

Mt. San Jacinto College 2022-2023 Adopted Budget

Board of Trustees

- Brian Sylva - Trustee Area 1
- Joshua Rivera, Clerk - Trustee Area 2
- Vicki Carpenter - Trustee Area 3
- Ann Motte - Trustee Area 4
- Tom Ashley, President - Trustee Area 5



Mission Statement

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

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

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

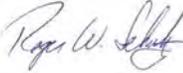
Approved by the Board of Trustees on January 19, 2017



**MT. SAN JACINTO COMMUNITY
COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

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To: Board of Trustees
From: Dr. Roger Schultz, Superintendent/President 
Subject: Adopted Budget 2022-2023
Date: September 8, 2022

On June 30, 2022, Governor Newsom signed the historic \$308 billion FY 2022-23 Budget Act. Governor Newsom’s budget act builds on the Vision for Success by creating new goals to improve student outcomes, advance equity, increase collaboration, and improve workforce preparedness. College affordability is another FY 2022-23 Budget Act investment by expanding completion grants, adding emergency financial aid to AB540 students, support for Financial Aid administration, and Cal grant reform. The Budget Act of 2022-23 increases overall funding for community colleges by roughly \$4 billion over 2021-22 levels through a combination of ongoing and one-time funds.

On-Going California Community College Support:

- COLA - 6.56% in the amount of \$492.9 million
- Growth - .5% in the amount of \$26.7 million
- Base increases to the Student-Centered Funding Formula (SCFF) in the amount of \$600 million
- Hold Harmless provision modified extension until 2024-25

One-Time California Community College Support:

- Deferred Maintenance and energy efficiency projects in the amount of \$840.7 million
- Technology and data security measures in the amount of \$75 million
- COVID-19 Block Grant in the amount of \$650 million
- Student Retention and Enrollment efforts in the amount of \$150 million
- Student Housing projects in the amount of \$546.7 million
- 22 Capital Outlay projects in the amount of \$403 million

Mt. San Jacinto College's FY 2022-23 Adopted Budget remains conservative while navigating student enrollment demand, inflation, building expansion, and providing district support services while keeping compliant with state regulations. The Adopted Operating General Fund Budget reflects the Governor's COLA increase, provides Step and Column, increases to STRS, PERS and allows for flexible course scheduling, as needed.

Revenue estimations for the Cafe, Parking, and Bookstore are a combination of public income generation and lost revenue projections. Categorical funds are budgeted at either 95% of FY 2021-2022 awards or FY 2022-2023 award letters, including COLA where applicable.

The construction costs for both STEM buildings, Menifee Valley Campus Stadium and Kinesiology building, San Jacinto buildings 200 and 1150 renovations, secondary effects, and wayfinding are included in the Adopted budget.

The District will continue to remain student focused while delivering online and face-to-face instruction based on student needs and preferences, removing equity barriers, improving services, and providing increases to student outcomes.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 141,106,824
11	Board of Trustees Special Reserve Fund	\$ 25,626,830
12	General Fund Restricted	\$ 76,092,523
12	Parking Fund	\$ 1,212,275
12	Health Center Fund	\$ 1,220,649
12	Instructional Equipment Block Grant Fund	\$ 950,098
32	Cafeteria Fund (Auxiliary account)	\$ 2,706,684
33	Child Development Fund	\$ 1,429,309
41	Capital Outlay Projects Fund	\$ 62,943,111
43	Bond Project Fund	\$ 65,544,237
51	Bookstore Fund (Auxiliary account)	\$ 2,753,525
61	Self-Insurance Fund	\$ 1,457,873
71	Student Government Association Fund (Auxiliary account)	\$ 531,477
72	Student Representation Fee Fund (Auxiliary account)	\$ 176,102
74	Student Financial Aid Fund	\$ 27,988,864
79	Foundation Fund (Auxiliary account)	\$ 6,050,336
	TOTAL ALL FUNDS	\$ 417,790,717

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
GENERAL FUND UNRESTRICTED

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

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

General Fund

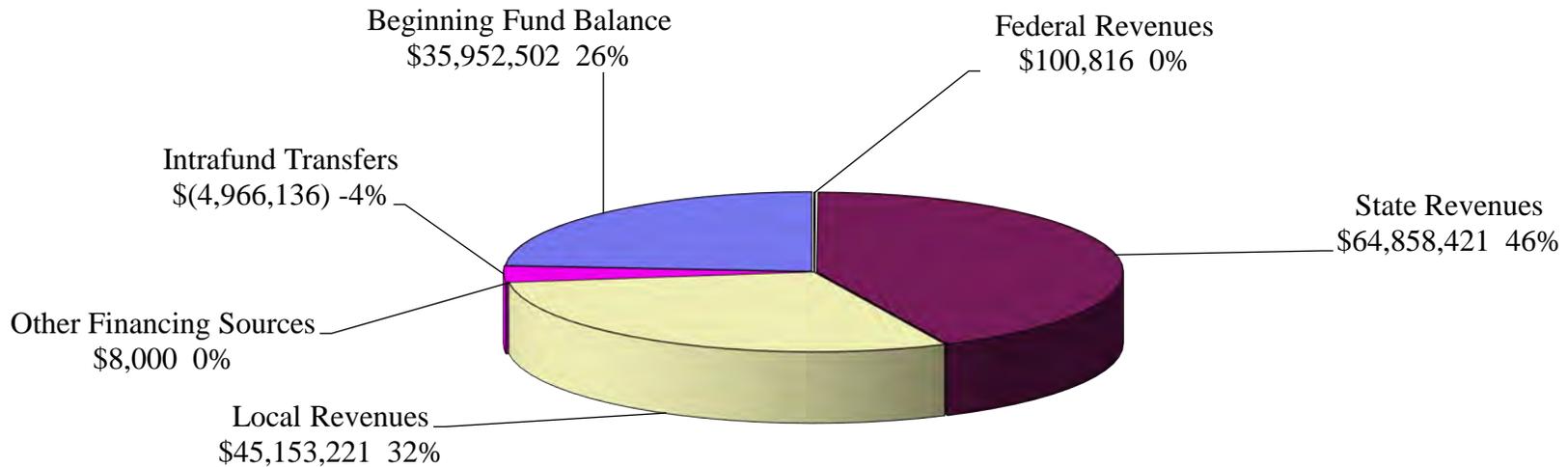
Board of Trustees General Reserve Fund

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

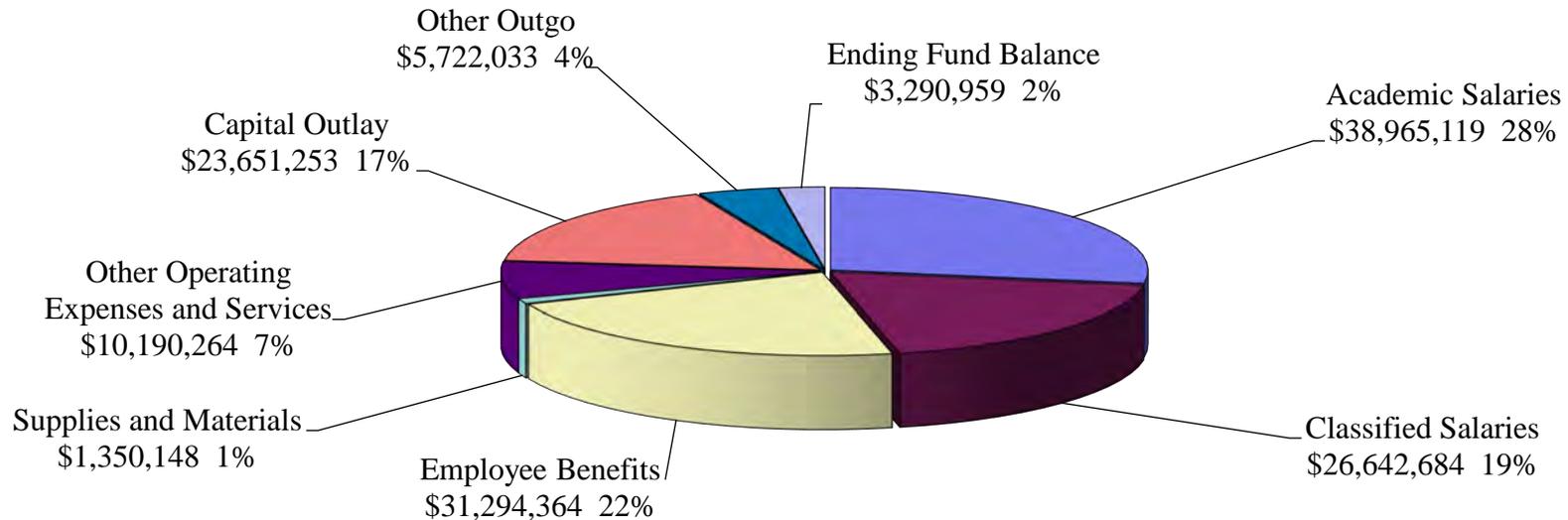
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

General Fund Unrestricted Revenues and Beginning Fund Balance: \$141,106,824



General Fund Unrestricted Expenditures and Ending Fund Balance: \$141,106,824



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

General Fund Unrestricted

<u>Revenues by Source</u>		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues						
8150	Student Financial Aid	\$ 79,200	\$ 84,000	\$ 84,000	\$ 83,359	\$ 86,816	4.15
8160	Veterans Education	13,568	14,000	14,000	11,648	14,000	20.19
	Total Federal Revenues	<u>92,768</u>	<u>98,000</u>	<u>98,000</u>	<u>95,007</u>	<u>100,816</u>	6.11
8600	State Revenues						
8611	State General Apportionment*	26,085,626	33,373,904	33,373,904	22,766,316	36,935,248	62.24
8615	Student Enrollment Fee Administration	214,985	209,127	209,127	209,127	200,000	(4.36)
8630	Proposition 30*	19,541,295	15,843,913	15,843,913	24,211,270	18,800,269	(22.35)
8671	Homeowners' Property Tax Relief*	317,911	317,911	317,911	318,202	317,911	(0.09)
8681	State Lottery	2,060,163	1,887,312	1,887,312	2,132,220	2,071,960	(2.83)
8685	State Mandated Costs	350,852	371,513	371,513	371,556	371,556	-
8690	Part Time Faculty Compensation/Other	267,946	274,276	274,276	269,193	274,276	1.89
8690	Full Time Faculty Hire	-	1,139,698	1,186,740	1,666,679	1,666,679	-
8690	State Teachers' Retirement System On Behalf	3,198,826	3,552,000	3,552,000	4,114,201	4,220,522	2.58
	Total State Revenues	<u>52,037,604</u>	<u>56,969,654</u>	<u>57,016,696</u>	<u>56,058,764</u>	<u>64,858,421</u>	15.70
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	13,617	14,000	14,000	34,755	14,000	(59.72)
8811	Tax Allocation, Secured Roll*	33,559,573	32,844,656	32,844,656	35,453,948	35,450,000	(0.01)
8812	Tax Allocation, Supplemental Roll*	864,735	800,000	800,000	860,086	860,000	(0.01)
8813	Tax Allocation, Unsecured Roll*	1,496,988	1,490,000	1,490,000	1,697,418	1,697,000	(0.02)
8816	Prior Years' Taxes*	833,439	800,000	800,000	485,188	800,000	64.88
8817	Education Revenue Augmentation Fund*	(3,089,104)	(3,000,000)	(3,000,000)	(3,403,808)	(3,400,000)	(0.11)
8818	Redevelopment Agency Funds*	394,874	400,000	400,000	451,473	450,000	(0.33)
8819	Redevelopment Residual*	1,987,686	1,980,000	1,980,000	2,132,037	2,130,000	(0.10)
8831	Contract Instructional Services	50,888	72,000	72,000	1,587	72,000	>200
8848	Box Office Receipts	16	200	200	-	200	100.00
8850	Rents and Leases	130,964	201,307	201,307	44,188	109,400	147.58
8860	Interest and Investment	211,808	220,000	220,000	(1,122,185)	220,000	(119.60)
8872	Community Service Class Fees	340,895	507,671	507,671	477,018	507,671	6.43
8874	Enrollment Fees*	3,645,373	3,641,512	3,641,512	4,413,894	4,635,950	5.03
8877	Instructional Materials Fees	-	10,000	10,000	2,650	5,000	88.68
8879	Student Records Fees	43,796	41,000	41,000	42,580	42,000	(1.36)
8880	Nonresident Tuition	614,627	1,228,387	1,228,387	703,922	1,400,000	98.89
8885	Other Student Fees and Charges	35,146	152,010	152,010	54,825	110,000	100.64
8890	Other Local	37,033	1,714,207	1,714,207	62,461	50,000	(19.95)
	Total Local Revenues	<u>41,172,354</u>	<u>43,116,950</u>	<u>43,116,950</u>	<u>42,392,037</u>	<u>45,153,221</u>	6.51

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

General Fund Unrestricted

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	\$ -	\$ 8,000	\$ 8,000	\$ 3,361	\$ 8,000	138.02
8999 Intrafund Transfers - In (Out)	(214,598)	(1,365,192)	(1,365,192)	(4,994,729)	(4,966,136)	(0.57)
Total Other Financing Sources	<u>(214,598)</u>	<u>(1,357,192)</u>	<u>(1,357,192)</u>	<u>(4,991,368)</u>	<u>(4,958,136)</u>	(0.67)
Total Revenues	<u>93,088,128</u>	<u>98,827,412</u>	<u>98,874,454</u>	<u>93,554,440</u>	<u>105,154,322</u>	12.40
Beginning Fund Balance	<u>24,112,719</u>	<u>37,985,341</u>	<u>37,985,341</u>	<u>37,985,341</u>	<u>35,952,502</u>	(5.35)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 117,200,847</u>	<u>\$ 136,812,753</u>	<u>\$ 136,859,795</u>	<u>\$ 131,539,781</u>	<u>\$ 141,106,824</u>	7.27

Note: Revenue limit for FY 2022-2023 Adopted Budget = \$98,597,659. *Accounts used for the revenue limit calculation.
 Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

