

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2013-2014)  
(Budget Report for Fiscal Year 2014-2015)

District: MT. SAN JACINTO

District Code: 940

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

District Chief Business Officer

District Superintendent

9/22/2014  
Date

9/25/2014  
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2014. Please submit the report to :

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

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

Analysis of compliance with the 50 Percent Law (ECS 84362)  
 The Current Expense of Education

**S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2013-2014      Budget Year: 2014-2015

District ID: 940      Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 8100-8900 & AC 8110	ECS 84382 A	ECS 84382 B Total CEE	AC 0100 - 6798	Excluded Activities AC 8800 - 7390	Total
<b>Academic Salaries</b>							
<b>Instructional Salaries</b>							
Contract or Regular	1100	9,799,677		9,799,677			9,799,677
Other	1300	7,149,045		7,149,045	53,888		7,202,943
<b>Total Instructional Salaries</b>		16,948,722		16,948,722	53,888		17,002,620
<b>Non-Instructional Salaries</b>							
Contract or Regular	1200			2,817,088	159,817		3,076,915
Other	1400			1,188,424	67,331		1,236,755
<b>Total Non-Instructional Salaries</b>				4,006,522	227,148		4,313,670
<b>Total Academic Salaries</b>				21,035,244	281,046		21,316,290
<b>Classified Salaries</b>							
<b>Non-Instructional Salaries</b>							
Regular Status	2100			8,486,827	824,259		9,311,086
Other	2300			1,082,188	182,524		1,244,722
<b>Total Non-Instructional Salaries</b>				9,569,025	986,783		10,555,808
<b>Instructional Aides</b>							
Regular Status	2200	1,581,124		1,581,124			1,581,124
Other	2400	285,455		285,455			285,455
<b>Total Instructional Aides</b>		1,876,579		1,876,579	0		1,876,579
<b>Total Classified Salaries</b>		1,876,579		11,445,604	986,783		12,432,357
<b>Employee Benefits</b>							
Supplies and Materials	3000	4,305,683		8,655,619	317,070		8,972,689
Other Operating Expenses	4000			786,650	70,586		857,236
Equipment Replacement	5000			5,382,017	1,662,684		7,044,701
	8420			66,746	1,363		67,109
<b>Total Expenditures Prior to Exclusions</b>		23,130,984		47,370,880	3,319,532		50,690,412

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

Analysis of compliance with the 50 Percent Law (ECS 94362)  
 The Current Expenses of Education

**811 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 940 Name: MT. SAN JACINTO

Activities to Exclude	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 94362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 94362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7399	
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	527,057	527,057		527,057
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740	405,256			405,256
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		102,791	582,442	685,233
Lottery Expenditures	1000				0
Academic Salaries	2000				0
Classified Salaries	3000				0
Employee Benefits	4000				0
Supplies and Materials	4100				0
Software	4200				0
Books, Magazines, & Periodicals	4300				0
Instructional Supplies & Materials	4400				0
Noninstructional Supplies & Materials					0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,237,977		1,237,977

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expenses of Education

**\$11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 940

Name: MT. SAN JACINTO

Object	Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	Total
Capital Outlay	AC 0100-6900 & AC 6110	AC 0100 - 6799	AC 6800 - 7399	
8000				0
6300				0
6400				0
6410				0
6420				0
Total Equipment	0	0	0	0
Total Capital Outlay	0	0	0	0
Other Outgo				0
Total Exclusions	527,067	2,273,081	582,442	2,855,523
Total for ECS 84362, 50% Law	22,803,927	45,097,799	2,737,090	47,834,899
Percent of CEE (Instructional Salary Cost / Total CEE)	50.12%	100.00%		
50% of Current Expenses of Education		22,648,900		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year				
Amount Required to be Expended for Salaries of Classroom Instructors	22,603,927	45,097,799	2,737,090	47,834,899
Reconciliation to Unrestricted General Fund Expenditures				
Total Expenditures Prior to Exclusions	23,130,984	47,370,880	3,319,632	50,680,412
Capital Expenditures	186,912	585,639	524,728	1,110,265
Equipment Replacement (Back out)		(85,746)	(1,363)	(87,109)
Total Unrestricted General Fund Expenditures	23,318,668	47,880,673	3,842,895	51,733,568

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2014

District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,065,323	30,799	1,096,122
In County Treasury	9112	3,995,800		3,995,800
Cash With Fiscal Agents	9113		611,734	611,734
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	7,579,844	1,031,967	8,611,811
Due from Other Funds	9140	548,287	8,336	554,823
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	1,117		1,117
Prepaid Items	9220	264,803		264,803
<b>TOTAL ASSETS</b>		13,477,974	1,692,936	15,160,810
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,134,733	269,744	3,404,477
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	643,268	91,479	734,745
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,537,619	799,785	2,337,304
<b>TOTAL LIABILITIES</b>		5,315,518	1,161,008	6,476,526

**CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET**

**Governmental Funds Group**

**10 General Fund -- Combined**

**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2014

District ID: 840

Name: MT. SAN JACINTO

Description	CA (Object)	11			12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Restricted	General Fund COMBINED		
<b>FUND BALANCE (NON-GASB 54)</b>								
Fund Balance Reserved	9710							0
NonCash Assets	9711							0
Amounts Restricted by Law for Specific Purposes	9712							0
Reserve for Encumbrances Credit	9713							0
Reserve for Encumbrances Debit	9714							0
Reserve for Debt Services	9715							0
Assigned/Committed	9754							0
Unassigned	9790							0
<b>Total Fund Balance</b>		0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>								
Nonspendable Fund Balance	9760							0
Restricted Fund Balance	9751							0
Committed Fund Balance	9752							0
Assigned Fund Balance	9753							0
Total Designated Fund Balance	9754							0
Uncommitted Fund Balance	9790	8,162,456	521,828	8,684,284	521,828	8,684,284	8,684,284	8,684,284
<b>TOTAL FUND EQUITY</b>		8,162,456	521,828	8,684,284	521,828	8,684,284	8,684,284	8,684,284
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		13,477,974	1,882,838	15,180,810	1,882,838	15,180,810	15,180,810	15,180,810

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 940

Name: MT. SAN JACINTO

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

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Governmental Funds Group**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9780			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9780			
<b>TOTAL FUND EQUITY</b>		0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0



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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 040 Name: MT. SAN JACINTO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	36 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		13,546	1,120			
in County Treasury	9112		67,414				
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		2,778	49,752			
Due from Other Funds	9140		13,221	36,312			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		(4,542)				
Prepaid Items	9220		(66)				
<b>TOTAL ASSETS</b>		0	83,346	87,184	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520		34,059	7,418			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		11,716	78,766			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		31,088				
<b>TOTAL LIABILITIES</b>		0	78,863	87,184	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**  
Annual Financial and Budget Report

**Governmental Funds Group**

- 30 Special Revenue Funds:**  
**31 Bookstore Fund**      **34 Farm Operation Fund**  
**32 Cafeteria Fund**      **36 Revenue Bond Project Fund**  
**33 Child Development Fund**      **39 Other Special Revenue Fund**

**COMBINED BALANCE SHEET**  
For Year Ended June 30, 2014

District ID: 940      Name: MT. SAN JACINTO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>							
Nonspendable Fund Balance	9750	0	0	0	0	0	0
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	6,486	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	6,486	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	83,349	87,184	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	41		42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	
<b>ASSETS</b>				
Cash, Investments, and Receivables	8100			
Cash:				
Awaiting Deposit and in Banks	8111	8,250		
in County Treasury	8112	3,880,095		
Cash With Fiscal Agents	8113	1,104,443		
Revolving Cash Accounts	8114			
Investments (at cost)	8120			
Accounts Receivable	8130	7,388		
Due from Other Funds	8140	654,646		
Inventories, Stores, and Prepaid Items	8200			
Inventories and Stores	8210			
Prepaid Items	8220	350,000		
<b>TOTAL ASSETS</b>		<b>6,004,822</b>	<b>0</b>	<b>0</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	8500			
Accounts Payable	8510	483,175		
Accrued Salaries and Wages Payable	8520			
Compensated Absences Payable Current	8530			
Due to Other Funds	8540	147,361		
Temporary Loans	8550			
Current Portion of Long-Term Debt	8580			
Deferred Revenues	8570	441,053		
<b>TOTAL LIABILITIES</b>		<b>1,071,589</b>	<b>0</b>	<b>0</b>

**CALIFORNIA COMMUNITY COLLEGES**

Annual Financial and Budget Report

**Governmental Funds Group**

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	41		42	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Fund Balance			0		0
<b>Fund Balance (GASB 54)</b>					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753			2,066,706	
Total Designated Fund Balance	9754			2,066,706	0
Uncommitted Fund Balance	9780			2,866,527	0
<b>TOTAL FUND EQUITY</b>				4,933,233	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>				6,004,822	0

