



California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

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	 _____ District Superintendent	9/21/16 _____ Date	9/22/16 _____ Date
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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, 2016. Please submit the report to :

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	11,498,510	11,498,510		11,498,510
Other	1300	9,856,855	9,856,855	23,000	9,879,855
Total Instructional Salaries		21,355,365	21,355,365	23,000	21,378,365
Non-Instructional Salaries					
Contract or Regular	1200		3,529,732	181,656	3,711,388
Other	1400		1,379,009	91,672	1,470,681
Total Non-Instructional Salaries		0	4,908,741	273,328	5,182,069
Total Academic Salaries		21,355,365	26,264,106	296,328	26,560,434
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,100,830	1,021,605	11,122,435
Other	2300		1,132,896	159,974	1,292,870
Total Non-Instructional Salaries		0	11,233,726	1,181,579	12,415,305
Instructional Aides					
Regular Status	2200	1,629,962	1,629,962		1,629,962
Other	2400	456,669	456,669		456,669
Total Instructional Aides		2,086,631	2,086,631	0	2,086,631
Total Classified Salaries		2,086,631	13,320,357	1,181,579	14,501,936
Employee Benefits	3000	6,722,358	12,507,058	418,409	12,925,467
Supplies and Materials	4000		710,319	150,708	861,027
Other Operating Expenses	5000		6,628,697	1,149,278	7,777,975
Equipment Replacement	6420		36,887		36,887
Total Expenditures Prior to Exclusions		30,164,354	59,467,424	3,196,302	62,663,726

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: 2015-2016

Budget Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	625,530	625,530		625,530
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		876,627		876,627
Objects to Exclude	Object Code				
Rents and Leases	5060		161,999	467,798	629,797
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		1,592,939		1,592,939

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: 2015-2016

Budget Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		625,530	3,257,095	467,798	3,724,893
Total for ECS 84362, 50% Law		29,538,824	56,210,329	2,728,504	58,938,833
Percent of CEE (Instructional Salary Cost / Total CEE)		52.55%	100.00%		
50% of Current Expense of Education			28,105,164		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		29,538,824	56,210,329	2,728,504	58,938,833
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		30,164,354	59,467,424	3,196,302	62,663,726
Capital Expenditures	6000	567,489	1,312,137	86,822	1,398,959
Equipment Replacement (Back out)	6420		(36,887)	0	(36,887)
Total Unrestricted General Fund Expenditures		30,731,843	60,742,674	3,283,124	64,025,798

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2016

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	428,681	20,761	449,442
In County Treasury	9112	22,513,507	6,014,426	28,527,933
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,143,223	2,186,760	4,329,983
Due from Other Funds	9140	321,833	38,480	360,313
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	2,602		2,602
Prepaid Items	9220	160,975	54,237	215,212
TOTAL ASSETS		25,595,821	8,314,664	33,910,485
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,664,251	756,646	3,420,897
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	380,293	55,501	435,794
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,269,124	7,389,491	8,658,615
TOTAL LIABILITIES		4,313,668	8,201,638	12,515,306

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2016

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	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	21,282,153	113,026	21,395,179
TOTAL FUND EQUITY		21,282,153	113,026	21,395,179
TOTAL LIABILITIES AND FUND EQUITY		25,595,821	8,314,664	33,910,485

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	13,688,885		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		13,688,885	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, 2016

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			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	13,688,885		
TOTAL FUND EQUITY		13,688,885	0	0
TOTAL LIABILITIES AND FUND EQUITY		13,688,885	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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		11,939	1,319			
In County Treasury	9112		28,032	3,449			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		130	29,727			
Due from Other Funds	9140		64,797	138,989			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		(4,542)				
Prepaid Items	9220						
TOTAL ASSETS		0	101,356	173,484	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		44,069	70,203			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		10,103	71,800			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		43,180	31,481			
TOTAL LIABILITIES		0	97,352	173,484	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	4,004	0	0	0	0
TOTAL FUND EQUITY		0	4,004	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	101,356	173,484	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	928		
In County Treasury	9112	4,588,706		52,757,962
Cash With Fiscal Agents	9113	532,002		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	70,024		91,203
Due from Other Funds	9140			405,612
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	350,112		2,121,831
TOTAL ASSETS		5,541,772	0	55,376,608
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	345,413		564,438
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	224,739		30,209
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	44,000		
TOTAL LIABILITIES		614,152	0	594,647

