

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: 2016-2017

Budget Year: 2017-2018

District ID: 940

Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Instructional Salaries	1100	12,281,025	12,281,025		12,281,025
Contract or Regular	1300	10,149,211	10,149,211	14,988	10,164,199
Other					
Total Instructional Salaries		22,430,236	22,430,236	14,988	22,445,224
Non-Instructional Salaries	1200		3,948,012	213,592	4,159,604
Contract or Regular	1400		1,286,506	54,040	1,340,546
Other					
Total Non-Instructional Salaries		0	5,232,518	267,632	5,500,150
Total Academic Salaries		22,430,236	27,662,754	282,620	27,945,374
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		11,117,921	1,339,535	12,457,456
Other	2300		1,487,437	182,714	1,670,151
Total Non-Instructional Salaries		0	12,605,358	1,522,249	14,127,607
Instructional Aides					
Regular Status	2200		1,509,903		1,508,903
Other	2400		536,789		536,789
Total Instructional Aides			2,046,692	0	2,045,692
Total Classified Salaries		2,046,692	14,651,050	1,522,249	16,173,299
Employee Benefits	3000		8,620,382	593,029	17,059,376
Supplies and Materials	4000		705,951	154,166	860,117
Other Operating Expenses	5000		7,467,728	1,263,249	8,730,977
Equipment Replacement	6420		8,659		8,659
Total Expenditures Prior to Exclusions		33,097,310	66,992,489	3,815,313	70,807,802

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

The Current Expense of Education
S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 940

Name: MT. SAN JACINTO

Activities to Exclude	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	
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,429,112	1,429,112		1,429,112
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,804,046		1,804,046
Objects to Exclude	Object Code				
Rents and Leases	5060		398,941	465,208	864,149
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				0
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		1,874,604		1,874,604

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The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 940

Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				0
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		1,429,112	5,506,703	465,208	5,971,911
Total for ECS 84362, 50% Law		31,668,198	61,486,786	3,350,105	64,835,891
Percent of CEE (Instructional Salary Cost / Total CEE)		51.50%	100.00%		
50% of Current Expense of Education			30,742,893		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		31,668,198	61,486,786	3,350,105	64,835,891
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		33,097,310	66,992,489	3,815,313	70,807,802
Capital Expenditures	6000	490,783	1,407,219	64,022	1,471,241
Equipment Replacement (Back out)	6420		(8,659)	0	(8,659)
Total Unrestricted General Fund Expenditures		33,588,093	68,391,049	3,879,335	72,270,384

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

ASSETS	Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
Cash, Investments, and Receivables		9100			
Cash:					
	Awaiting Deposit and in Banks	9111	139,342	11,843	151,185
	In County Treasury	9112	25,579,923	5,553,753	31,133,676
	Cash With Fiscal Agents	9113			0
	Revolving Cash Accounts	9114	25,000		25,000
	Investments (at cost)	9120			0
	Accounts Receivable	9130	1,862,922	2,010,782	3,873,704
	Due from Other Funds	9140	506,250	35,574	541,824
	Inventories, Stores, and Prepaid Items	9200			
	Inventories and Stores	9210	2,602		2,602
	Prepaid Items	9220	79,011	26,252	105,263
TOTAL ASSETS			28,195,050	7,638,204	35,833,254
LIABILITIES					
	Current Liabilities and Deferred Revenue	9500			
	Accounts Payable	9510	2,442,520	1,435,300	3,877,820
	Accrued Salaries and Wages Payable	9520			0
	Compensated Absences Payable Current	9530			0
	Due to Other Funds	9540	672,349	67,137	739,486
	Temporary Loans	9550			0
	Current Portion of Long-Term Debt	9560			0
	Deferred Revenues	9570	1,707,102	6,008,393	7,715,495
TOTAL LIABILITIES			4,821,971	7,510,830	12,332,801

