
Due from Other Funds	9140		51,433	3,831			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		(4,542)				
Prepaid Items	9220						
TOTAL ASSETS		0	94,968	251,499	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		71,966	62,203			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		4,663	189,296			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		14,503				
TOTAL LIABILITIES		0	91,132	251,499	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	3,836	0	0	0	0
TOTAL FUND EQUITY		0	3,836	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	94,968	251,499	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(342)		
In County Treasury	9112	4,438,701		92,401,439
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	199,745		425,202
Due from Other Funds	9140	1,230,819		485,332
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	78,515		
TOTAL ASSETS		5,947,438	0	93,311,973
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	319,690		1,938,685
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	485,110		67,309
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	923,560		
TOTAL LIABILITIES		1,728,360	0	2,005,994

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	4,219,078		91,305,979
TOTAL FUND EQUITY		4,219,078	0	91,305,979
TOTAL LIABILITIES AND FUND EQUITY		5,947,438	0	93,311,973

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	245,081			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	149,672			
Due from Other Funds	9140	499			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	821,555			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,089,050			
Accumulated Depreciation Equipment	9351	1,023,019			
Work in Progress	9360				
Total Fixed Assets		66,031	0	0	0
TOTAL ASSETS		1,282,838	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	88,645			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	369,012			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		457,657	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	457,657	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	825,181			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		825,181	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,282,838	0	0	0

CALIFORNIA COMMUNITY COLLEGES | **Proprietary Funds Group**

Annual Financial and Budget Report | **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET | **69 Other Internal Service Fund**

For Year Ended June 30, 2018 | District ID: 940 | Name: MT. SAN JACINTO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	970,808	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	126,815	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,097,623	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	355,733	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		355,733	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	355,733	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	741,890	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		741,890	0
TOTAL LIABILITIES AND FUND EQUITY		1,097,623	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	146,655	4,397		116,060				962,541
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								3,232,755
Accounts Receivable	9130	275			1,312,815				15,600
Due from Other Funds	9140	537	40		42,568				3,369
Student Loans Receivable	9150				1,876				750
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		147,467	4,437	0	1,473,319	0	0	0	4,215,015

COMBINED BALANCE SHEET

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	317			1,101,596				566
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	11,422			19,773				37,596
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		11,739	0	0	1,121,369	0	0	0	38,162
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	11,739	0	0	1,121,369	0	0	0	38,162

COMBINED BALANCE SHEET

For Year Ended June 30, 2018 District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		4,437						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	4,437	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								1,237,925
Committed Fund Balance	9753				12,167				
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	12,167	0	0	0	1,237,925
Uncommitted(Unrestricted) Fund Balance	9790	135,728			339,783				2,938,928
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		135,728	4,437	0	351,950	0	0	0	4,176,853
TOTAL LIABILITIES AND FUND EQUITY		147,467	4,437	0	1,473,319	0	0	0	4,215,015

For Actual Year: 2017-2018 District ID: 940 Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,535,768	1,535,768
Workforce Investment Act	8130		488,561	488,561
Temporary Assistance for Needy Families (TANF)	8140		105,667	105,667
Student Financial Aid	8150	77,108		77,108
Veterans Education	8160	6,727		6,727
Vocational and Technical Education Act (VATEA)	8170		595,851	595,851
Other Federal Revenues	8190		184,408	184,408
Total Federal Revnues	8100	83,835	2,910,255	2,994,090
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	29,260,969		29,260,969
Other General Apportionment	8613	215,921		215,921
General Categorical Programs	8620			
Child Development	8621		5,000	5,000
Extended Opportunity Programs and Services(EOPS)	8622		647,117	647,117
Disabled Students Programs and Services(DSPS)	8623		1,160,072	1,160,072
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		621,533	621,533
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,306,271	8,306,271

For Actual Year: 2017-2018 District ID: 940 Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	10,157,627		10,157,627
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651		91,336	91,336
Other Reimburseable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	323,999		323,999
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,998,346	764,755	2,763,101
State Mandated Costs	8685	688,206		688,206
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	1,898,850	163,884	2,062,734
Total State Revenues	8600	44,543,918	11,759,968	56,303,886