General Fund Unrestricted

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$ 13,641,579	\$ 18,959,747	\$ 18,998,865	\$ 13,857,644	\$ 19,353,928	39.66
1200 Non Instructional Salaries, Regular/Contract	6,944,121	6,087,107	6,087,107	6,630,540	5,690,156	(14.18)
1300 Instructional Salaries, Other	9,593,808	10,166,399	10,167,524	10,140,130	12,503,483	23.31
1400 Non Instructional Salaries, Other	821,084	691,910	693,710	1,238,552	1,417,552	14.45
Total Academic Salaries	31,000,592	35,905,163	35,947,206	31,866,866	38,965,119	22.27
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	15,867,591	21,513,648	21,521,889	16,245,549	20,486,449	26.10
2200 Instructional Aides, Regular	1,659,541	2,306,517	2,306,517	1,858,584	2,286,271	23.01
2300 Non Instructional Salaries, Other	1,510,851	1,132,750	1,133,350	1,605,910	2,894,597	80.25
2400 Instructional Aides, Other	346,118	796,050	819,119	419,944	975,367	132.26
Total Classified Salaries	19,384,101	25,748,965	25,780,875	20,129,987	26,642,684	32.35
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	6,743,082	5,851,295	5,858,201	8,564,748	7,269,743	(15.12)
3200 Public Employees' Retirement System Fund	3,819,763	5,779,273	5,781,556	4,393,856	6,629,325	50.88
3300 Old Age, Survivors, Disability	1,974,579	2,467,404	2,469,962	2,042,330	2,580,111	26.33
3400 Health and Welfare	6,312,620	8,049,663	8,052,881	6,438,240	8,044,998	24.96
3500 State Unemployment Insurance	37,477	304,787	305,149	245,345	326,041	32.89
3600 Workers' Compensation Insurance	720,528	853,895	854,924	723,608	895,782	23.79
3900 Other	990,413	3,388,651	3,388,651	1,015,175	5,548,364	>200
Total Employee Benefits	20,598,462	26,694,968	26,711,324	23,423,302	31,294,364	33.60
4000 Supplies and Materials						
4100 Textbooks	458	8,106	6,749	713	5,306	>200
4200 Books	6,541	24,867	23,785	4,732	23,899	>200
4300 Instructional	12,341	644,230	358,156	48,665	150,279	>200
4500 Non Instructional	375,737	1,663,710	1,713,715	686,334	1,126,051	64.07
4600 Transportation	17,121	47,143	47,579	42,344	40,813	(3.62)
4700 Food Services	-	3,800	3,800	-	3,800	100.00
Total Supplies and Materials	412,198	2,391,856	2,153,784	782,788	1,350,148	72.48

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

General Fund Unrestricted

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5003 Printing	\$ 12,272	\$ 21,203	\$ 21,203	\$ 10,684	\$ 16,053	50.25
5045 Postage	68,554	227,917	237,261	50,159	227,982	>200
5100 Consultants	1,295,219	1,945,337	1,978,318	1,960,769	1,765,752	(9.95)
5200 Conferences	103,559	739,255	751,867	268,334	633,869	136.22
5300 Memberships and Dues	174,011	193,885	186,802	152,469	192,885	26.51
5400 Insurance	698,047	979,731	795,505	775,797	979,731	26.29
5500 Utilities	1,617,174	2,708,538	3,128,203	2,564,521	2,953,289	15.16
5600 Rents, Leases, and Maintenance	1,225,480	2,525,491	2,571,662	1,504,820	2,006,034	33.31
5700 Legal, Elections, and Audit	950,413	1,400,616	1,347,531	529,680	1,107,383	109.07
5800 Other	(664,551)	4,695,767	4,427,847	(1,541,349)	307,286	(119.94)
Total Other Operating Expenses and Services	5,480,178	15,437,740	15,446,199	6,275,884	10,190,264	62.37
6000 Capital Outlay						
6100 Sites and Site Improvements	20,825	13,800	353,463	234,285	2,012,592	>200
6200 Buildings	28,682	15,210,027	14,125,974	224,756	16,142,225	>200
6300 Library Books and Materials	-	254,707	254,707	221,303	294,707	33.17
6400 Equipment	365,622	4,178,894	5,109,630	1,838,989	5,201,729	182.86
Total Capital Outlay	415,129	19,657,428	19,843,774	2,519,333	23,651,253	>200
Total Expenditures (1000 – 6000)	77,290,660	125,836,120	125,883,162	84,998,160	132,093,832	55.41
7000 Other Outgo						
7300 Interfund Transfers-Out	1,956,261	10,591,633	10,591,633	10,591,633	5,637,033	(46.78)
7500 Student Financial Aid	(31,415)	85,000	85,000	(2,514)	85,000	>200
7900 Contingencies	37,985,341	300,000	300,000	35,952,502	3,290,959	(90.85)
Total Other Outgo and Contingencies	39,910,187	10,976,633	10,976,633	46,541,621	9,012,992	(80.63)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 117,200,847	\$ 136,812,753	\$ 136,859,795	\$ 131,539,781	\$ 141,106,824	7.27

Note: FY 2022-2023 Adopted Budget includes one-time budgets using the Beginning Balance

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
BOARD OF TRUSTEES SPECIAL RESERVE FUND

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

The Chancellor's Office recommends that districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months, approximately 16.6%, of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association. The current District Board of Trustees adopted Administrative Procedure 6305 requires a minimum reserve balance of 6%.

The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6% reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office. FY 2016-2017 thru 2019-2020 the board reserve has remained at 7%. FY 2021-2022 the reserve increased to 13.8%. FY 2022-2023 the reserve increased to 17%.

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

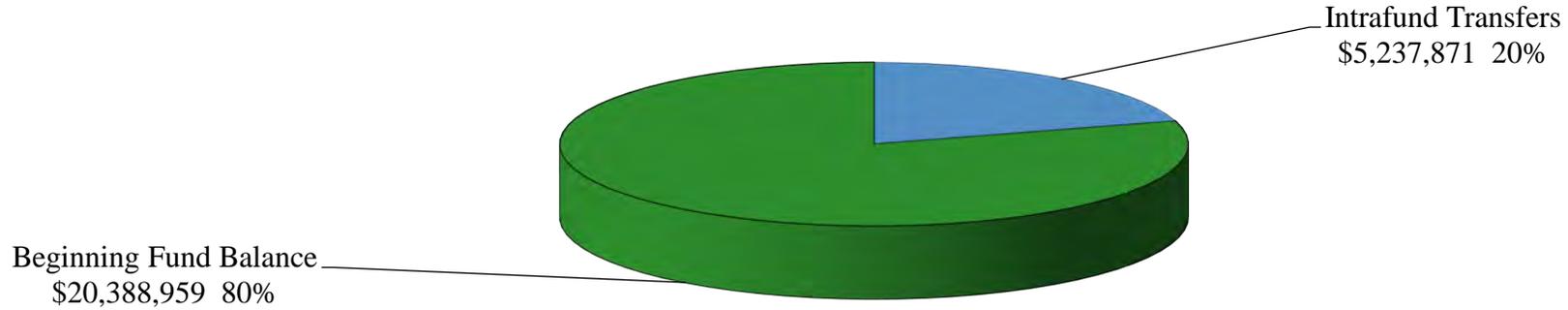
* STRS \$2,803,557

* PERS \$1,780,911

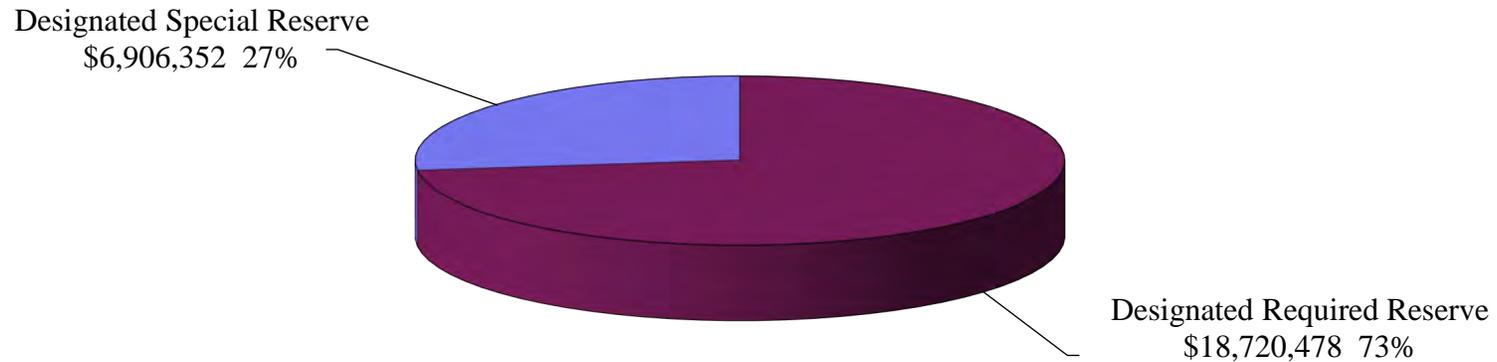
* OPEB \$2,321,884

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance: \$25,626,830



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance: \$25,626,830



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8999	Intrafund Transfers - In (Out)	\$ 595,043	\$ 1,668,933	\$ 1,668,933	\$ 5,263,526	\$ 5,237,871	(0.49)
	Beginning Fund Balance	14,530,390	15,125,433	15,125,433	15,125,433	20,388,959	34.80
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 15,125,433</u>	<u>\$ 16,794,366</u>	<u>\$ 16,794,366</u>	<u>\$ 20,388,959</u>	<u>\$ 25,626,830</u>	25.69

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
7910	Designated Required Reserve	\$ 8,219,081	\$ 9,888,014	\$ 9,888,014	\$ 13,482,607	\$ 18,720,478	38.85
7920	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
	Total Reserve	<u>15,125,433</u>	<u>16,794,366</u>	<u>16,794,366</u>	<u>20,388,959</u>	<u>25,626,830</u>	25.69
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 15,125,433</u>	<u>\$ 16,794,366</u>	<u>\$ 16,794,366</u>	<u>\$ 20,388,959</u>	<u>\$ 25,626,830</u>	25.69

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
GENERAL FUND RESTRICTED

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

Federal programs include Title V Hispanic Serving Institutions Strengthening Institutional Success, Title V Math UP (Undergraduate Preparation), Title IV Upward Bound and Talent Search (TRIO), Federal Work Study, Title II Workforce Innovation and Opportunity Act (WIOA), Temporary Assistance to Needy Families (TANF), Carl D. Perkins IV Career and Technical Education, and American Rescue Plan Act (ARP).

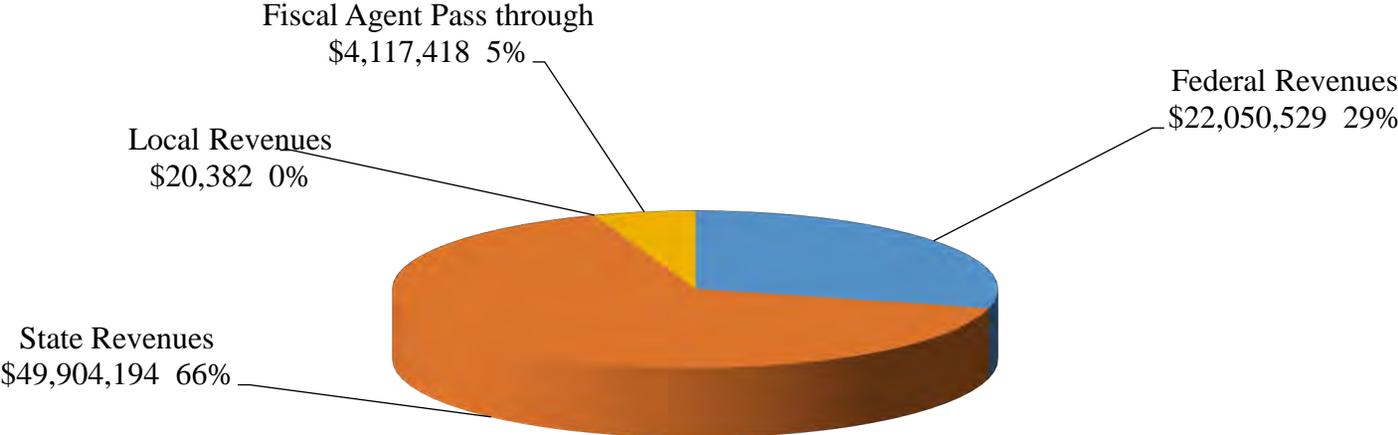
State programs include Board Financial Assistance Program (BFAP), Veterans Resource Center (VRC), Student Success and Completion Grant (SSCG), Financial Aid Technology, Mental Health Support Program, California College Promise, COVID-19 Block Grant, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Undocumented Resource Liaison, Immediate Action Budget, Basic Needs Centers, LGBTQ+, Emergency Financial Aid, Library Services Platform, Zero Cost Textbook (ZTC) Program, Student Equity and Achievement (SEA), Guided Pathways Initiative, Accommodation Services Center (ASC), CalWORKs, Equal Employment Opportunity (Staff Diversity), Classified Professional Development, Culturally Competent Faculty Professional Development, Enrollment Growth and Retention, California Adult Education Program (CAEP), regional and local Strong Workforce Programs (SWP), Prekindergarten and Family Literacy (CPKS), Umoja Program, Puente Program, Burton Critical Needs and Opportunity, Santa Clarita Community College District (SCCCD) Innovation and Effectiveness Grant, Inland Empire/Desert Region (IEDR) Employment Engagement Manager, California Apprenticeship Initiative: New and Innovative, Invention and Inclusive Innovation (i3) Initiative, Urban Institute CTE CoLab Community of Practice, Learning-Aligned Employment Program, and Restricted Proposition 20 Lottery.

Recently completed programs include California Energy Commission Advanced Transpiration Logistics Program, Coronavirus Aid, Relief, and Economic Security (CARES), Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), Coronavirus Relief Fund (CRF), Disaster Relief Emergency Student Financial Aid, Hunger Free Campus, Certified Nursing Assistant Expansion Program, Child Development Training Consortium (CDTC), Online Career Technical Education Pathways, Apprenticeship Allowance, and the Workforce Accelerator Funds 7.0.

