

Mt. San Jacinto Community College 2019–2020 Adopted Budget



Board of Trustees

Sherrie Guerrero, Ed.D., President – Trustee Area 1

Dorothy McGargill, Clerk – Trustee Area 2

Vicki Carpenter – Trustee Area 3

Ann Motte – Trustee Area 4

Tom Ashley – Trustee Area 5



Mission Statement

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

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

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

Approved by the Board of Trustees on January 19, 2017



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

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Mt. San Jacinto Community College District
 1499 N. State Street, San Jacinto, CA 92583

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

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

To: Board of Trustees
 From: Roger Schultz, Superintendent/President
 Subject: Adopted Budget 2019-2020
 Date: September 5, 2019

On June 27, 2019 Governor Newsom signed the 2019-20 state budget that “builds a strong fiscal foundation”. The \$214.8 billion budget includes the largest reserve in California history. The total Rainy Day Fund is now \$16.5 billion.

The Governor’s budget provides an investment in education with following items included:

- Increasing the amount per K-12 pupil, over \$5,000 more
- \$90 million to recruit and train qualified K-14 teachers and \$43.8 million for training and resources
- Increase funding for K-14 special education
- Tuition freezes and increased enrollment for both University of California and California State University systems
- Support Community College Students by funding two years of free community college tuition for first year, full-time students
- Provides \$41.8 million to increase the number of Cal Grant scholarships
- Provides \$96.7 million to support living expenses of student parents with dependent children to increase degree completion
- Provides \$50 million for child savings accounts for future higher education expenses

To help provide relief to local educational agencies and community colleges for the rising costs of CalSTRS and CalPERS, the state budget pays an extra \$9 billion over the next four years to pay down the unfunded pension liability, including \$3.15 billion to CALSTRS and CalPERS for schools. This reduces our contribution rates for FY 2019-20 as follows: CalSTRS from 18.13% to 17.10% and CalPERS from 20.733% to 19.721%.

The Student Center Funding Formula (SCFF) will remain 70% Base, 20% Supplemental, and 10% Success with a proposal to extend the hold harmless provision by an additional year, which will provide districts with the amount of funding received in 2017-18 plus cost-of-living adjustments (COLA) for each year until 2021-22.

The Mt. San Jacinto College Adopted Budget is based on the Student Centered Funding Formula Advanced Apportionment. Due to the concerns as to the stability of the state's revenue base and current application of the SCFF, Mt. San Jacinto College is maintaining a conservative approach in budgeting its revenue and has budgeted the guaranteed apportionment amount, which is the 2017-18 apportionment plus 2018-19 COLA, plus 2019-20 COLA. The District will continue to advocate full funding for the SCFF as we are currently receiving approximately \$3 million less than calculated SCFF.

Included in this budget are the joint hiring faculty replacement positions and one net new faculty position for FY2021. The Adopted Budget appropriates increases to the salary base, specifically step, column, employer fixed cost premiums, and all negotiated increases. The ongoing and increasing costs for post-employment Benefits (OPEB) payments, insurances and utilities have been budgeted. The preliminary Temecula Valley Campus (TVC) building maintenance operating budget is included in this plan. As we move toward commissioning the TVC, future budgets will be refined to identify operating needs.

The State Budget also included funding for two high-priority science, technology, engineering and math (STEM) building projects for San Jacinto and Menifee Valley campus. Half of the cost of the STEM projects will be paid for out of Measure AA funds. The remainder will be funded from Prop. 51, approved by voters in November 2016. The 2019-2020 state budget approved \$535.3 million from Prop. 51 to support 59 community college projects.

On the San Jacinto Campus, a \$43.9 million, 36,922-square-foot STEM building will include science labs and lecture rooms, general classrooms, math and general studies labs and faculty offices. The Menifee Valley Campus will be able to add a \$52 million, 41,865-square-foot state-of-the-art STEM building featuring laboratory and multi-use, computer-based instructional areas. These buildings have been in our plans for several years and this state funding will help us finally bring them to fruition for the communities we serve. Students could begin attending courses in the San Jacinto Campus Science and Technology Building as early as late 2023 and the Menifee Valley Campus Math and Science Building in 2024.

In the Fall of 2019, the District opened Health Centers at the San Jacinto and Menifee campuses. This enables students to access services such as health consultations, triage for first aid and emergency care, wellness education, mental health counseling, referrals and a lactation room for nursing mothers. By providing these critical services, we hope to remove potential barriers that can prevent students from succeeding in achieving their academic goals.

Other Capital Outlay Projects kicking off in 2019-2020 include renovation of the 700 building at the Menifee Valley Campus that will be the new Student Services Center and the 5,000 seat Stadium at the Menifee Valley Campus.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 98,701,218
11	Board of Trustees Special Reserve Fund	13,856,144
12	General Fund Restricted	32,784,341
12	Parking Fund	653,730
12	Health Center Fund	870,330
12	Instructional Equipment Block Grant Fund	653,439
32	Cafeteria Fund (Auxiliary account)	1,199,869
33	Child Development Fund	1,116,626
41	Capital Outlay Projects Fund	11,925,181
43	Bond Project Fund	86,560,176
51	Bookstore Fund (Auxiliary account)	1,412,990
61	Self-Insurance Fund	1,092,372
71	Student Government Association Fund (Auxiliary account)	208,942
72	Student Representation Fee Fund (Auxiliary account)	6,759
74	Student Financial Aid Fund	25,456,157
79	Foundation Fund (Auxiliary account)	5,631,983
		<hr/>
	TOTAL ALL FUNDS	\$ 282,130,256
		<hr/> <hr/>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
GENERAL FUND UNRESTRICTED

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

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

General Fund

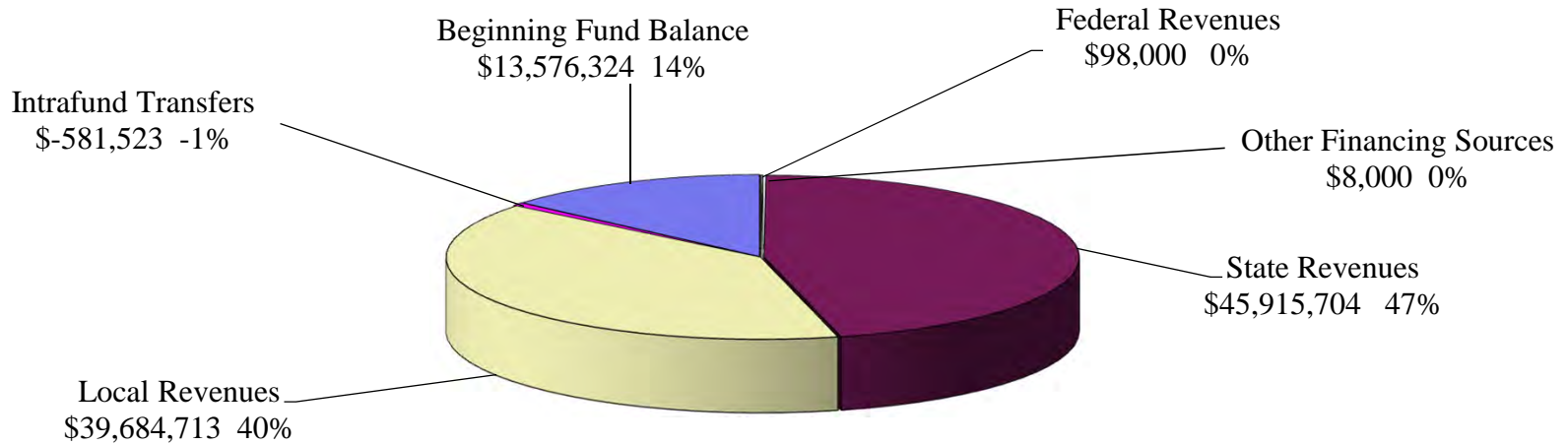
Board of Trustees General Reserve Fund

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

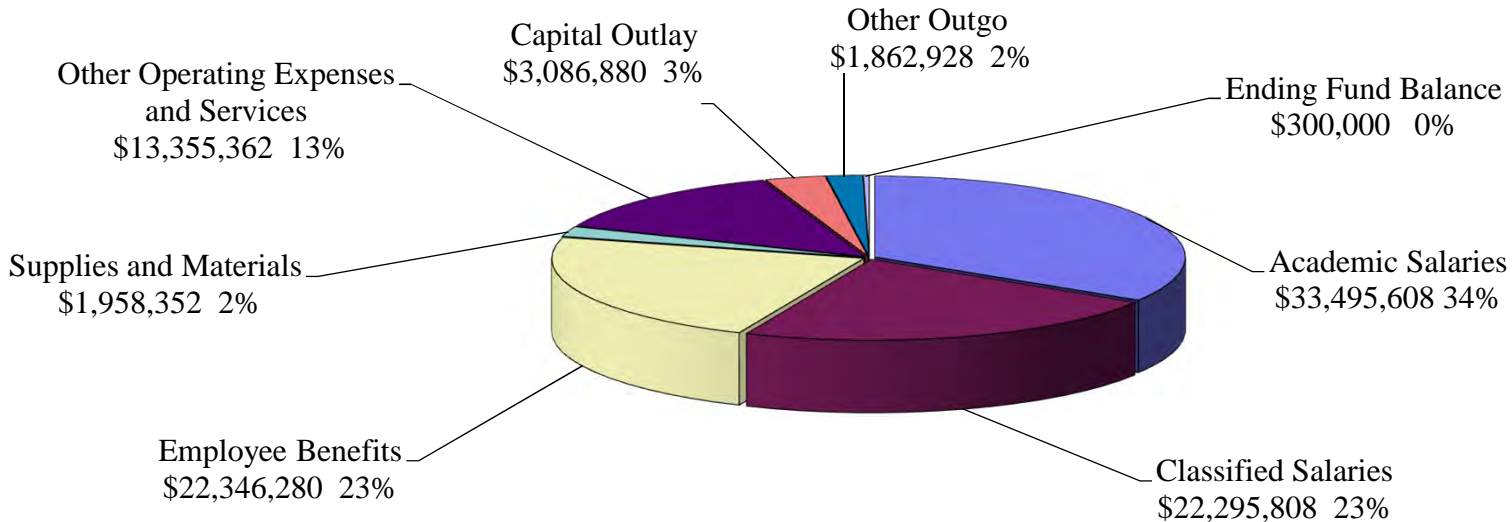
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

General Fund Unrestricted Revenues and Beginning Fund Balance: \$98,701,218



General Fund Unrestricted Expenditures and Ending Fund Balance: \$98,701,218



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

General Fund Unrestricted

Revenues by Source		2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues						
8150	Student Financial Aid	\$ 77,108	\$ 80,000	\$ 84,000	\$ 79,607	\$ 84,000	5.52
8160	Veterans Education	6,727	8,000	8,000	13,800	14,000	1.45
	Total Federal Revenues	<u>83,835</u>	<u>88,000</u>	<u>92,000</u>	<u>93,407</u>	<u>98,000</u>	4.92
8600	State Revenues						
8611	State General Apportionment*	29,685,553	32,681,618	32,681,618	26,222,172	28,840,608	9.99
8615	Student Enrollment Fee Administration	215,921	220,000	220,000	223,530	214,124	(4.21)
8630	Proposition 30*	10,157,627	9,723,575	9,723,575	11,264,516	11,708,107	3.94
8671	Homeowners' Property Tax Relief*	323,999	350,000	350,000	323,136	323,136	-
8681	State Lottery	1,998,346	1,781,649	1,781,649	1,595,926	1,581,553	(0.90)
8685	State Mandated Costs	688,206	362,788	362,788	314,413	353,536	12.44
8690	Part Time Faculty Compensation/Other	254,497	285,615	285,615	204,134	255,056	24.95
8690	State Teachers' Retirement System On Behalf	1,644,353	1,500,000	1,500,000	2,154,728	2,639,584	22.50
	Total State Revenues	<u>44,968,502</u>	<u>46,905,245</u>	<u>46,905,245</u>	<u>42,302,555</u>	<u>45,915,704</u>	8.54
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	32,381	-	-	32,337	32,337	-
8811	Tax Allocation, Secured Roll*	28,013,909	27,800,000	27,800,000	29,861,051	29,861,051	-
8812	Tax Allocation, Supplemental Roll*	719,474	700,000	700,000	515,643	515,643	-
8813	Tax Allocation, Unsecured Roll*	1,218,138	1,500,000	1,500,000	1,321,429	1,321,429	-
8816	Prior Years' Taxes*	610,639	800,000	800,000	592,854	592,854	-
8817	Education Revenue Augmentation Fund*	(2,446,203)	(1,746,246)	(1,746,246)	(2,796,619)	(2,796,619)	-
8818	Redevelopment Agency Funds*	269,281	300,000	300,000	311,371	311,371	-
8819	Redevelopment Residual*	1,819,892	400,000	400,000	2,233,814	2,233,814	-
8831	Contract Instructional Services	53,188	246,095	246,095	205,041	167,198	(18.46)
8848	Box Office Receipts	680	1,000	1,000	446	652	46.19
8850	Rents and Leases	156,479	259,143	259,143	269,718	359,079	33.13
8860	Interest and Investment	480,693	400,000	400,000	881,380	881,380	-
8872	Community Service Class Fees	835,933	777,178	777,178	698,394	657,482	(5.86)
8874	Enrollment Fees*	3,787,696	3,586,909	3,586,909	3,531,775	3,559,196	0.78
8877	Instructional Materials Fees	31,496	30,000	30,000	18,215	20,443	12.23
8879	Student Records Fees	38,660	31,000	31,000	52,575	52,575	-
8880	Nonresident Tuition	615,694	1,189,398	1,189,398	599,751	1,234,581	105.85
8885	Other Student Fees and Charges	190,338	166,332	166,332	134,326	157,814	17.49
8890	Other Local	519,399	535,855	535,855	527,221	522,433	(0.91)
	Total Local Revenues	<u>36,947,767</u>	<u>36,976,664</u>	<u>36,976,664</u>	<u>38,990,722</u>	<u>39,684,713</u>	1.78
8900	Other Financing Sources						
8912	Sale of Equipment and Supplies	9,435	8,000	8,000	-	8,000	100.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

General Fund Unrestricted

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8999 Intrafund Transfers - In (Out)	(674,834)	(719,031)	(719,031)	(414,389)	(581,523)	40.33
Total Other Financing Sources	<u>(665,399)</u>	<u>(711,031)</u>	<u>(711,031)</u>	<u>(414,389)</u>	<u>(573,523)</u>	38.40
Total Revenues	<u>81,334,705</u>	<u>83,258,878</u>	<u>83,262,878</u>	<u>80,972,295</u>	<u>85,124,894</u>	5.13
Beginning Fund Balance	<u>10,408,924</u>	<u>14,672,617</u>	<u>14,672,617</u>	<u>12,911,806 (1)</u>	<u>13,576,324</u>	5.15
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 91,743,629</u>	<u>\$ 97,931,495</u>	<u>\$ 97,935,495</u>	<u>\$ 93,884,101</u>	<u>\$ 98,701,218</u>	5.13

Note: Revenue limit for FY 2019-2020 Adopted Budget = \$76,431,743

*Theses accounts are used for the revenue limit calculation.

(1) Beginning fund balance for FY 2018-2019 reduced by \$1,760,811 for PY adjustment

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

General Fund Unrestricted

<u>Expenditures by Object</u>		2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries						
	1100 Instructional Salaries, Regular/Contract	\$ 13,464,690	\$ 16,227,098	\$ 16,227,098	\$ 14,210,365	\$ 16,958,838	19.34
	1200 Non Instructional Salaries, Regular/Contract	4,520,041	5,175,123	5,175,123	4,416,441	5,394,032	22.14
	1300 Instructional Salaries, Other	10,248,315	11,258,482	11,258,482	10,482,140	10,450,828	(0.30)
	1400 Non Instructional Salaries, Other	1,588,621	735,832	760,892	1,285,845	691,910	(46.19)
	Total Academic Salaries	<u>29,821,667</u>	<u>33,396,535</u>	<u>33,421,595</u>	<u>30,394,791</u>	<u>33,495,608</u>	10.20
2000	Classified Salaries						
	2100 Non Instructional Salaries, Regular	14,196,919	17,248,743	17,269,679	15,367,075	18,744,565	21.98
	2200 Instructional Aides, Regular	1,438,367	1,939,915	1,939,915	1,771,827	2,039,340	15.10
	2300 Non Instructional Salaries, Other	1,935,369	745,788	744,402	1,436,431	715,853	(50.16)
	2400 Instructional Aides, Other	597,909	795,956	795,956	664,390	796,050	19.82
	Total Classified Salaries	<u>18,168,564</u>	<u>20,730,402</u>	<u>20,749,952</u>	<u>19,239,723</u>	<u>22,295,808</u>	15.88
3000	Employee Benefits						
	3100 State Teachers' Retirement System Fund	5,215,536	5,246,185	5,256,218	6,272,437	5,574,217	(11.13)
	3200 Public Employees' Retirement System Fund	2,701,839	3,670,142	3,674,375	3,351,304	4,281,079	27.74
	3300 Old Age, Survivors, Disability	1,871,691	2,083,354	2,086,436	1,944,696	2,178,319	12.01
	3400 Health and Welfare	5,386,608	6,491,443	6,495,340	5,721,978	6,312,646	10.32
	3500 State Unemployment Insurance	23,340	26,687	26,742	24,337	27,516	13.06
	3600 Workers' Compensation Insurance	836,435	765,551	766,791	711,016	793,028	11.53
	3900 Other	638,071	2,718,546	2,710,090	556,892	3,179,475	>200.00
	Total Employee Benefits	<u>16,673,520</u>	<u>21,001,908</u>	<u>21,015,992</u>	<u>18,582,660</u>	<u>22,346,280</u>	20.25
4000	Supplies and Materials						
	4100 Textbooks	3,963	10,672	9,417	1,933	8,106	>200.00
	4200 Books	15,878	25,958	28,302	22,161	24,867	12.21
	4300 Instructional	166,417	127,388	129,691	93,064	162,141	74.23
	4500 Non Instructional	705,233	1,608,981	1,573,059	603,426	1,712,495	183.80
	4600 Transportation	36,600	50,143	40,444	39,328	46,943	19.36
	4700 Food Services	3,031	3,400	3,400	269	3,800	>200.00
	Total Supplies and Materials	<u>931,122</u>	<u>1,826,542</u>	<u>1,784,313</u>	<u>760,181</u>	<u>1,958,352</u>	157.62
5000	Other Operating Expenses and Services						
	5003 Printing	36,877	25,345	20,572	3,763	21,423	>200.00
	5045 Postage	191,183	227,717	228,370	109,623	228,117	108.09
	5100 Consultants	1,761,013	2,135,094	2,106,541	1,683,526	2,006,665	19.19
	5200 Conferences	459,763	720,522	721,056	495,036	747,464	50.99
	5300 Memberships and Dues	157,782	159,776	171,409	167,200	192,308	15.02
	5400 Insurance	496,229	739,851	739,851	606,722	818,192	34.85