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	23,373,079	127,374	23,500,453
TOTAL FUND EQUITY		23,373,079	127,374	23,500,453
TOTAL LIABILITIES AND FUND EQUITY		28,195,050	7,638,204	35,833,254

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

District ID: 940

Name: MT, SAN JACINTO

ASSETS	Description	CA (Object)	21		22		29	
			Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund			
Cash, Investments, and Receivables		9100						
Cash:								
	Awaiting Deposit and in Banks	9111						
	In County Treasury	9112	15,890,034					
	Cash With Fiscal Agents	9113						
	Investments (at cost)	9120						
	Accounts Receivable	9130						
	Due from Other Funds	9140						
TOTAL ASSETS			15,890,034	0	0	0	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	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, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	15,890,034		
Assigned Fund Balance	9754			
Total Designated Fund Balance		15,890,034	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		15,890,034	0	0
TOTAL LIABILITIES AND FUND EQUITY		15,890,034	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

ASSETS	Description	CA (Object)	Special Revenue Funds:						
			31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund	
Cash, Investments, and Receivables		9100							
Cash:									
	Awaiting Deposit and in Banks	9111		14,986	3,225				
	In County Treasury	9112		2,452	67,892				
	Cash With Fiscal Agents	9113							
	Revolving Cash Accounts	9114		1,000					
	Investments (at cost)	9120							
	Accounts Receivable	9130		1,408	66,013				
	Due from Other Funds	9140		61,658	2,119				
	Inventories, Stores, and Prepaid Items	9200							
	Inventories and Stores	9210		(4,542)					
	Prepaid Items	9220							
TOTAL ASSETS			0	76,962	139,249	0	0	0	0
LIABILITIES									
	Current Liabilities and Deferred Revenue	9600							
	Accounts Payable	9610		43,610	81,339				
	Accrued Salaries and Wages Payable	9620							
	Compensated Absences Payable Current	9630							
	Due to Other Funds	9640		7,411	42,910				
	Temporary Loans	9650							
	Current Portion of Long-Term Debt	9660							
	Deferred Revenues	9670		21,864	15,000				
TOTAL LIABILITIES			0	72,885	139,249	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	4,077	0	0	0	0
TOTAL FUND EQUITY		0	4,077	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	76,962	139,249	0	0	0

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

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

ASSETS	Description	CA (Object)	41		42		43	
			Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund			
Cash, Investments, and Receivables		9100						
Cash:								
Awaiting Deposit and in Banks		9111	197					
In County Treasury		9112	5,033,745					44,387,527
Cash With Fiscal Agents		9113	532,002					
Revolving Cash Accounts		9114						
Investments (at cost)		9120						
Accounts Receivable		9130	1,300,959					113,095
Due from Other Funds		9140	210,729					437,741
Inventories, Stores, and Prepaid Items		9200						
Inventories and Stores		9210						
Prepaid Items		9220	450,736					
TOTAL ASSETS			7,528,368		0			44,938,363
LIABILITIES								
Current Liabilities and Deferred Revenue		9500						
Accounts Payable		9510	627,313					2,064,290
Accrued Salaries and Wages Payable		9520						
Compensated Absences Payable Current		9530						
Due to Other Funds		9540	62,127					
Temporary Loans		9550						
Current Portion of Long-Term Debt		9560						
Deferred Revenues		9570	1,176,415					
TOTAL LIABILITIES			1,865,855		0			2,064,290

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	5,662,513		42,874,073
TOTAL FUND EQUITY		5,662,513	0	42,874,073
TOTAL LIABILITIES AND FUND EQUITY		7,528,368	0	44,938,363

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

- 51 Bookstore Fund
- 52 Cafeteria Fund
- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