For Actual Year: 2017-2018 District ID: 940 Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	28,013,909		28,013,909
Tax Allocation, Supplemental Roll	8812	719,474		719,474
Tax Allocation, Unsecured Roll	8813	1,218,138		1,218,138
Prior Years Taxes	8816	610,639		610,639
Education Revenues Augmentation Fund (ERAF)	8817	(2,446,203)		(2,446,203)
Redevelopment Agency Funds - Pass Through	8818	269,281		269,281
Redevelopment Agency Funds - Residual	8819	1,819,892		1,819,892
Redevelopment Agency Funds - Asset Liquidation	8819.1	32,381		32,381
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	53,188		53,188
Other Contranct Services	8832			0
Sales and Commissions	8840	680		680
Rentals and Leases	8850	156,479		156,479
Interest and Investment Income	8860	480,693		480,693
Student Fees and Charges	8870			
Community Services Classes	8872	835,933		835,933
Dormitory	8873			0
Enrollment	8874	3,567,308		3,567,308
Contra Revenue Account	8874.1	(41,909)		(41,909)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	31,496		31,496
Insurance	8878			0
Student Records	8879	38,660		38,660
Nonresident Tuition	8880	615,694		615,694
Parking Services and Public Transportation	8881		307,736	307,736
Other Student Fees and Charges	8885	190,338	123,976	314,314
Other Local Revenues	8890	614,073	56,091	670,164
Total Local Revenues	8800	36,780,144	487,803	37,267,947
Total Revenues		81,407,897	15,158,026	96,565,923

For Actual Year: 2017-2018 District ID: 940 Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	9,435		9,435
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(264,796)	3,912,823	3,648,027
Total Other Financing Sources	8900	(255,361)	3,912,823	3,657,462
Total Revenues and Other Financing Sources		81,152,536	19,070,849	100,223,385

CALIFORNIA COMMUNITY COLLEGES **Expend by Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	33,935		167			34,102
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	488,234	48	5,552			493,834
Biological Sciences	0400	2,901,679	90,421	116,692	84,295		3,193,087
Business and Management	0500	1,396,760	882	3,329			1,400,971
Communications	0600	354,324	340	11,066	43,397		409,127
Computer and Information Science	0700	909,301		7,687	46,568		963,556
Education	0800	1,172,174		11,055	1,309		1,184,538
Engineering and Related Industrial Technology	0900	420,151	26,909	12,958	122,761		582,779
Fine and Applied Arts	1000	2,806,217	177,550	82,137	41,974		3,107,878
Foreign language	1100	1,016,856	8,822	10,553	1,007		1,037,238
Health	1200	1,257,283	351,299	71,194	5,253		1,685,029
Consumer Education And Home Economics	1300	988,097		10,613			998,710
Law	1400	45,534		7			45,541
Humanities(Letters)	1500	5,686,094	27,587	13,092	29,749		5,756,522
Library Science	1600	2,323					2,323
Mathematics	1700	3,962,634	182	2,098			3,964,914
Military Studies	1800						0
Physical Sciences	1900	1,801,371	31,255	174,507	9,198		2,016,331
Psychology	2000	749,514	1,300	14,821	2,184		767,819
Public Affairs and Services	2100	356,167		16,122	481		372,770
Social Sciences	2200	3,053,495		6,287			3,059,782
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,464,651	2,104,542	624,218	183,698		5,377,109
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	269,419	70,968				340,387
Sub-Total Instructional Activites		32,136,213	2,892,105	1,194,155	571,874		36,794,347
Total Expenditures for GF Activities*		32,878,635	41,468,203	13,174,939	1,801,890	6,763,273	96,086,940