**CALIFORNIA COMMUNITY COLLEGES**

Annual Financial and Budget Report

**Proprietary Funds Group**

61 Bookstore Fund      63 Farm Operations Fund  
 62 Cafeteria Fund      69 Other Enterprise Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61 Bookstore Fund	62 Cafeteria Fund	63 Farm Operations Fund	69 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	447,832			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	8,353			
Investments (at cost)	9120				
Accounts Receivable	9130	147,118			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	828,613			
Prepaid Items	9220				
<b>Fixed Assets</b>					
Sites	9300				
Site Improvements	9310				
Accumulated Depreciation Site Improvements	9320				
Buildings	9321				
Accumulated Depreciation Buildings	9330				
Library Books	9331				
Equipment	9340				
Accumulated Depreciation Equipment	9360	1,038,043			
Work In Progress	9351	894,381			
Total Fixed Assets	9360	143,662	0	0	0
<b>TOTAL ASSETS</b>		<b>1,573,578</b>	<b>0</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue					
Accounts Payable	9500				
Accrued Salaries and Wages Payable	9510	210,134			
Compensated Absences Payable Current	9520				
Due to Other Funds	9530				
Temporary Loans	9540	53,142			
Current Portion of Long-Term Debt	9550				
Deferred Revenues	9560				
Total Current Liabilities and Deferred Revenue	9570	263,276	0	0	0
Long-Term Liabilities					
Bonds Payable	9800				
Revenue Bonds Payable	9810				
Certificates of Participation	9820				
Lease Purchase of Capital Lease	9830				
Compensated Absences Long Term	9840				
Post-Employment Benefits Long Term	9850				
Other Long-Term Liabilities	9860				
Total Long-Term Liabilities	9870	0	0	0	0
<b>TOTAL LIABILITIES</b>	988	263,276	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	63 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9780				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 64)</b>					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754				
Uncommitted (Unrestricted) Fund Balance		1,310,302			
Other Equity	9780				
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
Investment in General Fixed Assets	9860				
<b>TOTAL FUND EQUITY</b>		1,310,302	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,573,578	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Proprietary Funds Group**

- 60 Internal Service Funds:
- 61 Self-Insurance Fund
- 68 Other Internal Service Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61		68
		Self-Insurance Fund	Other Internal Service Fund	
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
in County Treasury	9112		444,607	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130		184	
Due from Other Funds	9140		150	
Student Loans Receivable	9150			
Inventories, Stores, and Prepaid Items	9200			
inventories and Stores	9210			
Prepaid Items	9220			
Fixed Assets	9300			
Sites	9310			
Site Improvements	9320			
Accumulated Depreciation Site Improvements	9321			
Buildings	9330			
Accumulated Depreciation Buildings	9331			
Library Books	9340			
Equipment	9350			
Accumulated Depreciation Equipment	9351			
Work in Progress	9360			
<b>Total Fixed Assets</b>			0	0
<b>TOTAL ASSETS</b>			444,941	0



**CALIFORNIA COMMUNITY COLLEGES**

Annual Financial and Budget Report

**Proprietary Funds Group**

90 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund		
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9600			
Accounts Payable	9610	14,451		
Accrued Salaries and Wages Payable	9620			
Compensated Absences Payable Current	9630			
Due to Other Funds	9640	276,625		
Temporary Loans	9650			
Current Portion of Long-Term Debt	9660			
Deferred Revenues	9670			
<b>Total Current Liabilities and Deferred Revenue</b>		<b>291,076</b>		<b>0</b>
Long-Term Liabilities	9680			
Bonds Payable	9610			
Revenue Bonds Payable	9620			
Certificates of Participation	9630			
Lease Purchase of Capital Lease	9640			
Compensated Absences Long Term	9650			
Post-Employment Benefits Long Term	9660			
Other Long-Term Liabilities	9670			
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>291,076</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>9688</b>			

**CALIFORNIA COMMUNITY COLLEGES**

Annual Financial and Budget Report

**Proprietary Funds Group**

80 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
Non-Cash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		0
Total Reserved Fund Balance		0	
<b>Fund Balance (GASB 64)</b>	9750		
Nonspendable Fund Balance	9761		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		0
Total Designated Fund Balance		0	
Uncommitted(Unrestricted) Fund Balance	9790	153,865	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		153,865	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		444,941	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	154,348	1,930		103,455				743,984
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				793,098				2,809,865
Due from Other Funds	9140	87	8		68,976				13,563
Student Loans Receivable	9150				4,210				2,294
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	537							3,000
<b>Fixed Assets</b>									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9321								
Accumulated Depreciation Buildings	9330								
Library Books	9331								
Equipment	9340								
Accumulated Depreciation Equipment	9350								
Work In Progress	9351								29,347
Total Fixed Assets	9360								29,347
<b>TOTAL ASSETS</b>		154,972	1,938	0	969,737	0	0	0	3,572,716

**CALIFORNIA COMMUNITY COLLEGES**  
Annual Financial and Budget Report

**Fiduciary Funds Group**  
70 Trust Funds

**COMBINED BALANCE SHEET**  
For Year Ended June 30, 2014

District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,561			628,759				270
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530				82,427				24,865
Due to Other Funds	9540	15,988							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	17,550			678,186		0		24,865
Total Current Liabilities and Deferred Revenue			0	0	678,186		0	0	24,865
Long-Term Liabilities									
Bonds Payable	9600								
Revenue Bonds Payable	9610								
Certificates of Participation	9620								
Lease Purchase of Capital Lease	9630								
Compensated Absences Long Term	9640								
Post-Employment Benefits Long Term	9650								
Other Long-Term Liabilities	9660								
Total Long-Term Liabilities	9670	0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	17,550	0	0	678,186	0	0	0	24,865

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 940 Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		1,938						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		0	1,938	0	0	0	0	0	0
<b>Fund Balance (GASB 64)</b>									
Nonspendable Fund Balance	9750								1,237,824
Restricted Fund Balance	9751								
Committed Fund Balance	9752				14,150				
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754				14,150				1,237,824
Uncommitted(Unrestricted) Fund Balance	9780	137,422	0	0	278,401	0	0	0	2,308,827
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		137,422	1,938	0	290,551	0	0	0	3,547,761
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		164,972	1,938	0	989,737	0	0	0	3,572,716

