

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

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

9/25/19

Date


District Superintendent

9/25/19

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, 2019. Please submit the report to :

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	14,210,365	14,210,365		14,210,365
Other	1300	10,474,616	10,474,616	7,524	10,482,140
Total Instructional Salaries		24,684,981	24,684,981	7,524	24,692,505
Non-Instructional Salaries					
Contract or Regular	1200		4,054,252	362,188	4,416,440
Other	1400		1,274,817	11,028	1,285,845
Total Non-Instructional Salaries		0	5,329,069	373,216	5,702,285
Total Academic Salaries		24,684,981	30,014,050	380,740	30,394,790
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		14,163,612	1,210,182	15,373,794
Other	2300		1,042,333	394,097	1,436,430
Total Non-Instructional Salaries		0	15,205,945	1,604,279	16,810,224
Instructional Aides					
Regular Status	2200	1,730,741	1,730,741	41,086	1,771,827
Other	2400	664,390	664,390		664,390
Total Instructional Aides		2,395,131	2,395,131	41,086	2,436,217
Total Classified Salaries		2,395,131	17,601,076	1,645,365	19,246,441
Employee Benefits	3000	9,327,997	17,889,224	686,718	18,575,942
Supplies and Materials	4000		641,873	118,308	760,181
Other Operating Expenses	5000		7,375,863	1,290,891	8,666,754
Equipment Replacement	6420		14,937		14,937
Total Expenditures Prior to Exclusions		36,408,109	73,537,023	4,122,022	77,659,045

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	285,815	285,815		285,815
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		821,115		821,115
Objects to Exclude	Object Code				
Rents and Leases	5060		771,222	438,165	1,209,387
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,595,926		1,595,926

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		285,815	3,474,078	438,165	3,912,243
Total for ECS 84362, 50% Law		36,122,294	70,062,945	3,683,857	73,746,802
Percent of CEE (Instructional Salary Cost / Total CEE)		51.56%	100.00%		
50% of Current Expense of Education			35,031,472		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		36,122,294	70,062,945	3,683,857	73,746,802
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		36,408,109	73,537,023	4,122,022	77,659,045
Capital Expenditures	6000	310,737	649,130	108,153	757,283
Equipment Replacement (Back out)	6420		(14,937)	0	(14,937)
Total Unrestricted General Fund Expenditures		36,718,846	74,171,216	4,230,175	78,401,391

For Year Ended June 30, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	157,081	22,583	179,664
In County Treasury	9112	34,757,623	7,796,495	42,554,118
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,360,452	1,506,280	3,866,732
Due from Other Funds	9140	276,890	124,716	401,606
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	2,614		2,614
Prepaid Items	9220	54,905	103,356	158,261
TOTAL ASSETS		37,634,565	9,553,430	47,187,995
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,727,524	772,952	8,500,476
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,384,730	121,823	1,506,553
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,438,740	8,395,589	9,834,329
TOTAL LIABILITIES		10,550,994	9,290,364	19,841,358

For Year Ended June 30, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	27,083,571	263,066	27,346,637
TOTAL FUND EQUITY		27,083,571	263,066	27,346,637
TOTAL LIABILITIES AND FUND EQUITY		37,634,565	9,553,430	47,187,995

- 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, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	30,025,777		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		30,025,777	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 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, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	30,025,777		
Assigned Fund Balance	9754			
Total Designated Fund Balance		30,025,777	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		30,025,777	0	0
TOTAL LIABILITIES AND FUND EQUITY		30,025,777	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		1,693	(37)			
In County Treasury	9112		5,208	63,976			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		1,885	15,358			
Due from Other Funds	9140		70,231	7,149			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		(4,542)				
Prepaid Items	9220						
TOTAL ASSETS		0	75,475	86,446	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		41,957	58,807			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		3,313	27,639			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		26,436				
TOTAL LIABILITIES		0	71,706	86,446	0	0	0

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	5,897,062		84,060,177
TOTAL FUND EQUITY		5,897,062	0	84,060,177
TOTAL LIABILITIES AND FUND EQUITY		7,114,040	0	84,688,576