ASSETS	Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
Cash, Investments, and Receivables		9100				
Cash:						
	Awaiting Deposit and in Banks	9111	105,530			
	In County Treasury	9112				
	Cash With Fiscal Agents	9113				
	Revolving Cash Accounts	9114	6,555			
	Investments (at cost)	9120				
	Accounts Receivable	9130	266,793			
	Due from Other Funds	9140				
	Inventories, Stores, and Prepaid Items	9200				
	Inventories and Stores	9210	833,906			
	Prepaid Items	9220				
Fixed Assets		9300				
	Sites	9310				
	Site Improvements	9320				
	Accumulated Depreciation Site Improvements	9321				
	Buildings	9330				
	Accumulated Depreciation Buildings	9331				
	Library/Books	9340				
	Equipment	9350	1,061,644			
	Accumulated Depreciation Equipment	9351	1,002,542			
	Work in Progress	9360				
Total Fixed Assets			59,102	0	0	0
TOTAL ASSETS			1,271,886	0	0	0

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

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	281,720			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	276,859			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		558,579	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	558,579	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 50 Enterprise Funds: 53 Farm Operations Fund
 52 Cafeteria Fund 59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	(Object)	Enterprise Funds:			
		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	713,307			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		713,307	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,271,886	0	0	0

CALLIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	795,947	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	234,314	
Due from Other Funds	9140	13,378	
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		1,043,639	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund
69 Other Internal Service Fund

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	477,569	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		972
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue			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	478,541	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund
69 Other Internal Service Fund

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	565,098	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		565,098	0
TOTAL LIABILITIES AND FUND EQUITY		1,043,639	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

ASSETS	Description	(Object)	Trust Funds							TOTAL ASSETS										
			71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation		79 Other									
Cash, Investments, and Receivables		9100																		
Cash:																				
	Awaiting Deposit and in Banks	9111		178,576			191,004													820,612
	In County Treasury	9112			3,361															
	Cash With Fiscal Agents	9113																		
	Revolving Cash Accounts	9114																		
	Investments (at cost)	9120																		3,142,119
	Accounts Receivable	9130		4,735			1,103,305													
	Due from Other Funds	9140		1,151	30		81,167													33,270
	Student Loans Receivable	9150					2,585													1,200
	Inventories, Stores, and Prepaid Items	9200																		
	Inventories and Stores	9210																		
	Prepaid Items	9220																		2,150
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	0	0	0	0	0	0	0	0	0
TOTAL ASSETS			184,462	3,391	0	1,378,061	0	0	0	0	0	0	0	0	0	0	0	0	0	3,999,351

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	893			969,442				360
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	51,678			49,177				32,535
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		52,571	0	0	1,018,619	0	0	0	32,895
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	52,571	0	0	1,018,619	0	0	0	32,895

CALLIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	Trust Funds							Other Trust Fund
		71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation	
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		3,391						
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	3,391	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								1,237,924
Committed Fund Balance	9753				12,726				
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	12,726	0	0	0	1,237,924
Uncommitted(Unrestricted) Fund Balance	9790	131,891			346,716				2,728,532
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		131,891	3,391	0	359,442	0	0	0	3,966,456
TOTAL LIABILITIES AND FUND EQUITY		184,462	3,391	0	1,378,061	0	0	0	3,999,351

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,296,013	1,296,013
Workforce Investment Act	8130		507,483	507,483
Temporary Assistance for Needy Families (TANF)	8140		105,680	105,680
Student Financial Aid	8150	70,848		70,848
Veterans Education	8160	5,502		5,502
Vocational and Technical Education Act (VATEA)	8170		410,524	410,524
Other Federal Revenues	8190		428,655	428,655
Total Federal Revenues	8100	76,350	2,748,355	2,824,705
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	26,060,592		26,060,592
Other General Apportionment	8613	218,580		218,580
General Categorical Programs	8620			
Child Development	8621		5,000	5,000
Extended Opportunity Programs and Services(EOPS)	8622		670,386	670,386
Disabled Students Programs and Services(DSPS)	8623		1,197,386	1,197,386
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		578,328	578,328
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,488,581	7,488,581