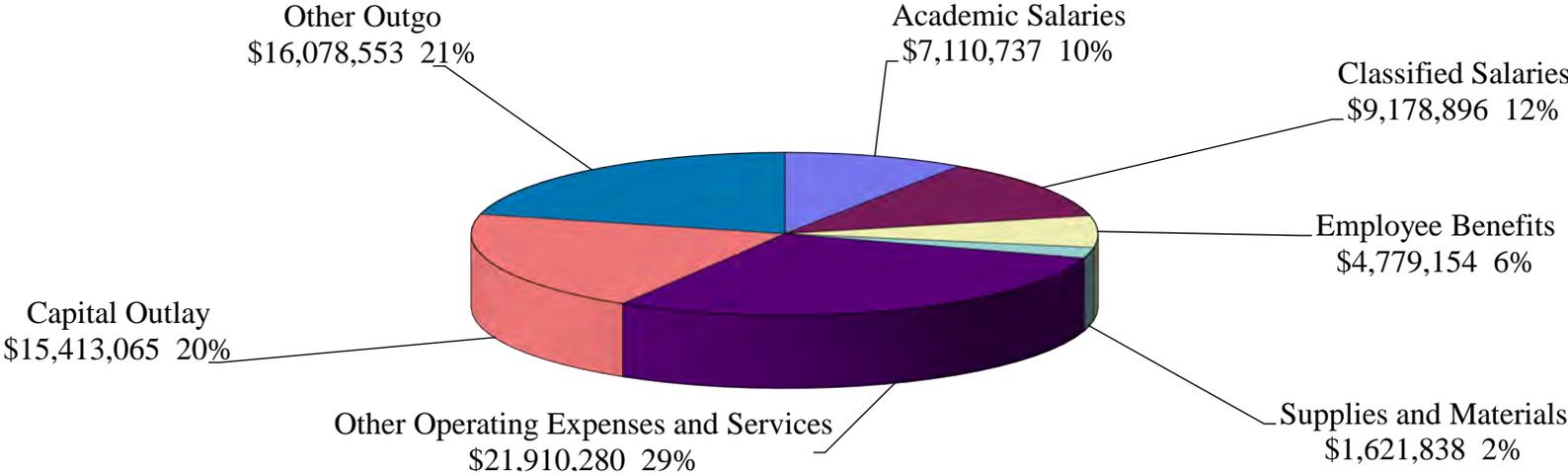
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

General Fund Restricted Revenues and Beginning Fund Balance: \$76,092,523



General Fund Restricted Expenditures and Ending Fund Balance: \$76,092,523



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

General Fund Restricted

Revenues by Source		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues (1)	2022-2023 Adopted Budget (1)	% Change Adopt/Act
8100	Federal Revenues						
8120	Title V	\$ 188,904	\$ 308,614	\$ 847,236	\$ 346,122	\$ 1,058,517	>200.00
8120	Upward Bound	298,979	367,287	367,286	280,588	384,299	36.96
8120	Talent Search	293,604	358,829	358,828	307,091	329,112	7.17
8120	Federal Work Study	541,316	410,466	410,466	410,319	433,494	5.65
8130	Workforce Innovation and Opportunity Act 225/231	769,564	787,264	787,264	787,264	747,901	(5.00)
8140	Temporary Assistance for Needy Families (TANF)	105,258	112,930	112,930	112,930	110,095	(2.51)
8170	Perkins	395,870	546,490	546,490	533,606	643,645	20.62
8190	Child Development Training Consortium	23,000	21,850	16,974	16,974	-	(100.00)
8190	Coronavirus Aid, Relief, and Economic Security (CARES) Act	4,514,467	-	-	-	-	-
8190	FEMA	(2) (115,488)	-	-	-	-	-
8190	COVID 19 Block Grant Coronavirus Relief Fund (CRF)	588,068	-	-	-	-	-
8190	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	4,058,336	12,213,871	12,213,871	12,213,871	-	(100.00)
8190	American Rescue Plan (ARP) Act	-	19,538,441	19,538,441	1,194,975	18,343,466	>200.00
	Total Federal Revenues	11,661,878	34,666,042	35,199,786	16,203,740	22,050,529	36.08
8600	State Revenues						
8621	Accommodation Services Center (ASC)	840,626	1,660,926	1,669,885	846,773	2,345,724	177.02
8622	Extended Opportunity Programs and Services (EOPS)	620,161	780,302	780,302	766,896	1,006,917	31.30
8623	Prekindergarten and Family Literacy (CPKS)	4,995	5,000	5,000	5,000	5,000	-
8626	CalWORKs	560,031	829,184	829,183	599,885	974,708	62.48
8627	Riverside Community College District - SWP Regional Programs	743,554	1,397,771	1,757,593	1,025,741	1,247,883	21.66
8627	Improving Online CTE Pathways Program Planning & Development	210,777	-	-	-	-	-
8627	ATL Clean Transportation Grant	160,177	-	-	-	-	-
8627	Puente Program	-	15,500	15,500	12,500	6,000	(52.00)
8627	Santa Clarita Community College District - Innovation and Effectiveness	-	-	200,000	-	200,000	100.00
8627	CA Apprenticeship Initiative: New and Innovative	-	-	500,000	-	500,000	100.00
8627	Invention and Inclusive Innovation (i3) Initiative	-	-	125,000	4,012	120,988	>200.00
8627	Workforce Accelerator Grant (7.0)	5,376	-	-	-	-	-
8627	IEDR Employment Engagement Manager	-	-	200,600	-	200,600	100.00
8627	CTE CoLab Community of Practice	-	30,000	31,049	-	31,049	100.00
8627	Learning-Aligned Employment Program	-	-	-	-	3,959,739	100.00
8629	Student Financial Aid Administration (BFAP)	527,483	781,720	781,720	574,944	900,950	56.70
8629	Veterans Resource Center	171,762	697,314	697,314	158,479	779,821	>200.00
8629	Student Success and Completion Grant (SSCG)	1,138,760	2,105,908	2,105,908	1,846,975	4,044,016	118.95
8629	Financial Aid Technology	184,390	85,913	154,723	13,727	194,700	>200.00
8629	Mental Health Support	2,743	-	249,971	13,564	534,627	>200.00
8629	California College Promise Grant	420,190	2,031,471	2,031,470	626,553	2,527,470	>200.00
8629	COVID 19 Block Grant	-	721,861	721,861	721,861	7,194,634	>200.00
8629	Disaster Relief Emergency SFA	127,196	-	-	-	-	-
8629	Cooperative Agencies Resource for Education (CARE)	186,617	241,558	241,558	239,199	391,208	63.55
8629	Undocumented Resource Liaison	-	170,208	170,208	130,061	153,291	17.86

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

General Fund Restricted

Revenues by Source	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues (1)	2022-2023 Adopted Budget (1)	% Change Adopt/Act
8629 Immediate Action Budget Package	\$ 162,705	\$ 43,931	\$ 914,542	\$ 219,504	\$ 1,951,512	>200.00
8629 Basic Needs Centers	-	-	617,695	18,494	1,303,020	>200.00
8629 LGBTQ+	-	-	87,063	-	87,063	100.00
8629 Emergency Financial Aid	-	-	-	-	2,233,181	100.00
8629 Library Services Platform	-	-	12,821	-	12,821	>200.00
8629 Zero Cost Textbook (ZTC) Program	-	-	-	-	20,000	100.00
8629 Student Success and Achievement (SEA)	5,576,077	6,663,646	6,882,092	5,221,881	7,231,794	38.49
8629 Hunger Free Campus	40,464	-	-	-	-	-
8629 Guided Pathways	333,994	300,820	300,820	300,820	571,743	90.06
8629 Staff Diversity	21,062	121,854	330,186	27,169	441,906	>200.00
8629 Classified Professional Development	675	58,385	58,385	2,025	56,360	>200.00
8629 Culturally Competent Faculty Professional Development	-	-	50,435	-	50,435	100.00
8629 CNA Training Program	4,075	-	-	-	-	-
8629 Enrollment Growth and Retention	93,676	93,676	93,676	93,676	93,676	-
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	867,759	2,327,972	2,402,301	988,558	2,551,920	158.15
8629 Strong Workforce Program Local Funding (SWP)	1,603,241	5,198,837	5,825,151	3,446,955	4,403,787	27.76
8629 Apprenticeship Allowance	-	10,234	10,070	-	-	-
8681 State Lottery Revenue	759,549	873,814	1,138,040	1,108,817	816,596	(26.35)
8690 State Teachers' Retirement System On Behalf	488,988	512,212	512,212	716,589	759,055	5.93
Total State Revenues	15,857,103	27,760,017	32,504,334	19,730,658	49,904,194	152.93
8800 Local Revenues						
8890 Umoja Community Education Foundation	4,913	24,064	33,994	19,612	14,382	(26.67)
8890 Burton Critical Needs and Opportunity	918	1,000	1,000	377	6,000	>200.00
Total Local Revenues	5,831	25,064	34,994	19,989	20,382	1.97
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	3,858,497	4,346,850	4,272,520	4,035,556	4,586,913	13.66
8999 COVID-19 Lost Revenue Intrafund Transfers	(667,901)	(654,838)	(1,010,705)	(623,867)	(469,495)	(24.74)
Total Other Financing Sources	3,190,596	3,692,012	3,261,815	3,411,689	4,117,418	20.69
Beginning Fund Balance	(3)	(237,617)	-	-	-	100.00
Total Revenues and Other Financing Sources	\$ 30,477,791	\$ 66,143,135	\$ 71,000,929	\$ 39,366,076	\$ 76,092,523	93.29

Notes: (1) Revenues for grant funds that carryover from prior years to FY 2022-2023 are included in the FY 2022-2023 Adopted Budget. Carryover funds total \$32,188,960.33.
(2) FEMA funds were not actually received. The application was withdrawn and the expenditures moved to CARES Act.
(3) The portion of Coronavirus Relief Funds that were expensed in FY 2019-2020. Revenues were recognized in FY 2020-2021 per audit requirements.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

General Fund Restricted

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures (1)	2022-2023 Adopted Budget (1)	% Change Adopt/Act
1000 Academic Salaries						
1110 Instructional Salaries, Regular/Contract	\$ 364	\$ 68,505	\$ 124,311	\$ 61,618	\$ 66,767	8.36
1200 Non Instructional Salaries, Regular/Contract	2,170,068	2,855,633	3,775,821	2,660,457	3,363,358	26.42
1300 Instructional Salaries, Other	577,793	744,977	814,165	564,475	786,960	39.41
1400 Non Instructional Salaries, Other	2,886,602	2,627,295	5,109,511	3,900,806	2,893,652	(25.82)
Total Academic Salaries	<u>5,634,827</u>	<u>6,296,410</u>	<u>9,823,808</u>	<u>7,187,356</u>	<u>7,110,737</u>	(1.07)
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	3,072,161	3,645,944	4,246,333	2,912,177	3,511,337	20.57
2200 Instructional Aides, Regular	70,834	104,864	110,180	61,620	101,858	65.30
2300 Non Instructional Salaries, Other	893,407	917,709	2,459,176	1,999,362	5,360,989	168.13
2400 Instructional Aides, Other	187,928	173,112	291,507	99,711	204,712	105.31
Total Classified Salaries	<u>4,224,330</u>	<u>4,841,629</u>	<u>7,107,196</u>	<u>5,072,870</u>	<u>9,178,896</u>	80.94
3000 Employee Benefits						
3100 State Teachers' Retirement System	1,188,606	841,770	1,492,286	1,466,026	1,112,068	(24.14)
3200 Public Employees' Retirement System	737,595	1,041,624	1,354,082	834,549	1,160,709	39.08
3300 Old Age, Survivors, Disability	413,994	467,456	740,168	510,783	499,052	(2.30)
3400 Health and Welfare	775,001	995,445	1,217,541	759,987	1,025,509	34.94
3500 State Unemployment Insurance	5,252	52,303	82,483	58,707	58,304	(0.69)
3600 Workers' Compensation Insurance	139,293	148,790	235,858	167,853	164,457	(2.02)
3900 Other	-	512,212	-	-	759,055	100.00
Total Employee Benefits	<u>3,259,741</u>	<u>4,059,600</u>	<u>5,122,418</u>	<u>3,797,905</u>	<u>4,779,154</u>	25.84
4000 Supplies and Materials						
4100 Textbooks	44,634	42,770	34,731	34,074	25,318	(25.70)
4200 Books	6,148	5,566	1,799	1,799	30,000	> 200.00
4300 Instructional	498,035	766,622	1,376,708	1,269,499	938,444	(26.08)
4500 Non Instructional	615,713	231,402	1,148,451	967,837	570,256	(41.08)
4600 Pupil Transportation Supplies	426	-	1,727	1,727	4,000	131.62
4700 Food Services	40,248	21,264	28,453	26,452	53,820	103.46
Total Supplies and Materials	<u>1,205,204</u>	<u>1,067,624</u>	<u>2,591,869</u>	<u>2,301,388</u>	<u>1,621,838</u>	(29.53)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
General Fund Restricted

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures (1)	2022-2023 Adopted Budget (1)	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5000 Printing	\$ 38,023	\$ 64,464	\$ 105,540	\$ 65,653	\$ 17,944	(72.67)
5100 Consultants	453,179	454,072	1,139,681	653,185	1,065,591	63.14
5200 Conferences	82,652	349,383	339,805	153,517	349,952	127.96
5300 Memberships and Dues	65,469	63,399	29,108	8,841	49,130	>200.00
5400 Insurance	-	500	-	-	-	-
5500 Utilities	84,671	22,223	101,026	95,925	89,612	(6.58)
5600 Rents, Leases, and Maintenance	1,336,791	1,302,337	1,645,011	1,457,937	1,612,893	10.63
5700 Legal, Election, and Audit	129,859	21,939	693,904	154,404	1,463,065	>200.00
5800 Other	1,936,045	35,047,487	22,694,198	3,177,131	17,262,093	>200.00
Total Other Operating Expenses and Services	4,126,689	37,325,804	26,748,273	5,766,593	21,910,280	279.95
6000 Capital Outlay						
6100 Sites and Site Improvements	-	-	125,030	125,030	3,933,599 (2)	>200.00
6200 Building Improvements	36,546	36,163	75,000	-	96,695	100.00
6300 Library Books and Materials	200,804	512	36,105	72,372	78,821	8.91
6400 Equipment	1,457,774	1,566,629	5,392,930	4,480,180	11,303,950 (2)	152.31
Total Capital Outlay	1,695,124	1,603,304	5,629,065	4,677,582	15,413,065	>200.00
7000 Other Outgo						
7300 Interfund Transfers-Out	3,516,948	1,960,770	3,929,535	2,458,627	2,058,245	(16.28)
7400 Inter-Agency Pass Through	3,858,497	4,346,850	4,272,520	4,035,556	4,586,913	13.66
7500 Student Financial Aid	2,801,572	4,310,137	5,575,323	3,905,659	9,235,123	136.45
7600 Other Student Aid	154,859	331,007	200,922	162,540	198,272	21.98
Total Other Outgo	10,331,876	10,948,764	13,978,300	10,562,382	16,078,553	52.22
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 30,477,791	\$ 66,143,135	\$ 71,000,929	\$ 39,366,076	\$ 76,092,523	93.29

Notes: (1) Expenses for grant funds that carryover from prior years to FY 2022-2023 are included in the FY 2022-2023 Adopted Budget. Carryover funds total \$32,188,960.33.
(2) FY 2022-2023 Adopted Budget increases are due to HEERF HVAC and Access Control projects.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
PARKING FUND

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

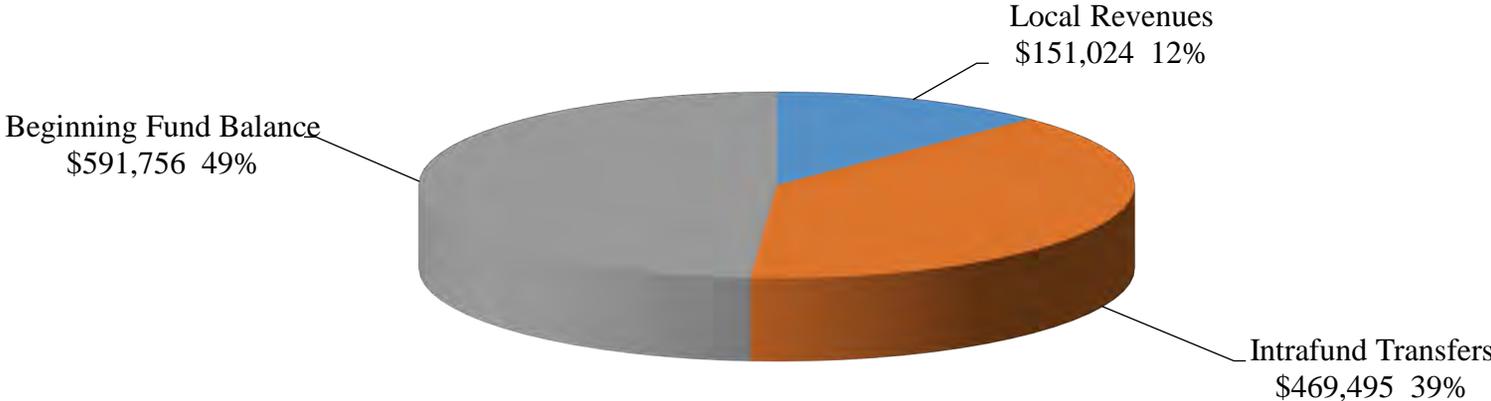
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues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