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	156,219			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	136,960			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	745,766			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,089,049			
Accumulated Depreciation Equipment	9351	1,041,540			
Work in Progress	9360				
Total Fixed Assets		47,509	0	0	0
TOTAL ASSETS		1,086,454	0	0	0

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	160,734			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	142,741			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		303,475	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	303,475	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	782,979			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		782,979	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,086,454	0	0	0

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,063,654	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	64,321	
Due from Other Funds	9140	89,211	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,217,186	0

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	363,140	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	3,342	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		366,482	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	366,482	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	850,704	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		850,704	0
TOTAL LIABILITIES AND FUND EQUITY		1,217,186	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	156,331	5,498		334,498				1,124,656
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								3,304,980
Accounts Receivable	9130	1,150			942,579				600
Due from Other Funds	9140	771	62		59,002				210
Student Loans Receivable	9150				1,050				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								1,000
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		158,252	5,560	0	1,337,129	0	0	0	4,431,446

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				942,719				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	16,503			33,497				55,654
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		16,503	0	0	976,216	0	0	0	55,654
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	16,503	0	0	976,216	0	0	0	55,654

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		5,560						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	5,560	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								1,237,925
Committed Fund Balance	9753				12,167				
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	12,167	0	0	0	1,237,925
Uncommitted(Unrestricted) Fund Balance	9790	141,749			348,746				3,137,867
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		141,749	5,560	0	360,913	0	0	0	4,375,792
TOTAL LIABILITIES AND FUND EQUITY		158,252	5,560	0	1,337,129	0	0	0	4,431,446

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,495,557	1,495,557
Workforce Investment Act	8130		438,523	438,523
Temporary Assistance for Needy Families (TANF)	8140		103,141	103,141
Student Financial Aid	8150	79,607		79,607
Veterans Education	8160	13,800		13,800
Vocational and Technical Education Act (VATEA)	8170		478,854	478,854
Other Federal Revenues	8190		12,500	12,500
Total Federal Revenues	8100	93,407	2,528,575	2,621,982
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	26,222,172		26,222,172
State General Apportionment	8612			0
Other General Apportionment	8613	223,530		223,530
General Categorical Programs	8620			
Child Development	8621		5,000	5,000
Extended Opportunity Programs and Services(EOPS)	8622		680,269	680,269
Disabled Students Programs and Services(DSPS)	8623		1,104,637	1,104,637
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		608,641	608,641
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		13,377,268	13,377,268

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	11,264,516		11,264,516
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		156,706	156,706
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	322,608		322,608
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	528		528
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,595,926	690,741	2,286,667
State Mandated Costs	8685	314,413		314,413
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,358,862	265,479	2,624,341
Total State Revenues	8600	42,302,555	16,888,741	59,191,296

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	29,861,051		29,861,051
Tax Allocation, Supplemental Roll	8812	515,643		515,643
Tax Allocation, Unsecured Roll	8813	1,321,429		1,321,429
Prior Years Taxes	8816	592,854		592,854
Education Revenues Augmentation Fund (ERAF)	8817	(2,796,619)		(2,796,619)
Redevelopment Agency Funds - Pass Through	8818	311,371		311,371
Redevelopment Agency Funds - Residual	8819	2,233,814		2,233,814
Redevelopment Agency Funds - Asset Liquidation	8819.1	32,337		32,337
Contributions, Gifts, Grants, and Endowments	8820	1		1
Contract Services	8830			
Contract Instructional Services	8831	205,041		205,041
Other Contract Services	8832			0
Sales and Commissions	8840	446		446
Rentals and Leases	8850	269,718		269,718
Interest and Investment Income	8860	881,380		881,380
Student Fees and Charges	8870			
Community Services Classes	8872	698,394		698,394
Dormitory	8873			0
Enrollment	8874	3,531,775		3,531,775
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	18,215		18,215
Insurance	8878			0
Student Records	8879	52,575		52,575
Nonresident Tuition	8880	599,751		599,751
Parking Services and Public Transportation	8881		320,109	320,109
Other Student Fees and Charges	8885	134,326	169,392	303,718
Other Local Revenues	8890	527,221	44,357	571,578
Total Local Revenues	8800	38,990,723	533,858	39,524,581
Total Revenues		81,386,685	19,951,174	101,337,859