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	140	4,647,769	326,208	137,800		5,111,917
Course and Curriculum Development	6020		59,526	2,607			62,133
Academic / Faculty Senate	6030			7,956			7,956
Other Instructional Administration & Governance	6090		43,651	2,537			46,188
Total Instructional Admin. & Governance		140	4,750,946	339,308	137,800	0	5,228,194
Instructional Support Services	6100						
Learning Center	6110	728,546	1,375,129	81,367	206,844		2,391,886
Library	6120		1,092,018	55,955	240,594		1,388,567
Media	6130			1,956	2,622		4,578
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,229,156	855,417	124,046		2,208,619
Total Instructional Support Services		728,546	3,696,303	994,695	574,106	0	5,993,650
Admissions and Records	6200		1,699,747	85,557	21,629		1,806,933
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	(1,486)	2,296,609	39,207	9,620		2,343,950
Matriculation and Student Assessment	6320		2,423,773	374,221	33,379		2,831,373
Transfer Programs	6330			2,213			2,213
Career Guidance	6340		176,087	14,814			190,901
Other Student Counseling and Guidance	6390		493,183	42,173			535,356
Total Student Couseling and Guidance		(1,486)	5,389,652	472,628	42,999	0	5,903,793

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		769,511	13,239			782,750
Extended Opportunity Programs and Services (EOPS)	6430		596,927	23,550		345,044	965,521
Health Services	6440						0
Student Personnel Administration	6450		608,150	382,266	577		990,993
Financial Aid Administration	6460		1,374,259	133,325	8,716		1,516,300
Job Placement Services	6470						0
Veterans Services	6480			296			296
Miscellaneous Student Services	6490		506,835	28,136			534,971
Total Other Student Services		0	3,855,682	580,812	9,293	345,044	4,790,831
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,472,679	291,872	13,770		1,778,321
Custodial Services	6530		1,193,853	221,684			1,415,537
Grounds Maintenance and Repairs	6550		351,344	59,158	1,148		411,650
Utilities	6570			1,394,078			1,394,078
Other Operations and Maintenance of Plant	6590		681,123	17,009	2,926		701,058
Total Operation and Maintenance of Plant	6500	0	3,698,999	1,983,801	17,844	0	5,700,644
Planning, Policymaking and Coordinations	6600		1,828,341	310,371	14,085		2,152,797

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		467,520	597,072	6,749		1,071,341
Fiscal Operations	6720		2,423,697	999,774	21,793		3,445,264
Human Resourses Management	6730		1,370,485	421,118	21,392		1,812,995
Noninstruct Staff Retirees' Benefits & Retirement *	6740		849,150				849,150
Staff Development	6750			32,677			32,677
Staff Diversity	6760			46,870	893		47,763
Logistical Services	6770		1,849,186	2,321,493	3,719		4,174,398
Management Information Systems	6780		2,271,556	715,664	155,129		3,142,349
Other General Institutional Support Services	6790	(46)	669,000	38,368			707,322
Total General Institutional Support Services	6700	(46)	9,900,594	5,173,036	209,675	0	15,283,259
Community Services & Economic Development	6800						
Community Recreation	6810		5,490	8,101			13,591
Community Service Classes	6820		343,226	529,550			872,776
Community Use of Facilities	6830						0
Economic Development	6840		398,422	92,740	8,296		499,458
Other Community Services & Economic Development	6890		742,434	181,868	105,712		1,030,014
Total Community Services	6800	0	1,489,572	812,259	114,008	0	2,415,839

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		58,223	297			58,520
Child Development Centers	6920		479,073	14,407			493,480
Farm Operations	6930						0
Food Services	6940		108,881				108,881
Parking	6950			28,968	6,465		35,433
Student and Co-Curricular Activities	6960		1,290,435	290,252	8,737		1,589,424
Student Housing	6970						0
Other Ancillary Services	6990		325,544	11,611			337,155
Total Ancillary Services	6900	0	2,262,156	345,535	15,202	0	2,622,893
Auxiliary Operations	7000						
Contract Education	7010	15,268	4,106	62,649			82,023
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	15,268	4,106	62,649	0	0	82,023

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			820,133	73,375		893,508
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,408,179	1,408,179
Student Aid	7320					1,296,832	1,296,832
Other Outgo	7390					3,713,218	3,713,218
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,418,229	6,418,229
Sub-Total Non-Instructional Activites		742,422	38,576,098	11,980,784	1,230,016	6,763,273	59,292,593
Total Expenditures General Fund: activities *		32,878,635	41,468,203	13,174,939	1,801,890	6,763,273	96,086,940