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

General Fund Unrestricted

<u>Expenditures by Object</u>	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
5500 Utilities	1,357,134	2,042,935	2,058,401	1,496,091	2,739,389	83.10
5600 Rents, Leases, and Maintenance	2,584,676	2,824,797	2,955,399	2,731,111	2,593,744	(5.03)
5700 Legal, Elections, and Audit	973,840	1,403,943	1,413,377	919,050	1,401,367	52.48
5800 Other	1,124,013	3,129,698	2,915,965	454,633	2,606,693	>200.00
Total Other Operating Expenses and Services	9,142,510	13,409,678	13,330,941	8,666,755	13,355,362	54.10
6000 Capital Outlay						
6100 Sites and Site Improvements	2,920	42,543	29,438	41,709	14,239	(65.86)
6200 Buildings	608	1,560,859	1,560,859	37,769	969,119	>200.00
6300 Library Books and Materials	67,120	230,993	208,158	63,754	231,634	>200.00
6400 Equipment	837,987	3,450,774	3,552,986	614,051	1,871,888	>200.00
Total Capital Outlay	908,635	5,285,169	5,351,441	757,283	3,086,880	>200.00
Total Expenditures (1000 – 6000)	75,646,018	95,650,234	95,654,234	78,401,393	96,538,290	23.13
7000 Other Outgo						
7300 Interfund Transfers-Out	1,408,179	1,896,261	1,896,261	1,896,261	1,777,928	(6.24)
7500 Student Financial Aid	16,815	85,000	85,000	10,123	85,000	>200.00
7900 Contingencies	14,672,617	300,000	300,000	13,576,324	300,000	(97.79)
Total Other Outgo and Contingencies	16,097,611	2,281,261	2,281,261	15,482,708	2,162,928	(86.03)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 91,743,629	\$ 97,931,495	\$ 97,935,495	\$ 93,884,101	\$ 98,701,218	5.13

Note:
Deficit spending in FY 2019-2020 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
BOARD OF TRUSTEES SPECIAL RESERVE FUND

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

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

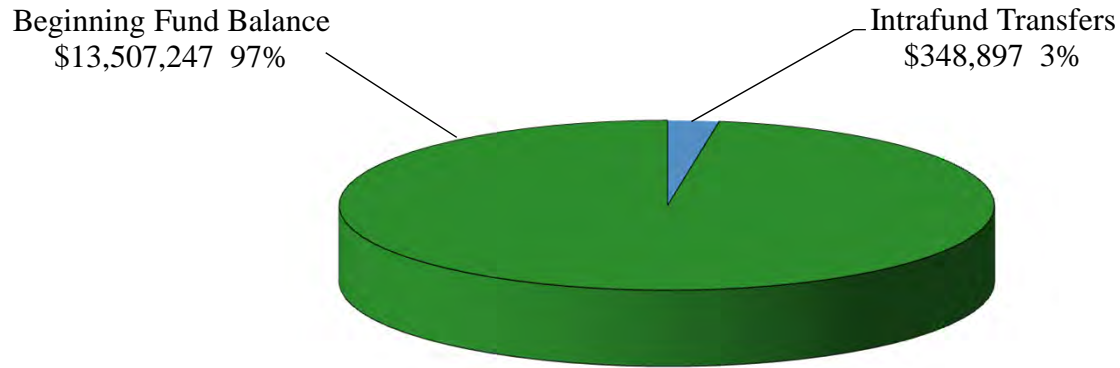
The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6% reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office.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

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

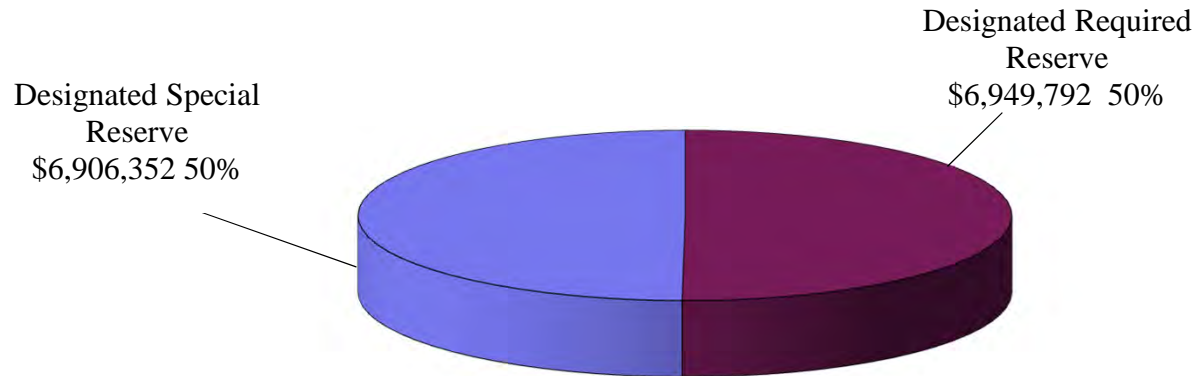
- * STRS \$2,803,557
- * PERS \$1,780,911
- * OPEB \$2,321,884

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance: \$13,856,144



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance: \$13,856.144



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Board of Trustees Special Reserve Fund

		2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
Revenues by Source							
8999	Intrafund Transfers - In (Out)	\$ 410,038	\$ 437,696	\$ 437,696	\$ 133,054	\$ 348,897	162.22
	Beginning Fund Balance	12,964,155	13,374,193	13,374,193	13,374,193	13,507,247	0.99
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 13,374,193</u>	<u>\$ 13,811,889</u>	<u>\$ 13,811,889</u>	<u>\$ 13,507,247</u>	<u>\$ 13,856,144</u>	2.58

		2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
Expenditures by Object							
7190	Designated Required Reserve	6,467,841	6,905,537	6,905,537	6,600,895	6,949,792	5.29
	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
	Total Reserve	<u>13,374,193</u>	<u>13,811,889</u>	<u>13,811,889</u>	<u>13,507,247</u>	<u>13,856,144</u>	2.58
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 13,374,193</u>	<u>\$ 13,811,889</u>	<u>\$ 13,811,889</u>	<u>\$ 13,507,247</u>	<u>\$ 13,856,144</u>	2.58

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
GENERAL FUND RESTRICTED

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

Federal programs include Federal Work Study, Title IV Upward Bound and Talent Search (TRIO), Carl D. Perkins IV Career and Technical Education, Title V Hispanic Serving Institutions Strengthening Institutional Success, Title II Workforce Innovation and Opportunity Act (WIOA), Temporary Assistance to Needy Families (TANF), and the Child Development Training Consortium (CDTC).

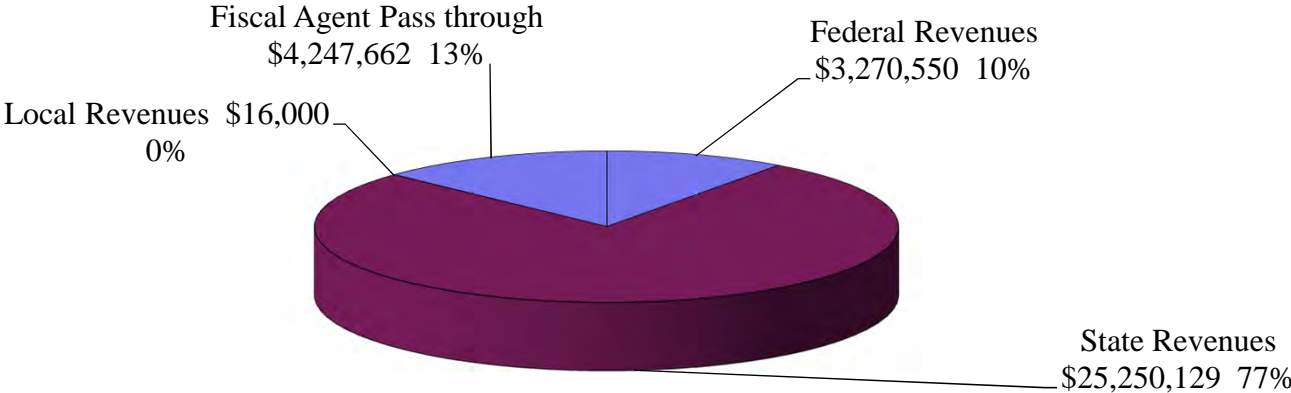
State programs include Board Financial Assistance Program (BFAP), Veterans Resource Center (VRC), Student Success and Completion Grant (SSCG), Financial Aid Technology, Mental Health Support, California College Promise, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Disabled Students Programs and Services (DSPS), CalWORKs, Student Equity and Achievement (SEA), Hunger Free Campus Meal Program, Campus Safety and Sexual Assault Program (CSSA), Guided Pathways Initiative, Equal Employment Opportunity (Staff Diversity), Classified Professional Development, Certified Nursing Assistant Expansion Program, Enrollment Growth and Retention, Adult Education Block Grant (AEBG), regional and local Strong Workforce Programs (SWP), Prekindergarten and Family Literacy (CPKS), Song Brown Capitation, Umoja Program, and Restricted Proposition 20 Lottery.

Recently completed programs include Community College Completion Grant (CCCG), credit and non-credit Student Success and Support Programs (SSSP), Student Equity, Enrollment Growth and Retention Curriculum Development mini-grant, Adult Education Data and Accountability, Full-time Student Success Grant (FTSSG), Basic Skills, California Career Pathways Trust Grant (CCPT), Career and Technical Education (CTE) Data Unlocked Initiative, California Community College (CCC) MakerSpace Implementation, Riverside County Department of Public Social Services - CalWORKs, Improving Online CTE Pathways Planning and Development, Small Business Sector Navigator Faculty Entrepreneurship Champion mini-grant, the Riverside County Education Collaborative Bill & Melinda Gates LEA Implementation Network, and the Inland Empire Economic Partnership Digital Media mini-grant.

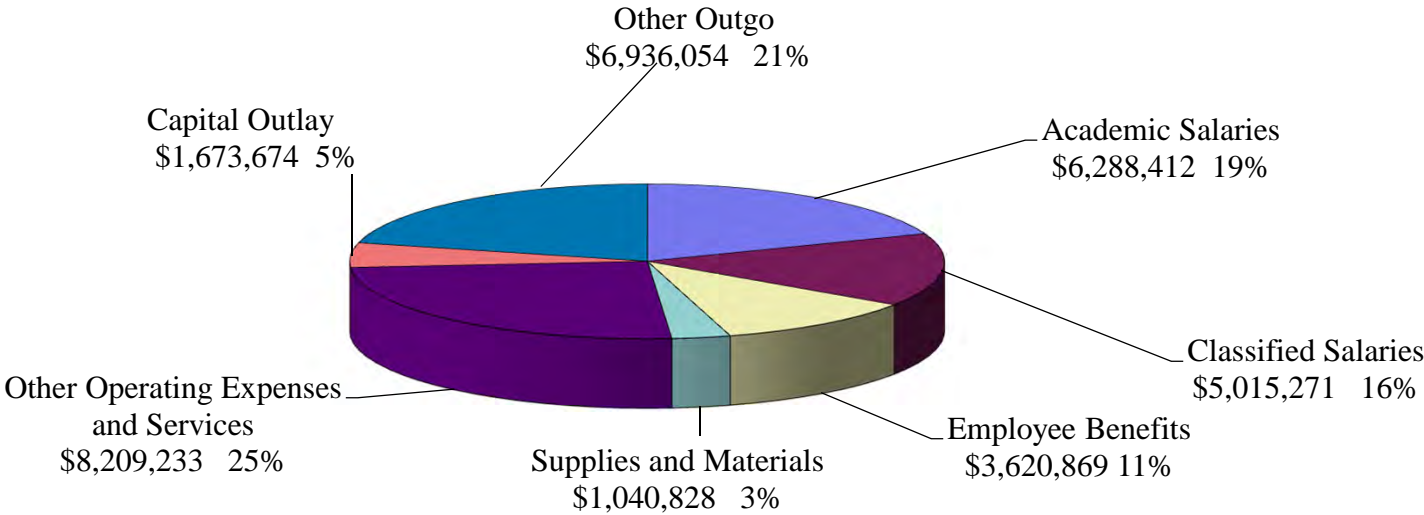
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

General Fund Restricted Revenues and Beginning Fund Balance: \$32,784,341



General Fund Restricted Expenditures and Ending Fund Balance: \$32,784,341



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

General Fund Restricted

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8120 Title V	\$ 574,699	\$ 1,011,040	\$ 1,011,040	\$ 495,119	\$ 1,040,922	110.24
8120 Upward Bound	316,099	339,821	342,026	268,468	361,096	34.50
8120 Talent Search	237,119	303,736	305,791	255,524	318,262	24.55
8120 Federal Work Study	407,851	371,016	469,217	476,447	502,859	5.54
8130 Workforce Innovation and Opportunity Act 225/231	488,561	410,598	438,523	438,523	416,597	(5.00)
8140 Temporary Assistance for Needy Families (TANF)	105,667	103,141	103,141	103,141	101,632	(1.46)
8170 Perkins	554,259	437,477	437,477	437,477	471,112	7.69
8170 Career Technical Education (CTE) Transitions	41,592	41,377	41,377	41,377	46,195	11.64
8190 Science Technology Engineering and Math	72,614	-	-	-	-	-
8190 Trade Adjust. Assist. & Comm. College & Career Training (TAACCCT)	99,294	-	-	-	-	-
8190 Child Development Training Consortium	12,500	11,875	12,500	12,500	11,875	(5.00)
Total Federal Revenues	2,910,255	3,030,081	3,161,092	2,528,576	3,270,550	29.34
8600 State Revenues						
8621 Disabled Students Programs and Services (DSPS)	1,160,072	917,372	1,104,637	1,104,637	1,125,443	1.88
8622 Extended Opportunity Programs and Services (EOPS)	647,117	680,269	680,269	680,269	681,115	0.12
8623 Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	5,000	5,000	-
8626 CalWORKs	605,246	607,772	608,641	608,641	620,923	2.02
8627 Small Business Sector Navigator Project	5,402	-	2,098	2,098	-	(100.00)
8627 Song Brown RN Capitation Grant	-	60,000	60,000	23,282	36,718	57.71
8627 California Career Pathways Trust Grant (CCPT)	46,355	63,442	63,442	63,442	-	(100.00)
8627 CTE Data Unlocked - Rancho Santiago CCD	35,853	2,391	2,391	2,391	-	(100.00)
8627 Riverside Community College District - SWP Regional Programs	222,482	1,597,855	1,597,855	451,033	1,800,449	>200.00
8627 CCC Maker Initiative	117,905	100,000	100,000	100,000	-	(100.00)
8627 San Bernardino Community College - Mini Project	12,000	-	-	-	-	-
8627 Improving Online CTE Pathways Program Planning & Development	-	-	15,000	6,102	499,960	>200.00
8629 Student Financial Aid Administration (BFAP)	561,092	602,089	602,089	579,803	582,439	0.45
8629 Community College Completion Grant (CCCG)	296,245	57,755	57,755	57,755	-	(100.00)
8629 AB134 One-Time Emergency Student Aid	54,332	-	-	-	-	-
8629 Veterans Resource Center	295	107,040	223,956	107,040	134,615	25.76
8629 Student Success and Completion Grant (SSCG)	-	1,683,222	1,383,222	1,343,205	1,492,400	11.11
8629 Financial Aid Technology	-	197,954	197,954	-	251,460	100.00
8629 Mental Health Support	-	-	110,462	-	110,462	100.00
8629 California College Promise Grant	-	-	-	-	890,136	100.00
8629 Cooperative Agencies Resource for Education (CARE)	182,951	192,368	192,368	192,368	178,774	(7.07)
8629 Student Success and Achievement (SEA)	-	5,353,137	5,353,137	2,403,433	8,302,841	>200.00
8629 Student Success and Support Program (SSSP)	2,140,692	2,078,107	2,078,106	2,078,106	-	(100.00)
8629 Non-Credit Student Success and Support Program	191,269	86,205	86,204	86,204	-	(100.00)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

General Fund Restricted

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8629 Student Success and Support Program Student Equity	1,514,874	1,335,413	1,335,413	1,335,413	-	(100.00)
8629 Hunger Free Campus	996	24,244	135,198	29,370	105,829	>200.00
8629 Campus Safety & Sexual Assault	-	24,402	24,402	5,623	18,779	>200.00
8629 Guided Pathways	7,036	865,378	865,378	404,587	857,343	111.91
8629 Staff Diversity	47,762	97,199	97,198	65,021	77,178	18.70
8629 Classified Professional Development	-	-	61,463	-	61,463	100.00
8629 CNA Training Program	-	-	37,500	-	37,500	100.00
8629 Enrollment Growth and Retention	97,000	93,676	93,676	93,676	93,676	-
8629 Career Technical Education Pathways Initiative Consortium (SB1070)	185,781	-	-	-	-	-
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	686,248	2,047,484	2,047,484	830,200	2,243,815	170.27
8629 Full-Time Student Success Grant (FTSSG)	826,200	496	492	492	-	(100.00)
8629 AB104 Adult Education Data and Accountability Funds	165,088	197,760	197,760	142,760	55,000	(61.47)
8629 Strong Workforce Program Local Funding (SWP)	619,564	4,733,568	4,972,391	2,649,194	4,159,137	57.00
8629 Basic Skills	288,848	305,016	324,672	324,672	-	(100.00)
8629 Apprenticeship Allowance	-	-	4,000	-	4,000	100.00
8681 State Lottery Revenue	764,755	625,347	690,740	690,740	558,195	(19.19)
8690 State Teachers' Retirement System On Behalf	163,884	105,628	265,479	265,479	265,479	-
Total State Revenues	11,652,344	24,847,589	25,677,832	16,732,036	25,250,129	50.91
8800 Local Revenues						
8890 Riverside County Department of Social Services - CalWORKs (1)	16,287	49,006	49,006	16,833	-	(100.00)
8890 California Early Childhood Mentor Program	1,495	-	-	-	-	-
8890 RCEC LEA Implementation Network - Gates Foundation (2835)	47,330	-	-	-	-	-
8890 Riverside County Education Collaborative (RCEC)	6,496	9,504	9,503	9,503	-	(100.00)
8890 Inland Empire Economic Partnership Digital Media Mini Grant	-	-	17,500	17,500	-	(100.00)
8890 Umoja Community Education Foundation	-	-	16,000	-	16,000	100.00
Total Local Revenue	71,608	58,510	92,009	43,836	16,000	(63.50)
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	3,648,027	4,097,186	4,097,186	3,772,789	4,247,662	12.59
Total Other Financing Sources	3,648,027	4,097,186	4,097,186	3,772,789	4,247,662	12.59
Total Revenues and Other Financing Sources	\$ 18,282,234	\$ 32,033,366	\$ 33,028,119	\$ 23,077,237	\$ 32,784,341	42.06

Notes: (1) Riverside County Department of Social Services - CalWORKs moved from revenue code 8626 to 8890.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
General Fund Restricted