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund 811 Unrestricted Actual	Fund 812 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			0
Forest Revenues	8110			1,196,141
Higher Education Act	8120		1,196,141	371,712
Workforce Investment Act	8130		371,712	88,716
Temporary Assistance for Needy Families (TANF)	8140		88,716	64,331
Student Financial Aid	8150	64,331		9,279
Veterans Education	8160	9,279		557,460
Vocational and Technical Education Act (VATEA)	8170		557,460	838,115
Other Federal Revenues	8180		838,115	3,123,764
<b>Total Federal Revenues</b>	<b>8100</b>	<b>73,610</b>	<b>3,050,144</b>	
State Revenues	8600			0
General Apportionments	8610			0
Apprenticeship Apportionment	8611			22,766,873
State General Apportionment	8612	22,766,873		178,811
Other General Apportionment	8613	178,811		832,449
General Categorical Programs	8620			519,714
Child Development	8621		832,449	4,669
Extended Opportunity Programs and Services(EOPS)	8622		519,714	0
Disabled Students Programs and Services(DSPS)	8623		4,669	0
Temporary Assistance for Needy Families (TANF)	8624			401,368
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			2,218,854
Telecommunications and Technology Infrastructure Program (TTIP)	8626		401,368	
Other General Categorical Programs	8627		2,218,854	

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Details of General Fund Revenue**

For Actual Year: 2013-2014

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund 911 Unrestricted Actual	Fund 912 Restricted Actual	Fund 810 Total General Fund Actual
EPA Proceeds	8630	7,823,509		7,823,509
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		69,873	69,873
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	317,000		317,000
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	893		893
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,237,977	344,059	1,582,036
State Mandated Costs	8685	276,354		276,354
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	218,637		218,637
<b>Total State Revenues</b>	<b>8600</b>	<b>32,820,054</b>	<b>4,390,986</b>	<b>37,211,040</b>

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Details of General Fund Revenue**

For Actual Year: 2013-2014

District ID: 840

Name: MT. SAN JACINTO

Description	Object Code	Fund 811 Unrestricted Actual	Fund 812 Restricted Actual	Fund 810 Total General Fund Actual
<b>Local Revenues</b>				
Property Taxes	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	20,572,483		20,572,483
Tax Allocation, Supplemental Roll	8812	455,870		455,870
Tax Allocation, Unsecured Roll	8813	1,000,532		1,000,532
Prior Years Taxes	8816	714,588		714,588
Education Revenues Augmentation Fund (ERAF)	8817	(4,860,966)		(4,860,966)
Redevelopment Agency Funds - Pass Through	8818	156,015		156,015
Redevelopment Agency Funds - Residual	8819	1,419,062		1,419,062
Redevelopment Agency Funds - Asset Liquidation	8819.1	291,950		291,950
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	154,742		154,742
Other Contract Services	8832			0
Sales and Commissions	8840	621		621
Rentals and Leases	8850	154,194		154,194
Interest and Investment Income	8860	39,789		39,789
Student Fees and Charges	8870			
Community Services Classes	8872	451,765	20,240	472,025
Dormitory	8873			0
Enrollment	8874	2,819,110		2,819,110
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	42,009		42,009
Insurance	8878			0
Student Records	8879	24,540		24,540
Nonresident Tuition	8880	248,546		248,546
Parking Services and Public Transportation	8881		251,156	251,156
Other Student Fees and Charges	8885	131,674	75,521	207,195
Other Local Revenues	8880	382,534	542,971	905,505
<b>Total Local Revenues</b>		24,379,088	889,888	25,268,958
<b>Total Revenues</b>		57,272,732	8,331,018	65,603,750



SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 940

Name: MT. SAN JACINTO

Details of General Fund Revenue

Description	Object Code	Fund 811 Unrestricted Actual	Fund 912 Restricted Actual	Fund 910 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(550,914)	550,914	245
Total Other Financing Sources	8900	(550,669)	550,914	245
Total Revenues and Other Financing Sources		58,722,063	8,881,932	65,603,995