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	9,733,916		9,733,916
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		579,244	579,244
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	320,845		320,845
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,874,604	623,859	2,498,463
State Mandated Costs	8685	1,423,376		1,423,376
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,996,183	127,515	2,123,698
Total State Revenues	8600	41,628,096	11,270,299	52,898,395

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	26,329,030		26,329,030
Tax Allocation, Supplemental Roll	8812	604,682		604,682
Tax Allocation, Unsecured Roll	8813	1,202,524		1,202,524
Prior Years Taxes	8816	694,739		694,739
Education Revenues Augmentation Fund (ERAF)	8817	(1,622,237)		(1,622,237)
Redevelopment Agency Funds - Pass Through	8818	247,145		247,145
Redevelopment Agency Funds - Residual	8819	1,275,865		1,275,865
Redevelopment Agency Funds - Asset Liquidation	8819.1	17,656		17,656
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	33,128		33,128
Other Contract Services	8832			0
Sales and Commissions	8840	795		795
Rentals and Leases	8850	144,487		144,487
Interest and Investment Income	8860	246,237		246,237
Student Fees and Charges	8870			
Community Services Classes	8872	634,382		634,382
Dormitory	8873			0
Enrollment	8874	3,473,755		3,473,755
Contra Revenue Account	8874.1	(36,167)		(36,167)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	30,245		30,245
Insurance	8878			0
Student Records	8879	30,039		30,039
Nonresident Tuition	8880	434,843		434,843
Parking Services and Public Transportation	8881		352,895	352,895
Other Student Fees and Charges	8885	174,579		174,579
Other Local Revenues	8890	421,559	1,507,447	1,929,006
Total Local Revenues	8800	34,337,286	1,860,342	36,197,628
Total Revenues		76,041,732	15,878,996	91,920,728

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	678		678
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(270,587)	4,997,710	4,727,123
	8900	(269,909)	270,587	4,727,801
Total Other Financing Sources		75,771,823	16,149,583	91,921,406
Total Revenues and Other Financing Sources				

CALLIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017 Budget Year: 2017-2018

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

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	26,480	580	170	572		27,802
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	303,959	1,817	5,534			311,310
Biological Sciences	0400	2,625,058	28,579	174,483	62,460		2,890,580
Business and Management	0500	1,279,143	7,340	3,822	27,690		1,317,995
Communications	0600	1,461			8,099		9,560
Computer and Information Science	0700	1,317,454	13,296	12,797	182,963		1,526,510
Education	0800	1,194,442		5,377	27,255		1,227,074
Engineering and Related Industrial Technology	0900	412,980	29,879	11,821	98,373		553,053
Fine and Applied Arts	1000	2,684,474	155,105	101,926	140,600		3,082,105
Foreign language	1100	932,164	11,922	13,662			957,748
Health	1200	1,291,605	297,157	104,838	41,446		1,735,046
Consumer Education And Home Economics	1300	872,884		4,417	11,634		888,935
Law	1400	46,432		450			46,882
Humanities(Letters)	1500	5,346,007	12,577	36,220			5,394,804
Library Science	1600	2,210					2,210
Mathematics	1700	3,909,862	7,585	1,833	5,478		3,924,758
Military Studies	1800						0
Physical Sciences	1900	1,631,471	8,745	58,033	207,631		1,905,880
Psychology	2000	627,746	2,614	1,890	1,039		633,289
Public Affairs and Services	2100	331,240		4,044	72,152		407,436
Social Sciences	2200	2,888,695	680	9,862			2,899,237
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,271,713	1,940,127	592,610	623,840		5,428,290
Instruc Staff-Retirees' Brfts & Retire Incentis	5900	203,086	1,226,027				1,429,113
Sub-Total Instructional Activities		30,200,566	3,744,030	1,143,789	1,511,232		36,599,617
Total Expenditures for GF Activities*		30,850,284	40,187,627	13,205,296	3,212,851	7,087,197	94,543,255