<u>Expenditures by Object</u>		2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget (2)	% Change Adopt/Act
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ -	115,925	\$ 117,900	\$ 59,938	\$ 63,952	6.70
1200	Non Instructional Salaries, Regular/Contract	1,669,581	3,733,354	3,580,529	2,242,668	2,615,759	16.64
1300	Instructional Salaries, Other	340,506	507,388	793,752	487,454	752,085	54.29
1400	Non Instructional Salaries, Other	2,208,579	3,161,274	3,376,351	2,571,249	2,856,616	11.10
	Total Academic Salaries	<u>4,218,666</u>	<u>7,517,941</u>	<u>7,868,532</u>	<u>5,361,309</u>	<u>6,288,412</u>	17.29
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	1,896,648	3,960,923	3,813,130	2,368,400	3,405,478	43.79
2200	Instructional Aides, Regular	48,608	244,748	148,540	50,625	186,142	>200.00
2300	Non Instructional Salaries, Other	782,123	770,057	1,171,494	950,569	1,080,280	13.65
2400	Instructional Aides, Other	466,380	121,600	379,863	365,653	343,371	(6.09)
	Total Classified Salaries	<u>3,193,759</u>	<u>5,097,328</u>	<u>5,513,027</u>	<u>3,735,247</u>	<u>5,015,271</u>	34.27
3000	Employee Benefits						
3100	State Teachers' Retirement System	628,103	1,111,226	1,295,695	948,021	960,206	1.29
3200	Public Employees' Retirement System	376,295	868,427	859,864	554,020	788,758	42.37
3300	Old Age, Survivors, Disability	285,024	483,494	519,085	342,087	427,150	24.87
3400	Health and Welfare	664,084	1,359,241	1,260,808	777,207	1,020,457	31.30
3500	State Unemployment Insurance	3,331	5,978	6,645	4,103	5,163	25.83
3600	Workers' Compensation Insurance	120,175	173,510	184,006	122,334	153,656	25.60
3900	Other	-	105,628	-	-	265,479	100.00
	Total Employee Benefits	<u>2,077,012</u>	<u>4,107,504</u>	<u>4,126,103</u>	<u>2,747,772</u>	<u>3,620,869</u>	31.77
4000	Supplies and Materials						
4100	Textbooks	109,609	259,909	195,208	183,448	119,854	(34.67)
4200	Books	51,192	223,177	68,545	7,083	23,700	>200.00
4300	Instructional	620,956	722,079	510,703	405,574	501,836	23.73
4500	Non Instructional	149,287	445,588	448,717	160,940	320,521	99.16
4600	Pupil Transportation Supplies	-	-	5,000	665	10,000	>200.00
4700	Food Services	16,128	43,000	112,272	14,144	64,917	>200.00
	Total Supplies and Materials	<u>947,172</u>	<u>1,693,753</u>	<u>1,340,445</u>	<u>771,854</u>	<u>1,040,828</u>	34.85

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
General Fund Restricted

<u>Expenditures by Object</u>	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget (2)	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5000 Printing	42,422	115,672	253,819	50,959	134,931	164.78
5100 Consultants	443,237	941,756	1,027,095	665,543	886,602	33.21
5200 Conferences	388,280	954,926	741,129	294,576	696,782	136.54
5300 Memberships and Dues	8,138	1,000	40,010	36,755	73,704	100.53
5400 Insurance	2,000	2,000	2,000	-	500	100.00
5500 Utilities	6,478	13,125	13,568	8,034	12,943	61.10
5600 Rents, Leases, and Maintenance	464,227	500,044	1,167,847	927,283	828,889	(10.61)
5700 Legal, Election, and Audit	16,631	9,500	32,133	26,633	46,500	74.60
5800 Other	384,159	3,189,544	1,681,129	290,227	5,528,382	>200.00
Total Other Operating Expenses and Services	1,755,572	5,727,567	4,958,730	2,300,010	8,209,233	>200.00
6000 Capital Outlay						
6200 Building Improvements	80,583	356,702	946,787	784,305	321,290	(59.04)
6300 Library Books and Materials	123,208	-	200,656	199,358	30,000	(84.95)
6400 Equipment	545,972	1,244,880	2,075,732	1,544,460	1,322,384	(14.38)
Total Capital Outlay	749,763	1,601,582	3,223,175	2,528,123	1,673,674	(33.80)
7000 Other Outgo						
7400 Inter-Agency Pass Through	3,713,219	4,136,273	4,097,186	3,772,789	4,247,662	12.59
7500 Student Financial Aid	1,343,024	1,901,760	1,701,050	1,668,262	2,475,316	48.38
7600 Other Student Aid	284,047	249,658	199,871	191,871	213,076	11.05
Total Other Outgo	5,340,290	6,287,691	5,998,107	5,632,922	6,936,054	23.13
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 18,282,234	\$ 32,033,366	\$ 33,028,119	\$ 23,077,237	\$ 32,784,341	42.06

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
PARKING FUND

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

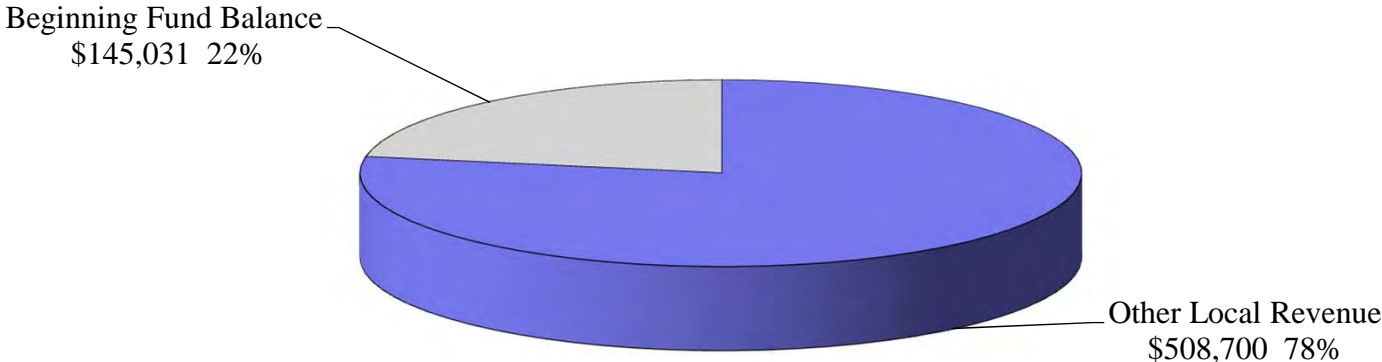
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues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

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

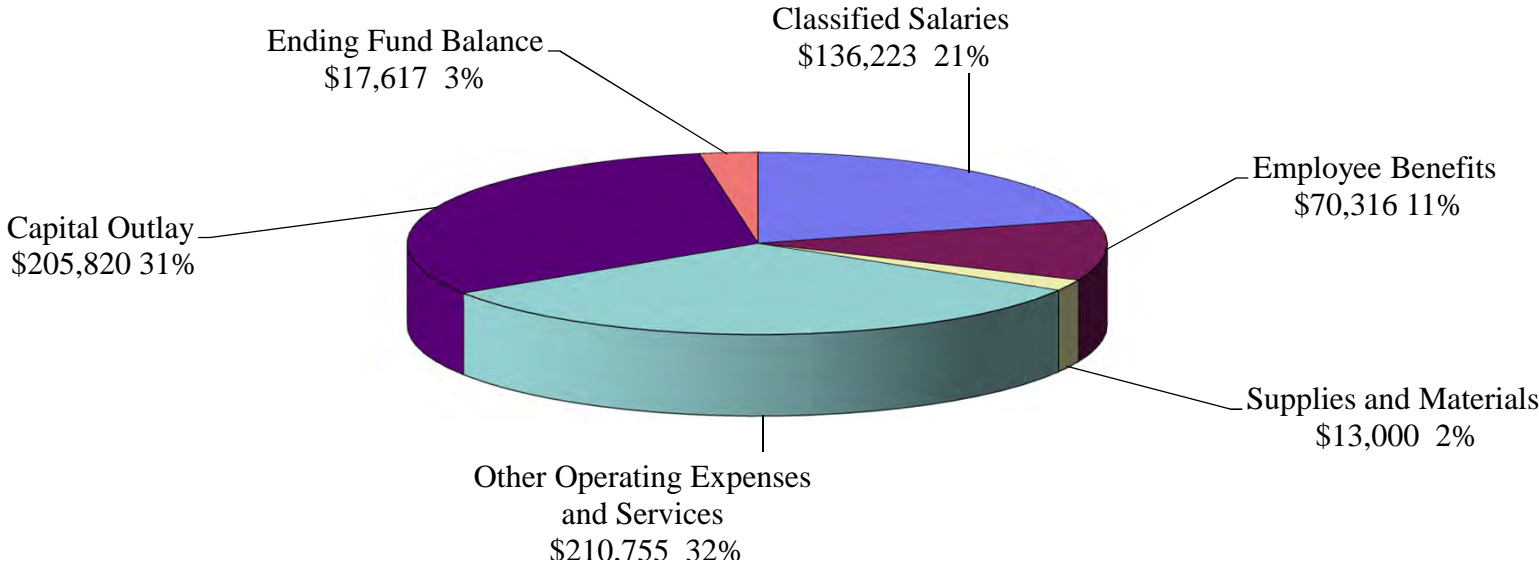
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

Parking Fund Revenues and Beginning Fund Balance: \$653,731



Parking Fund Expenditures and Ending Fund Balance: \$653,731



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Parking Fund

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8881 Parking Fees	\$ 307,736	\$ 325,000	\$ 325,000	\$ 320,109	\$ 330,000	3.09
8886 Parking Citations	81,409	84,000	84,000	118,632	125,000	5.37
8888 Parking Meters	42,567	44,000	44,000	50,760	53,000	4.41
8890 Other Local	770	800	800	520	700	34.62
Total Local Revenues	<u>432,482</u>	<u>453,800</u>	<u>453,800</u>	<u>490,021</u>	<u>508,700</u>	3.81
Beginning Fund Balance	<u>61,287</u>	<u>66,751</u>	<u>66,751</u>	<u>66,751</u>	<u>145,030</u>	117.27
Total Revenues and Beginning Fund Balance	<u>\$ 493,769</u>	<u>\$ 520,551</u>	<u>\$ 520,551</u>	<u>\$ 556,772</u>	<u>\$ 653,730</u>	17.41

<u>Expenditures by Object</u>	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ 136,692	\$ 134,906	\$ 134,906	\$ 127,851	\$ 136,223	6.55
3000 Employee Benefits	56,958	69,382	69,382	59,645	70,316	17.89
4000 Supplies and Materials	11,371	13,000	12,351	10,167	13,000	27.86
5000 Other Operating Expenses and Services	215,532	216,575	211,404	208,260	210,755	1.20
6000 Capital Outlay	6,465	60,000	65,820	5,819	205,820	>200.00
Total Expenditures (2000 – 6000)	<u>427,018</u>	<u>493,863</u>	<u>493,863</u>	<u>411,742</u>	<u>636,114</u>	54.49
Ending Fund Balance	<u>66,751</u>	<u>26,688</u>	<u>26,688</u>	<u>145,030</u>	<u>17,616</u>	(87.85)
Total Expenditures and Ending Fund Balance	<u>\$ 493,769</u>	<u>\$ 520,551</u>	<u>\$ 520,551</u>	<u>\$ 556,772</u>	<u>\$ 653,730</u>	17.41

Note: Deficit spending in FY 2019-2020 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
STUDENT HEALTH CENTER FUND

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

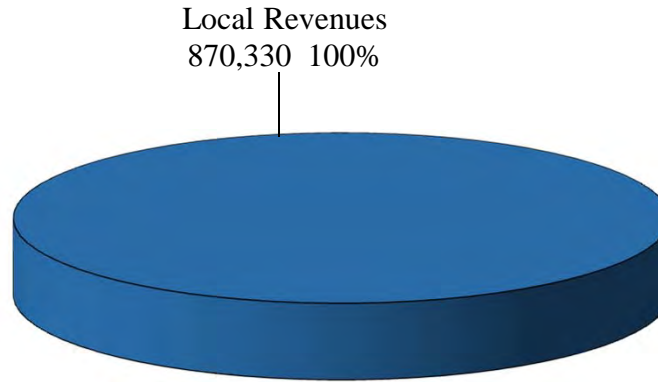
Health Services Fees collected are restricted to allowable health service expenditures.

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

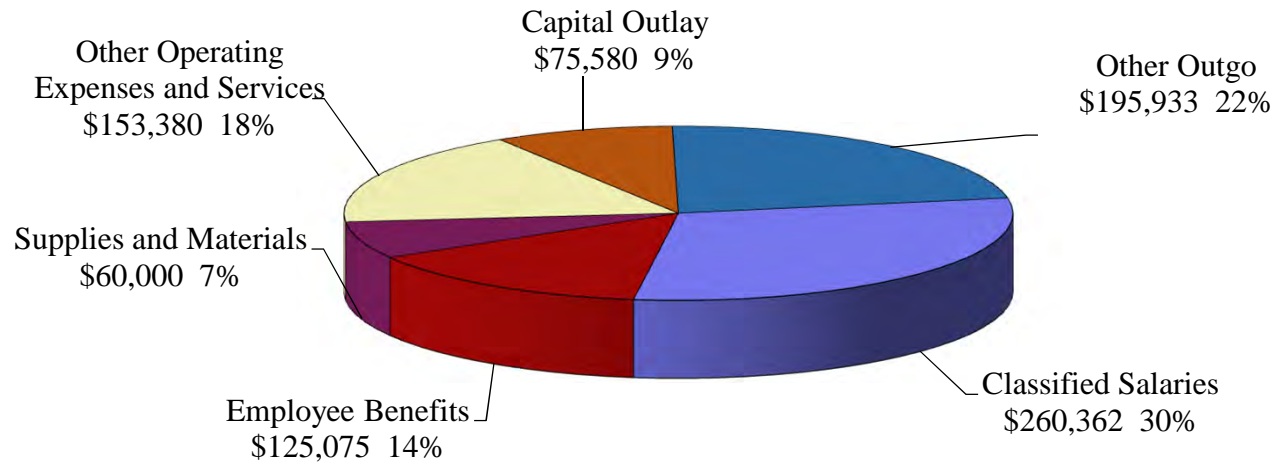
Authorized expenditures shall **not** include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

Student Health Center Revenues and Beginning Fund Balance: \$870,330



Student Health Center Expenditures and Ending Fund Balance: \$870,330



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Student Health Center

	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
<u>Revenues by Source</u>						
8876 Health Services Revenue	\$ -	\$ -	\$ -	\$ -	\$ 870,330	100.00
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 870,330</u>	100.00
	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
<u>Expenditures by Object</u>						
2000 Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ 260,362	100.00
3000 Employee Benefits	-	-	-	-	125,075	100.00
4000 Supplies and Materials	-	-	-	-	60,000	100.00
5000 Other Operating Expenses and Services	-	-	-	-	153,380	100.00
6000 Capital Outlay	-	-	-	-	75,580	100.00
Total Expenditures (2000 – 6000)	-	-	-	-	674,397	100.00
7000 Other Outgoing						
7300 Interfund Transfers-Out	-	-	-	-	50,000	100.00
7900 Contingencies	-	-	-	-	145,933	100.00
	-	-	-	-	195,933	100.00
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 870,330</u>	100.00

Note: Health Center start up year 19/20

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

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

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

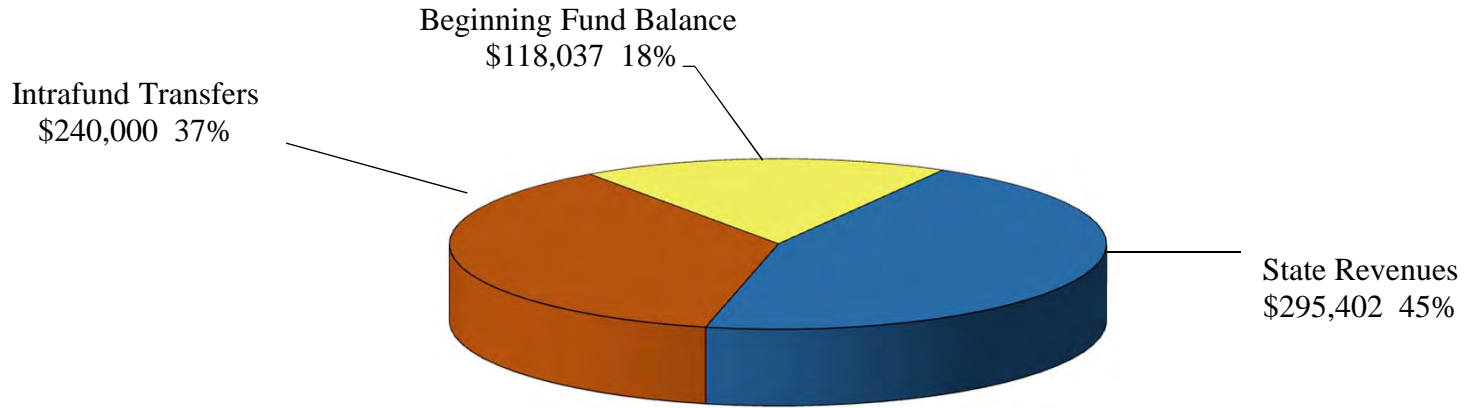
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other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

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

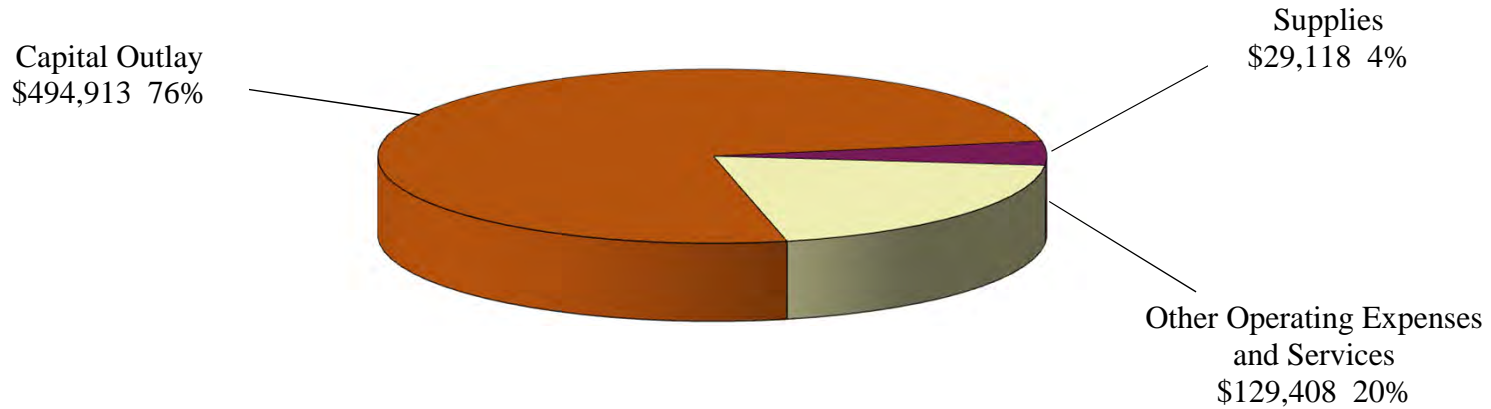
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

Instructional Equipment Block Grant Revenues and Beginning Fund Balance: \$653,439



Instructional Equipment Block Grant Expenditures and Ending Fund Balance: \$653,439



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8653 Instructional Improvement Grant	\$ 91,337	\$ 452,108	\$ 452,108	\$ 156,706	\$ 295,402	88.51
8999 Intrafund Transfers - In	264,796	281,335	281,335	281,335	240,000	(14.69)
Beginning Fund Balance	66,087	115,544	115,544	115,544	118,037	2.16
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 422,220</u>	<u>\$ 848,987</u>	<u>\$ 848,987</u>	<u>\$ 553,585</u>	<u>\$ 653,439</u>	18.04
<u>Expenditures by Object</u>	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	\$ 40,502	\$ 9,118	\$ 26,152	\$ 25,733	\$ 29,118	13.15
5000 Other Operating Expenses and Services	129,148	124,638	133,408	126,321	129,408	2.44
6000 Capital Outlay	137,026	715,231	689,427	283,494	494,913	74.58
Total Expenditures (1000 - 6000)	306,676	848,987	848,987	435,548	653,439	50.03
Ending Fund Balance	115,544	-	-	118,037	-	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 422,220</u>	<u>\$ 848,987</u>	<u>\$ 848,987</u>	<u>\$ 553,585</u>	<u>\$ 653,439</u>	18.04

Note: Deficit spending in FY 2019-2020 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting. Intrafund transfer covers Technology Reserve budget.