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	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	4,927,620		54,781,961
TOTAL FUND EQUITY		4,927,620	0	54,781,961
TOTAL LIABILITIES AND FUND EQUITY		5,541,772	0	55,376,608

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, 2016

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	189,273			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	6,555			
Investments (at cost)	9120				
Accounts Receivable	9130	107,931			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	828,858			
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	1,061,644			
Accumulated Depreciation Equipment	9351	976,520			
Work in Progress	9360				
Total Fixed Assets		85,124	0	0	0
TOTAL ASSETS		1,217,741	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2016

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	174,665			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	111,600			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		286,265	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	286,265	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, 2016

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	931,476			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		931,476	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,217,741	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	337,621	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	100,379	
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		438,000	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	230,614	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	39,110	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		269,724	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	269,724	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	168,276	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		168,276	0
TOTAL LIABILITIES AND FUND EQUITY		438,000	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	216,509	2,335		246,493				817,229
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								2,787,394
Accounts Receivable	9130				1,027,577				
Due from Other Funds	9140	344			66,590				876
Student Loans Receivable	9150		1		3,514				2,000
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								9,436
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		216,853	2,336	0	1,344,174	0	0	0	3,616,935

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	170			944,793				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	42,993			33,246				73,330
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		43,163	0	0	978,039	0	0	0	73,330
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	43,163	0	0	978,039	0	0	0	73,330

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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		2,336						
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	2,336	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								1,237,925
Restricted Fund Balance	9752								
Committed Fund Balance	9753				13,500				
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	13,500	0	0	0	1,237,925
Uncommitted(Unrestricted) Fund Balance	9790	173,690			352,635				2,305,680
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		173,690	2,336	0	366,135	0	0	0	3,543,605
TOTAL LIABILITIES AND FUND EQUITY		216,853	2,336	0	1,344,174	0	0	0	3,616,935

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,075,749	1,075,749
Workforce Investment Act	8130		363,557	363,557
Temporary Assistance for Needy Families (TANF)	8140		103,899	103,899
Student Financial Aid	8150	71,977		71,977
Veterans Education	8160	8,419		8,419
Vocational and Technical Education Act (VATEA)	8170		499,499	499,499
Other Federal Revenues	8190		1,522,787	1,522,787
Total Federal Revenues	8100	80,396	3,565,491	3,645,887
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	23,963,628		23,963,628
State General Apportionment	8612			0
Other General Apportionment	8613	192,231		192,231
General Categorical Programs	8620			
Child Development	8621		1,057,518	1,057,518
Extended Opportunity Programs and Services(EOPS)	8622		705,120	705,120
Disabled Students Programs and Services(DSPS)	8623		5,000	5,000
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626		450,849	450,849
Other General Categorical Programs	8627		6,815,888	6,815,888

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	9,934,224		9,934,224
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		218,008	218,008
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	320,457		320,457
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,642,429	566,552	2,208,981
State Mandated Costs	8685	6,463,585		6,463,585
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,565,377		1,565,377
Total State Revenues	8600	44,081,931	9,818,935	53,900,866

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	25,053,798		25,053,798
Tax Allocation, Supplemental Roll	8812	548,024		548,024
Tax Allocation, Unsecured Roll	8813	1,023,790		1,023,790
Prior Years Taxes	8816	702,645		702,645
Education Revenues Augmentation Fund (ERAF)	8817	(2,532,655)		(2,532,655)
Redevelopment Agency Funds - Pass Through	8818	230,281		230,281
Redevelopment Agency Funds - Residual	8819	1,256,074		1,256,074
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	70,323		70,323
Other Contract Services	8832			0
Sales and Commissions	8840	490		490
Rentals and Leases	8850	115,146		115,146
Interest and Investment Income	8860	110,800		110,800
Student Fees and Charges	8870			
Community Services Classes	8872	444,116		444,116
Dormitory	8873			0
Enrollment	8874	3,315,732		3,315,732
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	32,438		32,438
Insurance	8878			0
Student Records	8879	28,848		28,848
Nonresident Tuition	8880	300,024		300,024
Parking Services and Public Transportation	8881		321,324	321,324
Other Student Fees and Charges	8885	158,027		158,027
Other Local Revenues	8890	484,641	1,162,106	1,646,747
Total Local Revenues	8800	31,342,542	1,483,430	32,825,972
Total Revenues		75,504,869	14,867,856	90,372,725