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(281,335)	4,054,124	3,772,789
Total Other Financing Sources	8900	(281,335)	4,054,124	3,772,789
Total Revenues and Other Financing Sources		81,105,350	24,005,298	105,110,648

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	42,317		786			43,103
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	340,993	8	7,480			348,481
Biological Sciences	0400	3,527,557	40,003	117,890	54,065		3,739,515
Business and Management	0500	1,499,454	2,098	1,311			1,502,863
Communications	0600	262,613	10,080	55,752	644,172		972,617
Computer and Information Science	0700	976,802		7,799	57,893		1,042,494
Education	0800	1,233,264		14,253	17,052		1,264,569
Engineering and Related Industrial Technology	0900	496,320	25,570	33,815	81,326		637,031
Fine and Applied Arts	1000	3,026,634	181,915	120,355	242,492		3,571,396
Foreign language	1100	1,110,127	6,370	33,729			1,150,226
Health	1200	1,313,611	378,654	79,537	31,424		1,803,226
Consumer Education And Home Economics	1300	1,125,660	1,299	13,622	11,965		1,152,546
Law	1400	34,884	13,007	3,895			51,786
Humanities(Letters)	1500	5,650,495	34,773	24,802			5,710,070
Library Science	1600	2,396					2,396
Mathematics	1700	4,093,017	4	1,452			4,094,473
Military Studies	1800						0
Physical Sciences	1900	2,252,389	17,114	68,682	63,315		2,401,500
Psychology	2000	787,745	4	45,942	12,097		845,788
Public Affairs and Services	2100	361,517	1,244	24,251	368,173		755,185
Social Sciences	2200	3,202,832	211	9,394	853		3,213,290
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,585,000	2,429,365	639,573	125,423		5,779,361
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	51,200	234,615				285,815
Sub-Total Instructional Activites		33,976,827	3,376,334	1,304,320	1,710,250		40,367,731
Total Expenditures for GF Activities*		34,870,143	45,378,855	12,869,283	3,574,717	7,539,306	104,232,304

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	(459)	5,970,043	471,357	43,443		6,484,384
Course and Curriculum Development	6020	47	26,970	10,951			37,968
Academic / Faculty Senate	6030			7,177			7,177
Other Instructional Administration & Governance	6090		60,018	565			60,583
Total Instructional Admin. & Governance		(412)	6,057,031	490,050	43,443	0	6,590,112
Instructional Support Services	6100						
Learning Center	6110	874,241	1,542,588	64,242	191,252		2,672,323
Library	6120	71	1,181,579	14,575	282,056		1,478,281
Media	6130		3,731	14,436	864		19,031
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	154	1,552,978	721,135	237,839		2,512,106
Total Instructional Support Services		874,466	4,280,876	814,388	712,011	0	6,681,741
Admissions and Records	6200		1,961,984	46,636	12,577		2,021,197
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	2,179	2,743,774	88,619	5,044		2,839,616
Matriculation and Student Assessment	6320		2,344,109	275,026	77,386		2,696,521
Transfer Programs	6330			1,604			1,604
Career Guidance	6340		194,149	10,956			205,105
Other Student Counseling and Guidance	6390	65	517,670	35,446			553,181
Total Student Counseling and Guidance		2,244	5,799,702	411,651	82,430	0	6,296,027

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420	(25)	818,892	40,501	18,153		877,521
Extended Opportunity Programs and Services (EOPS)	6430	84	641,436	22,862	3,262	356,125	1,023,769
Health Services	6440			16,500			16,500
Student Personnel Administration	6450		547,018	409,422	1,543		957,983
Financial Aid Administration	6460		1,443,465	112,699	5,016		1,561,180
Job Placement Services	6470						0
Veterans Services	6480		36,634	29,055	30,323		96,012
Miscellaneous Student Services	6490		326,111	86,906	325,632		738,649
Total Other Student Services		59	3,813,556	717,945	383,929	356,125	5,271,614
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,435,136	304,087	36,885		1,776,108
Custodial Services	6530		1,210,100	178,445			1,388,545
Grounds Maintenance and Repairs	6550		439,036	63,450	1,545		504,031
Utilities	6570			1,515,976			1,515,976
Other Operations and Maintenance of Plant	6590		372,709	19,038	1,708		393,455
Total Operation and Maintenance of Plant	6500	0	3,456,981	2,080,996	40,138	0	5,578,115
Planning, Policymaking and Coordinations	6600	133	1,990,651	409,660	13,290		2,413,734