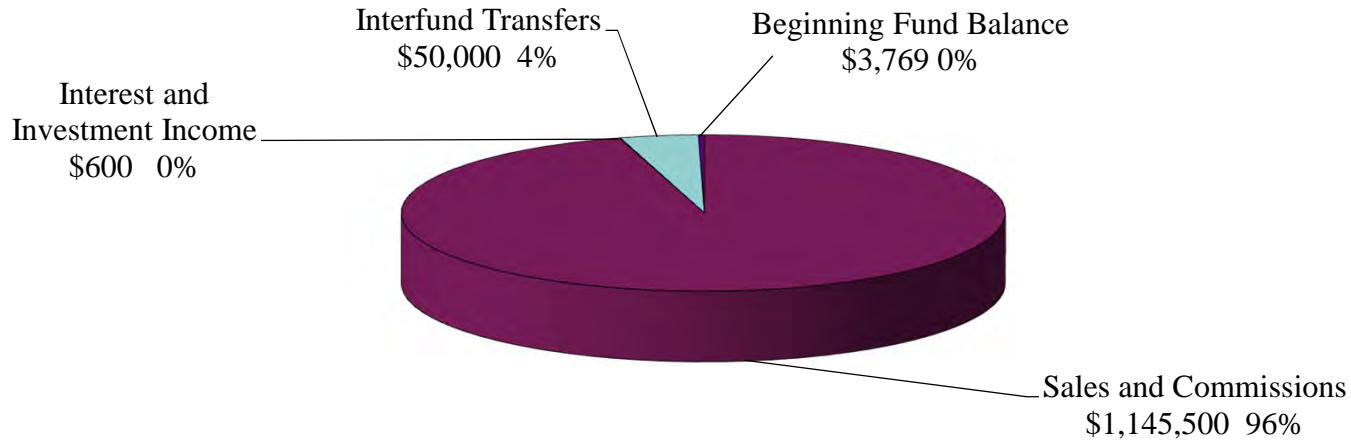
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
CAFETERIA FUND

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

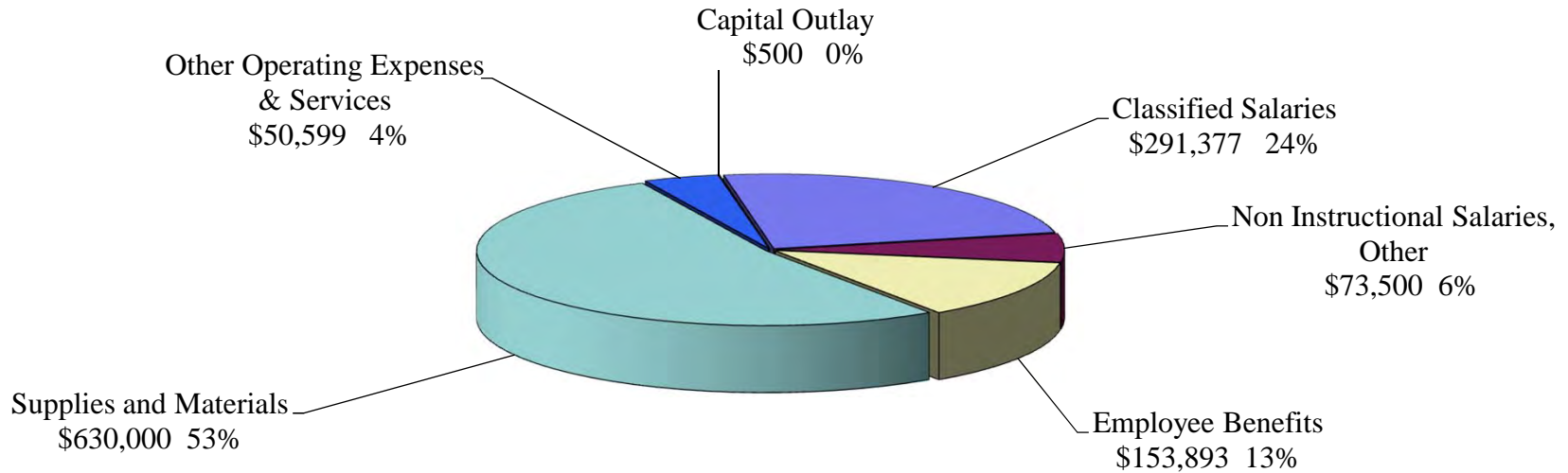
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

Cafeteria Fund Revenues and Beginning Fund Balance: \$1,199,869



Cafeteria Fund Expenditures and Ending Fund Balance: \$1,199,869



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Cafeteria Fund

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 1,110,442	\$ 1,125,000	\$ 1,125,000	\$ 1,049,508	\$ 1,145,500	9.15
8860 Interest and Investment	430	430	430	583	600	2.92
8890 Other Local Revenue	-	-	-	1,054	-	(100.00)
Total Local Revenues	<u>1,110,872</u>	<u>1,125,430</u>	<u>1,125,430</u>	<u>1,051,145</u>	<u>1,146,100</u>	9.03
8900 Interfund Transfers - In	<u>60,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	-
Total Revenues and Other Financing Sources	<u>1,170,872</u>	<u>1,175,430</u>	<u>1,175,430</u>	<u>1,101,145</u>	<u>1,196,100</u>	8.62
Beginning Fund Balance	<u>4,077</u>	<u>3,836</u>	<u>3,836</u>	<u>3,836</u>	<u>3,769</u>	(1.75)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 1,174,949</u>	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 1,104,981</u>	<u>\$ 1,199,869</u>	8.59

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

Cafeteria Fund

Expenditures by Object		2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	\$ 263,357	\$ 277,536	\$ 277,536	\$ 233,921	\$ 291,377	24.56
2300	Non Instructional Salaries, Other	98,835	86,994	86,994	72,614	73,500	1.22
	Total Classified Salaries	<u>362,192</u>	<u>364,530</u>	<u>364,530</u>	<u>306,535</u>	<u>364,877</u>	19.03
3000	Employee Benefits	122,957	129,111	129,111	124,469	153,893	23.64
4000	Supplies and Materials	<u>628,467</u>	<u>626,175</u>	<u>626,175</u>	<u>622,388</u>	<u>630,000</u>	1.22
5000	Other Operating Expenses and Services						
5150	Credit Card Fees	32,676	33,000	33,000	32,291	33,000	2.20
5500	Utilities	12,057	12,100	12,350	9,502	10,350	8.92
5635	Rents and Leases	3,976	4,500	4,100	1,712	2,000	16.82
5642	Repairs, Non Instructional Equipment	2,185	2,250	2,250	319	1,000	>200.00
5800	Other	6,080	6,100	6,250	3,996	4,249	6.33
	Total Other Operating Expenses and Services	<u>56,974</u>	<u>57,950</u>	<u>57,950</u>	<u>47,820</u>	<u>50,599</u>	5.81
6490	Capital Outlay	<u>523</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>500</u>	100.00
	Total Expenditures (2000-6000)	<u>1,171,113</u>	<u>1,179,266</u>	<u>1,179,266</u>	<u>1,101,212</u>	<u>1,199,869</u>	8.96
	Ending Fund Balance	<u>3,836</u>	<u>-</u>	<u>-</u>	<u>3,769</u>	<u>-</u>	(100.00)
	Total Expenditures and Ending Fund Balance	<u>\$ 1,174,949</u>	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 1,104,981</u>	<u>\$ 1,199,869</u>	8.59

Note: Deficit spending in FY 2019-2020 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
CHILD DEVELOPMENT FUND

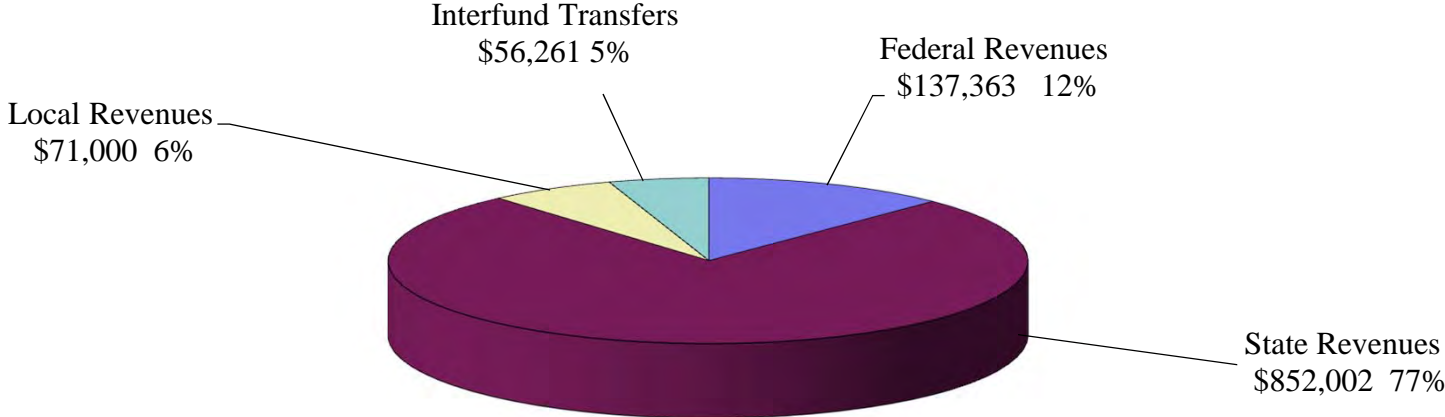
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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

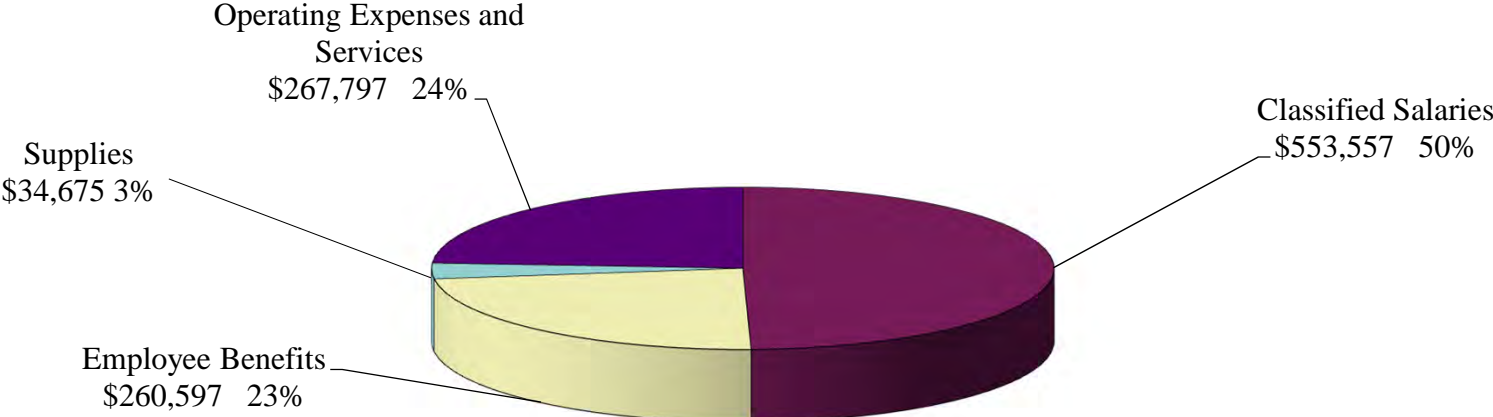
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

Child Development Fund Revenues and Beginning Fund Balance: \$1,116,626



Child Development Fund Expenditures and Ending Fund Balance: \$1,116,626



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
Child Development Fund

Revenues by Source		2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$ 63,737	\$ 60,000	\$ 147,944	\$ 139,675	\$ 137,363	(1.66)
8600	State Revenues						
8623	Child Development Division Award	13,097	13,451	13,451	13,451	13,889	3.26
8650	California State Preschool	896,164	675,516	894,360	680,585	835,613	22.78
8690	Child and Adult Care Food Program	2,881	2,500	2,500	2,382	2,500	4.95
	Total State Revenues	<u>912,142</u>	<u>691,467</u>	<u>910,311</u>	<u>696,418</u>	<u>852,002</u>	22.34
8800	Local Revenues						
8850	Rents and Leases	6,575	-	-	-	-	-
8871	Child Development Services	153,514	57,212	57,212	43,464	47,000	8.14
8899	Quality Enhancement	15,000	-	34,500	34,500	24,000	(30.43)
	Total Local Revenues	<u>175,089</u>	<u>57,212</u>	<u>91,712</u>	<u>77,964</u>	<u>71,000</u>	(8.93)
8900	Interfund Transfers - In	<u>164,204</u>	<u>56,261</u>	<u>56,261</u>	<u>56,261</u>	<u>56,261</u>	-
	Total Revenues and Other Financing Sources	<u>\$ 1,315,172</u>	<u>\$ 864,940</u>	<u>\$ 1,206,228</u>	<u>\$ 970,318</u>	<u>\$ 1,116,626</u>	15.08

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
Child Development Fund

Expenditures by Object		2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries						
	2100 Non Instructional Salaries, Regular	548,731	461,709	500,065	500,065	470,987	(5.81)
	2300 Non Instructional Salaries, Other	269,603	50,000	97,455	97,455	82,570	(15.27)
	Total Classified Salaries	818,334	511,709	597,520	597,520	553,557	(7.36)
3000	Employee Benefits						
	3200 Public Employees' Retirement System	85,166	83,394	87,471	87,471	93,869	7.31
	3300 Old Age, Survivors, Disability, and Health Ins.	49,843	36,101	37,178	37,178	36,413	(2.06)
	3400 Health and Welfare	147,674	123,260	151,920	151,920	122,196	(19.57)
	3500 State Unemployment Insurance	347	238	244	243	236	(2.88)
	3600 Workers' Compensation Insurance	14,061	7,251	8,418	8,417	7,883	(6.34)
	Total Employee Benefits	297,091	250,244	285,231	285,229	260,597	(8.64)
4000	Total Supplies and Materials	23,146	12,000	57,947	11,800	34,675	193.86
5000	Other Operating Expenses and Services						
	5003 Printing	1,295	1,000	3,000	861	1,310	52.15
	5045 Postage	93	-	1,000	-	-	-
	5100 Catering/Credit Card Fees	101,951	65,987	117,987	29,835	41,645	39.58
	5200 Conferences Administrators	789	-	36,083	10,054	22,000	118.82
	5300 Dues/Memberships	365	-	300	300	2,000	>200.00
	5500 Utilities	63,652	24,000	56,131	25,190	35,950	42.72
	5600 Rents, Leases, and Maintenance	777	-	4,817	2,817	4,500	59.74
	5800 Other	5,703	-	42,778	3,278	160,392	>200.00
	Total Operating Expenses and Services	174,625	90,987	262,096	72,335	267,797	>200.00
6000	Total Capital Outlay	1,976	-	3,434	3,434	-	-
Total Expenditures, Other Outgo, and Ending Fund Balance		\$ 1,315,172	\$ 864,940	\$ 1,206,228	\$ 970,318	\$ 1,116,626	15.08

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
CAPITAL OUTLAY PROJECTS FUND

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

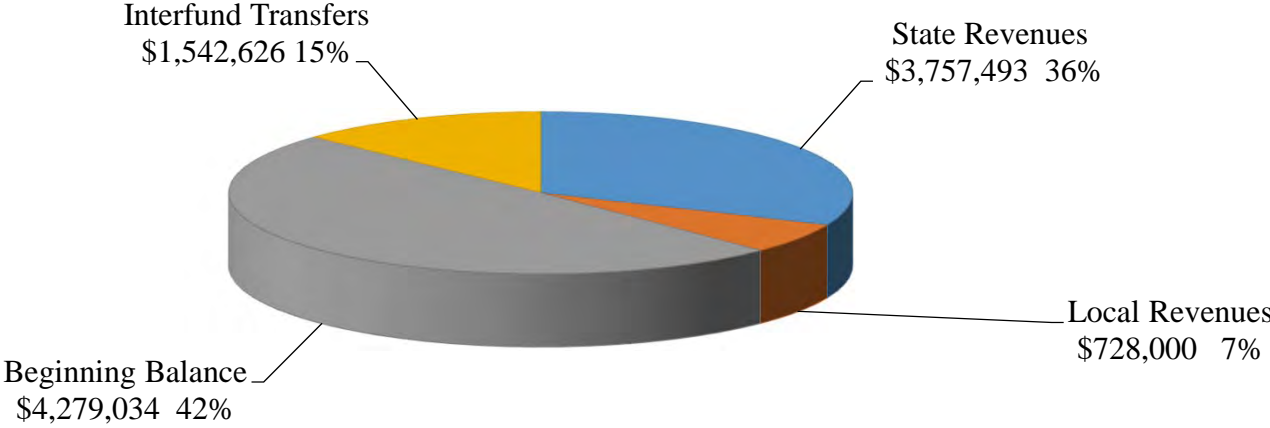
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Sublease revenue from partnership agreement
- Transfers from General Fund Unrestricted

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

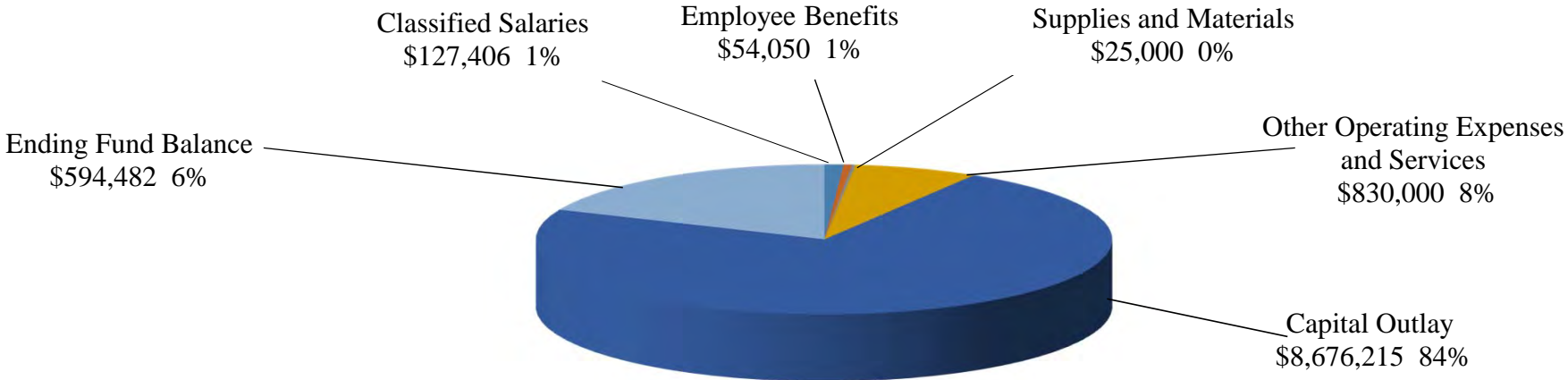
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment leases
- Roof repairs
- South West Corridor improvements
- Proposition 39 Energy Sustainability Projects
- Campus security

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

Capital Outlay Projects Fund Revenues and Beginning Fund Balance: \$10,307,153



Capital Outlay Projects Fund Expenditures and Ending Fund Balance: \$10,307,153



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Capital Outlay Projects Fund