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	1,022		1,022
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(270,618)	270,618	0
Total Other Financing Sources	8900	(269,596)	270,618	1,022
Total Revenues and Other Financing Sources		75,235,273	15,138,474	90,373,747

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	31,262	749	1,476			33,487
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	273,333		4,229			277,562
Biological Sciences	0400	2,425,098	3,850	134,477	165,501		2,728,926
Business and Management	0500	1,226,526	619	5,841	1,655		1,234,641
Communications	0600	25,517	3,821	2,730	17,527		49,595
Computer and Information Science	0700	1,349,965	4,888	8,664	12,428		1,375,945
Education	0800	1,323,439		10,572	1,060		1,335,071
Engineering and Related Industrial Technology	0900	462,463	14,872	20,320	54,568		552,223
Fine and Applied Arts	1000	2,557,424	134,908	84,987	93,032		2,870,351
Foreign language	1100	855,037	17,909	10,734			883,680
Health	1200	1,306,811	176,817	46,517	82,176		1,612,321
Consumer Education And Home Economics	1300	680,045		65,787	791		746,623
Law	1400	28,131		450			28,581
Humanities(Letters)	1500	5,055,304	25,475	25,808	54,137		5,160,724
Library Science	1600	1,129					1,129
Mathematics	1700	3,342,833	6,359	3,704			3,352,896
Military Studies	1800						0
Physical Sciences	1900	1,475,182	25,661	51,163	22,253		1,574,259
Psychology	2000	479,913	4,190	2,189			486,292
Public Affairs and Services	2100	348,632	228	6,033	2,278		357,171
Social Sciences	2200	2,750,328		26,983	83,333		2,860,644
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,448,815	1,349,445	872,059	478,151		5,148,470
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	123,168	502,362				625,530
Sub-Total Instructional Activites		28,570,355	2,272,153	1,384,723	1,068,890		33,296,121
Total Expenditures for GF Activities*		29,142,345	33,175,580	12,752,413	2,774,718	2,862,515	80,707,571

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	964	3,785,212	187,909	95,161		4,069,246
Course and Curriculum Development	6020		42,449	1,456			43,905
Academic / Faculty Senate	6030			8,578			8,578
Other Instructional Administration & Governance	6090		48,218	2,785			51,003
Total Instructional Admin. & Governance		964	3,875,879	200,728	95,161	0	4,172,732
Instructional Support Services	6100						
Learning Center	6110	533,324	1,157,258	49,499	227,166		1,967,247
Library	6120		893,156	27,532	297,892		1,218,580
Media	6130			694	970		1,664
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,589,428	1,606,316	37,707		3,233,451
Total Instructional Support Services		533,324	3,639,842	1,684,041	563,735	0	6,420,942
Admissions and Records	6200		1,534,809	70,267	29,793		1,634,869
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,699,367	37,752	32,528		1,769,647
Matriculation and Student Assessment	6320		2,071,890	372,614	110,677		2,555,181
Transfer Programs	6330			1,594			1,594
Career Guidance	6340		162,674	32,428			195,102
Other Student Counseling and Guidance	6390		414,169	70,777	16,877		501,823
Total Student Counseling and Guidance		0	4,348,100	515,165	160,082	0	5,023,347

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		581,418	40,534	126,147		748,099
Extended Opportunity Programs and Services (EOPS)	6430		470,579	26,365	19,411	457,882	974,237
Health Services	6440						0
Student Personnel Administration	6450		502,906	337,376			840,282
Financial Aid Administration	6460		1,054,295	90,729	13,170		1,158,194
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		512,682	49,008	1,512		563,202
Total Other Student Services		0	3,121,880	544,012	160,240	457,882	4,284,014
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		927,057	284,317	13,836		1,225,210
Custodial Services	6530		949,932	195,838			1,145,770
Grounds Maintenance and Repairs	6550		298,484	53,476			351,960
Utilities	6570			1,668,886			1,668,886
Other Operations and Maintenance of Plant	6590		224,611	9,939	3,424		237,974
Total Operation and Maintenance of Plant	6500	0	2,400,084	2,212,456	17,260	0	4,629,800
Planning, Policymaking and Coordinations	6600		1,140,570	258,884	50,498		1,449,952