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,580	4,054,678	294,762	315,826		4,666,846
Course and Curriculum Development	6020		39,581	3,362			42,943
Academic / Faculty Senate	6030			7,022			7,022
Other Instructional Administration & Governance	6090		53,656	3,850			57,506
Total Instructional Admin. & Governance		1,580	4,147,915	308,996	315,826	0	4,774,317
Instructional Support Services	6100						
Learning Center	6110		629,184	1,219,392	197,859		2,178,826
Library	6120			1,039,000	227,713		1,339,579
Media	6130			4,309			4,309
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	160	2,193,394	1,713,874	96,832		4,004,260
Total Instructional Support Services			629,344	4,451,786	1,873,440	572,404	7,526,974
Admissions and Records	6200			1,689,112	57,687	32,579	1,779,378
Student Counseling and Guidance	6300						
Counseling and Guidance	6310			2,109,359	29,602		2,180,164
Matriculation and Student Assessment	6320			2,657,175	44,363		2,939,378
Transfer Programs	6330			2,008			2,008
Career Guidance	6340			203,054	18,522		221,576
Other Student Counseling and Guidance	6390			399,839	50,373	717	450,929
Total Student Counseling and Guidance		0	5,369,427	349,946	74,682	0	5,794,055

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		677,729	14,959			692,688
Extended Opportunity Programs and Services (EOPS)	6430		556,059	20,884	6,544	401,611	985,098
Health Services	6440						0
Student Personnel Administration	6450		509,356	375,961	20,979		906,296
Financial Aid Administration	6460		1,098,910	147,748	50,959		1,297,617
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		490,153	73,430	18,391		581,974
Total Other Student Services		0	3,332,207	632,982	96,873	401,611	4,463,673
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,048,741	267,696	30,322		1,346,759
Custodial Services	6530	455	1,105,360	207,649	2,604		1,316,068
Grounds Maintenance and Repairs	6550		317,118	63,359	265		380,742
Utilities	6570			1,416,630			1,416,630
Other Operations and Maintenance of Plant	6590		403,589	19,934	3,949		427,472
Total Operation and Maintenance of Plant	6500	455	2,874,808	1,975,268	37,140	0	4,887,671
Planning, Policymaking and Coordinations	6600	(126)	1,402,934	685,728	37,418		2,125,954

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		395,087	748,793	4,977		1,148,857
Fiscal Operations	6720	422	2,167,249	457,593	40,529		2,665,793
Human Resources Management	6730		1,075,057	578,816	18,063		1,671,936
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,804,046				1,804,046
Staff Development	6750			27,213			27,213
Staff Diversity	6760		1,289	20,724			22,013
Logistical Services	6770		1,590,187	1,821,108	117,719		3,529,014
Management Information Systems	6780		2,007,825	814,173	252,611		3,074,609
Other General Institutional Support Services	6790		716,335	56,251	3,739		776,325
Total General Institutional Support Services	6700	422	9,757,075	4,524,671	437,638	0	14,719,806
Community Services & Economic Development	6800						
Community Recreation	6810		35,804	4,283			40,087
Community Service Classes	6820		210,981	447,720			658,701
Community Use of Facilities	6830						0
Economic Development	6840		420,301	36,909	33,037		490,247
Other Community Services & Economic Development	6890		408,988	143,868			552,856
Total Community Services	6800	0	1,076,074	632,780	33,037	0	1,741,891

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		23,267	21,069			44,336
Child Development Centers	6920	745	607,538	30,116			638,399
Farm Operations	6930						0
Food Services	6940		54,284				54,284
Parking	6950			28,792	3,645		32,437
Student and Co-Curricular Activities	6960		994,070	263,065	5,090		1,262,225
Student Housing	6970						0
Other Ancillary Services	6990		393,172	11,910			405,082
Total Ancillary Services	6900		745	2,072,331	354,952	8,735	2,436,763
Auxiliary Operations	7000						
Contract Education	7010		17,298	7,722	8,456		33,476
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000		17,298	7,722	8,456	0	33,476