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 940

Name: MT. SAN JACINTO

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (9000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	27,861		5,121	707		33,689
Architecture and Environmental Design	0200			4,700			0
Environmental Sciences and Technologies	0300	198,744		86,247	10,745		201,444
Biological Sciences	0400	1,818,428	8,811	5,177	1,695		1,925,231
Business and Management	0500	1,117,439		2,565	37,572		1,124,911
Communications	0600	25,341	4,095	7,548	15,222		69,573
Computer and Information Science	0700	1,105,015		17,710			1,127,785
Education	0800	1,181,608	(274)	24,055	2,782		1,179,044
Engineering and Related Industrial Technology	0900	285,282	1,076	83,911	128,690		323,185
Fine and Applied Arts	1000	2,052,621	118,217	5,910			2,383,339
Foreign language	1100	700,988	5,990	98,254	167,707		712,868
Health	1200	1,314,050	113,580	11,012	8,362		1,693,691
Consumer Education And Home Economics	1300	654,707	107	6,000			674,188
Law	1400	27,513		6,021	8,681		33,513
Humanities(Letters)	1500	3,330,028	5,399	1,144			3,348,129
Library Science	1600	2,620,170	5,262				0
Mathematics	1700						2,626,576
Military Studies	1800						0
Physical Sciences	1900	1,246,448	7,911	38,601			1,290,960
Psychology	2000	371,228	2,551	2,434			376,213
Public Affairs and Services	2100	281,392		3,871			285,063
Social Sciences	2200	2,157,302	5,915	9,990	10,636		2,183,843
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,041,283	29,019	312,873	208,068		2,592,051
Instruc Staff-Retirees' Brths & Retire Incants	5900	83,210	443,847				527,057
Sub-Total Instructional Activities		22,639,528	751,508	730,744	599,875		24,721,853
Total Expenditures for GF Activities*		23,171,955	25,437,139	9,475,636	2,065,775	3,568,321	63,739,826

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

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

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

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 8000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		2,897,708	249,422	35,833		3,182,963
Course and Curriculum Development	6020		22,888	722			23,411
Academic / Faculty Senate	6030		5,188	5,163			10,341
Other Instructional Administration & Governance	6080		118,971	7,361			124,352
<b>Total Instructional Admin. &amp; Governance</b>		0	3,042,566	262,678	35,833	0	3,341,067
Instructional Support Services	6100						
Learning Center	6110	463,635	898,773	7,822	38,800		1,400,030
Library	6120		771,707	20,805	177,949		970,461
Media	6130			2,957	4,541		7,398
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		844,507	250,178	4,242		1,098,928
<b>Total Instructional Support Services</b>		463,635	2,515,987	261,663	225,632	0	3,476,917
Admissions and Records	6200		1,369,834	57,008	17,399		1,444,241
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	(534)	1,524,019	20,199	2,654		1,546,338
Matriculation and Student Assessment	6320		998,736	131,632	4,490		1,134,758
Transfer Programs	6330			1,930			1,930
Career Guidance	6340		154,136	23,288	1,363		178,785
Other Student Counseling and Guidance	6380	473	421,727	66,373	18,442		507,015
<b>Total Student Counseling and Guidance</b>		(61)	3,098,618	243,300	28,949	0	3,368,806

For Actual Year: 2013-2014 Budget Year: 2014-2015 District ID: 940 Name: MT. SAN JACINTO

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						0
Cal Work Opportunity and Responsibility to Kids *	6410						535,793
Disabled Student Programs and Services (DSPS)	6420		381,852	51,182	102,759		768,222
Extended Opportunity Programs and Services (EOPS)	6430		475,386	22,012	5,404	255,420	0
Health Services	6440						708,046
Student Personnel Administration	6450	(914)	432,703	274,781	1,476		1,148,764
Financial Aid Administration	6460	9	984,898	156,247	7,630		0
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6480		416,583	22,186	17,245		458,014
<b>Total Other Student Services</b>		(805)	2,691,422	528,408	134,614	285,420	3,618,859
Operation and maintenance of Plant	6500						1,235,970
Building Maintenance and Repairs	6510		955,305	253,785	26,900		908,425
Custodial Services	6530		748,355	182,080			367,167
Grounds Maintenance and Repairs	6550		313,174	53,983			1,686,298
Utilities	6570			1,686,298			0
Other Operations and Maintenance of Plant	6590						4,177,860
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,014,844	2,136,116	26,800	0	1,448,130
Planning, Policymaking and Coordinations	6600	(883)	1,029,373	414,610	5,040		

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

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		273,166	111,565			384,731
Fiscal Operations	6720		1,390,843	346,544	15,649		1,743,036
Human Resources Management	6730	474	903,601	210,424	1,862		1,116,461
Noninstruct Staff Retirees' Benefits & Retirement *	6740		405,256				405,256
Staff Development	6750			48,164			48,164
Staff Diversity	6760		4,076	9,088			13,164
Logistical Services	6770		1,297,045	1,262,246	2,725		2,562,016
Management Information Systems	6780		1,602,247	645,412	344,664		2,592,323
Other General Institutional Support Services	6790	20,128	650,767	84,182			755,088
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>20,603</b>	<b>6,517,021</b>	<b>2,717,625</b>	<b>365,000</b>	<b>0</b>	<b>9,620,249</b>
Community Services & Economic Development	6800						
Community Recreation	6810		6,637	23,062			29,699
Community Service Classes	6820		203,055	397,675	2,571		603,301
Community Use of Facilities	6830						0
Economic Development	6840		213,688	48,938	2,422		265,048
Other Community Services & Economic Development	6890		196,463	226,769	90,566		516,777
<b>Total Community Services</b>	<b>6800</b>	<b>0</b>	<b>619,633</b>	<b>696,434</b>	<b>95,558</b>	<b>0</b>	<b>1,414,625</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		52,222				52,222
Child Development Centers	6920		571,020	53,862	13,773		638,655
Farm Operations	6930						0
Food Services	6940		49,096				49,096
Parking	6950			29,599			29,599
Student and Co-Curricular Activities	6960		728,366	162,291	11,014		899,661
Student Housing	6970						986
Other Ancillary Services	6980		256,221				256,221
<b>Total Ancillary Services</b>	<b>6900</b>	<b>0</b>	<b>1,855,901</b>	<b>246,752</b>	<b>24,787</b>	<b>0</b>	<b>1,828,440</b>
Auxiliary Operations	7000						
Contract Education	7010	60,048	25,445	64,603		7,724	157,820
Other Auxiliary Operations	7060						0
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>60,048</b>	<b>25,445</b>	<b>64,603</b>	<b>0</b>	<b>7,724</b>	<b>157,820</b>