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		297,958	669,902	4,537		972,397
Fiscal Operations	6720	10,824	1,751,138	411,894	15,615		2,189,471
Human Resources Management	6730		920,446	511,725	17,703		1,449,874
Noninstruct Staff Retirees' Benefits & Retirement *	6740		876,627				876,627
Staff Development	6750			20,615			20,615
Staff Diversity	6760		891	15,200			16,091
Logistical Services	6770		1,516,439	1,807,225	13,198		3,336,862
Management Information Systems	6780		1,779,859	733,883	314,287		2,828,029
Other General Institutional Support Services	6790		772,422	116,822	6,183		895,427
Total General Institutional Support Services	6700	10,824	7,915,780	4,287,266	371,523	0	12,585,393
Community Services & Economic Development	6800						
Community Recreation	6810		37,344	5,594			42,938
Community Service Classes	6820		185,413	279,400	2,700		467,513
Community Use of Facilities	6830						0
Economic Development	6840		336,621	31,435	3,859		371,915
Other Community Services & Economic Development	6890		222,719	202,522	95,445		520,686
Total Community Services	6800	0	782,097	518,951	102,004	0	1,403,052

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		45,719				45,719
Child Development Centers	6920	711	637,164	89,721			727,596
Farm Operations	6930						0
Food Services	6940		95,554	41			95,595
Parking	6950			37,808			37,808
Student and Co-Curricular Activities	6960		917,687	246,135	3,812		1,167,634
Student Housing	6970						0
Other Ancillary Services	6990		338,274	540	1,629		340,443
Total Ancillary Services	6900	711	2,034,398	374,245	5,441	0	2,414,795
Auxiliary Operations	7000						
Contract Education	7010	26,167	5,736	33,198	2,894	156	68,151
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	26,167	5,736	33,198	2,894	156	68,151

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		104,252	668,477	147,197		919,926
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					1,140,724	1,140,724
Student Aid	7320					387,946	387,946
Other Outgo	7390					875,807	875,807
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,404,477	2,404,477
Sub-Total Non-Instructional Activites		571,990	30,903,427	11,367,690	1,705,828	2,862,515	47,411,450
Total Expenditures General Fund: activities *		29,142,345	33,175,580	12,752,413	2,774,718	2,862,515	80,707,571

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2016-2017

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$108,276,817
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	11,139.06		
	2. 2015-2016 Second Period Actual FTES	11,852.64		
	3. 2015-2016 Population change factor (C2/C1)	1.0641		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$121,404,533
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)			\$121,404,533
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$121,404,533
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			29,828,891
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			350,000
C.	Local Property taxes			23,414,539
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			16,123
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			179,216
H.	2016-2017 Appropriations Subject to Limit			\$53,430,337

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	80,396	78,000	3,565,491	3,631,250	3,645,887	3,709,250
State Revenues	8600	44,081,931	44,036,986	9,818,935	16,404,082	53,900,866	60,441,068
Local Revenues	8800	31,342,542	31,296,609	1,483,430	4,663,640	32,825,972	35,960,249
Total Revenues		75,504,869	75,411,595	14,867,856	24,698,972	90,372,725	100,110,567
EXPENDITURES:							
Academic Salaries	1000	26,560,434	30,545,285	3,132,198	5,132,804	29,692,632	35,678,089
Classified Salaries	2000	14,501,936	18,395,351	3,657,104	4,352,916	18,159,040	22,748,267
Employee Benefits	3000	12,925,467	18,344,153	1,540,786	2,668,891	14,466,253	21,013,044
Supplies and Materials	4000	861,027	2,093,576	1,013,038	1,338,061	1,874,065	3,431,637
Other Operating Expenses and Services	5000	7,777,975	10,786,723	3,100,373	6,022,330	10,878,348	16,809,053
Capital Outlay	6000	1,398,959	2,649,985	1,375,759	1,484,290	2,774,718	4,134,275
Total Expenditures		64,025,798	82,815,073	13,819,258	20,999,292	77,845,056	103,814,365
Excess /(Deficiency) of Revenues over Expenditures		11,479,071	(7,403,478)	1,048,598	3,699,680	12,527,669	(3,703,798)
Other Financing Sources	8900	-269,596	-262,587	270,618	270,587	1,022	8,000
Other Outgo	7000	1,166,413	1,487,204	1,696,102	4,032,358	2,862,515	5,519,562
Net Increase/(Decrease) in Fund Balance		10,043,062	(9,153,269)	(376,886)	(62,091)	9,666,176	(9,215,360)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,239,091	21,282,153	489,911	113,026	11,729,002	21,395,179
Prior Years Adjustments	9020			1		1	
Adjusted Beginning Balance	9030	11,239,091		489,912		11,729,003	
Ending Fund Balance, June 30		21,282,153	12,128,884	113,026	50,935	21,395,179	12,179,819