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8600 State Revenues						
8651 Community College Const. Act (Proposition 55)	\$ 282,993	\$ -	\$ -	\$ 4,829	\$ 3,072,472	>200.00
8652 Scheduled Maintenance & Block Grant	1,126,515	776,686	776,686	237,547	685,021	188.37
8652 Proposition 39 Energy Sustainability	25,202	419,170	419,170	389,084	-	(100.00)
State Revenues	1,434,710	1,195,856	1,195,856	631,460	3,757,493	>200.00
8800 Local Revenues						
8860 Interest and Investment	78,213	40,000	40,000	99,309	45,000	(54.69)
8880 Capital Outlay Fee	52,139	50,000	50,000	82,886	83,000	0.14
8890 Redevelopment	827,547	600,000	600,000	897,689	600,000	(33.16)
Total Local Revenues	957,899	690,000	690,000	1,079,884	728,000	(32.59)
8900 Interfund Transfers - In	1,100,000	1,500,000	1,500,000	1,500,000	1,542,626	2.84
Total Revenues and Other Financing Sources	3,492,609	3,385,856	3,385,856	3,211,344	6,028,119	87.71
Beginning Fund Balance	5,662,513	4,219,078	4,219,078	4,219,078	5,897,062	39.77
	-					
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 9,155,122	\$ 7,604,934	\$ 7,604,934	\$ 7,430,422	\$ 11,925,181	60.49

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ -	\$ 110,732	\$ 110,732	\$ -	\$ 127,406	100.00
3000	Employee Benefits	-	47,046	47,046	-	54,050	100.00
4000	Supplies and Materials	27,134	200,000	202,466	17,626	25,000	41.84
5000	Other Operating Expenses and Services	261,457	630,000	679,021	195,264	830,000	>200
6000	Capital Outlay	4,647,453	4,016,106	3,964,619	1,320,470	8,676,215	>200
	Total Expenditures (1000 – 6000)	4,936,044	5,003,884	5,003,884	1,533,360	9,712,671	>200
	Ending Fund Balance	4,219,078	2,601,050	2,601,050	5,897,062	2,212,510	(62.48)
	Total Expenditures and Ending Fund Balance	\$ 9,155,122	\$ 7,604,934	\$ 7,604,934	\$ 7,430,422	\$ 11,925,181	60.49

Note: Capital Outlay by Projects is provided in detail on page 73. Deficit spending in FY 2019-2020 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting. The Board of Trustees Capital Outlay Reserve was used to purchase Wildomar in June 2018.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
BOND PROJECTS FUND

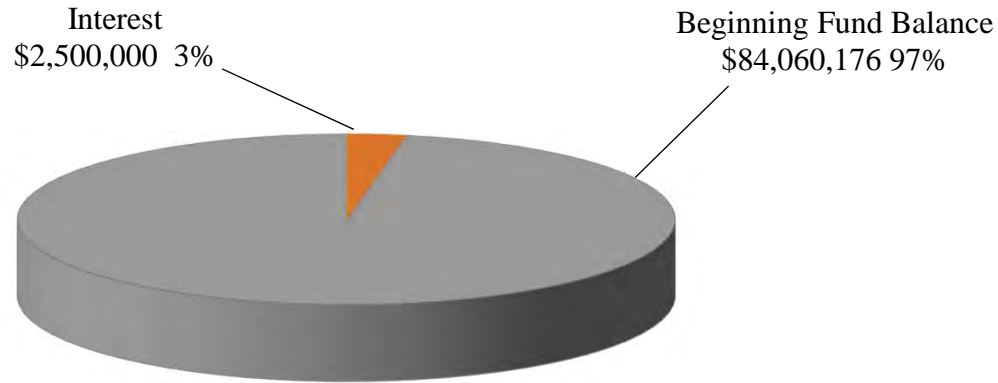
The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39 and the expenditures related to the acquisition and construction of projects voted and approved by the local property owners. The proceeds for the sale of bonds are deposited with the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

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

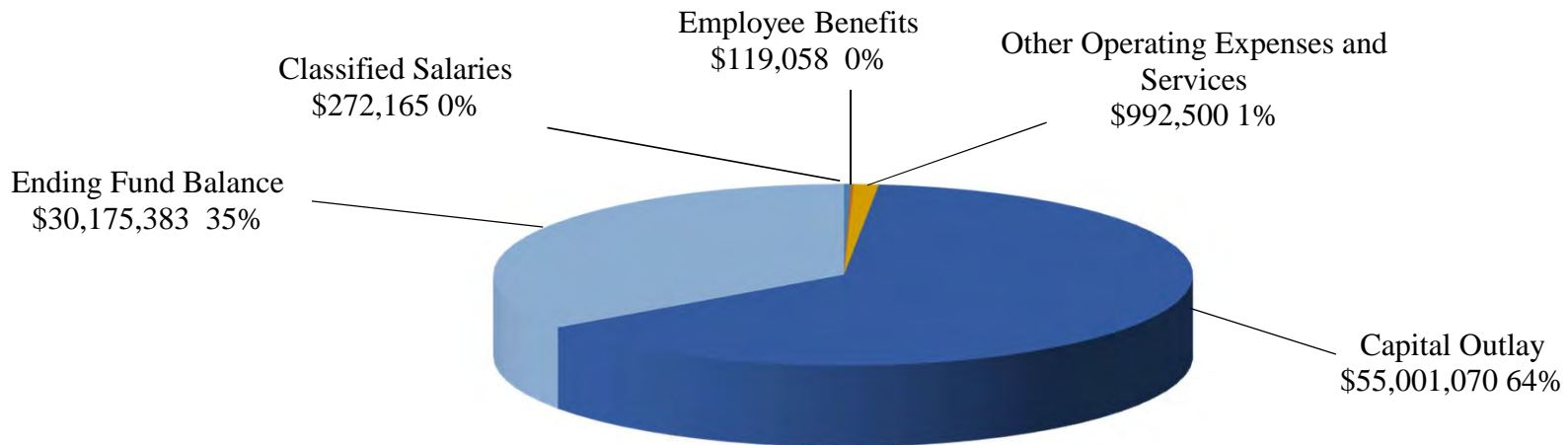
General Obligation Bonds, Series B was issued on February 14, 2018 in the amount of \$120,000,000.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

Bond Projects Fund Revenues and Beginning Fund Balance: \$86,560,176



Bond Projects Fund Expenditures and Ending Fund Balance: \$86,560,176



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

Bond Projects Fund

	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
<u>Revenues by Source</u>						
8860 Interest	\$ 973,573	\$ 400,000	\$ 400,000	\$ 1,982,587	\$ 2,500,000	26.10
8940 Proceeds of General Long Term Debt	120,000,000	-	-	-	-	100.00
Beginning Fund Balance	42,874,073	91,305,979	91,305,979	91,305,979	84,060,176	(7.94)
Total Revenues and Beginning Fund Balance	<u>\$ 163,847,646</u>	<u>\$ 91,705,979</u>	<u>\$ 91,705,979</u>	<u>\$ 93,288,566</u>	<u>\$ 86,560,176</u>	(7.21)

	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
<u>Expenditures by Object</u>						
2000 Classified Salaries	\$ -	\$ 333,021	\$ 333,021	\$ -	\$ 272,165	100.00
3000 Employee Benefits	-	124,292	134,292	-	119,058	100.00
5000 Other Operating Expenses and Services	817,289	2,500	33,500	15,925	992,500	>200.00
6000 Capital Outlay	71,724,378	80,661,682	80,829,482	9,212,465	55,001,070	>200.00
Total Expenditures	72,541,667	81,121,495	81,330,295	9,228,390	56,384,793	>200.00
Ending Fund Balance	91,305,979	10,584,484	10,375,684	84,060,176	30,175,383	(64.10)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 163,847,646</u>	<u>\$ 91,705,979</u>	<u>\$ 91,705,979</u>	<u>\$ 93,288,566</u>	<u>\$ 86,560,176</u>	(7.21)

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

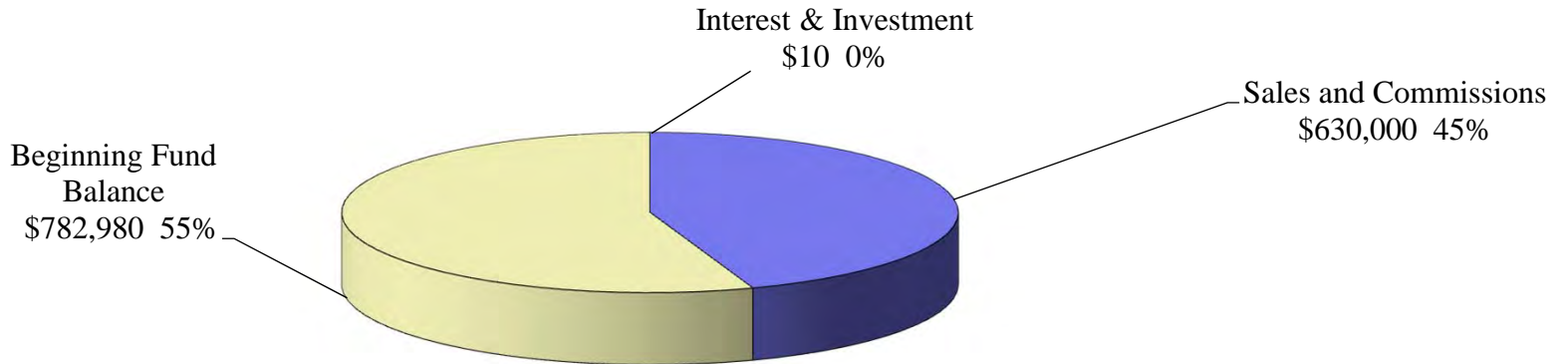
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
BOOKSTORE FUND

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

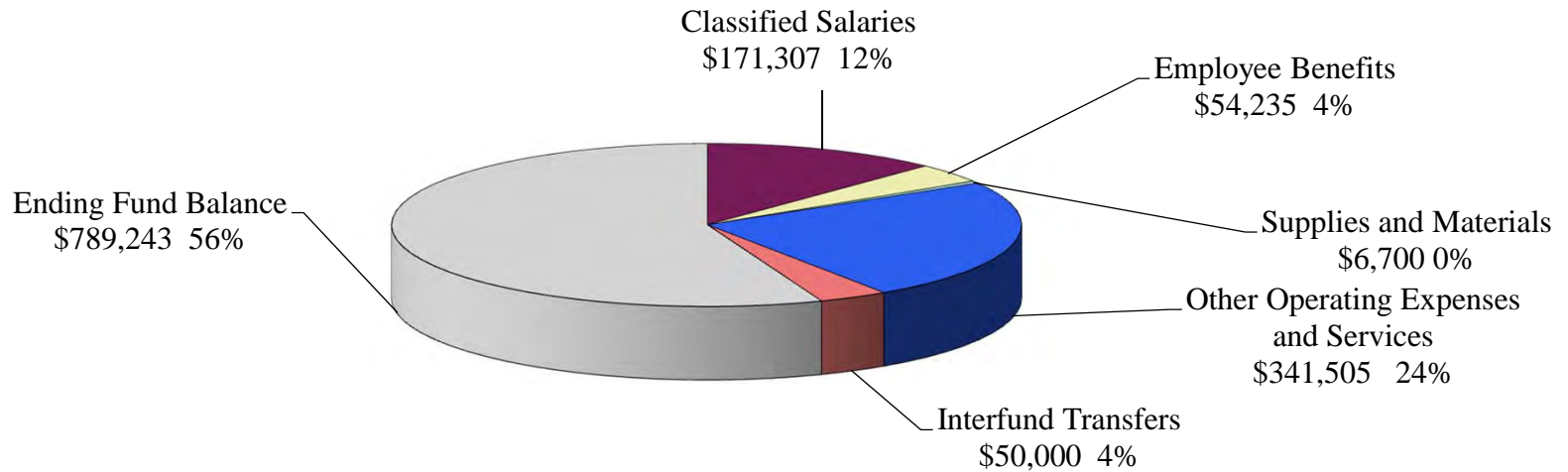
All necessary expenses, including salaries, wages, and cost of capital improvement are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

Bookstore Fund Revenues and Beginning Fund Balance: \$1,412,990



Bookstore Fund Expenditures and Ending Fund Balance: \$1,412,990



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

Bookstore Fund

	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
<u>Revenues by Source</u>						
8800 Local Revenues						
8840 Sales and Commissions	\$ 1,977,371	\$ 2,100,000	\$ 2,100,000	\$ 1,721,032	\$ 630,000 (1)	(63.39)
8860 Interest and Investment	32	34	34	31	10	(67.74)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
Total Local Revenues	1,977,403	2,100,034	2,100,034	1,721,063	630,010	(63.39)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
Beginning Fund Balance	713,307	825,181	825,181	825,181	782,980	(5.11)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
Total Revenues and Beginning Fund Balance	<u>\$ 2,690,710</u>	<u>\$ 2,925,215</u>	<u>\$ 2,925,215</u>	<u>\$ 2,546,244</u>	<u>\$ 1,412,990</u>	(44.51)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Bookstore Fund

<u>Expenditures by Object</u>		2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	\$ 142,342	\$ 136,745	\$ 136,745	\$ 143,198	\$ 146,307	2.17
2330	Non Instructional Salaries, Other	48,731	50,000	44,831	37,427	25,000	(33.20)
	Total Classified Salaries	<u>191,073</u>	<u>186,745</u>	<u>181,576</u>	<u>180,625</u>	<u>171,307</u>	(5.16)
3000	Employee Benefits	<u>62,648</u>	<u>63,272</u>	<u>63,272</u>	<u>65,286</u>	<u>54,235</u>	(16.93)
4000	Supplies and Materials	<u>7,455</u>	<u>8,000</u>	<u>8,000</u>	<u>6,661</u>	<u>6,700</u>	0.59
5000	Other Operating Expenses and Services						
5100	Consultants	48,168	50,000	50,000	32,422	35,000	7.95
5220	Conferences	430	450	450	124	125	0.81
5500	Utilities	48,818	49,000	49,000	37,970	37,980	0.03
5642	Repairs Non Instructional Equipment	589	590	590	-	-	-
5800	Other - Cost of Goods Sold	1,397,975	1,500,000	1,500,000	1,339,659	236,000 (1)	(82.38)
5892	Bank Charges	25,604	26,000	26,000	26,121	26,500	1.45
5897	Other - Operating Expenses	2,292	2,300	7,469	5,875	5,900	0.43
	Total Other Operating Expenses and Services	<u>1,523,876</u>	<u>1,628,340</u>	<u>1,633,509</u>	<u>1,442,171</u>	<u>341,505</u>	(76.32)
6000	Capital Outlay	<u>20,477</u>	<u>21,000</u>	<u>21,000</u>	<u>18,521</u>	<u>-</u>	(100.00)
7000	Interfund Transfers-Out	<u>60,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	-
	Total Expenditures (2000-7000)	<u>1,865,529</u>	<u>1,957,357</u>	<u>1,957,357</u>	<u>1,763,264</u>	<u>623,747</u>	(64.63)
	Ending Fund Balance	<u>825,181</u>	<u>967,858</u>	<u>967,858</u>	<u>782,980</u>	<u>789,243</u>	0.80
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 2,690,710</u>	<u>\$ 2,925,215</u>	<u>\$ 2,925,215</u>	<u>\$ 2,546,244</u>	<u>\$ 1,412,990</u>	(44.51)

Note:

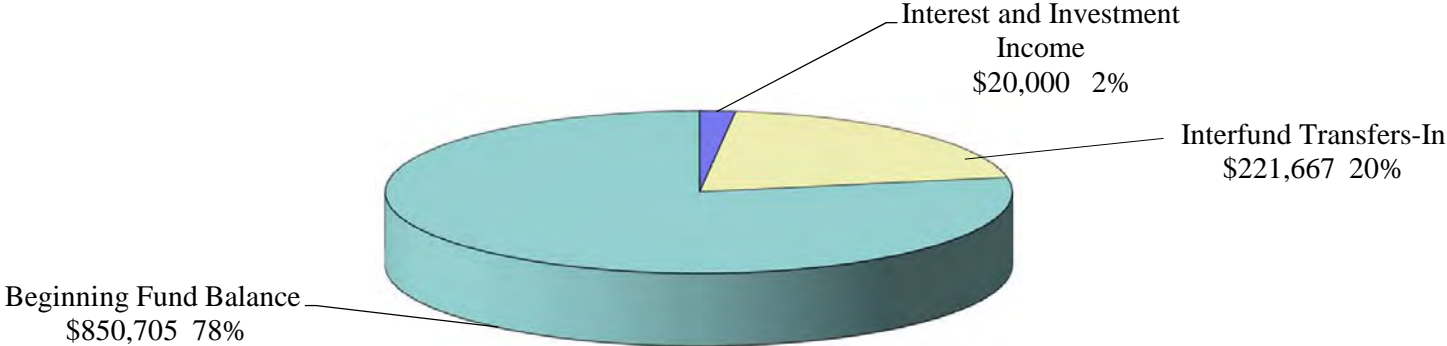
(1) The bookstore has engaged MBS for Textbook sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
SELF-INSURANCE FUND

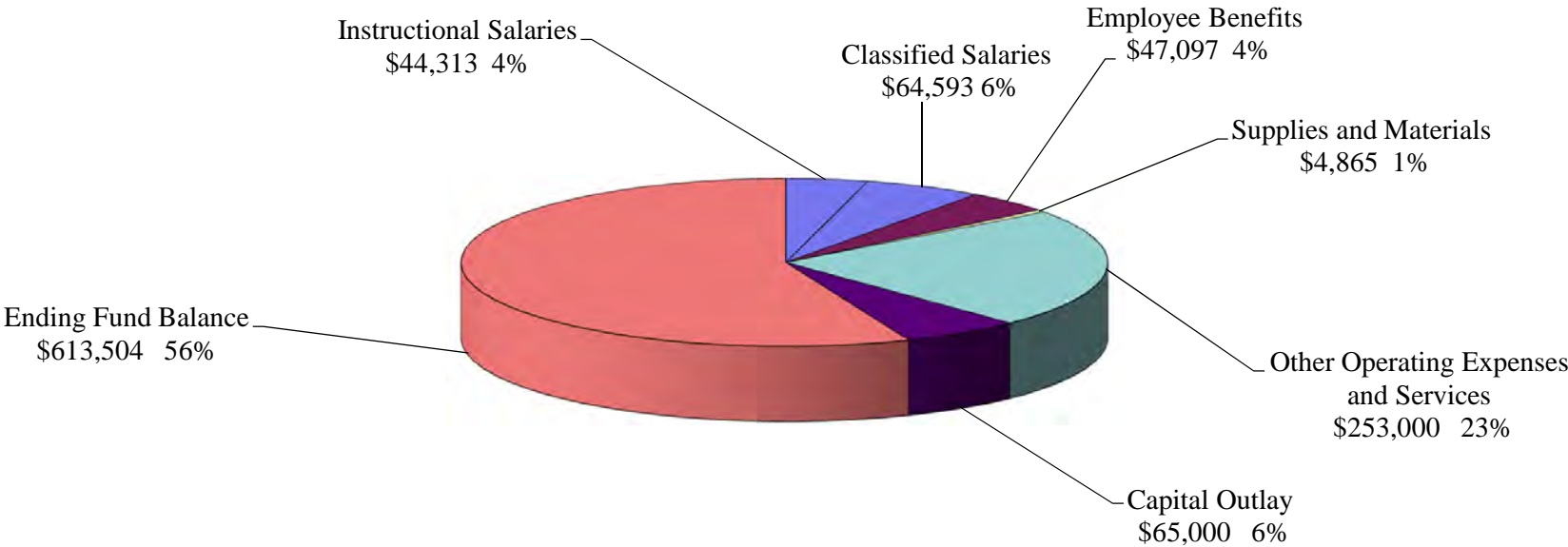
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