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 8000)	Capital Outlay (8000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		104,799	1,000,028	488,388		1,603,215
Long-Term Debt and Other Financing	7200						0
Long-Term Debt	7210						95,667
Tax revenue Anticipation Notes	7220			95,667			0
Other Financing	7280						0
Total Long-Term Debt and Other Financing	7200	0	0	95,667	0	0	95,667
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						3,164,204
Student Aid	7320						160,973
Other Outgo	7380						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,325,177	3,325,177
Sub-Total Non-Instructional Activities		532,427	24,685,633	8,744,802	1,455,900	3,588,321	39,017,173
Total Expenditures General Fund: activities *		23,171,955	25,437,139	9,475,638	2,055,775	3,588,321	63,738,826

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

CALIFORNIA COMMUNITY COLLEGES

Gann Appropriations Limit

DISTRICT NAME: MT. SAN JACINTO

I.	2014-2015 Appropriations Limit:			\$83,579,535
A.	2013-2014 Appropriations Limit:			
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	9,971.54		
	2. 2013-2014 Second Period Actual FTES	10,798.57		
	3. 2013-2014 Population change factor (C2/C1)	1.0827		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$101,085,530
E.	Adjustments to increase limit:		\$0	
	1. Transfers in of financial responsibility		0	
	2. Temporary voter approved increases			
	3. Total adjustments - Increase			0
	Sub-Total (D + E.3)			\$101,085,530
F.	Adjustments to decrease limit:		\$0	
	1. Transfers out of financial responsibility			
	2. Lapses of voter approved increases			0
	3. Total adjustments - decrease			
G.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$101,085,530
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			23,595,596
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			335,000
C.	Local Property taxes			18,286,734
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			12,681
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			155,201
H.	2014-2015 Appropriations Subject to Limit			\$42,074,810



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

940 MT. SAN JACINTO

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	73,610	73,610	3,050,144	3,974,782	3,123,754	4,048,382
State Revenues	8600	32,820,054	34,355,161	4,380,868	5,431,001	37,211,040	38,786,162
Local Revenues	8900	24,379,068	23,251,950	889,888	1,318,758	25,268,956	24,570,708
<b>Total Revenues</b>		<b>57,272,732</b>	<b>57,680,721</b>	<b>8,331,018</b>	<b>10,724,541</b>	<b>65,803,750</b>	<b>68,405,262</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	21,316,290	22,483,702	1,765,286	2,030,688	23,081,576	24,514,391
Classified Salaries	2000	12,432,387	13,942,437	3,058,714	3,778,943	15,489,101	17,722,380
Employee Benefits	3000	8,972,889	10,289,854	1,065,728	1,235,352	10,038,417	11,525,206
Supplies and Materials	4000	857,238	1,182,468	505,388	531,847	1,362,624	1,724,115
Other Operating Expenses and Services	5000	7,044,701	8,646,495	1,068,311	2,035,039	8,113,012	10,681,534
Capital Outlay	6000	1,110,265	1,739,378	945,510	1,579,737	2,055,775	3,319,113
<b>Total Expenditures</b>		<b>51,733,568</b>	<b>58,294,332</b>	<b>8,409,937</b>	<b>11,182,407</b>	<b>60,140,505</b>	<b>68,486,739</b>
Excess (Deficiency) of Revenues over Expenditures		5,539,164	(613,611)	(75,919)	(487,865)	5,463,245	(1,081,477)
Other Financing Sources	8900	-550,689	-288,985	550,914	287,210	245	245
Other Outgo	7000	3,253,286	3,229,204	345,035	253,167	3,598,321	3,482,361
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>1,735,209</b>	<b>(4,129,780)</b>	<b>128,960</b>	<b>(433,813)</b>	<b>1,865,169</b>	<b>(4,563,663)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,427,247	8,162,458	381,868	521,828	6,819,115	8,684,284
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,427,247		381,868		6,819,115	
<b>Ending Fund Balance, June 30</b>		<b>8,162,456</b>	<b>4,032,676</b>	<b>521,828</b>	<b>88,015</b>	<b>8,684,284</b>	<b>4,120,681</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