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

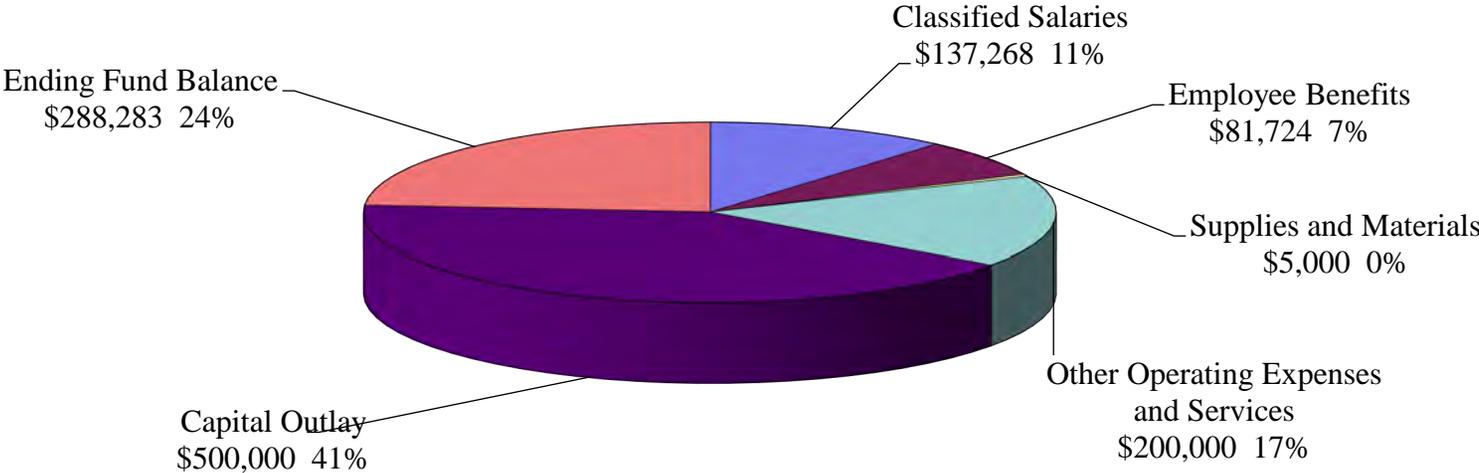
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Parking Fund Revenues and Beginning Fund Balance: \$1,212,275



Parking Fund Expenditures and Ending Fund Balance: \$1,212,275



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Parking Fund

<u>Revenues by Source</u>		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8800	Local Revenues						
	8881 Parking Fees	\$ (42)	\$ -	\$ -	\$ (80)	\$ 141,024	< (200)
	8886 Parking Citations	15,475	-	-	1,933	-	(100.00)
	8888 Parking Meters	-	-	-	-	10,000	100.00
	8890 Other Local	-	-	-	273	-	(100.00)
	Total Local Revenues	<u>15,433</u>	<u>-</u>	<u>-</u>	<u>2,126</u>	<u>151,024</u>	7,003.67
8999	Intrafund Transfers - In	<u>600,575</u>	<u>610,519</u>	<u>610,519</u>	<u>623,868</u>	<u>469,495</u>	(24.74)
	Beginning Fund Balance	<u>29,491</u>	<u>244,093</u>	<u>244,093</u>	<u>244,093</u>	<u>591,756</u>	142.43
Total Revenues and Beginning Fund Balance		<u>\$ 645,499</u>	<u>\$ 854,612</u>	<u>\$ 854,612</u>	<u>\$ 870,087</u>	<u>\$ 1,212,275</u>	39.33

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 94,296	\$ 130,055	\$ 130,055	\$ 97,097	\$ 137,268	41.37
3000	Employee Benefits	45,364	79,281	79,281	50,850	81,724	60.72
4000	Supplies and Materials	-	5,000	5,000	-	5,000	100.00
5000	Other Operating Expenses and Services	179,383	200,000	200,000	128,863	200,000	55.20
6000	Capital Outlay	82,363	270,000	270,000	1,521	500,000	>200
	Total Expenditures (2000 – 6000)	<u>401,406</u>	<u>684,336</u>	<u>684,336</u>	<u>278,331</u>	<u>923,992</u>	>200
	Ending Fund Balance	<u>244,093</u>	<u>170,276</u>	<u>170,276</u>	<u>591,756</u>	<u>288,283</u>	(51.28)
Total Expenditures and Ending Fund Balance		<u>\$ 645,499</u>	<u>\$ 854,612</u>	<u>\$ 854,612</u>	<u>\$ 870,087</u>	<u>\$ 1,212,275</u>	39.33

Notes: FY 2022-2023 Adopted Budget includes a one-time parking improvement budget using the Beginning Balance

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
STUDENT HEALTH CENTER FUND

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

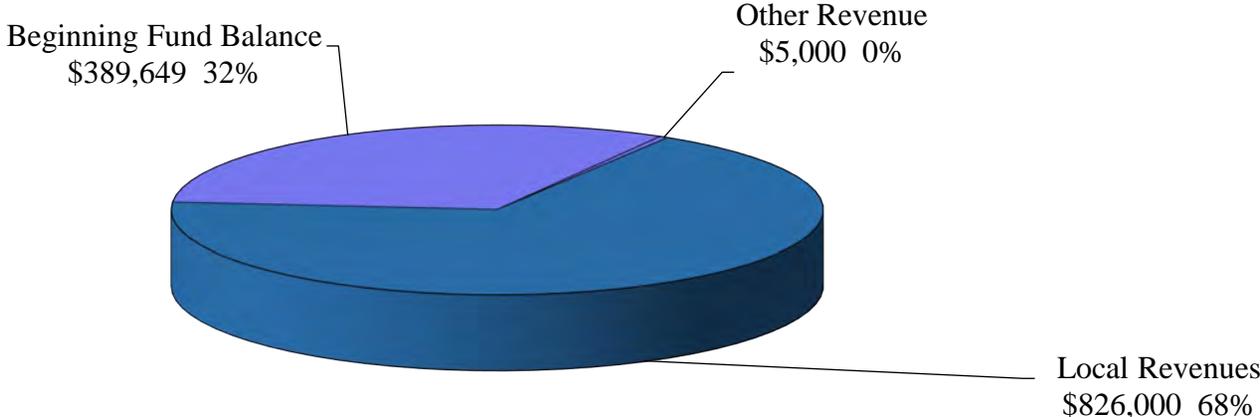
Health Services Fees collected are restricted to allowable health service expenditures.

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

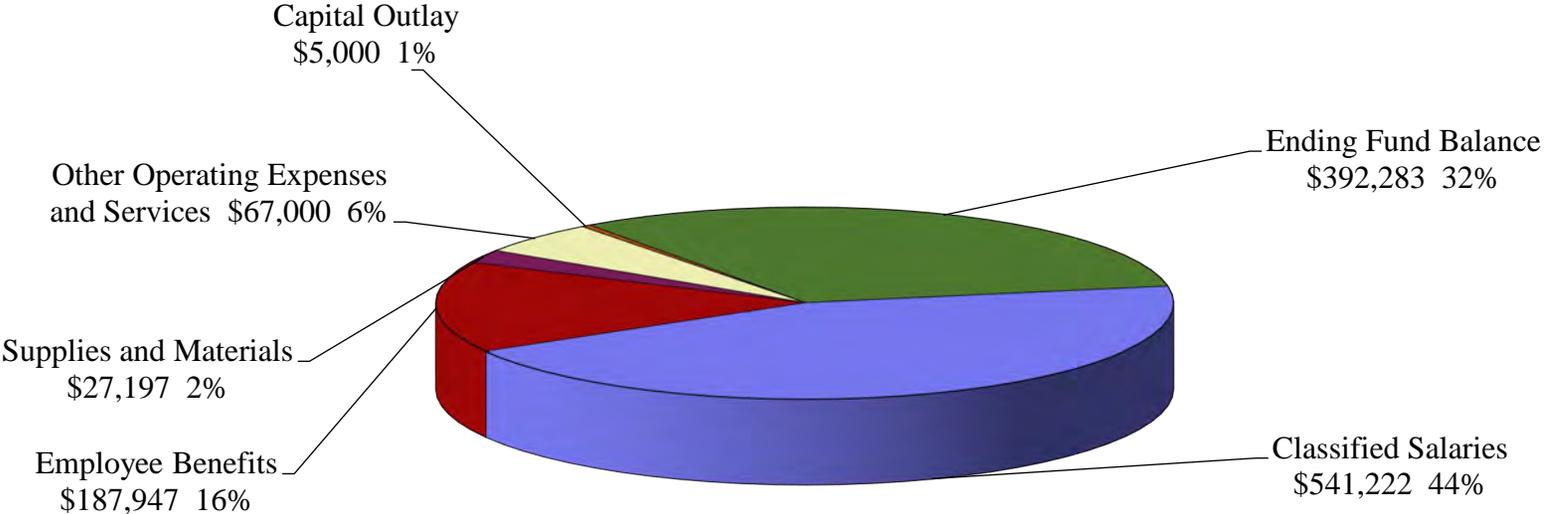
Authorized expenditures shall **not** include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Student Health Center Revenues and Beginning Fund Balance: \$1,220,649



Student Health Center Expenditures and Ending Fund Balance: \$1,220,649



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Student Health Center

<u>Revenues by Source</u>		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8876	Health Services Revenue	\$ 685,983	\$ 710,683	\$ 763,039	\$ 763,039	\$ 826,000	8.25
8894	Other Local Health Center Revenue	1,693	-	3,057	3,057	5,000	63.56
	Total Local Revenues	<u>687,676</u>	<u>710,683</u>	<u>766,096</u>	<u>766,096</u>	<u>831,000</u>	8.47
8999	Intrafund Transfers - In	<u>67,326</u>	<u>44,319</u>	<u>44,319</u>	<u>-</u>	<u>-</u>	-
	Beginning Fund Balance	<u>249,739</u>	<u>357,491</u>	<u>357,491</u>	<u>357,491</u>	<u>389,649</u>	9.00
Total Revenues, Other Financing Sources, and Beginning Fund Balance		<u>\$ 1,004,741</u>	<u>\$ 1,112,493</u>	<u>\$ 1,167,906</u>	<u>\$ 1,123,587</u>	<u>\$ 1,220,649</u>	8.64

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	<u>\$ 292,851</u>	<u>\$ 405,146</u>	<u>\$ 436,050</u>	<u>\$ 436,050</u>	<u>\$ 541,222</u>	24.12
3000	Employee Benefits	<u>108,400</u>	<u>188,920</u>	<u>188,016</u>	<u>145,962</u>	<u>187,947</u>	28.76
4000	Supplies and Materials	<u>2,858</u>	<u>20,000</u>	<u>35,493</u>	<u>17,226</u>	<u>27,197</u>	57.88
5000	Other Operating Expenses and Services	<u>118,596</u>	<u>118,378</u>	<u>128,298</u>	<u>123,325</u>	<u>67,000</u>	(45.67)
6000	Capital Outlay	<u>-</u>	<u>56,580</u>	<u>56,580</u>	<u>11,375</u>	<u>5,000</u>	(56.04)
	Total Expenditures (2000 – 6000)	<u>522,705</u>	<u>789,024</u>	<u>844,437</u>	<u>733,938</u>	<u>828,366</u>	12.87
7000	Other Outgoing						
7300	Interfund Transfers-Out	<u>124,545</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
	Ending Fund Balance	<u>357,491</u>	<u>323,469</u>	<u>323,469</u>	<u>389,649</u>	<u>392,283</u>	0.68
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 1,004,741</u>	<u>\$ 1,112,493</u>	<u>\$ 1,167,906</u>	<u>\$ 1,123,587</u>	<u>\$ 1,220,649</u>	8.64

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

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

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

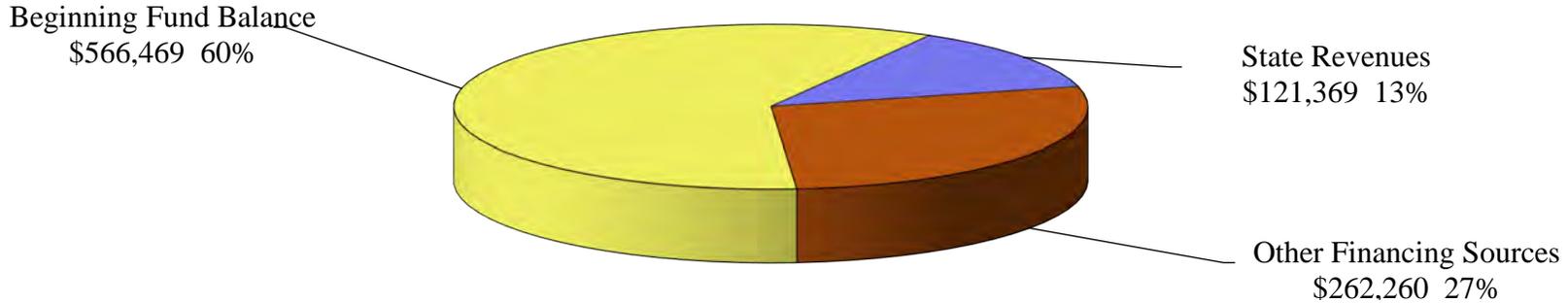
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other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

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

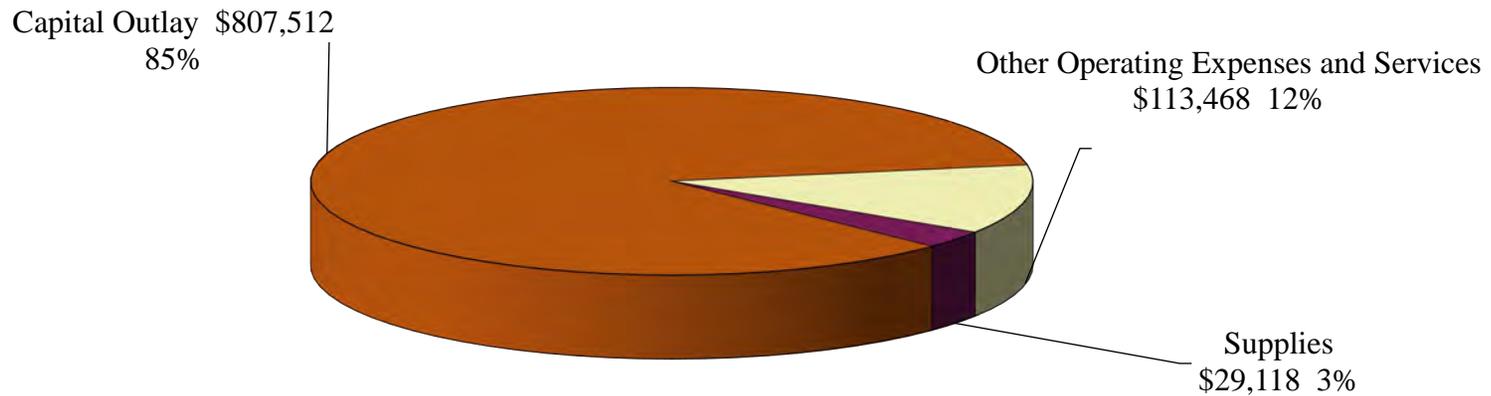
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Instructional Equipment Block Grant Revenues and Beginning Fund Balance: \$950,098