Self-Insurance Fund Revenues and Beginning Fund Balance: \$1,092,372



Self-Insurance Fund Expenditures and Ending Fund Balance: \$1,092,372



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Self-Insurance Fund

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment	\$ 11,931	\$ 5,000	\$ 5,000	\$ 20,679	\$ 20,000	(3.28)
8890 Other Local	123,454	150,000	150,000	13,679	-	(100.00)
Total Local Revenues	<u>135,385</u>	<u>155,000</u>	<u>155,000</u>	<u>34,358</u>	<u>20,000</u>	(41.79)
8900 Interfund Transfers - In	143,975	340,000	340,000	340,000	221,667	(34.80)
Total Revenues and Other Financing Sources	<u>279,360</u>	<u>495,000</u>	<u>495,000</u>	<u>374,358</u>	<u>241,667</u>	(35.44)
Beginning Fund Balance	<u>565,098</u>	<u>741,890</u>	<u>741,890</u>	<u>741,890</u>	<u>850,705</u>	14.67
Total Revenues, Other Financing Services, and Beginning Fund Balance	<u>\$ 844,458</u>	<u>\$ 1,236,890</u>	<u>\$ 1,236,890</u>	<u>\$ 1,116,248</u>	<u>\$ 1,092,372</u>	(2.14)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Self-Insurance Fund

<u>Expenditures by Object</u>		2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
1000	Instructional Salaries	\$ -	\$ -	\$ -	\$ -	\$ 44,313	100.00
2000	Classified Salaries	69,963	118,690	118,690	-	64,593	100.00
3000	Employee Benefits	23,527	44,707	44,707	-	47,097	100.00
4000	Supplies and Materials	-	4,865	4,865	7,478	4,865	(34.94)
5000	Other Operating Expenses and Services	5,376	483,166	501,166	206,893	253,000	22.29
6000	Capital Outlay	3,702	82,606	64,606	51,173	65,000	27.02
	Total Expenditures (1000 – 6000)	102,568	734,034	734,034	265,543	478,868	80.34
	Ending Fund Balance	741,890	502,856	502,856	850,705	613,504	(27.88)
	Total Expenditures and Ending Fund Balance	\$ 844,458	\$ 1,236,890	\$ 1,236,890	\$ 1,116,248	\$ 1,092,372	(2.14)

Note: Deficit spending in FY 2019-2020 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
STUDENT GOVERNMENT ASSOCIATION FUND

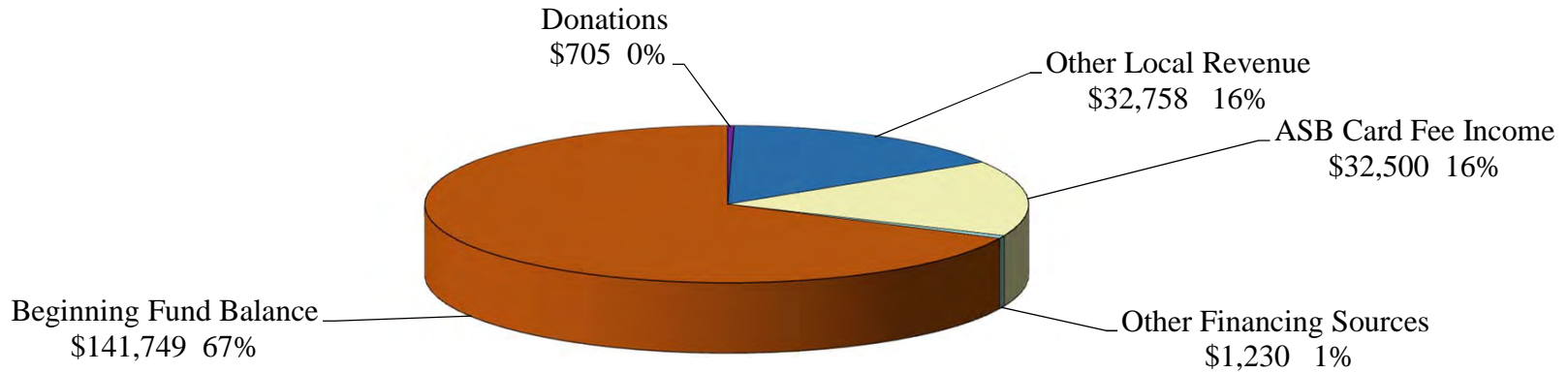
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and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

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

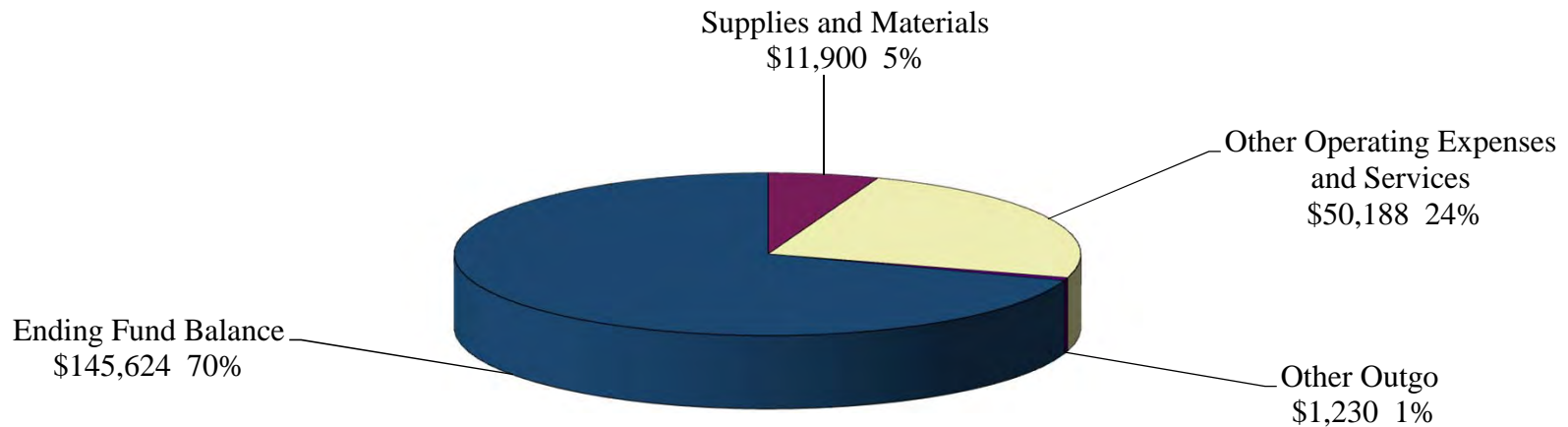
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Student Government Association Fund Revenues and Beginning Fund Balance: \$208,942



Student Government Association Fund Expenditures and Ending Fund Balance: \$208,942



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020 Student Government Association Fund

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 2,016	\$ 2,057	\$ 2,057	\$ 705	\$ 705	-
8832 Commissions	1,953	1,992	1,992	1,275	1,275	-
8841 Ticket Sales	20,666	21,079	21,079	23,891	24,000	0.46
8842 Advertising Sales	1,775	1,811	1,811	2,300	2,300	-
8849 Miscellaneous Sales	5,577	5,689	5,689	1,467	1,467	-
8855 Audience Participation Fee	-	-	-	315	400	26.98
8856 Entry Fee Income	-	-	-	420	500	19.05
8857 Membership Fee	5,840	5,957	5,957	2,676	2,800	4.63
8861 Interest	16	16	16	15	16	6.67
8887 ASB Card Fee	31,652	32,285	32,285	32,402	32,500	0.30
Total Local Revenues	69,495	70,886	70,886	65,466	65,963	0.76
8900 Other Financing Sources						
8980 Interfund Transfers-In	704	718	718	21	30	42.86
8999 Intrafund Transfers-In	1,426	1,455	1,455	1,116	1,200	7.53
Total Other Financing Sources	2,130	2,173	2,173	1,137	1,230	8.18
Total Revenues and Other Financing Sources	71,625	73,059	73,059	66,603	67,193	0.89
Beginning Fund Balance	131,891	135,728	135,728	135,728	141,749	4.44
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 203,516	\$ 208,787	\$ 208,787	\$ 202,331	\$ 208,942	3.27

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020 Student Government Association Fund

<u>Expenditures by Object</u>	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional	\$ 10,122	\$ 10,324	\$ 10,324	\$ 3,586	\$ 3,600	0.38
4501 Uniforms Clothing Costumes	2,502	2,552	2,552	2,199	2,200	0.05
4710 Food	7,376	7,524	7,524	6,087	6,100	0.21
Total Supplies and Materials	<u>20,000</u>	<u>20,400</u>	<u>20,400</u>	<u>11,872</u>	<u>11,900</u>	0.23
5000 Other Operating Expenses and Services						
5045 Postage	-	-	-	15	20	33.33
5100 Contract	22,699	23,155	23,155	20,268	23,155	14.24
5150 District Administrative Fees and Charges	5,000	5,000	5,000	5,000	5,000	-
5195 Entry Fee	-	-	-	100	100	-
5210 Mileage	124	126	126	109	126	15.60
5220 Conferences	3,338	3,405	3,405	-	1,000	-
5224 Student Travel	5,572	5,684	5,684	4,293	5,684	32.40
5500 Utilities	2,192	2,236	2,236	3,510	3,550	1.14
5635 Rents or Leases	1,353	1,380	1,380	2,653	2,655	0.08
5640 Equipment Repair	-	-	-	1,469	1,295	(11.84)
5690 Miscellaneous Expense	(263)	100	100	190	200	5.26
5740 Advertising	2,273	2,318	2,318	3,456	3,500	1.27
5801 Donation Expense	500	510	510	200	205	2.50
5802 Prizes Awards	572	583	583	1,872	1,872	-
5890 Other Services (IT Chargebacks)	1,921	1,959	1,959	1,426	1,426	-
5999 Credit Card Charges	377	384	384	359	400	11.42
Total Other Operating Expenses and Services	<u>45,658</u>	<u>46,840</u>	<u>46,840</u>	<u>44,920</u>	<u>50,188</u>	11.73
6492 Non-Instructional Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,653</u>	<u>-</u>	(100.00)
Total Expenditures (4000 - 6000)	<u>65,658</u>	<u>67,240</u>	<u>67,240</u>	<u>59,445</u>	<u>62,088</u>	4.45

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020 Student Government Association Fund

<u>Expenditures by Object</u>	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7301 Intrafund Transfers-Out	1,426	1,455	1,455	1,116	1,200	7.53
7400 Club Bonus	704	718	718	21	30	42.86
Total Other Outgo	<u>2,130</u>	<u>2,173</u>	<u>2,173</u>	<u>1,137</u>	<u>1,230</u>	8.18
Total Expenditures (4000 - 7000)	<u>67,788</u>	<u>69,413</u>	<u>69,413</u>	<u>60,582</u>	<u>63,318</u>	4.52
Ending Fund Balance	<u>135,728</u>	<u>139,374</u>	<u>139,374</u>	<u>141,749</u>	<u>145,624</u>	2.73
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 203,516</u>	<u>\$ 208,787</u>	<u>\$ 208,787</u>	<u>\$ 202,331</u>	<u>\$ 208,942</u>	3.27

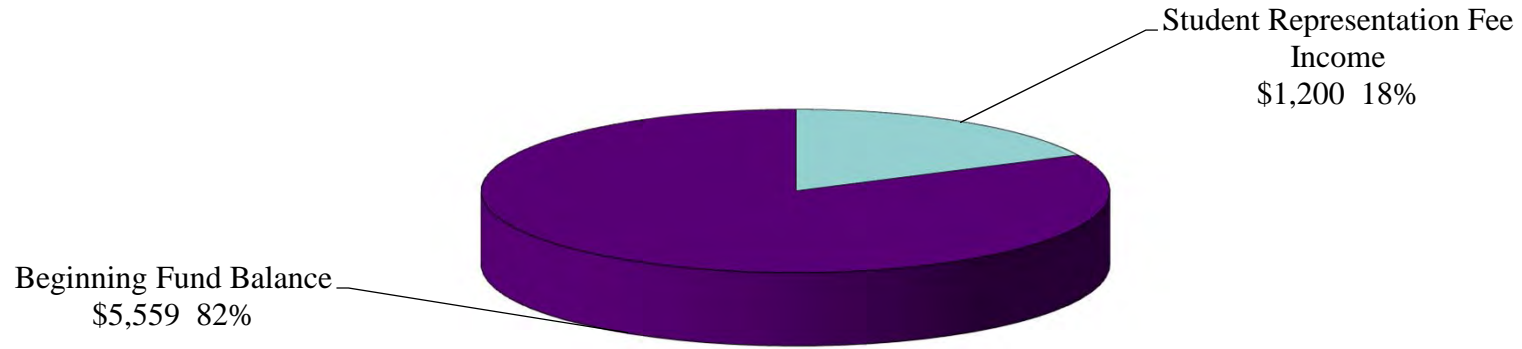
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
STUDENT REPRESENTATION FEE FUND

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

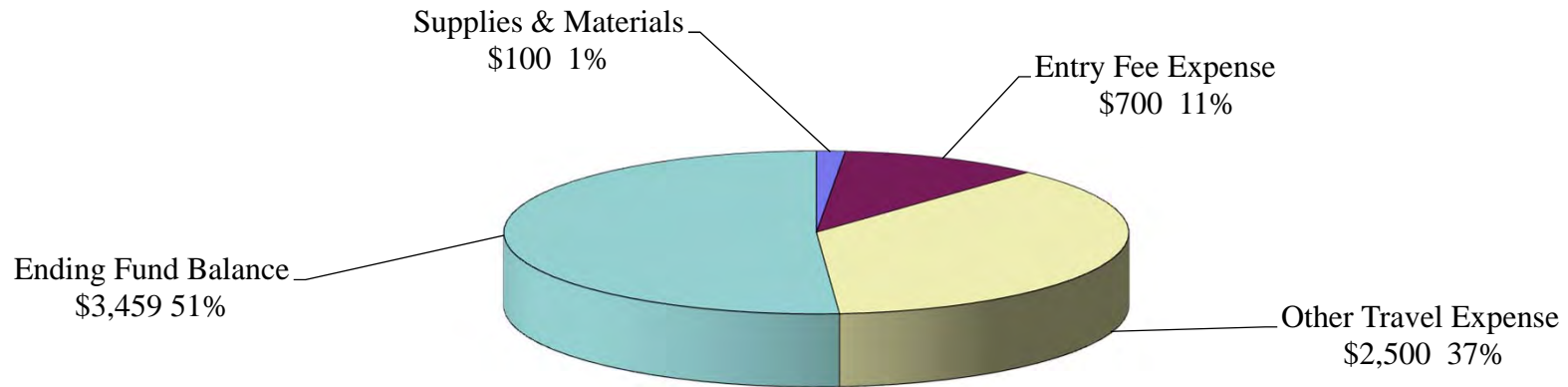
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

Student Representation Fee Fund Revenues and Beginning Fund Balance: \$6,759



Student Representation Fee Fund Expenditures and Ending Fund Balance: \$6,759



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Student Representation Fee Fund

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8884 Student Representation Fee	\$ 1,046	\$ 1,067	\$ 1,067	\$ 1,122	\$ 1,200	6.95
Beginning Fund Balance	3,391	4,437	4,437	4,437	5,559	25.29
Total Revenues and Beginning Fund Balance	<u>\$ 4,437</u>	<u>\$ 5,504</u>	<u>\$ 5,504</u>	<u>\$ 5,559</u>	<u>\$ 6,759</u>	21.59

<u>Expenditures by Object</u>	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	\$ -	\$ 100	\$ 100	\$ -	\$ 100	100.00
5000 Other Operating Expenses and Services						
5195 Entry Fee	-	700	700	-	700	100.00
5224 Student Travel	-	2,500	2,500	-	2,500	100.00
Total Other Operating Expenses and Services	<u>-</u>	<u>3,200</u>	<u>3,200</u>	<u>-</u>	<u>3,200</u>	100.00
Total Expenditures (4000 - 5000)	<u>-</u>	<u>3,300</u>	<u>3,300</u>	<u>-</u>	<u>3,300</u>	100.00
Ending Fund Balance	<u>4,437</u>	<u>2,204</u>	<u>2,204</u>	<u>5,559</u>	<u>3,459</u>	(37.78)
Total Expenditures and Ending Fund Balance	<u>\$ 4,437</u>	<u>\$ 5,504</u>	<u>\$ 5,504</u>	<u>\$ 5,559</u>	<u>\$ 6,759</u>	21.59

Note: Student Government Association (SGA) has not utilized funds in FY 2016-2017, FY 2017-2018, and FY 2018-2019.

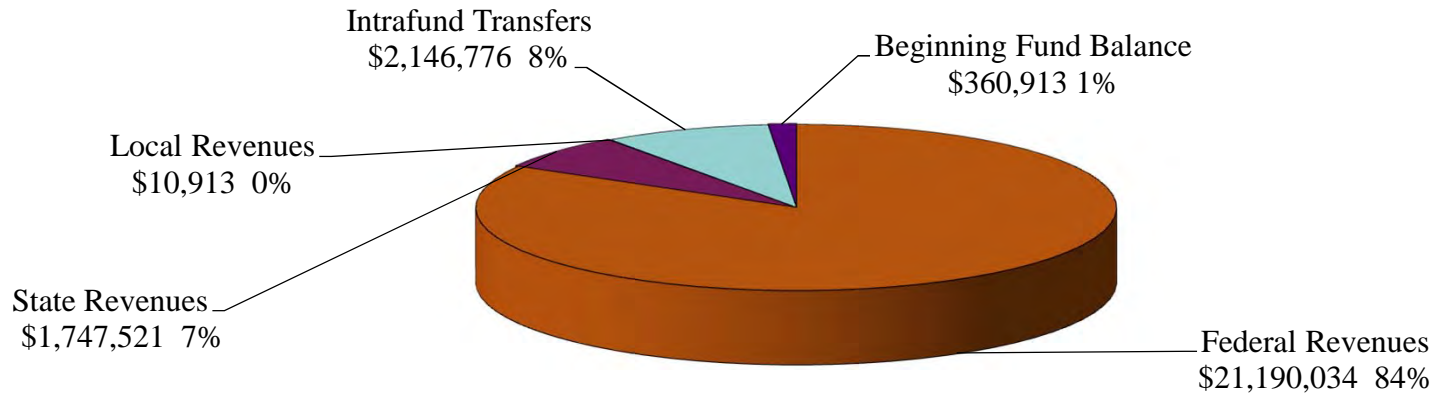
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
STUDENT FINANCIAL AID FUND

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

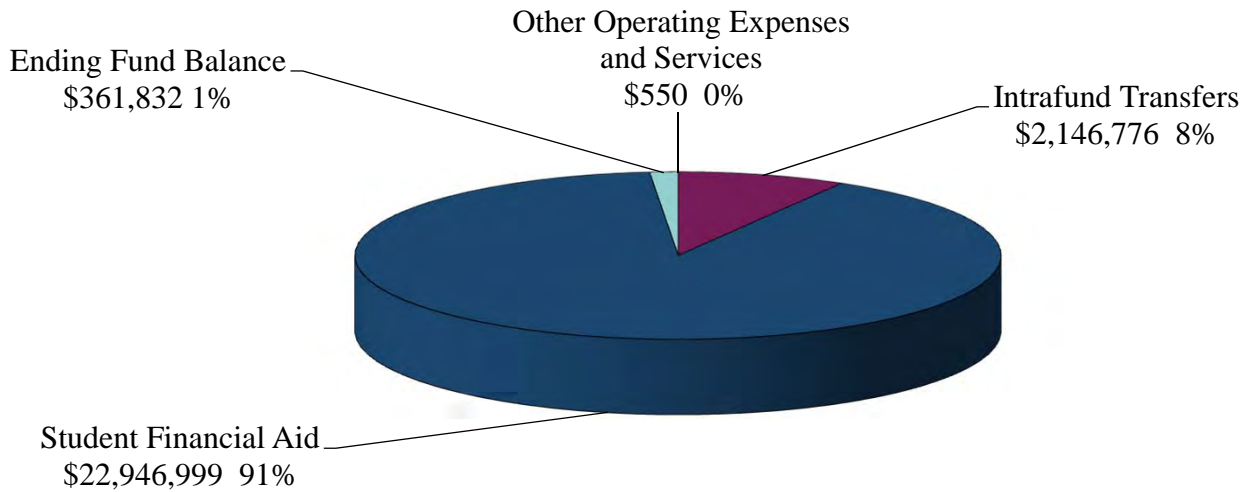
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries,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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