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

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		526,998	536,593	6,665		1,070,256
Fiscal Operations	6720	11	2,649,033	618,870	40,610		3,308,524
Human Resources Management	6730		1,532,640	433,586	10,816		1,977,042
Noninstruct Staff Retirees' Benefits & Retirement *	6740		821,115				821,115
Staff Development	6750			30,030			30,030
Staff Diversity	6760			64,989			64,989
Logistical Services	6770		2,100,702	2,419,122	48,650		4,568,474
Management Information Systems	6780		2,376,449	809,789	166,707		3,352,945
Other General Institutional Support Services	6790	59	636,378	16,670			653,107
Total General Institutional Support Services	6700	70	10,643,315	4,929,649	273,448	0	15,846,482
Community Services & Economic Development	6800						
Community Recreation	6810		5,421	22,214			27,635
Community Service Classes	6820		248,867	552,667	2,434		803,968
Community Use of Facilities	6830						0
Economic Development	6840		491,230	37,136			528,366
Other Community Services & Economic Development	6890		517,141	110,249	70,010		697,400
Total Community Services	6800	0	1,262,659	722,266	72,444	0	2,057,369

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		53,998	48			54,046
Child Development Centers	6920		414,049	5,000			419,049
Farm Operations	6930						0
Food Services	6940		146,253	372			146,625
Parking	6950			34,551	5,819		40,370
Student and Co-Curricular Activities	6960	7,788	1,705,809	270,843	17,409		2,001,849
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	7,788	2,320,109	310,814	23,228	0	2,661,939
Auxiliary Operations	7000						
Contract Education	7010	8,968	118,340	72,047			199,355
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	8,968	118,340	72,047	0	0	199,355

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		297,317	558,861	207,529		1,063,707
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,896,261	1,896,261
Student Aid	7320					1,514,131	1,514,131
Other Outgo	7390					3,772,789	3,772,789
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,183,181	7,183,181
Sub-Total Non-Instructional Activites		893,316	42,002,521	11,564,963	1,864,467	7,539,306	63,864,573
Total Expenditures General Fund: activities *		34,870,143	45,378,855	12,869,283	3,574,717	7,539,306	104,232,304

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$116,125,987
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	10,763.88		
	2. 2018-2019 Second Period Actual FTES	11,989.31		
	3. 2018-2019 Population change factor (C2/C1)	1.1138		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$134,320,758
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$134,320,758
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$134,320,758
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			43,830,687
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			350,000
C.	Local Property taxes			28,735,885
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			197,450
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			166,248
H.	2019-2020 Appropriations Subject to Limit			\$72,947,774

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	93,407	98,000	2,528,575	3,270,550	2,621,982	3,368,550
State Revenues	8600	42,302,555	45,915,704	16,888,741	25,545,531	59,191,296	71,461,235
Local Revenues	8800	38,990,723	39,684,713	533,858	1,395,030	39,524,581	41,079,743
Total Revenues		81,386,685	85,698,417	19,951,174	30,211,111	101,337,859	115,909,528
EXPENDITURES:							
Academic Salaries	1000	30,394,791	33,495,608	5,361,309	6,288,412	35,756,100	39,784,020
Classified Salaries	2000	19,246,442	22,295,808	3,863,098	5,411,856	23,109,540	27,707,664
Employee Benefits	3000	18,575,941	22,346,280	2,807,417	3,816,260	21,383,358	26,162,540
Supplies and Materials	4000	760,181	1,958,352	807,756	1,142,946	1,567,937	3,101,298
Other Operating Expenses and Services	5000	8,666,755	13,355,362	2,634,591	8,702,776	11,301,346	22,058,138
Capital Outlay	6000	757,283	3,086,880	2,817,434	2,449,987	3,574,717	5,536,867
Total Expenditures		78,401,393	96,538,290	18,291,605	27,812,237	96,692,998	124,350,527
Excess /(Deficiency) of Revenues over Expenditures		2,985,292	(10,839,873)	1,659,569	2,398,874	4,644,861	(8,440,999)
Other Financing Sources	8900	-281,335	-224,626	4,054,124	4,480,288	3,772,789	4,255,662
Other Outgo	7000	1,906,384	1,862,928	5,632,922	6,978,680	7,539,306	8,841,608
Net Increase/(Decrease) in Fund Balance		797,573	(12,927,427)	80,771	(99,518)	878,344	(13,026,945)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,046,810	27,083,572	182,295	263,066	28,229,105	27,346,638
Prior Years Adjustments	9020	(1,760,811)				(1,760,811)	
Adjusted Beginning Balance	9030	26,285,999		182,295		26,468,294	
Ending Fund Balance, June 30		27,083,572	14,156,145	263,066	163,548	27,346,638	14,319,693