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	116,254					
Local Revenues	8800	10,096,211					
Total Revenues		10,212,465	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,034,036					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,034,036	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,034,036)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		8,178,429	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,510,456	13,688,885		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,510,456		0		0	
Ending Fund Balance, June 30		13,688,885	13,688,885	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					72,600	70,000
State Revenues	8600					707,883	829,821
Local Revenues	8800			985,379	1,026,220	100,958	160,131
Total Income		0	0	985,379	1,026,220	881,441	1,059,952
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			364,847	367,569	713,969	727,684
Employee Benefits	3000			114,563	124,166	240,966	308,604
Supplies and Materials	4000			576,927	584,739	10,540	10,975
Other Operating Expenses and Services	5000			54,830	57,250	80,170	175,160
Capital Outlay	6000				1,500		1,733
Total Expenditures		0	0	1,111,167	1,135,224	1,045,645	1,224,156
Excess /(Deficiency) of Revenues over Expenditures		0	0	(125,788)	(109,004)	(164,204)	(164,204)
Other Financing Sources	8900			125,000	105,000	164,204	164,204
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(788)	(4,004)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	4,792	4,004	1	0
Prior Years Adjustments	9020					(1)	
Adjusted Beginning Balance	9030	0		4,792		0	
Ending Fund Balance, June 30		0	0	4,004	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		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
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

940 MT. SAN JACINTO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,276,064	6,028,724				
Local Revenues	8800	830,021	945,000			291,193	200,000
Total Income		2,106,085	6,973,724	0	0	291,193	200,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	106,650	111,220				309,612
Employee Benefits	3000	34,563	50,282				111,223
Supplies and Materials	4000	24,394	52,013			20,801	100,000
Other Operating Expenses and Services	5000	958,089	811,773			6,855,286	1,452,562
Capital Outlay	6000	2,026,125	7,428,886			1,562,503	25,803,928
Total Expenditures		3,149,821	8,454,174	0	0	8,438,590	27,777,325
Excess /(Deficiency) of Revenues over Expenditures		(1,043,736)	(1,480,450)	0	0	(8,147,397)	(27,577,325)
Other Financing Sources	8900	750,000	850,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(293,736)	(630,450)	0	0	(8,147,397)	(27,577,325)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,221,354	4,927,620		0	62,929,359	54,781,961
Prior Years Adustments	9020	2				(1)	
Adjusted Beginning Balance	9030	5,221,356			0	62,929,358	
Ending Fund Balance, June 30		4,927,620	4,297,170		0	54,781,961	27,204,636

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

940 MT. SAN JACINTO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,218,945	2,238,945				
Other Financing Sources	8900						
Total Income		2,218,945	2,238,945	0	0	0	0
Cost of Sales	5890	1,712,551	1,722,500				
Gross Profit or Loss		506,394	516,445	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	259,254	310,218				
Employee Benefits	3000	68,453	104,039				
Supplies and Materials	4000	21,264	20,000				
Other Operating Expenses and Services	5000	127,899	127,310				
Capital Outlay	6000	39,697	90,000				
Total Expenditures		516,567	651,567	0	0	0	0
Net Profit or Loss		(10,173)	(135,122)	0	0	0	0
Other Outgo	7000	125,000	105,000				
Net Increase/(Decrease) in Fund Balance		(135,173)	(240,122)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,066,649	931,476		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,066,649		0		0	
Ending Fund Balance, June 30		931,476	691,354	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	101,127	151,000				
Other Financing Sources	8900	226,520	388,000				
Total Income		327,647	539,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	89,662	78,808				
Employee Benefits	3000	16,226	25,215				
Supplies and Materials	4000	7,239	3,616				
Other Operating Expenses and Services	5000	283,237	84,526				
Capital Outlay	6000	2,480	82,495				
Total Expenditures		398,844	274,660	0	0		
Net Profit or Loss		(71,197)	264,340	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(71,197)	264,340	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	239,473	168,276		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	239,473		0			
Ending Fund Balance, June 30		168,276	432,616	0	0		