Student Financial Aid Fund Revenues and Beginning Fund Balance: \$25,456,157



Student Financial Aid Fund Expenditures and Ending Fund Balance: \$25,456,157



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
Student Financial Aid Fund

<u>Revenues by Source</u>	2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant	\$ 20,594,553	\$ 21,129,502	\$ 21,129,502	\$ 20,092,247	20,413,723	1.60
8152 FSEOG	471,374	500,000	500,000	518,700	600,000	15.67
8159 GI Bill Chapter 33 Veterans Program	192,714	196,568	196,568	172,854	176,311	2.00
Total Federal Revenues	<u>21,258,641</u>	<u>21,826,070</u>	<u>21,826,070</u>	<u>20,783,801</u>	<u>21,190,034</u>	1.95
8600 State Revenues						
8640 CAL Grant B	1,987,584	2,027,336	2,027,336	1,639,264	1,672,049	2.00
8641 CAL Grant C	55,415	56,523	56,523	73,992	75,472	2.00
Total State Revenues	<u>2,042,999</u>	<u>2,083,859</u>	<u>2,083,859</u>	<u>1,713,256</u>	<u>1,747,521</u>	2.00
8800 Local Revenues						
8861 Interest	19	19	19	38	40	5.26
8890 Other Local	(6,951)	-	-	9,675	10,873	12.38
Total Local Revenues	<u>(6,932)</u>	<u>19</u>	<u>19</u>	<u>9,713</u>	<u>10,913</u>	12.35
8900 Intrafund Transfers-In	<u>1,817,163</u>	<u>1,853,506</u>	<u>1,853,506</u>	<u>2,104,682</u>	<u>2,146,776</u>	2.00
Total Revenues	<u>25,111,871</u>	<u>25,763,454</u>	<u>25,763,454</u>	<u>24,611,452</u>	<u>25,095,244</u>	1.97
Beginning Fund Balance	<u>359,442</u>	<u>351,950</u>	<u>351,950</u>	<u>351,950</u>	<u>360,913</u>	2.55
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 25,471,313</u>	<u>\$ 26,115,404</u>	<u>\$ 26,115,404</u>	<u>\$ 24,963,402</u>	<u>\$ 25,456,157</u>	1.97

NOTE: Intrafund transfers have increased due to new grants.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Student Financial Aid Fund

<u>Expenditures by Object</u>		2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
5000	Bad Debt	\$ 559	\$ 570	\$ 570	\$ 750	\$ 550	(26.67)
7000	Intrafund Transfers-Out	1,817,163	1,853,506	1,853,506	2,104,682	2,146,776	2.00
7500	Student Financial Aid						
7520	Student Financial Grant	23,323,151	23,789,614	23,789,614	22,463,882	22,913,160	2.00
7599	Prior Year Adjustments	(21,510)	112,725	112,725	33,175	33,839	2.00
	Total Student Financial Aid	<u>23,301,641</u>	<u>23,902,339</u>	<u>23,902,339</u>	<u>22,497,057</u>	<u>22,946,999</u>	2.00
	Total Expenditures (4000 – 7000)	<u>25,119,363</u>	<u>25,756,415</u>	<u>25,756,415</u>	<u>24,602,489</u>	<u>25,094,325</u>	2.00
9700	Fund Balance Reserved						
9710	Legally Restricted	12,167	12,410	12,410	12,167	12,167	-
9750	Board Restricted	339,783	346,579	346,579	348,746	349,665	0.26
	Total Ending Fund Balance	<u>351,950</u>	<u>358,989</u>	<u>358,989</u>	<u>360,913</u>	<u>361,832</u>	0.25
	Total Expenditures and Ending Fund Balance	<u>\$ 25,471,313</u>	<u>\$ 26,115,404</u>	<u>\$ 26,115,404</u>	<u>\$ 24,963,402</u>	<u>\$ 25,456,157</u>	1.97

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
FOUNDATION FUND**

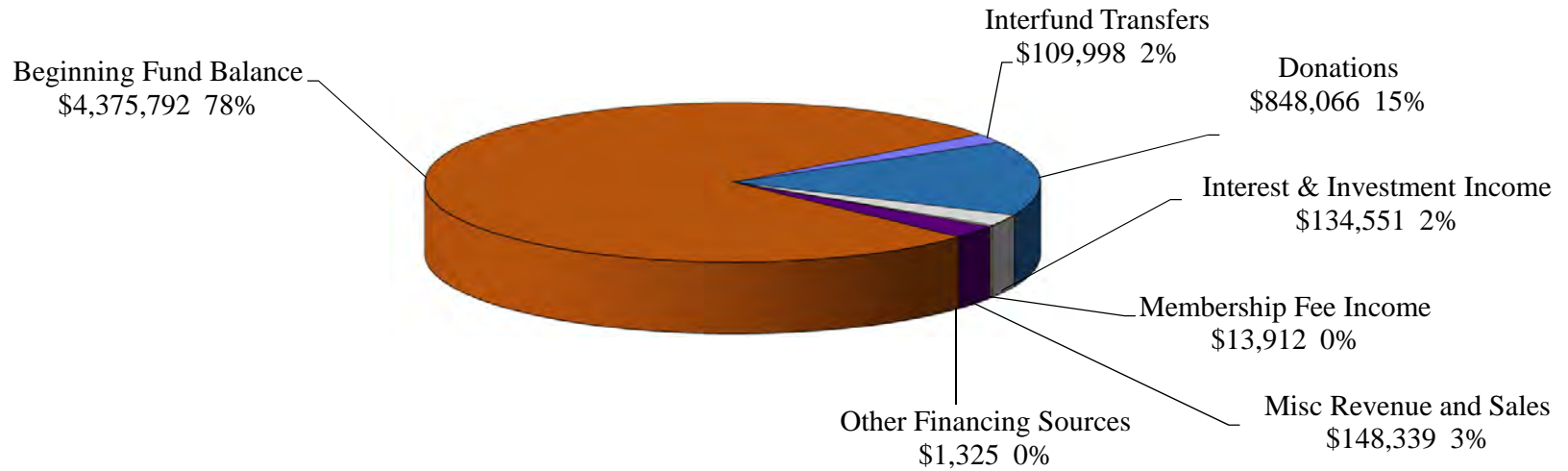
The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations”. The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

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

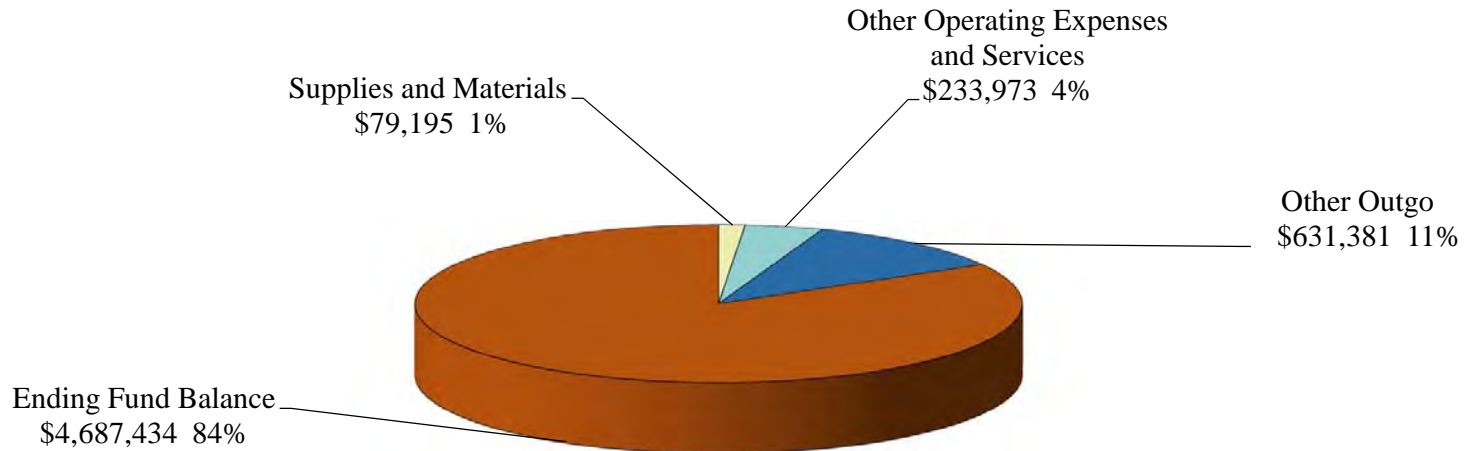
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Foundation Fund Revenues and Beginning Fund Balance: \$5,631,983



Foundation Fund Expenditures and Ending Fund Balance: \$5,631,983



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
Foundation Fund

Revenues by Source		2017-2018 Actual Revenues	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Revenues	2019-2020 Adopted Budget	% Change Adopt/Act
8800	Local Revenues						
	8821 Donations	\$ 576,949	\$ 588,488	\$ 588,488	\$ 736,067	848,066	15.22
	8826 Loan Recoveries	275	280	280	200	225	12.50
	8827 Other Income	700	714	714	-	115	100.00
	8832 Commissions	172	175	175	914	925	1.20
	8841 Ticket Sales	94,735	96,630	96,630	101,515	102,575	1.04
	8842 Advertising Sales	5,985	6,105	6,105	4,395	4,472	1.75
	8845 Concession Sales	352	359	359	725	755	4.14
	8848 Fee Revenue	614	626	626	1,170	1,200	2.56
	8849 Miscellaneous Sales	26,628	27,161	27,161	15,062	15,175	0.75
	8855 Audience Participation	400	408	408	-	400	100.00
	8856 Entry Fee Income	17,383	17,731	17,731	9,800	9,972	1.76
	8857 Membership Fee	6,988	7,128	7,128	13,734	13,912	1.30
	8859 Annual Management Fees	13,170	13,433	13,433	13,707	13,850	1.04
	8861 Interest	99	101	101	120	122	1.67
	8862 Investment Interest	70,011	71,411	71,411	89,865	90,100	0.26
	8864 Investment Gains/Losses	162,392	165,640	165,640	43,132	44,329	2.78
	Total Local Revenues	<u>976,853</u>	<u>996,390</u>	<u>996,390</u>	<u>1,030,406</u>	<u>1,146,193</u>	11.24
8900	Interfund Transfers-In						
	8999 Intrafund Transfers-In	118,603	120,975	120,975	108,592	109,998	1.29
	Total Transfers	<u>118,603</u>	<u>120,975</u>	<u>120,975</u>	<u>108,592</u>	<u>109,998</u>	1.29
	Total Revenues and Other Financing Sources	<u>1,095,456</u>	<u>1,117,365</u>	<u>1,117,365</u>	<u>1,138,998</u>	<u>1,256,191</u>	10.29
	Beginning Fund Balance	<u>3,966,456</u>	<u>4,176,853</u>	<u>4,176,853</u>	<u>4,176,853</u>	<u>4,375,792</u>	4.76
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 5,061,912</u>	<u>\$ 5,294,218</u>	<u>\$ 5,294,218</u>	<u>\$ 5,315,851</u>	<u>\$ 5,631,983</u>	5.95

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Foundation Fund

<u>Expenditures by Object</u>	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4360 Tests	\$ 2,147	2,190	\$ 2,190	\$ 5,100	5,100	-
4500 Non Instructional Supplies	41,230	42,055	42,055	36,266	36,275	0.02
4501 Uniforms, Clothing, Costumes	15,602	15,914	15,914	20,346	20,661	1.55
4710 Food	39,669	40,462	40,462	16,986	17,159	1.02
Total Supplies and Materials	98,648	100,621	100,621	78,698	79,195	0.63
5000 Other Operating Expenses and Services						
5002 Bad Debt	450	459	459	-	200	100.00
5045 Postage	741	756	756	447	450	0.67
5100 Contract Services	127,273	129,818	129,818	132,205	132,988	0.59
5151 Foundation Management Fee	13,158	13,421	13,421	13,707	13,999	2.13
5195 Entry Fee	23,654	24,127	24,127	5,754	5,790	0.63
5210 Mileage	1,665	1,698	1,698	76	100	31.58
5219 Other Travel	440	449	449	1,883	1,908	1.33
5220 Conferences	2,271	2,317	2,317	568	573	0.88
5224 Student Travel	996	1,016	1,016	2,093	2,176	3.97
5300 Dues and Memberships	2,602	2,654	2,654	6,391	6,425	0.53
5420 Liability Insurance	1,557	1,588	1,588	821	835	1.71
5500 Utilities	1	1	1	64	76	18.75
5635 Rents or Leases	1,741	1,776	1,776	4,220	4,298	1.85
5690 Equipment Repair and Maintenance	579	590	590	-	100	100.00
5690 Miscellaneous	2,681	2,735	2,735	5,841	5,922	1.39
5740 Advertising	4,289	4,375	4,375	6,404	6,500	1.50
5801 Donations Exp	-	-	-	800	825	3.13
5802 Prizes and Awards	14,648	14,941	14,941	13,987	14,100	0.81
5890 Other Services	-	-	-	806	820	1.74
5995 Bank Charges	33,230	33,895	33,895	32,772	32,780	0.02
5999 Credit Charges	2,534	2,584	2,584	3,058	3,108	1.64
Total Other Operating Expenses and Services	234,510	239,200	239,200	231,897	233,973	0.90
7000 Other Outgo						
7301 Intrafund Transfers-Out	118,603	120,975	120,975	108,592	109,998	1.29
7510 Student Financial Scholarship	433,298	441,964	441,964	520,872	521,383	0.10
Total Other Outgo	551,901	562,939	562,939	629,464	631,381	0.30

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

Foundation Fund

<u>Expenditures by Object</u>	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	% Change Adopt/Act
Total Expenditures (2000-7000)	<u>885,059</u>	<u>902,760</u>	<u>902,760</u>	<u>940,059</u>	<u>944,549</u>	0.48
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750 Board Restricted Reserve	<u>2,938,929</u>	<u>3,153,534</u>	<u>3,153,534</u>	<u>3,137,868</u>	<u>3,449,510</u>	9.93
Total Ending Fund Balance	<u>4,176,853</u>	<u>4,391,458</u>	<u>4,391,458</u>	<u>4,375,792</u>	<u>4,687,434</u>	7.12
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 5,061,912</u>	<u>\$ 5,294,218</u>	<u>\$ 5,294,218</u>	<u>\$ 5,315,851</u>	<u>\$ 5,631,983</u>	5.95

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
COST-OF-LIVING ADJUSTMENT

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020
COMPLIANCE WITH THE FIFTY PERCENT LAW

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

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

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

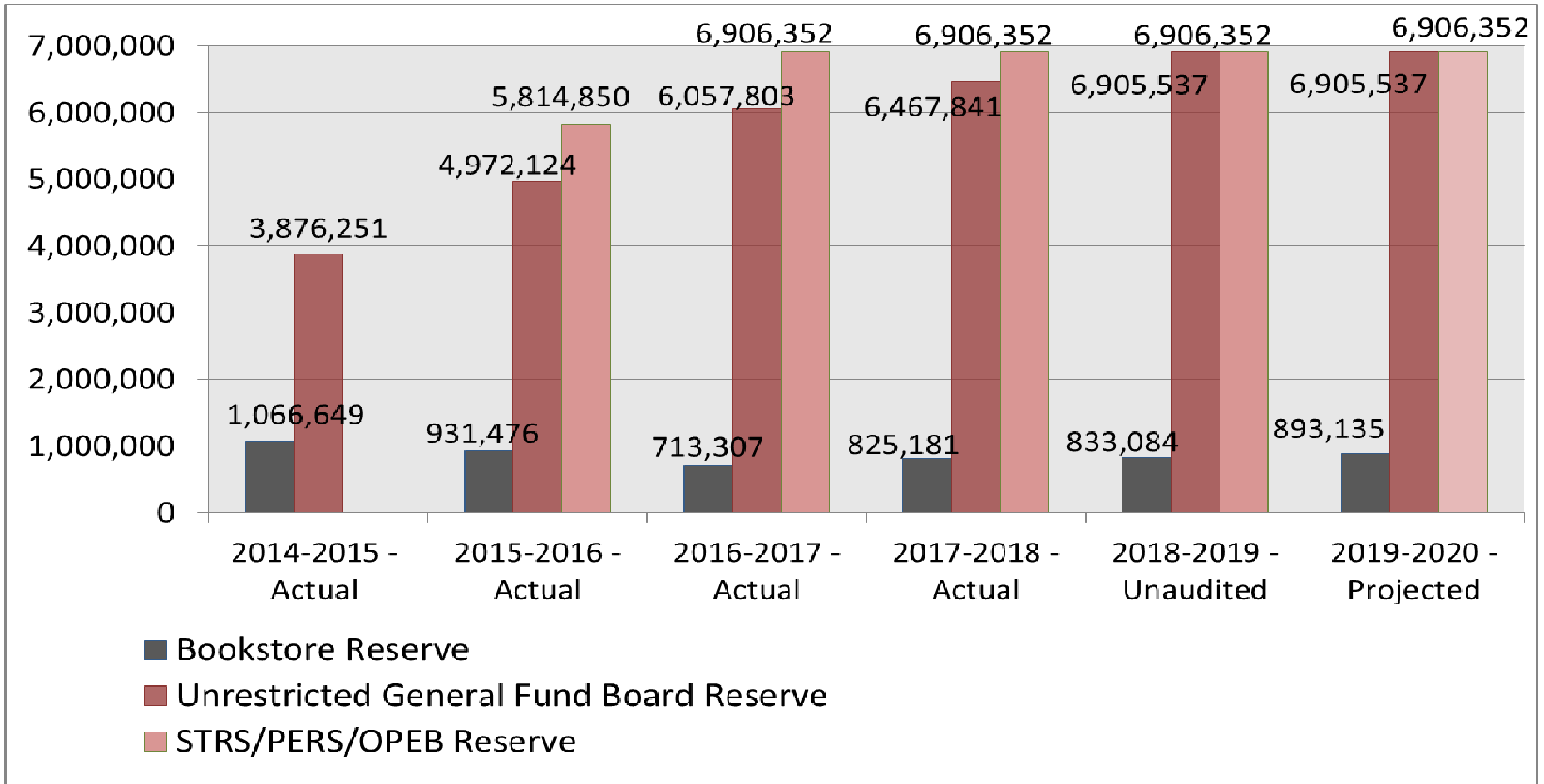
This table recaps the district's 50% computation for the fiscal years 1992-93 through 2019-20 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1992-93	50.05
1993-94	50.07
1994-95	47.70
1995-96	44.82
1996-97	51.50
1997-98	50.44
1998-99	51.21
1999-00	47.81
2000-01	50.27
2001-02	50.59
2002-03	51.05
2003-04	52.28
2004-05	53.24
2005-06	52.15
2006-07	53.86
2007-08	54.32
2008-09	54.97
2009-10	53.93
2010-11	51.32
2011-12	52.82
2012-13	50.03
2013-14	50.20
2014-15	50.44
2015-16	52.56
2016-17	51.50
2017-18	50.35
2018-19	50.29
2019-20	51.56