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		262,206	656,601	55,287		974,094
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					1,402,204	1,402,204
Student Aid	7320					532,365	532,365
Other Outgo	7390					4,751,017	4,751,017
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,685,586	6,685,586
Sub-Total Non-Instructional Activities		649,718	36,443,597	12,061,507	1,701,619	7,087,197	57,943,638
Total Expenditures General Fund: activities *		30,850,284	40,187,627	13,205,296	3,212,851	7,087,197	94,543,255

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$121,404,533
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	11,889,65		
	2. 2016-2017 Second Period Actual FTES	12,208,77		
	3. 2016-2017 Population change factor (C2/C1)	1.0268		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$129,258,061
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)			\$129,258,061
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$129,258,061
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			38,788,107
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			350,000
C.	Local Property taxes			25,272,666
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			37,372
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			(188,339)
H.	2017-2018 Appropriations Subject to Limit			\$64,636,384

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	TOTAL	TOTAL
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	76,360	78,000	2,748,355	3,452,110	2,824,705	3,530,110
State Revenues	8600	41,628,096	42,189,850	11,270,299	17,741,581	52,898,395	59,931,431
Local Revenues	8800	34,337,286	35,049,294	1,860,342	442,881	36,197,628	35,492,175
Total Revenues		76,041,732	77,317,144	15,878,996	21,636,572	91,920,728	98,953,716
EXPENDITURES:							
Academic Salaries	1000	27,945,374	31,367,431	4,420,900	5,908,846	32,366,274	37,276,277
Classified Salaries	2000	16,173,299	19,038,073	3,362,262	4,308,501	19,535,561	23,346,574
Employee Benefits	3000	17,089,376	19,080,119	2,046,700	3,134,089	19,136,076	22,214,208
Supplies and Materials	4000	860,117	2,146,674	887,896	990,901	1,748,013	3,137,575
Other Operating Expenses and Services	5000	8,730,977	11,451,508	2,726,306	5,080,430	11,457,283	16,531,938
Capital Outlay	6000	1,471,241	2,508,706	1,741,610	1,664,842	3,212,851	4,173,548
Total Expenditures		72,270,384	85,592,511	15,185,674	21,087,609	87,456,058	106,660,120
Excess (Deficiency) of Revenues over Expenditures		3,771,348	(8,275,367)	693,322	548,963	4,464,670	(7,726,404)
Other Financing Sources	8900	-269,909	-256,796	4,997,710	4,250,380	4,727,801	3,993,584
Other Outgo	7000	1,410,513	1,493,179	5,676,684	4,882,735	7,087,197	6,375,914
Net Increase/(Decrease) in Fund Balance		2,090,926	(10,025,342)	14,348	(83,392)	2,105,274	(10,108,734)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,282,153	23,373,079	113,026	127,374	21,395,179	23,500,453
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	21,282,153		113,026		21,395,179	
Ending Fund Balance, June 30		23,373,079	13,347,737	127,374	43,982	23,500,453	13,391,719