Instructional Equipment Block Grant Expenditures and Ending Fund Balance: \$950,098



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8653 Instructional Improvement Grant	\$ 25,458	\$ 188,920	\$ 188,920	\$ 67,550	\$ 121,369	79.67
8999 Intrafund Transfers - In	261,018	263,680	263,680	263,680	262,260	(0.54)
Beginning Fund Balance	267,674	466,367	466,367	466,367	566,469	21.46
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 554,150</u>	<u>\$ 918,967</u>	<u>\$ 918,967</u>	<u>\$ 797,597</u>	<u>\$ 950,098</u>	19.12
<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	\$ 2,466	\$ 29,118	\$ 16,918	\$ 5,681	\$ 29,118	>200
5000 Other Operating Expenses and Services	76,636	114,888	160,738	156,022	113,468	(27.27)
6000 Capital Outlay	8,681	774,961	741,311	69,425	807,512	>200
Total Expenditures (1000 - 6000)	87,783	918,967	918,967	231,128	950,098	>200
Ending Fund Balance	466,367	-	-	566,469	-	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 554,150</u>	<u>\$ 918,967</u>	<u>\$ 918,967</u>	<u>\$ 797,597</u>	<u>\$ 950,098</u>	19.12

Note: FY 2022-2023 Adopted Budget includes one-time budgets using the Beginning Balance

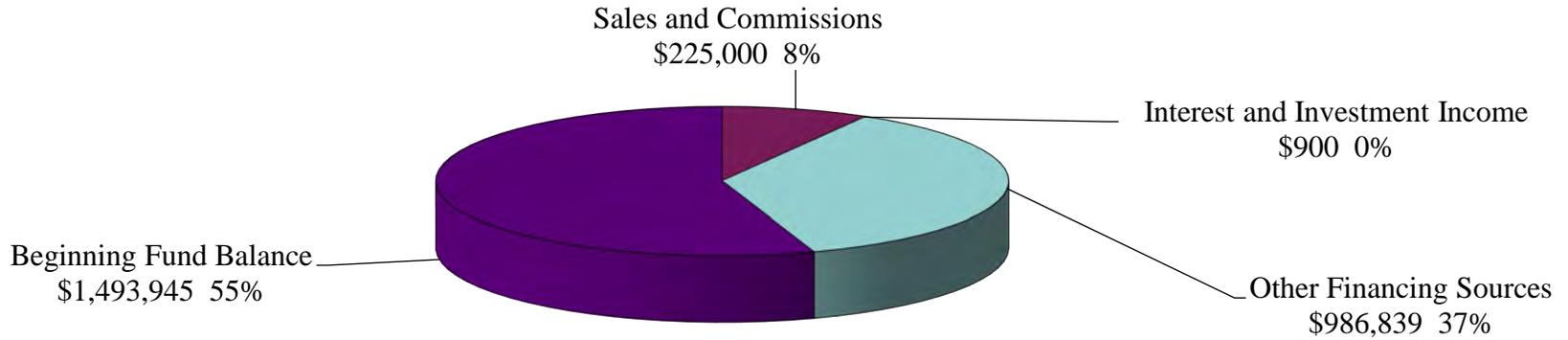
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
CAFETERIA FUND

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

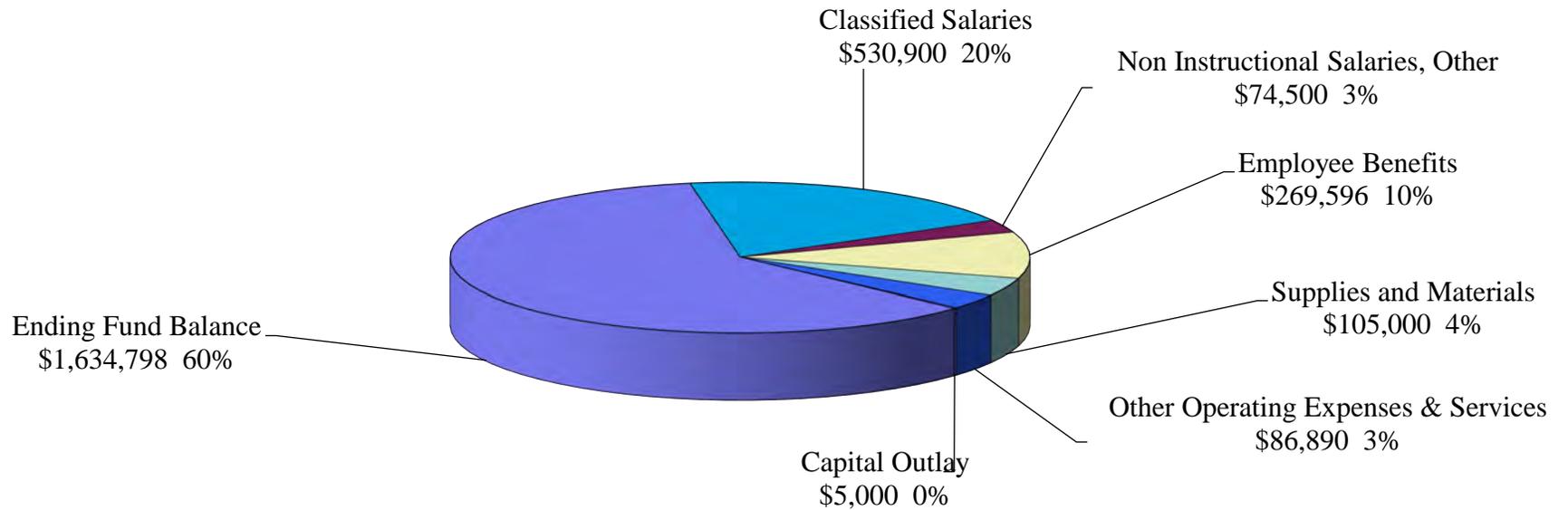
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Cafeteria Fund Revenues and Beginning Fund Balance: \$2,706,684



Cafeteria Fund Expenditures and Ending Fund Balance: \$2,706,684



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Cafeteria Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 20,780	\$ 225,000	\$ 225,000	\$ 179,034	\$ 225,000	25.67
8860 Interest and Investment	628	900	900	(17,082)	900	(105.27)
Total Local Revenues	<u>21,408</u>	<u>225,900</u>	<u>225,900</u>	<u>161,952</u>	<u>225,900</u>	39.49
8900 Interfund Transfers - In	<u>1,356,566</u>	<u>848,323</u>	<u>848,323</u>	<u>1,120,085</u>	<u>986,839</u>	(11.90)
Total Revenues and Other Financing Sources	<u>1,377,974</u>	<u>1,074,223</u>	<u>1,074,223</u>	<u>1,282,037</u>	<u>1,212,739</u>	(5.41)
Beginning Fund Balance	<u>25,496</u>	<u>910,402</u>	<u>910,402</u>	<u>910,401</u>	<u>1,493,945</u>	64.10
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 1,403,470</u>	<u>\$ 1,984,625</u>	<u>\$ 1,984,625</u>	<u>\$ 2,192,438</u>	<u>\$ 2,706,684</u>	23.46

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Cafeteria Fund

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 230,106	\$ 476,958	\$ 476,958	\$ 254,438	\$ 530,900	108.66
2300 Non Instructional Salaries, Other	75,286	74,500	74,500	109,865	74,500	(32.19)
Total Classified Salaries	<u>305,392</u>	<u>551,458</u>	<u>551,458</u>	<u>364,303</u>	<u>605,400</u>	66.18
3000 Employee Benefits	<u>123,756</u>	<u>267,063</u>	<u>267,063</u>	<u>153,139</u>	<u>269,596</u>	76.05
4000 Supplies and Materials	<u>37,740</u>	<u>200,000</u>	<u>185,390</u>	<u>111,075</u>	<u>105,000</u>	(5.47)
5000 Other Operating Expenses and Services						
5003 Printing	125	40	40	8	40	>200
5100 Contracts and Personal Services	151	15,000	4,551	4,860	15,000	>200
5200 Travel	-	-	145	145	-	(100.00)
5500 Utilities	777	10,350	6,003	11,177	10,350	(7.40)
5635 Rents and Leases	4,085	2,000	3,273	3,428	7,500	118.79
5642 Repairs, Non Instructional Equipment	-	1,000	1,000	639	3,000	>200
5691 Contract Services	3,564	5,000	3,782	3,780	6,000	58.73
5800 Other	14,323	22,209	31,709	26,464	45,000	70.04
Total Other Operating Expenses and Services	<u>23,025</u>	<u>55,599</u>	<u>50,503</u>	<u>50,501</u>	<u>86,890</u>	72.06
6490 Capital Outlay	<u>3,156</u>	<u>500</u>	<u>20,206</u>	<u>19,475</u>	<u>5,000</u>	(74.33)
Total Expenditures (2000-6000)	<u>493,069</u>	<u>1,074,620</u>	<u>1,074,620</u>	<u>698,493</u>	<u>1,071,886</u>	53.46
Ending Fund Balance	<u>910,401</u>	<u>910,005</u>	<u>910,005</u>	<u>1,493,945</u>	<u>1,634,798</u>	9.43
Total Expenditures and Ending Fund Balance	<u>\$ 1,403,470</u>	<u>\$ 1,984,625</u>	<u>\$ 1,984,625</u>	<u>\$ 2,192,438</u>	<u>\$ 2,706,684</u>	23.46

Notes: Interfund transfer includes HEERF funds for lost revenue recovery and Bookstore support
 Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
CHILD DEVELOPMENT FUND

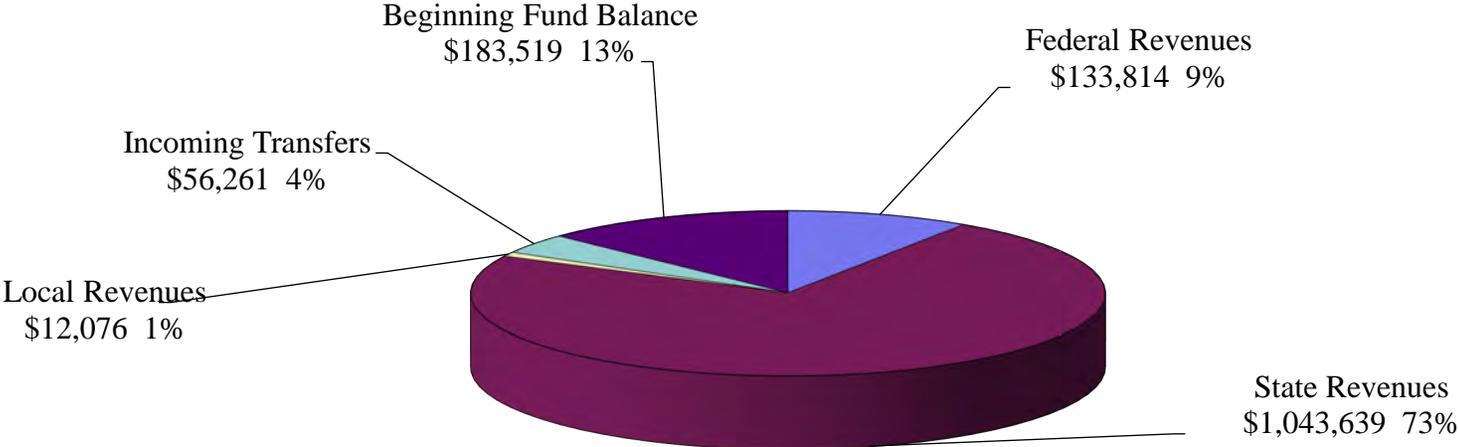
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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

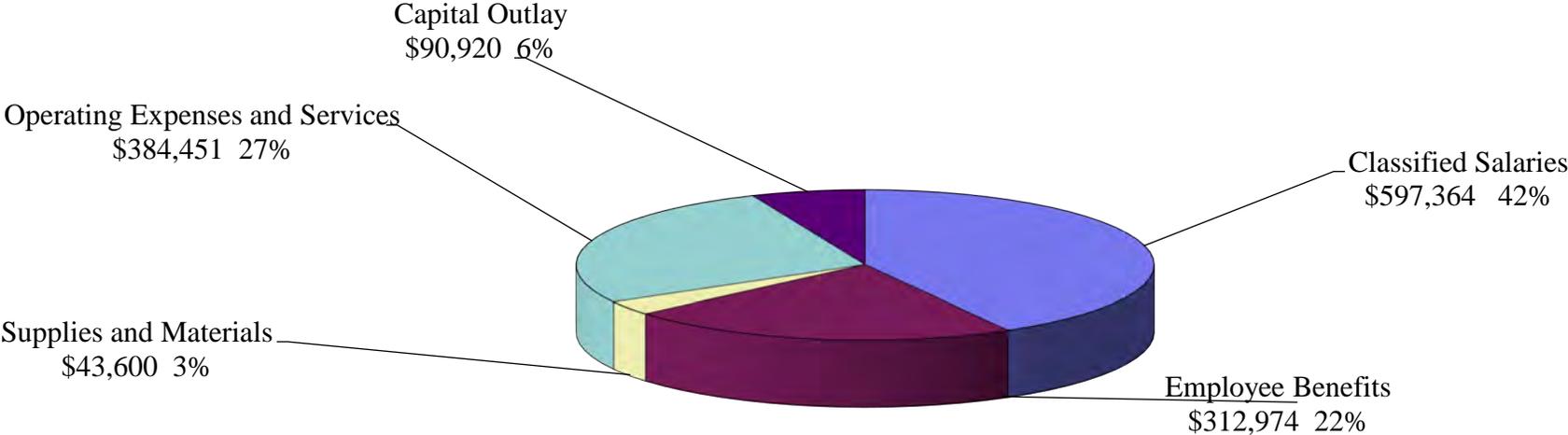
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Child Development Fund Revenues and Beginning Fund Balance: \$1,429,309