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

CALIFORNIA COMMUNITY COLLEGES **Budget Year: 2018-2019**

Gann Appropriations Limit **GANN Report**

DISTRICT NAME: MT. SAN JACINTO

I.	2018-2019 Appropriations Limit:				
	A.	2017-2018 Appropriations Limit:			$129,258,061
	B.	2018-2019 Price Factor:	1.0367		
	C.	Population factor:			
		1. 2016-2017 Second Period Actual FTES	12,420.21		
		2. 2017-2018 Second Period Actual FTES	10,763.88		
		3. 2017-2018 Population change factor (C2/C1)	0.8666		
	D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			$116,125,987
	E.	Adjustments to increase limit:			
		1. Transfers in of financial responsibility		$0	
		2. Temporary voter approved increases		0	
		3. Total adjustments - increase			0
		Sub-Total (D + E.3)			$116,125,987
	F.	Adjustments to decrease limit:			
		1. Transfers out of financial responsibility		$0	
		2. Lapses of voter approved increases		0	
		3. Total adjustments - decrease			0
	G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			$116,125,987
II.	2018-2019 Appropriations Subject to Limit:				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			40,500,000
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			350,000
	C.	Local Property taxes			30,200,000
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
	F.	Interest on proceeds of taxes			81,801
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			186,327
	H.	2018-2019 Appropriations Subject to Limit			$70,945,474

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **10 General Fund**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **940** MT. SAN JACINTO

For Actual Year: 2017-2018 Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	83,835	88,000	2,910,255	3,030,081	2,994,090	3,118,081
State Revenues	8600	44,543,918	46,905,245	11,759,968	25,343,589	56,303,886	72,248,834
Local Revenues	8800	36,780,144	36,976,664	487,803	468,418	37,267,947	37,445,082
Total Revenues		81,407,897	83,969,909	15,158,026	28,842,088	96,565,923	112,811,997
EXPENDITURES:							
Academic Salaries	1000	29,821,667	33,396,535	4,218,666	7,517,941	34,040,333	40,914,476
Classified Salaries	2000	18,168,564	20,730,402	3,330,451	5,232,234	21,499,015	25,962,636
Employee Benefits	3000	16,673,520	21,001,908	2,133,970	4,176,886	18,807,490	25,178,794
Supplies and Materials	4000	931,122	1,826,542	1,001,055	1,715,871	1,932,177	3,542,413
Other Operating Expenses and Services	5000	9,142,510	13,409,678	2,100,252	6,068,780	11,242,762	19,478,458
Capital Outlay	6000	908,635	5,285,169	893,255	2,376,813	1,801,890	7,661,982
Total Expenditures		75,646,018	95,650,234	13,677,649	27,088,525	89,323,667	122,738,759
Excess /(Deficiency) of Revenues over Expenditures		5,761,879	(11,680,325)	1,480,377	1,753,563	7,242,256	(9,926,762)
Other Financing Sources	8900	-255,361	-273,335	3,912,823	4,378,521	3,657,462	4,105,186
Other Outgo	7000	1,424,994	1,981,261	5,338,279	6,287,691	6,763,273	8,268,952
Net Increase/(Decrease) in Fund Balance		4,081,524	(13,934,921)	54,921	(155,607)	4,136,445	(14,090,528)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,373,079	28,046,810	127,374	182,295	23,500,453	28,229,105
Prior Years Adustments	9020	592,207				592,207	
Adjusted Beginning Balance	9030	23,965,286		127,374		24,092,660	
Ending Fund Balance, June 30		28,046,810	14,111,889	182,295	26,688	28,229,105	14,138,577

For Actual Year: 2017-2018 Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	110,050					
Local Revenues	8800	11,849,832					
Total Revenues		11,959,882	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	10,514,813					
Total Other Financing Sources		10,514,813	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,869,313					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	8,869,313	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	1,645,500	0	0	0	0	0
Net Increase/Decrease in Fund Balance		13,605,382	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,890,034	29,495,416		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	15,890,034		0		0	
Ending Fund Balance, June 30		29,495,416	29,495,416	0	0	0	0