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	109,914					
Local Revenues	8800	11,009,747					
Total Revenues		11,119,661	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	8,918,512					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	8,918,512	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(8,918,512)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		2,201,149	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,688,885	15,890,034		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,688,885			0		0
Ending Fund Balance, June 30		15,890,034	15,890,034	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND	Actual	Budget	CAETERIA FUND	Budget	Actual
REVENUES:							
Federal Revenues	8100					68,373	70,000
State Revenues	8600					815,506	817,084
Local Revenues	8800			1,091,648	1,120,320	201,756	168,777
Total Income		0	0	1,091,648	1,120,320	1,085,635	1,055,861
Expenditures							
Academic Salaries	1000					41,251	
Classified Salaries	2000			416,877	388,354	737,216	742,263
Employee Benefits	3000			132,550	138,375	286,272	290,342
Supplies and Materials	4000			589,895	599,748	12,730	30,519
Other Operating Expenses and Services	5000			53,253	56,420	172,370	156,941
Capital Outlay	6000				1,500		
Total Expenditures		0	0	1,192,575	1,184,397	1,249,839	1,220,065
Excess ((Deficiency) of Revenues over Expenditures		0	0	(100,927)	(64,077)	(164,204)	(164,204)
Other Financing Sources							
Other Outgo	7000			101,000	60,000	164,204	164,204
Net Increase/(Decrease) in Fund Balance		0	0	73	(4,077)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010			4,004	4,077	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	4,004		0	
Ending Fund Balance, June 30		0	0	4,077	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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							
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	2,578,285	2,739,006				
Local Revenues	8800	923,315	765,000			389,171	200,000
Total Income		3,501,600	3,504,006	0	0	389,171	200,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	137,578	109,634				324,135
Employee Benefits	3000	38,848	50,354				133,715
Supplies and Materials	4000	118,695	160,375				
Other Operating Expenses and Services	5000	773,467	837,312			553,340	143,150
Capital Outlay	6000	2,548,119	4,593,296			11,743,719	31,502,690
Total Expenditures		3,616,707	5,750,971	0	0	12,297,059	32,103,690
Excess/(Deficiency) of Revenues over Expenditures		(115,107)	(2,246,965)	0	0	(11,907,888)	(31,903,690)
Other Financing Sources	8900	850,000	1,100,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		734,893	(1,146,965)	0	0	(11,907,888)	(31,903,690)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,927,620	5,662,513		0	54,781,961	42,874,073
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,927,620		0		54,781,961	
Ending Fund Balance, June 30		5,662,513	4,515,548	0	0	42,874,073	10,970,383

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,130,354	2,428,100				
Other Financing Sources	8900						
Total Income		2,130,354	2,428,100	0	0	0	0
Cost of Sales	5890	1,637,331	1,750,000				
Gross Profit or Loss		493,023	678,100	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	358,026	334,936				
Employee Benefits	3000	102,049	85,000				
Supplies and Materials	4000	7,961	10,000				
Other Operating Expenses and Services	5000	115,901	115,510				
Capital Outlay	6000	26,255	80,000				
Total Expenditures		610,192	625,446	0	0	0	0
Net Profit or Loss		(117,169)	52,654	0	0	0	0
Other Outgo	7000	101,000	60,000				
Net Increase/(Decrease) in Fund Balance		(218,169)	(7,346)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	931,476	713,307		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	931,476		0		0	
Ending Fund Balance, June 30		713,307	705,961	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	0				
Ending Fund Balance, June 30		0	0				

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	457,005	155,000		
Other Financing Sources	8900	388,000	143,975		
Total Income		845,005	298,975	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	58,156	80,214		
Employee Benefits	3000	18,911	27,835		
Supplies and Materials	4000	1,846	4,865		
Other Operating Expenses and Services	5000	369,270	483,166		
Capital Outlay	6000		82,606		
Total Expenditures		448,183	678,686	0	0
Net Profit or Loss		396,822	(379,711)	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		396,822	(379,711)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	168,276	565,098		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	168,276		0	
Ending Fund Balance, June 30		565,098	185,387	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

Z0 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	87,015	88,475	1,055	1,075		
Total Income		87,015	88,475	1,055	1,075	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	29,575	30,167		100		
Other Operating Expenses and Services	5000	55,772	57,029		3,200		
Capital Outlay	6000						
Total Expenditures		85,347	87,196	0	3,300	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,668	1,279	1,055	(2,225)	0	0
Other Financing Sources							
Other Outgo	7000	48,509	10,142				
Net Increase/(Decrease) in Fund Balance		(41,799)	(3,720)	1,055	(2,225)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	173,690	131,891	2,336	3,391		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	173,690		2,336		0	
Ending Fund Balance, June 30		131,891	128,171	3,391	1,166	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