940 MT. SAN JACINTO

Governmental Funds Group

20 Debt service Funds

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	REVENUE BOND INTEREST AND REDEMPTION FUND	OTHER DEBT SERVICE FUND	Actual	Budget	Actual
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8900						
Total Revenues		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8600 & 7000	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		0	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0				0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

940 MT. SAN JACINTO

Governmental Funds Group

30 Special Revenue Funds - Part 1

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					78,832	75,000
State Revenues	8800					677,071	713,940
Local Revenues	8800			739,807	778,934	78,868	128,348
Total Income		0	0	739,807	778,934	834,569	917,288
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			308,682	330,036	689,856	678,537
Employee Benefits	3000			99,221	110,341	214,350	282,101
Supplies and Materials	4000			471,874	481,087	1,338	
Other Operating Expenses and Services	5000			43,913	43,820	149,836	140,607
Capital Outlay	6000			11,631	11,850		
Total Expenditures		0	0	933,321	978,934	1,035,381	1,081,245
Excess (Deficiency) of Revenues over Expenditures		0	0	(193,514)	(200,000)	(200,612)	(163,959)
Other Financing Sources	8800			200,000	193,514	164,204	164,204
Other Outgo	7000					245	245
Net Increase/(Decrease) in Fund Balance		0	0	6,486	(6,486)	(36,853)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010			0	0	36,853	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	36,853	
Ending Fund Balance, June 30		0	0	6,486	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds - Part 2

840 MT. SAN JACINTO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8500						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010			0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

940 MT. SAN JACINTO

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	54,684	2,112,511		
Local Revenues	8800	817,480	785,000		
Total Income		872,124	2,897,511	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	83,628	115,454		
Employee Benefits	3000	18,316	50,428		
Supplies and Materials	4000	4,239	18,326		
Other Operating Expenses and Services	5000	1,355,783	1,868,633		
Capital Outlay	6000	1,408,525	3,824,516		
Total Expenditures		2,868,491	5,875,357	0	0
Excess (Deficiency) of Revenues over Expenditures		(1,996,367)	(2,777,846)	0	0
Other Financing Source	8900	3,000,000	3,000,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		1,003,633	222,154	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	3,929,599	4,933,232		
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	3,929,599		0	0
Ending Fund Balance, June 30		4,933,232	5,155,386	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Proprietary Funds Group

80 Enterprise Funds Group - Part 1

940 MT. SAN JACINTO

Description	Object Code	FUND: 61 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	2,110,827	2,230,225				
Other Financing Sources	8800	2,110,827	2,230,225				
Total Income		1,658,440	1,650,000				
Cost of Sales		552,387	580,225				
Gross Profit or Loss							
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	287,078	313,000				
Employee Benefits	3000	83,147	98,000				
Supplies and Materials	4000	20,564	20,800				
Other Operating Expenses and Services	5000	105,157	107,586				
Capital Outlay	6000	46,343	65,000				
Total Expenditures		562,287	602,185				
Net Profit or Loss		(9,900)	(21,960)				
Other Outgo	7000	200,000	183,514				
Net Increase/(Decrease) in Fund Balance		(208,900)	(215,474)				
<b>Beginning Fund Balances:</b>							
Net Beginning Balance, July 1	9010	1,520,202	1,310,302				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,520,202					
Ending Fund Balance, June 30		1,310,302	1,094,828				

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2013-2014

Budget Year: 2014-2015

**Proprietary Funds Group**

**50 Enterprise Funds Group -- Part 2**

940 MT. SAN JACINTO

**Enterprise Funds**

Description	Object Code	FUND: 59	
		OTHER ENTERPRISE FUND Actual	Budget
<b>REVENUES:</b>			
Local Revenues	8800		
Other Financing Sources	8900		
Total Income		0	0
Cost of Sales	5800		
Gross Profit or Loss		0	0
<b>Expenditures</b>			
Academic Salaries	1000		
Classified Salaries	2000		
Employee Benefits	3000		
Supplies and Materials	4000		
Other Operating Expenses and Services	5000		
Capital Outlay	6000		
Total Expenditures		0	0
Net Profit or Loss		0	0
Other Outgo	7000		
Net Increase/(Decrease) in Fund Balance		0	0
<b>Beginning Fund Balance:</b>			
Net Beginning Balance, July 1	9010		0
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	0	
Ending Fund Balance, June 30		0	0

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

Proprietary Funds Group  
 60 Enterprise Funds Group

940 MT. SAN JACINTO

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

For Actual Year: 2013-2014 Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 60	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Local Revenues	8800	199,277	151,200		
Other Financing Sources	8900				
Total Income		199,277	151,200	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	24,723	24,658		
Employee Benefits	3000	7,404	7,994		
Supplies and Materials	4000	132	243		
Other Operating Expenses and Services	5000	318,938	80,000		
Capital Outlay	6000	62,835	87,894		
Total Expenditures		414,032	200,789	0	0
Net Profit or Loss		(214,755)	(49,589)	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(214,755)	(49,589)	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	368,620	153,865		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	368,620		0	
Ending Fund Balance, June 30		153,865	104,276	0	0



Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	148,451	155,328	771	700		
Total Income		148,451	155,328	771	700	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	63,039	63,752	204	115		
Other Operating Expenses and Services	5000	73,973	76,768	288	550		
Capital Outlay	6000	547	800				
Total Expenditures		137,559	141,320	473	665	0	0
Excess (Deficiency) of Revenues over Expenditures		8,892	14,008	298	35	0	0
Other Financing Sources	8900	9,199	10,001				
Other Outgo	7000	9,899	10,100				
Net Increase/(Decrease) in Fund Balance		8,182	13,909	288	36	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	128,230	137,422	1,640	1,938		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	128,230		1,640		0	
Ending Fund Balance, June 30		137,422	151,331	1,938	1,973	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Fiduciary Funds Group

70 Fiduciary Funds Group - Part 2

940 MT. SAN JACINTO

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	21,201,053	22,241,149				
State Revenues	8600	987,398	1,017,019				
Local Revenues	8800	43,300	44,802				
Total Income		22,231,751	23,302,770	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		420				
Other Operating Expenses and Services	5000						
Capital Outlay	6000	400					
Total Expenditures		400	420	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		22,231,351	23,302,350	0	0	0	0
Other Financing Sources	8800	459,218	472,982				
Other Outgo	7000	22,947,666	23,716,329				
Net Increase/(Decrease) in Fund Balance		42,901	59,013	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	247,650	290,551	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	247,650		0	0	0	0
Ending Fund Balance, June 30		290,551	349,564	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

940 MT. SAN JACINTO

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND: 79	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues					
State Revenues	8100				
Local Revenues	8800				
Total Income		0	0	500,880	542,766
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	24,508	23,501
Excess (Deficiency) of Revenues over Expenditures		0	0	88,331	66,442
Other Financing Sources					
Other Outgo	8800			119,050	7,983
Net Increase/(Decrease) In Fund Balance	7000			387,830	442,130
Beginning Fund Balance:				63,197	29,954
Net Beginning Balance, July 1	9010			383,631	360,029
Prior Years Adjustments	9020			61,398	122,055
Adjusted Beginning Balance	9030			3,488,355	3,547,751
Ending Fund Balance, June 30		0	0	3,547,761	3,669,806

Interfund Transfer Report

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 940

Name: MT. SAN JACINTO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	550,669
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	184,204
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,000,000
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	246
32	CAFETERIA FUND	51	BOOKSTORE FUND	200,000

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Receipt and Expenditures of Lottery Proceeds**  
**Lottery Actual Report**  
**L10 GENERAL FUND**

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6800-7390)	Total Unrestricted	
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	8010				
Adjustments	8020				
Adjusted Beginning Balance	8030				
Actual Fiscal Year Data					
State Lottery Proceeds:	8991	1,237,977		1,237,977	
					344,059
					Instructional Materials Proposition 20
					Instructional (AC 0100-4900)
<b>Expenditures</b>					<b>Total</b>
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies & Materials	4000				
Software	4100				
Books, Magazines, & Periodicals	4200				
Instructional Supplies & Materials	4300				
Noninstructional Supplies & Miris	4400				
Total Supplies and Materials					344,059
Other Operating Expenses and Services	5000				
Capital Outlay	6000		1,237,977	1,237,977	344,059
Library Books	6300				
Equipment	6400				
Equipment - Additional	6410				
Equipment - Replacement	6420				
Total Capital Outlay					
Other Outgo	7000				
Total Expenditures					
Ending Balance			1,237,977	1,237,977	1,592,036

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

District ID: 940      Name: MT. SAN JACINTO

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

For Actual Year: 2013-2014      Budget Year: 2014-2016

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 8000-8700)	Total Unrestricted	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030		0			0
Budget Fiscal Year Data						
State Lottery Proceeds:	9681		1,237,977		150,000	
<b>Expenditures</b>						
Academic Salaries	1000					0
Classified Salaries	2000					0
Employee Benefits	3000					0
Supplies & Materials	4000					0
Software	4100					0
Books, Magazines, & Periodicals	4200					0
Instructional Supplies & Materials	4300				150,000	150,000
Noninstructional Supplies & Miris	4400					0
<b>Total Supplies and Materials</b>		0	0	0	150,000	150,000
<b>Other Operating Expenses and Services</b>						
Capital Outlay	5000		1,237,977			1,237,977
Library Books	6000					0
Equipment	6300					0
Equipment - Additional	6400					0
Equipment - Replacement	6410					0
Equipment - Replacement	6420					0
<b>Total Capital Outlay</b>		0	0	0		0
Other Outgo	7000					0
<b>Total Expenditures</b>		0	0	1,237,977	150,000	1,387,977
<b>Ending Balance</b>				0	0	0

For Actual Year: 2013-2014

District ID: 940

Name: MT. SAN JACINTO

EPA Revenue	7,823,508
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	7,823,508	0	0	7,823,508
<b>TOTAL</b>		<b>7,823,508</b>	<b>0</b>	<b>0</b>	<b>7,823,508</b>