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	109,136					
Local Revenues	8800	12,779,395					
Total Revenues		12,888,531	0	0	0	0	0
Other Financing Sources							
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo							
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,358,170					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	12,358,170	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(12,358,170)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		530,361	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	29,495,416	30,025,777		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	29,495,416		0		0	
Ending Fund Balance, June 30		30,025,777	30,025,777	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					139,675	137,363
State Revenues	8600					696,418	852,002
Local Revenues	8800			1,051,145	1,146,100	77,964	71,000
Total Income		0	0	1,051,145	1,146,100	914,057	1,060,365
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			306,535	364,877	597,520	553,557
Employee Benefits	3000			124,469	153,893	285,229	260,597
Supplies and Materials	4000			622,388	630,000	11,800	34,675
Other Operating Expenses and Services	5000			47,820	50,599	72,335	267,797
Capital Outlay	6000				500	3,434	
Total Expenditures		0	0	1,101,212	1,199,869	970,318	1,116,626
Excess /(Deficiency) of Revenues over Expenditures		0	0	(50,067)	(53,769)	(56,261)	(56,261)
Other Financing Sources	8900			50,000	50,000	56,261	56,261
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(67)	(3,769)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,836	3,769	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,836		0	
Ending Fund Balance, June 30		0	0	3,769	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	631,460	3,757,493				
Local Revenues	8800	1,079,884	728,000			1,982,587	2,500,000
Total Income		1,711,344	4,485,493	0	0	1,982,587	2,500,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		127,406				272,165
Employee Benefits	3000		54,050				119,058
Supplies and Materials	4000	17,626	25,000				
Other Operating Expenses and Services	5000	195,264	830,000			15,925	992,500
Capital Outlay	6000	1,320,470	8,676,215			9,212,465	55,001,070
Total Expenditures		1,533,360	9,712,671	0	0	9,228,390	56,384,793
Excess /(Deficiency) of Revenues over Expenditures		177,984	(5,227,178)	0	0	(7,245,803)	(53,884,793)
Other Financing Sources	8900	1,500,000	1,542,626				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,677,984	(3,684,552)	0	0	(7,245,803)	(53,884,793)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	4,219,078	5,897,062		0	91,305,979	84,060,176
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,219,078			0	91,305,979	
Ending Fund Balance, June 30		5,897,062	2,212,510	0	0	84,060,176	30,175,383

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	1,721,063	630,010				
Other Financing Sources	8900						
Total Income		1,721,063	630,010	0	0	0	0
Cost of Sales	5890	1,339,659	236,000				
Gross Profit or Loss		381,404	394,010	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	180,625	171,307				
Employee Benefits	3000	65,286	54,235				
Supplies and Materials	4000	6,661	6,700				
Other Operating Expenses and Services	5000	102,512	105,505				
Capital Outlay	6000	18,521					
Total Expenditures		373,605	337,747	0	0	0	0
Net Profit or Loss		7,799	56,263	0	0	0	0
Other Outgo	7000	50,000	50,000				
Net Increase/(Decrease) in Fund Balance		(42,201)	6,263	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	825,181	782,980				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	825,181		0	0	0	0
Ending Fund Balance, June 30		782,980	789,243	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	34,358	20,000				
Other Financing Sources	8900	340,000	221,667				
Total Income		374,358	241,667	0	0		
Expenditures							
Academic Salaries	1000		44,313				
Classified Salaries	2000		64,593				
Employee Benefits	3000		47,097				
Supplies and Materials	4000	7,478	4,865				
Other Operating Expenses and Services	5000	206,893	253,000				
Capital Outlay	6000	51,173	65,000				
Total Expenditures		265,544	478,868	0	0		
Net Profit or Loss		108,814	(237,201)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		108,814	(237,201)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	741,890	850,704		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	741,890		0			
Ending Fund Balance, June 30		850,704	613,503	0	0		