Z0 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,249,556	20,722,993				
State Revenues	8600	1,792,556	1,828,408				
Local Revenues	8800	(5,919)	13,162				
Total Income		22,036,193	22,564,563	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	774	789				
Capital Outlay	6000						
Total Expenditures		774	789	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		22,035,419	22,563,774	0	0	0	0
Other Financing Sources							
Other Outgo	7000	23,139,011	23,696,848				
Net Increase/(Decrease) in Fund Balance		(6,693)	12,373	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	366,135	359,442				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	366,135		0		0	
Ending Fund Balance, June 30		359,442	371,815	0	0	0	0

CALLIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND	OTHER TRUST FUNDS	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,121,890	1,119,223
Total Income		0	0	1,121,890	1,119,223
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			90,506	92,316
Other Operating Expenses and Services	5000			213,081	217,341
Capital Outlay	6000				
Total Expenditures		0	0	303,587	309,657
Excess ((Deficiency) of Revenues over Expenditures		0	0	818,303	809,566
Other Financing Sources					
Other Outgo	7000			554,991	544,042
Net Increase/(Decrease) in Fund Balance		0	0	422,851	388,917
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010			3,543,605	3,966,456
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030			3,543,605	
Ending Fund Balance, June 30		0	0	3,966,456	4,355,373

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	270,587
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	164,204
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	850,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	388,000
32	CAFETERIA FUND	51	BOOKSTORE FUND	101,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	43,467

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 940

Name: MT: SAN JACINTO

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report
L10 GENERAL FUND

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	Total
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		1,874,604			623,859	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000				0		0
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	420,458	420,458
Noninstructional Supplies & Mitts	4400				0		0
Total Supplies and Materials		0	0	0	0	420,458	420,458
Other Operating Expenses and Services	5000		1,874,604			114,626	1,989,230
Capital Outlay	6000						
Library Books	6300				0	88,775	88,775
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	88,775	88,775
Other Outgo	7000				0		0
Total Expenditures		0	1,874,604	0	0	623,859	2,498,463
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2016-2017 Budget Year: 2017-2018

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND
 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,795,946			380,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000					0	0
Classified Salaries	2000					0	0
Employee Benefits	3000					0	0
Supplies & Materials	4000					0	0
Software	4100					0	0
Books, Magazines, & Periodicals	4200					0	0
Instructional Supplies & Materials	4300					380,000	380,000
Noninstructional Supplies & Mitts	4400					0	0
Total Supplies and Materials		4400	0			380,000	380,000
Other Operating Expenses and Services	5000		1,795,946			1,795,946	1,795,946
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
Other Outgo	7000					0	0
Total Expenditures		0	1,795,946	0		1,795,946	2,175,946
Ending Balance						0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2016-2017

District ID: 940

Name: MT. SAN JACINTO

EPA Revenue 9,733,916

Instructional Activities	Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
			(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
		0100-5900	9,733,916	0	0	9,733,916
TOTAL			9,733,916	0	0	9,733,916

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 940

Name: MT. SAN JACINTO

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		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	5,243,134		3,557,028		8,800,162	2,778,089	46.13%
2018-19	6,092,791		4,269,762		10,362,553	1,562,391	17.75%
2019-20	6,988,708		5,053,888		12,042,596	1,680,043	16.21%
2020-21	7,583,500		5,956,299		13,539,799	1,497,203	12.43%

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.

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

Invoice # 1617-610
Due Date: February 1, 2017

Student Representation Fees adopted on or after January 1, 2014 (ECS 76060.5)
Fiscal Year 2016-2017

Bill To:
District: MT. SAN JACINTO

Item	Amount
Gross Student Representation Fee	\$0
Retained Administrative Fee (ECS 76060.5(g)(3))	\$0
Payment due to California Community Colleges Chancellor's Office	\$0