Child Development Fund Expenditures and Ending Fund Balance: \$1,429,309



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Child Development Fund

<u>Revenues by Source</u>		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$ 88,081	\$ 111,363	\$ 155,386	\$ 139,109	\$ 133,814	(3.81)
8600	State Revenues						
8623	Child Development Division Award	13,889	13,889	14,155	14,155	15,083	6.56
8650	California State Preschool	870,739	947,945	1,019,127	1,019,127	989,795	(2.88)
8690	Child and Adult Care Food Program	33	1,250	1,250	1,406	1,400	(0.43)
8699	Childcare Stipend	-	-	39,500	2,140	37,361	>200.00
	Total State Revenues	<u>884,661</u>	<u>963,084</u>	<u>1,074,032</u>	<u>1,036,828</u>	<u>1,043,639</u>	0.66
8800	Local Revenues						
8871	Child Development Services	(1,024)	9,106	9,106	6,933	5,951	(14.16)
8899	Quality Enhancement	31,461	16,973	34,973	28,847	6,125	(78.77)
	Total Local Revenues	<u>30,437</u>	<u>26,079</u>	<u>44,079</u>	<u>35,780</u>	<u>12,076</u>	(66.25)
8900	Interfund Transfers - In	<u>239,780</u>	<u>95,547</u>	<u>95,547</u>	<u>56,261</u>	<u>56,261</u>	-
	Beginning Fund Balance	<u>-</u>	<u>183,519</u>	<u>183,519</u>	<u>183,519</u>	<u>183,519</u>	-
	Total Revenues and Other Financing Sources	<u>\$ 1,242,959</u>	<u>\$ 1,379,592</u>	<u>\$ 1,552,563</u>	<u>\$ 1,451,497</u>	<u>\$ 1,429,309</u>	(1.53)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

Child Development Fund

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries						
1200	Non Instructional Salaries, Regular/Contract	\$ 101,745	\$ -	\$ 86,544	\$ 86,543	\$ -	(100.00)
	Total Academic Salaries	<u>101,745</u>	<u>-</u>	<u>86,544</u>	<u>86,543</u>	<u>-</u>	(100.00)
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	576,501	461,557	655,054	655,052	484,794	(25.99)
2300	Non Instructional Salaries, Other	74	82,570	65,988	65,988	112,570	70.59
	Total Classified Salaries	<u>576,575</u>	<u>544,127</u>	<u>721,042</u>	<u>721,040</u>	<u>597,364</u>	(17.15)
3000	Employee Benefits						
3100	State Teachers' Retirement System	16,286	-	14,644	14,643	-	
3200	Public Employees' Retirement System	110,272	106,888	147,963	147,963	131,872	(10.88)
3300	Old Age, Survivors, Disability, and Health Ins.	43,624	35,692	52,239	52,236	39,764	(23.88)
3400	Health and Welfare	146,210	123,786	138,157	138,155	130,191	(5.76)
3500	State Unemployment Insurance	1,115	2,308	4,588	4,587	2,987	(34.88)
3600	Workers' Compensation Insurance	9,686	7,547	11,206	11,205	8,160	(27.18)
	Total Employee Benefits	<u>327,193</u>	<u>276,221</u>	<u>368,797</u>	<u>368,789</u>	<u>312,974</u>	(15.13)
4000	Total Supplies and Materials	<u>13,830</u>	<u>45,860</u>	<u>46,914</u>	<u>46,910</u>	<u>43,600</u>	(7.06)
5000	Other Operating Expenses and Services						
5003	Printing	267	500	241	241	500	107.47
5045	Postage	297	150	52	52	150	188.46
5100	Catering/Credit Card Fees	426	41,600	1,511	1,511	40,820	>200.00
5200	Conferences Administrators	-	10,000	-	-	6,000	100.00
5300	Dues/Memberships	300	300	300	300	300	-
5500	Utilities	9,547	35,950	26,055	26,053	23,900	(8.26)
5600	Rents, Leases, and Maintenance	-	4,500	993	993	4,500	>200.00
5800	Other	2,788	406,191	291,143	6,575	308,281	>200.00
	Total Operating Expenses and Services	<u>13,625</u>	<u>499,191</u>	<u>320,295</u>	<u>35,725</u>	<u>384,451</u>	>200.00
6000	Total Capital Outlay	<u>26,472</u>	<u>14,193</u>	<u>8,971</u>	<u>8,971</u>	<u>90,920</u>	>200.00
	Ending Fund Balance	<u>183,519</u>	<u>-</u>	<u>-</u>	<u>183,519</u>	<u>-</u>	(100.00)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,242,959</u>	<u>\$ 1,379,592</u>	<u>\$ 1,552,563</u>	<u>\$ 1,451,497</u>	<u>\$ 1,429,309</u>	(1.53)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
CAPITAL OUTLAY PROJECTS FUND

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

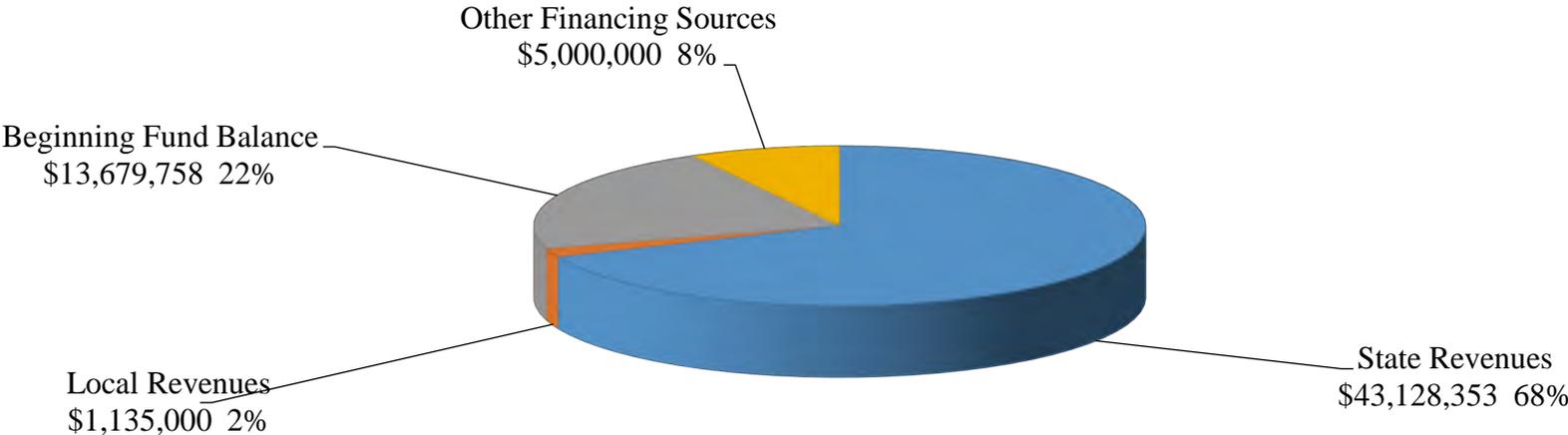
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Transfers from General Fund Unrestricted

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

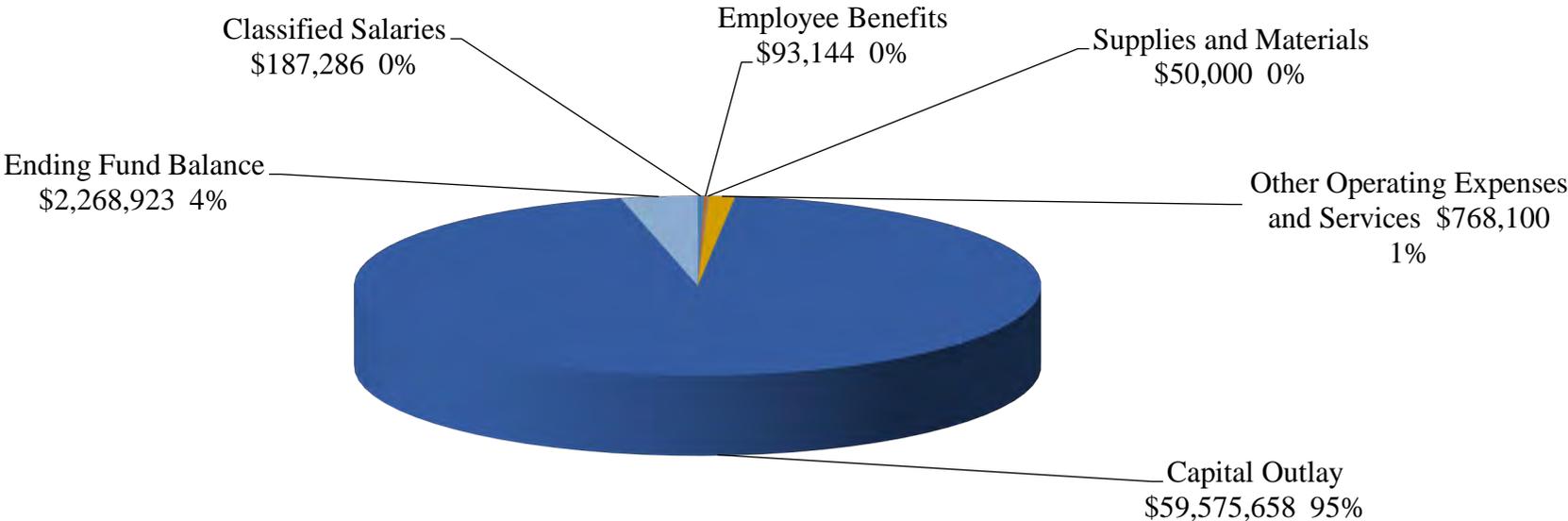
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment leases
- Roof repairs
- South West Corridor improvements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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Capital Outlay Projects Fund Revenues and Beginning Fund Balance: \$62,943,111



Capital Outlay Projects Fund Expenditures and Ending Fund Balance: \$62,943,111



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
Capital Outlay Projects Fund

<u>Revenues by Source</u>		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8600	State Revenues						
	8651 Community College Const. Act (Proposition 55)	\$ 1,462,000	\$ 46,605,000	\$ 46,605,000	\$ 4,047,649	\$ 37,700,351	>200
	8652 Scheduled Maintenance & Block Grant	378,402	5,760,314	5,760,314	232,314	5,428,002	>200
	State Revenues	<u>1,840,402</u>	<u>52,365,314</u>	<u>52,365,314</u>	<u>4,279,963</u>	<u>43,128,353</u>	>200
8800	Local Revenues						
	8860 Interest and Investment	25,313	45,000	45,000	(275,758)	45,000	(116.32)
	8880 Capital Outlay Fee	91,204	90,000	90,000	94,070	90,000	(4.33)
	8890 Redevelopment	1,030,841	600,000	600,000	1,133,131	1,000,000	(11.75)
	Total Local Revenues	<u>1,147,358</u>	<u>735,000</u>	<u>735,000</u>	<u>951,443</u>	<u>1,135,000</u>	19.29
8900	Interfund Transfers - In	1,624,545	10,000,000	10,000,000	10,000,000	5,000,000	(50.00)
	Total Revenues and Other Financing Sources	<u>4,612,305</u>	<u>63,100,314</u>	<u>63,100,314</u>	<u>15,231,406</u>	<u>49,263,353</u>	>200
	Beginning Fund Balance	<u>7,154,178</u>	<u>6,504,581</u>	<u>6,504,581</u>	<u>6,504,581</u>	<u>13,679,758</u>	110.31
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 11,766,483</u>	<u>\$ 69,604,895</u>	<u>\$ 69,604,895</u>	<u>\$ 21,735,987</u>	<u>\$ 62,943,111</u>	189.58

Note: Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 290,464	\$ 129,662	\$ 129,996	\$ 172,113	\$ 187,286	8.82
3000	Employee Benefits	115,180	60,090	60,252	73,270	93,144	27.12
4000	Supplies and Materials	376,279	375,000	396,387	49,222	50,000	1.58
5000	Other Operating Expenses and Services	852,542	937,000	1,026,909	970,497	768,100	(20.85)
6000	Capital Outlay	3,627,437	65,823,232	65,711,440	6,791,127	59,575,658	>200
	Total Expenditures (1000 – 6000)	5,261,902	67,324,984	67,324,984	8,056,229	60,674,188	>200
	Ending Fund Balance	6,504,581	2,279,911	2,279,911	13,679,758	2,268,923	(83.41)
	Total Expenditures and Ending Fund Balance	<u>\$ 11,766,483</u>	<u>\$ 69,604,895</u>	<u>\$ 69,604,895</u>	<u>\$ 21,735,987</u>	<u>\$ 62,943,111</u>	>200

Note: FY 2022-2023 Adopted Budget includes one-time budgets using the Beginning Balance
Capital Outlay by Projects is provided in detail on page 73

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
BOND PROJECTS FUND

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

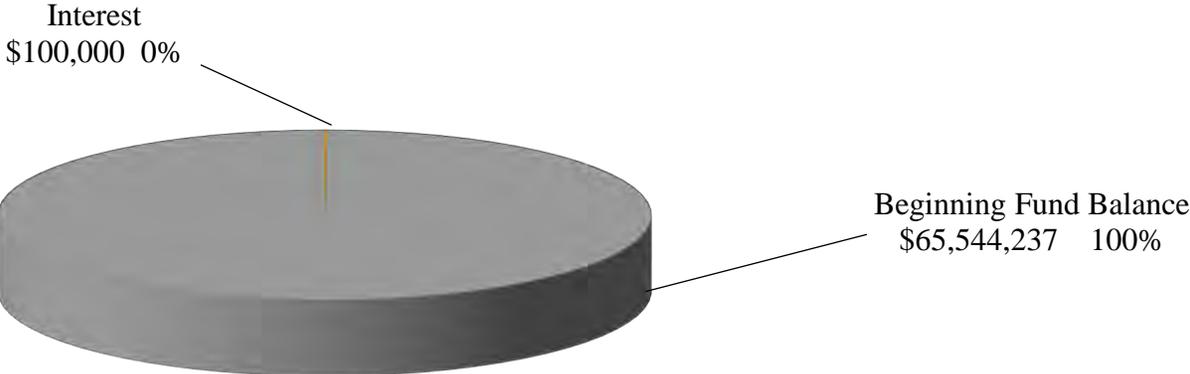
General Obligation Bonds, Series A was issued on May 21, 2015 in the amount of \$70,000,000.