For Actual Year: 2017-2018 Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					63,737	60,000
State Revenues	8600					912,142	691,467
Local Revenues	8800			1,110,872	1,125,430	175,089	57,212
Total Income		0	0	1,110,872	1,125,430	1,150,968	808,679
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			362,192	364,530	818,334	511,709
Employee Benefits	3000			122,957	129,111	297,091	250,244
Supplies and Materials	4000			628,467	626,175	23,146	12,000
Other Operating Expenses and Services	5000			56,974	57,950	174,625	90,987
Capital Outlay	6000			523	1,500	1,976	
Total Expenditures		0	0	1,171,113	1,179,266	1,315,172	864,940
Excess /(Deficiency) of Revenues over Expenditures		0	0	(60,241)	(53,836)	(164,204)	(56,261)
Other Financing Sources	8900			60,000	50,000	164,204	56,261
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(241)	(3,836)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	4,077	3,836	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		4,077		0	
Ending Fund Balance, June 30		0	0	3,836	0	0	0

For Actual Year: 2017-2018 Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2017-2018 Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,434,710	1,195,856				
Local Revenues	8800	957,899	690,000			973,573	400,000
Total Income		2,392,609	1,885,856	0	0	973,573	400,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		110,732				333,021
Employee Benefits	3000		47,046				124,292
Supplies and Materials	4000	27,134	200,000				
Other Operating Expenses and Services	5000	261,457	630,000			817,289	2,500
Capital Outlay	6000	4,647,453	4,016,106			71,724,378	80,661,682
Total Expenditures		4,936,044	5,003,884	0	0	72,541,667	81,121,495
Excess /(Deficiency) of Revenues over Expenditures		(2,543,435)	(3,118,028)	0	0	(71,568,094)	(80,721,495)
Other Financing Sources	8900	1,100,000	1,500,000			120,000,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,443,435)	(1,618,028)	0	0	48,431,906	(80,721,495)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	5,662,513	4,219,078		0	42,874,073	91,305,979
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	5,662,513		0		42,874,073	
Ending Fund Balance, June 30		4,219,078	2,601,050	0	0	91,305,979	10,584,484

For Actual Year: 2017-2018 Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	1,977,403	2,100,034				
Other Financing Sources	8900						
Total Income		1,977,403	2,100,034	0	0	0	0
Cost of Sales	5890	1,397,975	1,500,000				
Gross Profit or Loss		579,428	600,034	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	191,073	186,745				
Employee Benefits	3000	62,648	63,272				
Supplies and Materials	4000	7,455	8,000				
Other Operating Expenses and Services	5000	125,901	128,340				
Capital Outlay	6000	20,477	21,000				
Total Expenditures		407,554	407,357	0	0	0	0
Net Profit or Loss		171,874	192,677	0	0	0	0
Other Outgo	7000	60,000	50,000				
Net Increase/(Decrease) in Fund Balance		111,874	142,677	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	713,307	825,181		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	713,307		0		0	
Ending Fund Balance, June 30		825,181	967,858	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds Group -- Part 2**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **940** MT. SAN JACINTO

For Actual Year: 2017-2018 Budget Year: 2018-2019

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Enterprise Funds Group**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **940** MT. SAN JACINTO

For Actual Year: 2017-2018 Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	135,385	155,000				
Other Financing Sources	8900	143,975	340,000				
Total Income		279,360	495,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	69,963	118,690				
Employee Benefits	3000	23,527	44,707				
Supplies and Materials	4000		4,865				
Other Operating Expenses and Services	5000	5,376	483,166				
Capital Outlay	6000	3,702	82,606				
Total Expenditures		102,568	734,034	0	0		
Net Profit or Loss		176,792	(239,034)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		176,792	(239,034)	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	565,098	741,890		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	565,098		0			
Ending Fund Balance, June 30		741,890	502,856	0	0		