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

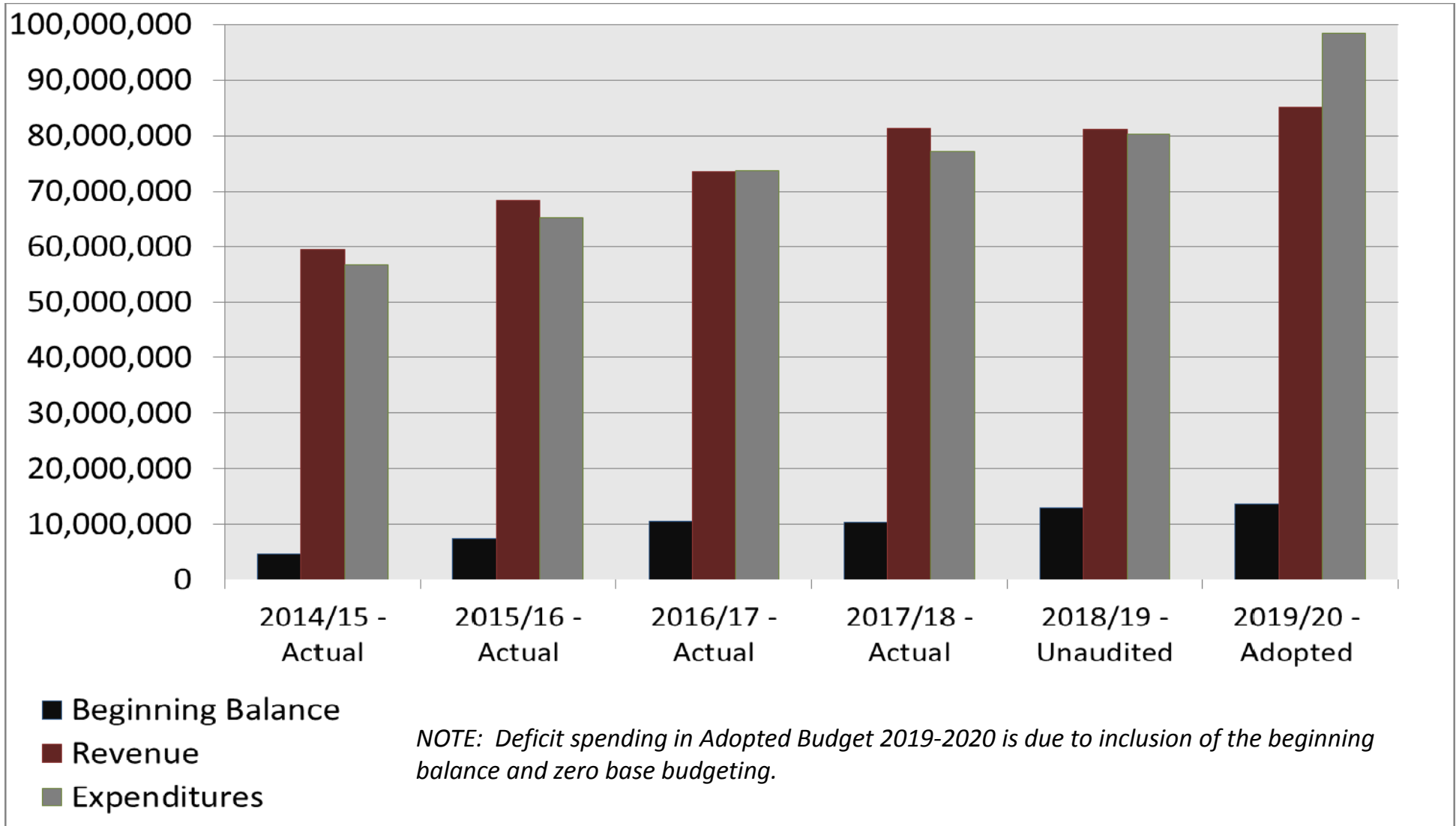
ADOPTED BUDGET 2019-2020

HISTORICAL DATA DISTRICT RESERVES



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2019-2020

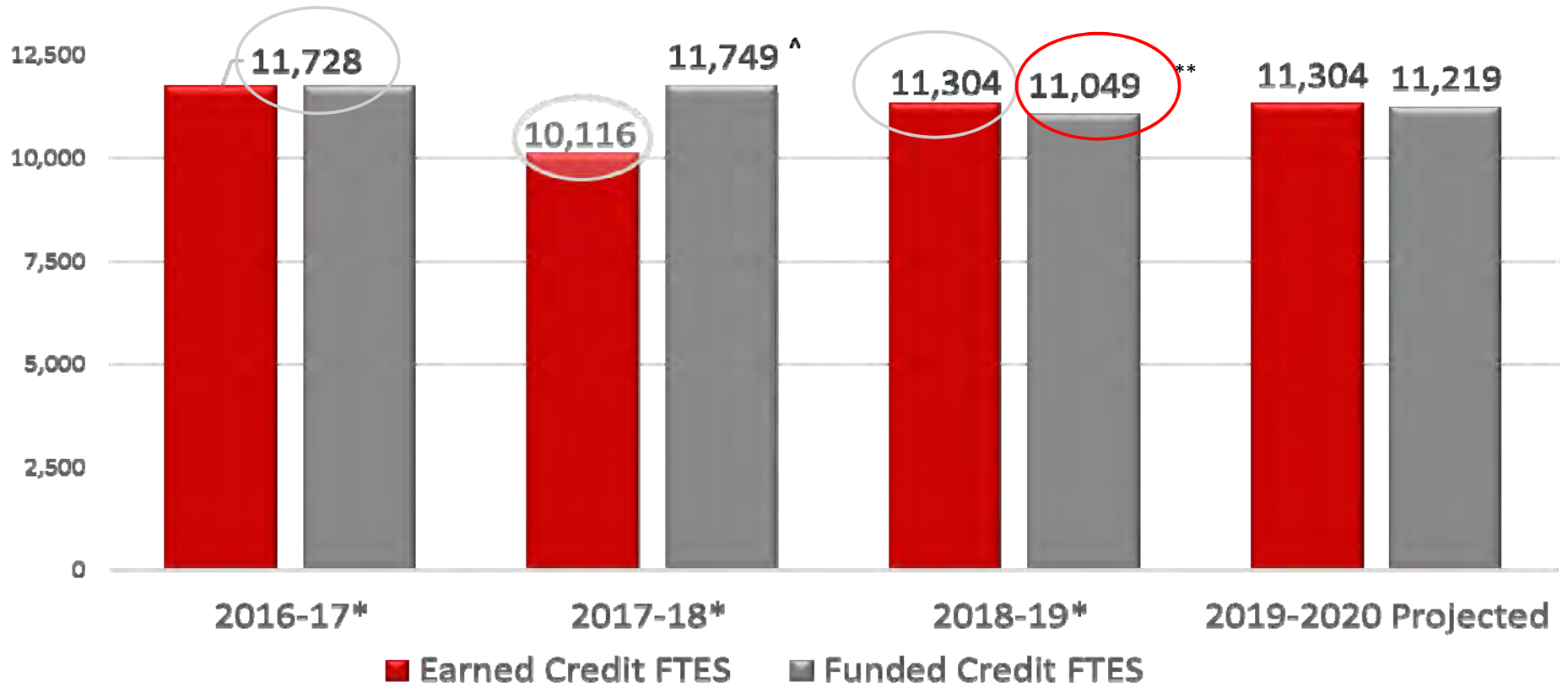
HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

HISTORICAL DATA FTES COMPARISONS



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

Based on the Chancellor's Office 2018/19 P1 report released on 4/26/19

[^] In Stability. Stability FTES was not used to calculate the Three Year Average

^{**}Three Year Average used for 2018/19 funding

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2019-2020

Capital Outlay Projects Fund By Project

	2018-2019	2019-2020
	<u>Actuals</u>	<u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>	<u>\$4,219,078</u>	<u>\$5,897,062</u>
<u>REVENUES</u>		
1 State Capital Outlay	\$ 4,829	\$ 3,072,472
1 State Scheduled Maintenance and Block Grant	237,547	685,021
2 State Prop 39 Energy Sustainability	389,084	-
3 Interest	99,309	45,000
4 Redevelopment	897,689	600,000
5 Capital Outlay Surcharge	82,886	83,000
6 Interfund Transfer In	1,500,000	1,542,626
<u>TOTAL REVENUES</u>	<u>\$3,211,344</u>	<u>\$6,028,119</u>
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>	<u>\$7,430,422</u>	<u>\$11,925,181</u>
<u>EXPENDITURES</u>		
1 District - DSA Contract	7,744	5,000
2 District - Site Security	17,541	25,000
3 District - Facilities Five Year Plan	14,535	50,000
4 District - Facility Improvement Projects MVC	140,423	217,644
5 District - Facility Improvement Projects SJC	123,772	217,644
6 District - Fleet Replacement	20,318	105,000
7 District - Misc Bond and Group II Bond Projects	90,948	1,909,052
8 District - Instruction Support	3,005	30,000
9 District - New Employee Furniture and Equipment	13,172	40,000
10 District - Prop 39 Energy Sustainability Projects	593,639	-
11 District - Roof Repair Project	11,557	150,000
12 District - Scheduled Maintenance Special Repair/Instructional Block Grant	225,988	685,021
13 District - Student Services Support	-	30,000
14 District - Video Conference Equipment	-	50,000
15 District - Xerox Lease	-	550,000
16 District - Renovation	-	344,000
17 District - Elevator Modernization	55,670	150,000
18 District - Admin Support	752	30,000
19 District - Parking Lot Improvements	-	100,000
20 District - Health Center	167,172	-
21 MVC - Bookstore Modularity & Wardrobe Modular rehab Funds	-	25,000
22 MVC - Furniture Bldg. 700	-	500,000
23 MVC - Modular HVAC	-	75,000
24 MVC - STEM Building	-	1,410,250
25 SGP - San Geronio Pass Campus	-	94,362
26 SJC - Fire Alarm System - Construction	22,500	-
27 SJC - Solar Maintenance	22,100	50,000
28 SJC- STEM Building	-	1,662,222
29 SWC - South West Corridor	2,524	1,207,476
<u>TOTAL EXPENDITURES</u>	<u>1,533,360</u>	<u>9,712,671</u>
<u>ENDING FUND BALANCE</u>	<u>\$5,897,062</u>	<u>\$2,212,510</u>
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>	<u>\$7,430,422</u>	<u>\$11,925,181</u>

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

Bond Fund By Project

		Total Project Budget	2018-2019 Actual	Cumulative To Date Through 06/30/19	2019-2020 Adopted	Total Remaining Balance
BEGINNING FUND BALANCE		\$0	\$91,305,979	\$0	\$84,060,176	\$30,175,383
REVENUES						
1.	Bond Funds - Series A	\$70,000,000	\$0	\$70,000,000	\$0	\$0
2.	Bond Funds - Series B	120,000,000	-	\$120,000,000	-	\$0
3.	Bond Funds - Series C - Unfunded	105,000,000	-	50	-	\$105,000,000
4.	Interest	3,000,000	1,982,587	3,659,484	2,500,000	(\$3,159,484)
TOTAL REVENUES AND BEGINNING FUND BALANCE		\$298,000,000	\$93,288,566	\$193,659,484	\$86,560,176	\$27,015,899
EXPENDITURES						
1.	District - Athletics Facilities Renovation (Series A)	13,544,975	(53,130)	12,210,227	-	1,334,748
2.	District - Building Security Access Control (Series A)	930,900	-	41,750	25,000	864,150
3.	District - CDEC Security Enhancements (Series A)	758,498	-	624,801	-	133,697
4.	District - Classroom Phones (Series A)	75,090	-	75,090	-	-
5.	District - EIR/CEQA (Series A)	1,407,578	906	1,217,885	-	189,693
6.	District - Fiber Re-Capitalization (Technology) (Series A)	500,000	-	447,733	-	52,267
7.	District - Infrastructure Master Plan (Series A)	399,528	-	416,363	-	(16,835)
8.	District - Lease Revenue Bond (LRB) (Series A)	12,488,443	-	12,488,443	-	-
9.	District - Miscellaneous Planning and Bond Management Expenses (Series A)	10,143,185	33,357	429,059	1,393,723	8,320,403
10.	District - Network and Control Switches Upgrades (Series A)	710,000	-	986,523	-	(276,523)
11.	District - Planning (Series A)	1,107,232	-	990,360	-	116,872
12.	District - Shade Structure Projects (Series A)	1,520,000	594,099	696,819	1,000,000	(176,819)
13.	District - Signage and Wayfinding (Series A)	300,000	-	-	200,000	100,000
14.	District - Solar Photovoltaic System (Series A)	4,069,220	-	2,846,621	-	1,222,599
15.	District - Video Conferencing Upgrades (Series A)	332,697	-	322,697	-	10,000
16.	District - Video Security Enhancements (Cameras and Media Storage) (Series A)	826,140	-	-	-	826,140
17.	District - Wireless Deployment (Series A)	1,025,169	-	1,014,854	-	10,315
18.	MVC - Building 300 Renovation (Series A)	3,768,977	-	100,613	-	3,668,364
19.	MVC - Building 3000 Rehabilitation/Fiber Installation (Series A)	3,492,103	1,928,282	3,508,661	-	(16,558)
20.	MVC - Emergency Generator (Series A)	208,038	6,891	44,496	100,000	63,542
21.	MVC - Parking Lot Expansion (Series A)	2,050,675	-	-	500,000	1,550,675
22.	MVC - Science Labs and Classroom Modular Swing Space (Series A)	6,179,403	191,173	4,768,546	200,000	1,210,857
23.	SGP - New Center Template (Series A)	1,755,000	-	6,770	-	1,748,230
24.	SGP - Science Labs and Classroom Modular Swing Space (Series A)	1,453,977	-	336,180	250,000	867,797
25.	SJC - Building 200 Safety Improvements *** (Series A)	1,171,319	-	-	-	1,171,319
26.	SJC - Emergency Generator (Series A)	208,038	-	390,252	-	(182,214)
27.	SJC - Parking Lot Expansion (Series A)	2,050,675	-	1,350	250,000	1,799,325
28.	SJC - Science Labs and Classroom Modular Swing Space (Series A)	1,817,472	8,693	1,048,931	-	768,541
29.	Wildomar - New Center Template (Series A)	2,975,000	-	385,411	-	2,589,589
30.	TVC - MSJC Temecula (Series A)	20,000,000	-	20,000,000	-	-
31.	TVC - MSJC Temecula (Series B)	36,502,124	-	36,752,125	-	(250,001)
32.	District - Cost of Issuance (Series B)	774,000	(6,985)	767,015	-	6,985
33.	District - EIR/CEQA (Series B)	-	-	-	-	-
34.	District - Energy Conservation Projects (Series B)	-	-	-	1,000,000	(1,000,000)
35.	District - Scheduled Maintenance (Series B)	-	-	-	100,000	(100,000)
36.	MVC - Building 700 Renovation (Series B)	1,500,000	32,962	32,962	3,566,070	(2,099,032)
37.	MVC - Infrastructure Projects (Series B)	5,325,000	-	2,260	-	5,322,740
38.	MVC - Marquee (Series B)	262,240	202,561	202,561	-	59,679
39.	MVC - Stadium (Series B)	35,000,000	147,989	147,989	3,500,000	31,352,011
40.	MVC - STEM Building (Series B)	-	-	-	2,000,000	(2,000,000)
41.	SJC - Infrastructure Projects (Series B)	5,325,000	-	6,585	500,000	4,818,415
42.	SJC - Marquee (Series B)	-	286	286	300,000	(300,286)
43.	SJC - STEM Building (Series B)	43,470,000	1,560	141,726	1,500,000	41,828,274
44.	TVC Renovation (Series B)	35,000,000	6,139,746	6,145,364	40,000,000	(11,145,364)
TOTAL EXPENDITURES		260,427,696	9,228,390	109,599,308	56,384,793	94,443,595
ENDING FUND BALANCE		\$37,572,304	\$84,060,176	\$84,060,176	\$30,175,383	(\$67,427,696)
TOTAL EXPENDITURES AND ENDING FUND BALANCE		\$298,000,000	\$93,288,566	\$193,659,484	\$86,560,176	\$27,015,899

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

**Mt. San Jacinto College
Budget Allocation Model - Adopted FY 2019-2020**

Unrestricted General Fund - Unaudited

Revenue	Adopted Budget FY 2019-2020
Net additional Unbudgeted Revenue over Expense	\$ 13,276,324
Unused Categorical Program Interfund Transfer	-
Budgeted Ending Balance 6/30/19	<u>300,000</u>
Unaudited Beginning Balance 7/1/2019	\$ 13,576,324
Projected Revenue FY 2019-2020	<u>85,706,417</u>
Total Anticipated Revenue	99,282,741

Notes

1. Less, Unrestricted Reserve	(300,000)	
2. Less, Intrafund Transfer to Student Financial Services	(85,000)	
3. Less, Interfund Transfer to Childcare	(56,261)	
4. Less, Intrafund Transfer to Block Grant	(240,000)	
5. Less, Unrestricted Reserve transfer to 7% reserve	(348,897)	
6. Less, Interfund Transfer to Self Insurance	(221,667)	
7. Less, Interfund Transfer to Capital Outlay	(1,500,000)	
8. One-Time, Interfund Transfer from Health Center	7,374	
		<u>(2,744,451)</u>
Total Available Funds for Allocation (TAFA)		\$ 96,538,290

Allocation Increment

1. PY Base Expenditure Budget (2018-2019)		\$ 95,650,234
2. CY TAFA (2019-2020)		<u>96,538,290</u>
3. Allocation Increment (A.I.)		888,056
4. FY 2019-2020 Base Budget Adjustments	(888,056)	
Remaining Allocation Increment		\$ -

Expenditures

	<u>President</u>	<u>Instruction</u>	<u>Student Services</u>	<u>Business Services</u>	<u>Human Resources</u>	<u>Institutional Effectiveness</u>	<u>Total</u>
FY 2018-2019 Base Expenditure Budget (1000-6XXX)	\$ 5,016,764	\$ 49,359,212	\$ 12,275,409	\$ 27,269,396	\$ 1,729,453	\$ -	\$ 95,650,234
FY 2019-2020 Base Budget Adjustments	(1,325,067)	3,468,727	843,514	(5,877,135)	267,892	3,510,125	888,056
							<u>0</u>
FY 2019-2020 Base Expenditure Budget (1000-6XXX)	\$ 3,691,697	\$ 52,827,939	\$ 13,118,923	\$ 21,392,261	\$ 1,997,345	\$ 3,510,125	\$ 96,538,290

P Permanent Base Ongoing Funding	83,261,966
O One Time Funding	<u>13,276,324</u>
	<u>96,538,290</u>

	<u>San Jacinto Campus</u>	<u>Menifee Valley Campus</u>	<u>Temecula Campuses</u>	<u>San Geronio Campus</u>	<u>District Wide</u>	<u>Total</u>
FY 2019-2020 Base Expenditure Budget by Campus (1000-6XXX)*	\$ 27,220,574	\$ 36,388,699	\$ 4,032,188	\$ 564,286	\$ 28,332,543	\$ 96,538,290

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2019-2020**