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

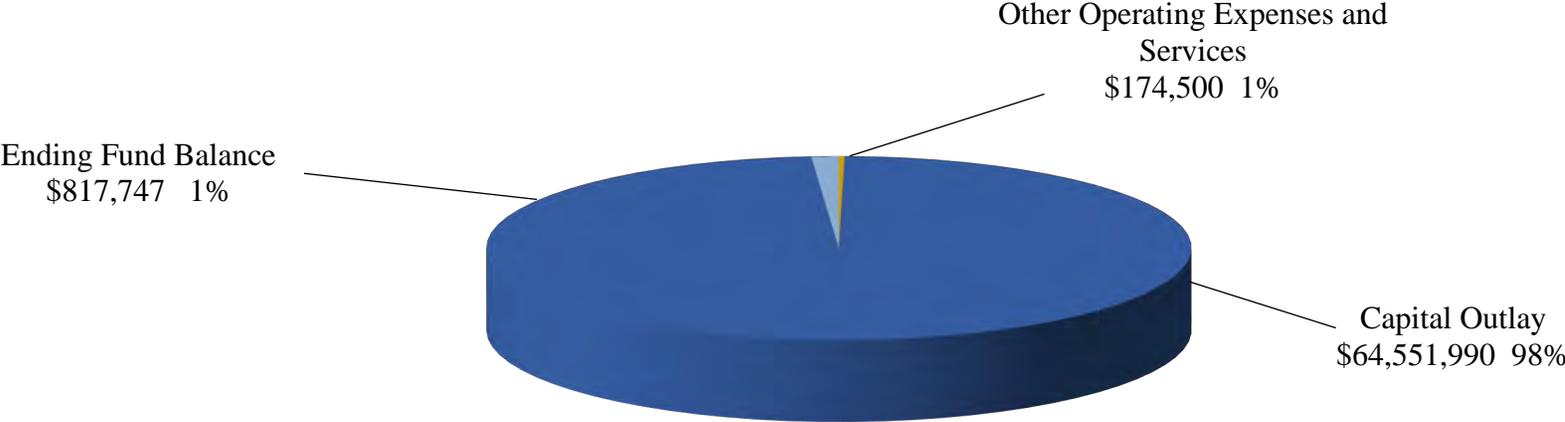
General Obligation Bonds, Series C was issued on February 10, 2021 in the amount of \$105,000,000.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

Bond Projects Fund Revenues and Beginning Fund Balance: \$65,544,237



Bond Projects Fund Expenditures and Ending Fund Balance: \$65,544,237



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Bond Projects Fund

<u>Revenues by Source</u>		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8860	Interest	\$ 221,949	\$ 400,000	\$ 400,000	\$ (973,524)	\$ 100,000	(110.27)
8940	Proceeds of General Long Term Debt	105,414,750	-	-	-	-	-
Beginning Fund Balance		35,908,189	97,589,742	97,589,742	97,589,742	65,444,237	(32.94)
Total Revenues and Beginning Fund Balance		<u>\$ 141,544,888</u>	<u>\$ 97,989,742</u>	<u>\$ 97,989,742</u>	<u>\$ 96,616,218</u>	<u>\$ 65,544,237</u>	(32.16)

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
5000	Other Operating Expenses and Services	\$ 923,489	\$ 984,500	\$ 984,500	\$ 105,823	\$ 174,500	64.90
6000	Capital Outlay	43,031,657	52,265,500	52,277,500	31,066,158	64,551,990	107.79
Total Expenditures		43,955,146	53,250,000	53,262,000	31,171,981	64,726,490	107.64
Ending Fund Balance		97,589,742	44,739,742	44,727,742	65,444,237	817,747	(98.75)
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 141,544,888</u>	<u>\$ 97,989,742</u>	<u>\$ 97,989,742</u>	<u>\$ 96,616,218</u>	<u>\$ 65,544,237</u>	(32.16)

Note: Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)% Bond Fund by Projects is provided in detail on page 74

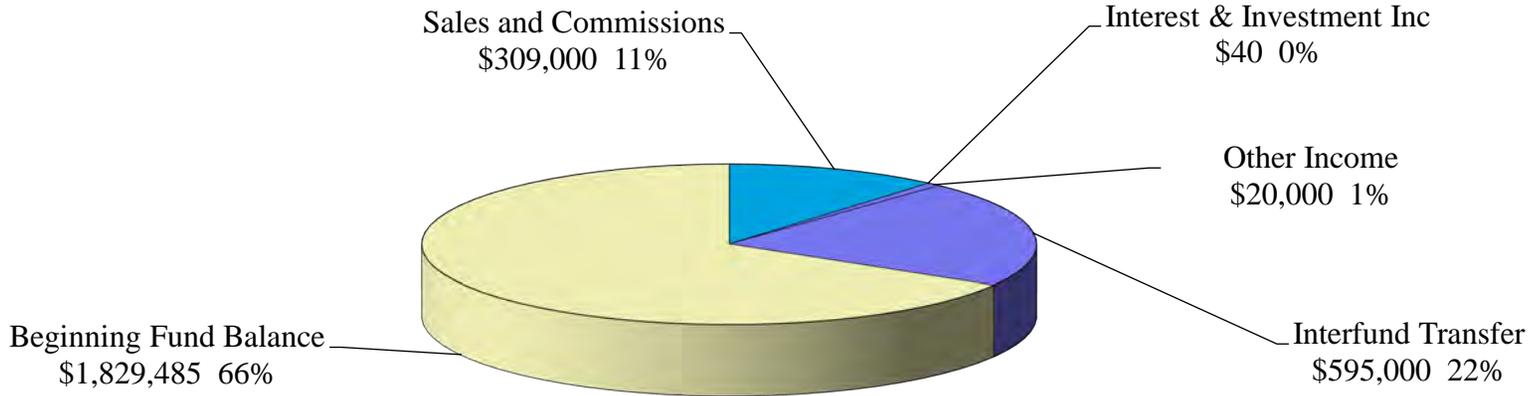
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
BOOKSTORE FUND

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

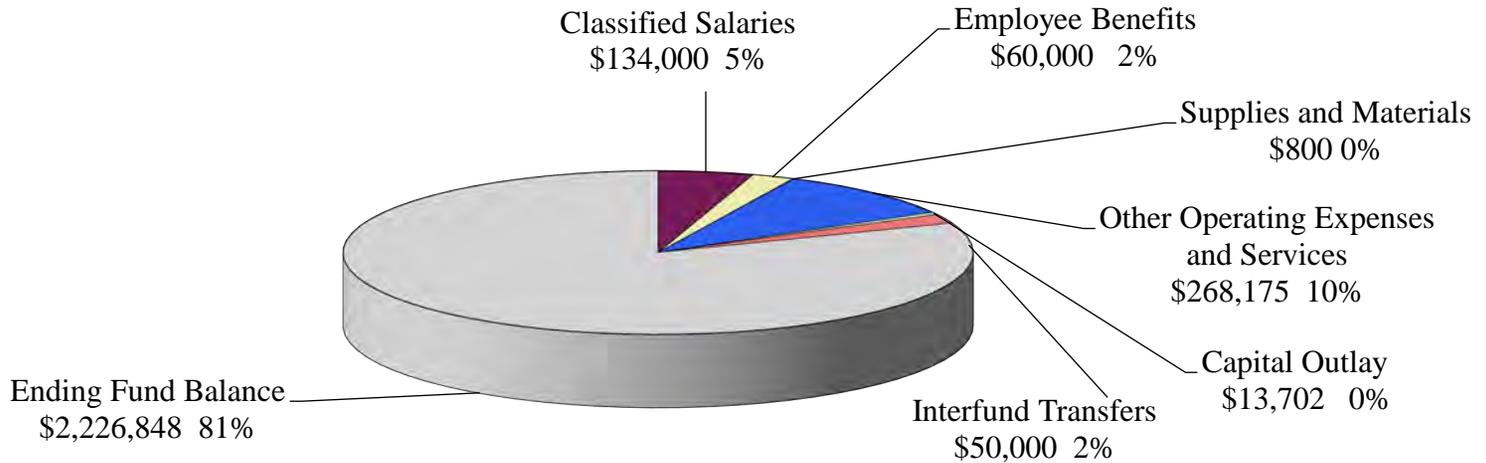
All necessary expenses, including salaries, wages, and cost of capital improvement are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Bookstore Fund Revenues and Beginning Fund Balance: \$2,753,525



Bookstore Fund Expenditures and Ending Fund Balance: \$2,753,525



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Bookstore Fund

<u>Revenues by Source</u>		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8800	Local Revenues						
	8840 Sales and Commissions	\$ 328,441	\$ 309,000	\$ 309,000	\$ 188,084	\$ 309,000	64.29
	8860 Interest and Investment	27	30	40	76	40	(47.37)
	8890 Other Income	-	20,000	20,000	17,825	20,000	12.20
	Total Local Revenues	<u>328,468</u>	<u>329,030</u>	<u>329,040</u>	<u>205,985</u>	<u>329,040</u>	59.74
8900	Interfund Transfers-In	<u>948,065</u>	<u>555,740</u>	<u>555,730</u>	<u>844,931</u>	<u>595,000</u>	(29.58)
	Beginning Fund Balance	<u>631,759</u>	<u>1,214,635</u>	<u>1,214,635</u>	<u>1,214,635</u>	<u>1,829,485</u>	50.62
	Total Revenues and Beginning Fund Balance	<u>\$ 1,908,292</u>	<u>\$ 2,099,405</u>	<u>\$ 2,099,405</u>	<u>\$ 2,265,551</u>	<u>\$ 2,753,525</u>	21.54

Notes: Interfund transfer includes HEERF funds for lost revenue recovery

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Bookstore Fund

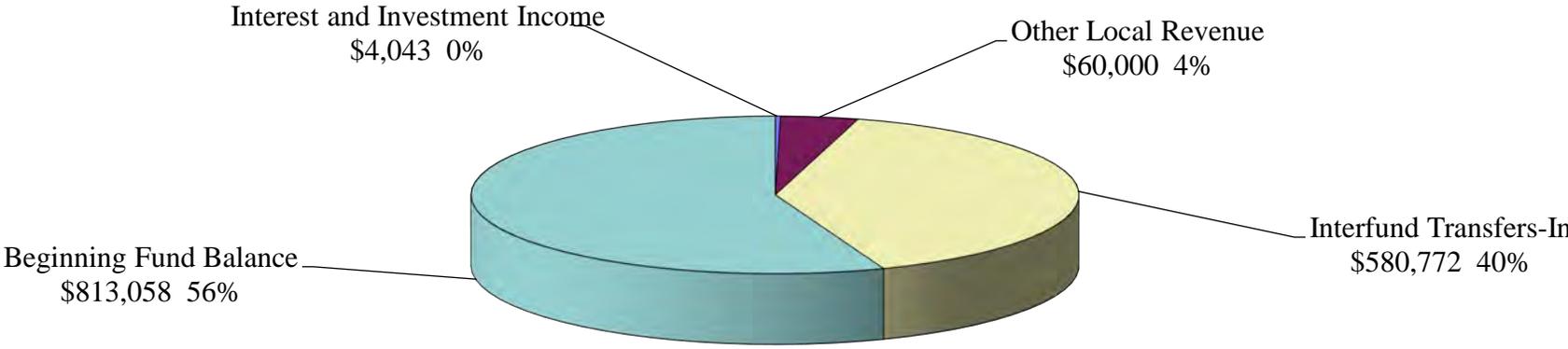
<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 130,394	\$ 131,000	\$ 131,000	\$ 105,990	\$ 131,000	23.60
2330 Non Instructional Salaries, Other	-	3,000	3,000	-	3,000	100.00
Total Classified Salaries	<u>130,394</u>	<u>134,000</u>	<u>134,000</u>	<u>105,990</u>	<u>134,000</u>	26.43
3000 Employee Benefits	<u>55,717</u>	<u>60,000</u>	<u>60,000</u>	<u>57,185</u>	<u>60,000</u>	4.92
4000 Supplies and Materials	<u>503</u>	<u>800</u>	<u>800</u>	<u>466</u>	<u>800</u>	71.67
5000 Other Operating Expenses and Services						
5100 Contract Services	49,448	50,000	64,553	60,424	65,000	7.57
5500 Utilities /District Chargebacks	14,116	15,000	36,387	36,387	40,000	9.93
5800 Other - Cost of Goods Sold	373,159	197,400	153,175	97,603	153,175	56.94
5892 Bank Charges	3,278	5,000	5,000	2,983	5,000	67.62
5897 Other - Operating Expenses	3,340	3,300	11,585	11,326	5,000	(55.85)
Total Other Operating Expenses and Services	<u>443,341</u>	<u>270,700</u>	<u>270,700</u>	<u>208,723</u>	<u>268,175</u>	28.48
6000 Capital Outlay	<u>13,702</u>	<u>13,702</u>	<u>13,702</u>	<u>13,702</u>	<u>13,702</u>	-
7000 Interfund Transfers-Out	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	-
Total Expenditures (2000-7000)	<u>693,657</u>	<u>529,202</u>	<u>529,202</u>	<u>436,066</u>	<u>526,677</u>	20.78
Ending Fund Balance	<u>1,214,635</u>	<u>1,570,203</u>	<u>1,570,203</u>	<u>1,829,485</u>	<u>2,226,848</u>	21.72
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,908,292</u>	<u>\$ 2,099,405</u>	<u>\$ 2,099,405</u>	<u>\$ 2,265,551</u>	<u>\$ 2,753,525</u>	21.54

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
SELF-INSURANCE FUND

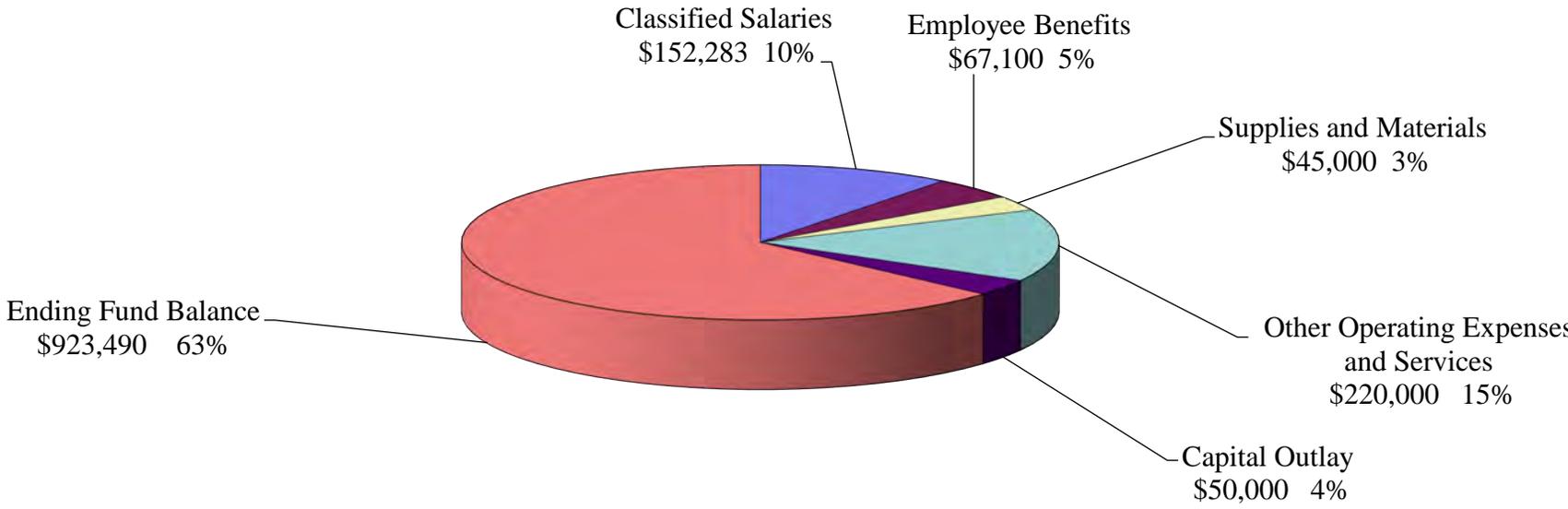
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Self-Insurance Fund Revenues and Beginning Fund Balance: \$1,457,873