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	157,485	163,214	917	945		
Total Income		157,485	163,214	917	945	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	70,247	73,020		115		
Other Operating Expenses and Services	5000	82,849	86,174		650		
Capital Outlay	6000						
Total Expenditures		153,096	159,194	0	765	0	0
Excess /(Deficiency) of Revenues over Expenditures		4,389	4,020	917	180	0	0
Other Financing Sources	8900	9,959	10,353				
Other Outgo	7000	11,159	12,098				
Net Increase/(Decrease) in Fund Balance		3,189	2,275	917	180	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	170,501	173,690	1,419	2,336		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	170,501		1,419		0	
Ending Fund Balance, June 30		173,690	175,965	2,336	2,516	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,733,582	21,365,682				
State Revenues	8600	1,309,372	1,322,466				
Local Revenues	8800	24,747	25,490				
Total Income		22,067,701	22,713,638	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	51	34				
Capital Outlay	6000						
Total Expenditures		51	34	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,067,650	22,713,604	0	0	0	0
Other Financing Sources	8900	951,618	980,167				
Other Outgo	7000	22,994,572	23,683,849				
Net Increase/(Decrease) in Fund Balance		24,696	9,922	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	341,439	366,135		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	341,439		0		0	
Ending Fund Balance, June 30		366,135	376,057	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			563,618	770,440
Total Income		0	0	563,618	770,440
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			67,230	69,629
Other Operating Expenses and Services	5000			128,699	149,375
Capital Outlay	6000				
Total Expenditures		0	0	195,929	219,004
Excess /(Deficiency) of Revenues over Expenditures		0	0	367,689	551,436
Other Financing Sources	8900			63,579	66,122
Other Outgo	7000			520,213	541,021
Net Increase/(Decrease) in Fund Balance		0	0	(88,945)	76,537
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,632,550	3,543,605
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,632,550	
Ending Fund Balance, June 30		0	0	3,543,605	3,620,142

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	270,618
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	164,204
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	750,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	226,520
32	CAFETERIA FUND	51	BOOKSTORE FUND	125,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		(49,489)				
Adjustments	9020						
Adjusted Beginning Balance	9030		(49,489)			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,642,429			566,552	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 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	225,672	225,672
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	225,672	225,672
Other Operating Expenses and Services	5000		1,592,940		1,592,940	340,880	1,933,820
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	1,592,940	0	1,592,940	566,552	2,159,492
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
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		1,511,720			380,000	
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	380,000	380,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	380,000	380,000
Other Operating Expenses and Services	5000		1,511,720		1,511,720		1,511,720
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	1,511,720	0	1,511,720	380,000	1,891,720
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

EPA Revenue	9,934,224
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	9,934,224	0	0	9,934,224
TOTAL		9,934,224	0	0	9,934,224

CALIFORNIA COMMUNITY COLLEGES

Pension Costs

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	4,202,098	10.73%	2,016,940	11.85%	6,219,038	N/A	N/A
2016-17	4,306,084	12.58%	3,168,848	13.89%	7,474,932	1,255,894	20.19%
2017-18	4,217,203	14.43%	2,964,172	15.50%	7,181,375	-293,557	-3.93%
2018-19	4,718,024	16.28%	3,195,313	17.10%	7,913,337	731,962	10.19%
2019-20	5,216,555	18.13%	3,440,900	18.60%	8,657,455	744,118	9.40%
2020-21	5,477,947	19.10%	3,513,132	19.80%	8,991,079	333,624	3.85%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The district has reserved the increases for PERS and STRS through 2020-21.