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	65,466	65,963	1,122	1,200		
Total Income		65,466	65,963	1,122	1,200	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	11,872	11,900		100		
Other Operating Expenses and Services	5000	44,920	50,188		3,200		
Capital Outlay	6000	2,653					
Total Expenditures		59,445	62,088	0	3,300	0	0
Excess /(Deficiency) of Revenues over Expenditures		6,021	3,875	1,122	(2,100)	0	0
Other Financing Sources	8900	1,137	1,230				
Other Outgo	7000	1,137	1,230				
Net Increase/(Decrease) in Fund Balance		6,021	3,875	1,122	(2,100)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	135,728	141,749	4,437	5,559		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	135,728		4,437		0	
Ending Fund Balance, June 30		141,749	145,624	5,559	3,459	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,783,801	21,190,034				
State Revenues	8600	1,713,256	1,747,521				
Local Revenues	8800	9,713	10,913				
Total Income		22,506,770	22,948,468	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	750	550				
Capital Outlay	6000						
Total Expenditures		750	550	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,506,020	22,947,918	0	0	0	0
Other Financing Sources	8900	2,104,682	2,146,776				
Other Outgo	7000	24,601,739	25,093,775				
Net Increase/(Decrease) in Fund Balance		8,963	919	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	351,950	360,913		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	351,950		0		0	
Ending Fund Balance, June 30		360,913	361,832	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,030,406	1,146,193
Total Income		0	0	1,030,406	1,146,193
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			78,698	79,195
Other Operating Expenses and Services	5000			231,897	233,973
Capital Outlay	6000				
Total Expenditures		0	0	310,595	313,168
Excess /(Deficiency) of Revenues over Expenditures		0	0	719,811	833,025
Other Financing Sources	8900			108,592	109,998
Other Outgo	7000			629,464	631,381
Net Increase/(Decrease) in Fund Balance		0	0	198,939	311,642
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	4,176,853	4,375,792
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		4,176,853	
Ending Fund Balance, June 30		0	0	4,375,792	4,687,434

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 940

Name: MT. SAN JACINTO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	56,261
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,542,626
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	221,667
32	CAFETERIA FUND	51	BOOKSTORE FUND	50,000

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,595,926			690,741	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	532,935	532,935
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	532,935	532,935
Other Operating Expenses and Services	5000		1,595,926		1,595,926	6,844	1,602,770
Capital Outlay							
Library Books	6300				0	150,962	150,962
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	150,962	150,962
Other Outgo	7000				0		0
Total Expenditures		0	1,595,926	0	1,595,926	690,741	2,286,667
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Propostition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,581,553			558,195	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	558,195	558,195
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	558,195	558,195
Other Operating Expenses and Services	5000	1,581,553			1,581,553		1,581,553
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		1,581,553	0	0	1,581,553	558,195	2,139,748
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 940

Name: MT. SAN JACINTO

EPA Revenue	11,264,516
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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	11,264,516	0	0	11,264,516
TOTAL		11,264,516	0	0	11,264,516

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	2,735,907	2,016,936	4,752,843	N/A	N/A
2016-17	3,426,075	2,595,998	6,022,073	1,269,230	26.70%
2017-18	4,035,402	3,231,920	7,267,322	1,245,249	20.68%
2018-19	4,801,400	4,055,461	8,856,861	1,589,539	21.87%
2019-20	6,542,001	5,389,009	11,931,010	3,074,149	34.71%
2020-21	7,250,526	6,389,150	13,639,676	1,708,666	14.32%

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

Yes

Explain Yes or No

THE DISTRICT COULD BORROW FROM RESERVES IF UNABLE TO LOCATE RESOURCES FROM GENERAL OPERATING BUDGETS.