For Actual Year: 2017-2018 Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	69,495	70,886	1,046	1,067		
Total Income		69,495	70,886	1,046	1,067	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	20,000	20,400		100		
Other Operating Expenses and Services	5000	45,658	46,840		3,200		
Capital Outlay	6000						
Total Expenditures		65,658	67,240	0	3,300	0	0
Excess /(Deficiency) of Revenues over Expenditures		3,837	3,646	1,046	(2,233)	0	0
Other Financing Sources	8900	2,130	2,173				
Other Outgo	7000	2,130	2,173				
Net Increase/(Decrease) in Fund Balance		3,837	3,646	1,046	(2,233)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	131,891	135,728	3,391	4,437		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	131,891		3,391		0	
Ending Fund Balance, June 30		135,728	139,374	4,437	2,204	0	0

For Actual Year: 2017-2018 Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	21,258,641	21,826,070				
State Revenues	8600	2,042,999	2,083,859				
Local Revenues	8800	(6,932)	19				
Total Income		23,294,708	23,909,948	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	559	570				
Capital Outlay	6000						
Total Expenditures		559	570	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		23,294,149	23,909,378	0	0	0	0
Other Financing Sources	8900	1,817,163	1,853,506				
Other Outgo	7000	25,118,804	25,755,845				
Net Increase/(Decrease) in Fund Balance		(7,492)	7,039	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	359,442	351,950		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	359,442		0		0	
Ending Fund Balance, June 30		351,950	358,989	0	0	0	0

For Actual Year: 2017-2018 Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND 79 OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			976,853	996,390
Total Income		0	0	976,853	996,390
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			98,648	100,621
Other Operating Expenses and Services	5000			234,510	239,200
Capital Outlay	6000				
Total Expenditures		0	0	333,158	339,821
Excess /(Deficiency) of Revenues over Expenditures		0	0	643,695	656,569
Other Financing Sources	8900			118,603	120,975
Other Outgo	7000			551,901	562,939
Net Increase/(Decrease) in Fund Balance		0	0	210,397	214,605
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,966,456	4,176,853
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		3,966,456	
Ending Fund Balance, June 30		0	0	4,176,853	4,391,458

CALIFORNIA COMMUNITY COLLEGES **Interfund Transfer Report**

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: **2017-2018** District ID: 940 Name: MT. SAN JACINTO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	264,796
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	164,204
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,100,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	143,975
32	CAFETERIA FUND	51	BOOKSTORE FUND	60,000

CALIFORNIA COMMUNITY COLLEGES | **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report | **Lottery Actual Report**

SUPPLEMENTAL DATA | L10 GENERAL FUND

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030	0			0		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	1,998,346			764,755		
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	662,015	662,015
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	662,015	662,015
Other Operating Expenses and Services	5000		1,769,837	228,509	1,998,346	102,740	2,101,086
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,769,837	228,509	1,998,346	764,755	2,763,101
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES | **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report | **Lottery Budget Report**

SUPPLEMENTAL DATA | L10 GENERAL FUND

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030	0			0		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	1,781,649			625,347		
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	625,347	625,347
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	625,347	625,347
Other Operating Expenses and Services	5000		1,781,649		1,781,649		1,781,649
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,781,649	0	1,781,649	625,347	2,406,996
Ending Balance					0	0	

For Actual Year: 2017-2018 District ID: 940 Name: MT. SAN JACINTO

EPA Revenue	10,157,627

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	10,157,627	0	0	10,157,627
TOTAL		10,157,627	0	0	10,157,627

For Actual Year: 2017-2018 Budget Year: 2018-2019 District ID: 940 Name: MT. SAN JACINTO

	STRS	PERS		Increase	
Fiscal Year	**Amount**	**Amount**	**Total**	**Amount**	**Rate**
2015-16	2,735,907	2,016,936	4,752,843	N/A	N/A
2016-17	3,426,075	2,595,998	6,022,073	1,269,230	26.70%
2017-18	4,035,402	3,231,920	7,267,322	1,245,249	20.68%
2018-19	6,357,411	4,796,201	11,153,612	3,886,290	53.48%
2019-20	7,292,239	5,677,006	12,969,245	1,815,633	16.28%
2020-21	7,912,864	6,606,343	14,519,207	1,549,962	11.95%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
THE DISTRICT COULD BORROW FROM RESERVES IF UNABLE TO LOCATE RESOURCES FROM GENERAL OPERATING BUDGETS.