Self-Insurance Fund Expenditures and Ending Fund Balance: \$1,457,873



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Self-Insurance Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment	\$ 4,190	\$ 8,500	\$ 8,500	\$ (20,343)	\$ 4,043	119.87
8890 Other Local	51,884	-	-	(3,084)	60,000	>200
Total Local Revenues	<u>56,074</u>	<u>8,500</u>	<u>8,500</u>	<u>(23,427)</u>	<u>64,043</u>	>200
8900 Interfund Transfers - In	400,000	535,372	535,372	535,372	580,772	8.48
Total Revenues and Other Financing Sources	<u>456,074</u>	<u>543,872</u>	<u>543,872</u>	<u>511,945</u>	<u>644,815</u>	25.95
Beginning Fund Balance	<u>851,645</u>	<u>810,774</u>	<u>810,776</u>	<u>810,776</u>	<u>813,058</u>	0.28
Total Revenues, Other Financing Services, and Beginning Fund Balance	<u>\$ 1,307,719</u>	<u>\$ 1,354,646</u>	<u>\$ 1,354,648</u>	<u>\$ 1,322,721</u>	<u>\$ 1,457,873</u>	10.22

Note: Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
Self-Insurance Fund

<u>Expenditures by Object</u>		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
1000	Instructional Salaries	\$ 49,841	\$ -	\$ -	\$ -	\$ -	0.00
2000	Classified Salaries	\$ 139,049	152,283	259,373	259,373	152,283	(41.29)
3000	Employee Benefits	\$ 70,197	67,178	101,448	101,447	67,100	(33.86)
4000	Supplies and Materials	\$ 5,399	5,000	13,683	13,682	45,000	>200
5000	Other Operating Expenses and Services	\$ 198,630	200,000	94,886	94,886	220,000	131.86
6000	Capital Outlay	\$ 33,827	50,000	40,276	40,275	50,000	24.15
	Total Expenditures (1000 – 6000)	496,943	474,461	509,666	509,663	534,383	4.85
	Ending Fund Balance	810,776	880,185	844,982	813,058	923,490	13.58
	Total Expenditures and Ending Fund Balance	\$ 1,307,719	\$ 1,354,646	\$ 1,354,648	\$ 1,322,721	\$ 1,457,873	10.22

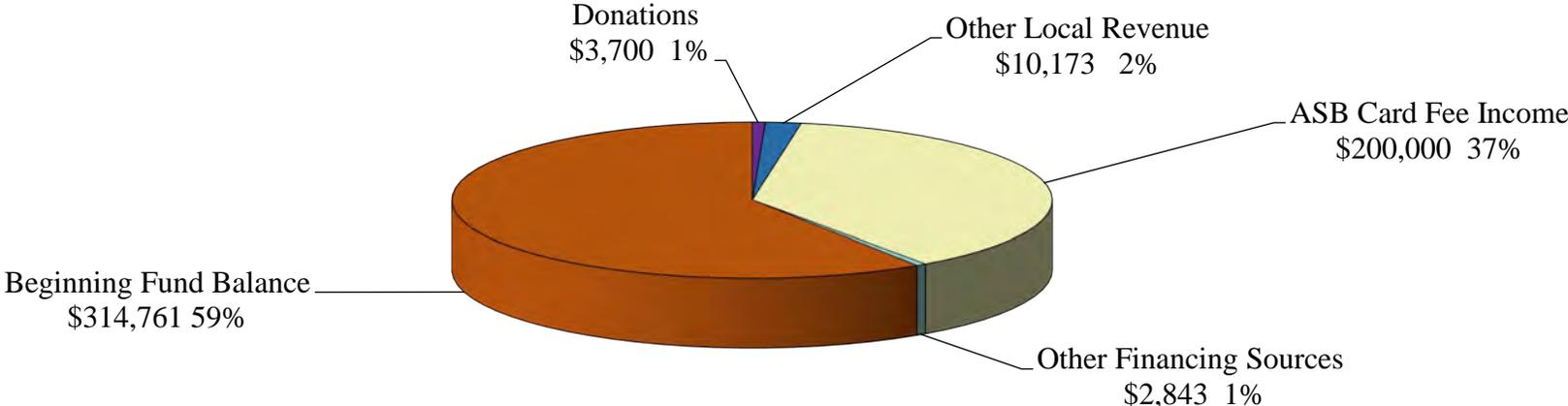
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
STUDENT GOVERNMENT ASSOCIATION FUND

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

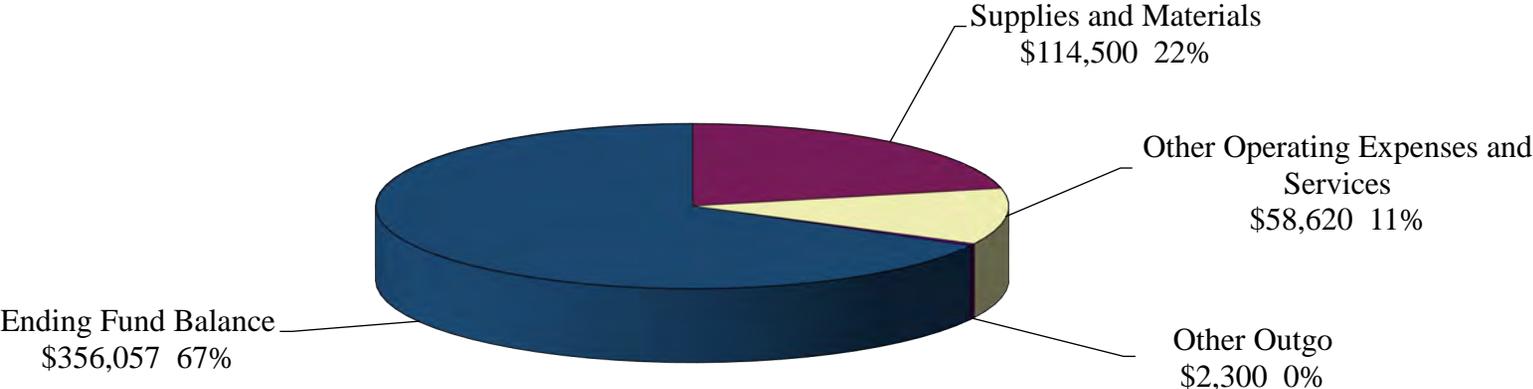
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Student Government Association Fund Revenues and Beginning Fund Balance: \$531,477



Student Government Association Fund Expenditures and Ending Fund Balance: \$531,477



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023 Student Government Association Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 3,403	\$ 3,700	\$ 3,700	\$ 20	\$ 3,700	>200
8832 Commissions	260	540	540	382	540	41.36
8841 Ticket Sales	-	2,250	2,250	3,787	2,250	(40.59)
8842 Advertising Sales	-	375	375	-	375	100.00
8849 Miscellaneous Sales	-	835	835	(7)	835	< (200)
8857 Membership Fee	6,140	6,140	6,140	5,680	6,140	8.10
8861 Interest	27	27	27	33	33	-
8887 ASB Card Fee	199,641	200,000	200,000	196,872	200,000	1.59
Total Local Revenues	209,471	213,867	213,867	206,767	213,873	3.44
8900 Other Financing Sources						
8980 Interfund Transfers-In	1,643	1,643	1,643	2,100	1,643	(21.76)
8999 Intrafund Transfers-In	-	1,200	1,200	-	1,200	100.00
Total Other Financing Sources	1,643	2,843	2,843	2,100	2,843	35.38
Total Revenues and Other Financing Sources	211,114	216,710	216,710	208,867	216,716	3.76
Beginning Fund Balance	130,735	263,048	263,048	263,048	314,761	19.66
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 341,849	\$ 479,758	\$ 479,758	\$ 471,915	\$ 531,477	12.62

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023 Student Government Association Fund

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional	\$ 39	\$ 900	\$ 900	\$ 7,456	\$ 7,500	0.59
4501 Uniforms Clothing Costumes	31,389	1,100	1,100	102,654	103,000	0.34
4710 Food	-	2,500	2,500	3,647	4,000	9.68
Total Supplies and Materials	<u>31,428</u>	<u>4,500</u>	<u>4,500</u>	<u>113,757</u>	<u>114,500</u>	0.65
5000 Other Operating Expenses and Services						
5045 Postage	-	200	200	-	200	100.00
5100 Contract	5,940	8,200	8,200	16,793	17,000	1.23
5150 District Administrative Fees and Charges	-	5,000	5,000	10,000	5,000	(50.00)
5195 Entry Fee	-	100	100	-	100	100.00
5220 Conferences	4,145	4,145	4,145	8,002	4,145	(48.20)
5224 Student Travel	-	10,000	10,000	447	10,000	>200
5300 Dues & Membership Expense	2,255	2,255	2,255	-	2,255	100.00
5500 Utilities	-	3,550	3,550	-	3,550	100.00
5635 Rents or Leases	-	1,350	1,350	-	-	100.00
5690 Miscellaneous Expense	567	567	567	2,293	2,500	9.03
5740 Advertising	-	900	900	375	900	140.00
5801 Donation Expense	7,740	7,740	7,740	-	7,740	100.00
5802 Prizes Awards	24,900	32,000	32,000	3,161	5,000	58.18
5999 Credit Card Charges	183	200	200	226	230	1.77
Total Other Operating Expenses and Services	<u>45,730</u>	<u>76,207</u>	<u>76,207</u>	<u>41,297</u>	<u>58,620</u>	41.95
Total Expenditures (4000 - 6000)	<u>77,158</u>	<u>80,707</u>	<u>80,707</u>	<u>155,054</u>	<u>173,120</u>	11.65

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023 Student Government Association Fund

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7301 Intrafund Transfers-Out	\$ 400	\$ 1,100	\$ 1,100	\$ 2,100	\$ 1,100	(47.62)
7400 Club Bonus	1,243	1,200	1,200	-	1,200	100.00
Total Other Outgo	<u>1,643</u>	<u>2,300</u>	<u>2,300</u>	<u>2,100</u>	<u>2,300</u>	9.52
Total Expenditures (4000 - 7000)	<u>78,801</u>	<u>83,007</u>	<u>83,007</u>	<u>157,154</u>	<u>175,420</u>	11.62
Ending Fund Balance	<u>263,048</u>	<u>396,751</u>	<u>396,751</u>	<u>314,761</u>	<u>356,057</u>	13.12
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 341,849</u>	<u>\$ 479,758</u>	<u>\$ 479,758</u>	<u>\$ 471,915</u>	<u>\$ 531,477</u>	12.62

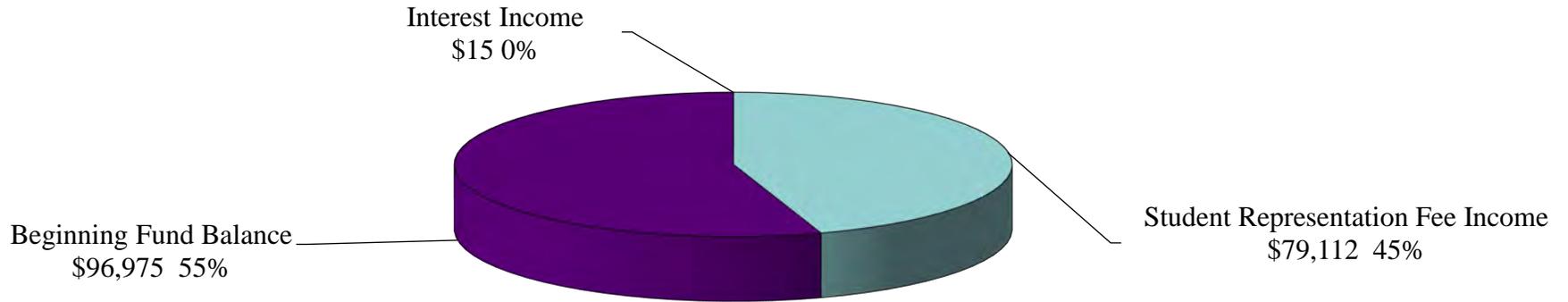
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
STUDENT REPRESENTATION FEE FUND

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

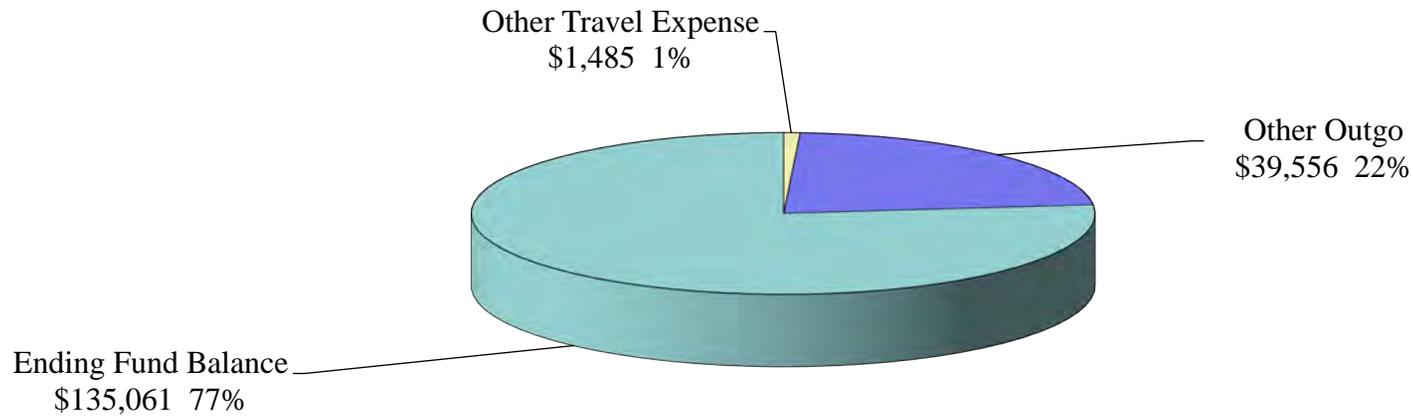
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Student Representation Fee Fund Revenues and Beginning Fund Balance: \$176,102



Student Representation Fee Fund Expenditures and Ending Fund Balance: \$176,102



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Student Representation Fee Fund

Revenues by Source		2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8860	Interest Income	\$ 6	\$ 6	\$ 6	\$ 11	\$ 15	36
8884	Student Representation Fee	79,106	79,106	79,106	67,398	79,112	17
	Total Local Revenues	<u>79,112</u>	<u>79,112</u>	<u>79,112</u>	<u>67,409</u>	<u>79,127</u>	17
	Beginning Fund Balance	<u>22,840</u>	<u>62,396</u>	<u>62,396</u>	<u>62,396</u>	<u>96,975</u>	55
	Total Revenues and Beginning Fund Balance	<u>\$ 101,952</u>	<u>\$ 141,508</u>	<u>\$ 141,508</u>	<u>\$ 129,805</u>	<u>\$ 176,102</u>	36

Expenditures by Object		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
5224	Student Travel	\$ -	\$ -	\$ -	\$ 1,485	\$ 1,485	0
5601	AB105 Due to State	39,556	39,556	39,556	31,345	39,556	26
	Total Expenditures	<u>39,556</u>	<u>39,556</u>	<u>39,556</u>	<u>32,830</u>	<u>41,041</u>	25.01
	Ending Fund Balance	<u>62,396</u>	<u>101,952</u>	<u>101,952</u>	<u>96,975</u>	<u>135,061</u>	39.27
	Total Expenditures and Ending Fund Balance	<u>\$ 101,952</u>	<u>\$ 141,508</u>	<u>\$ 141,508</u>	<u>\$ 129,805</u>	<u>\$ 176,102</u>	35.67

Note: Funds have not been utilized in FY 2016-2017 thru FY 2020-21

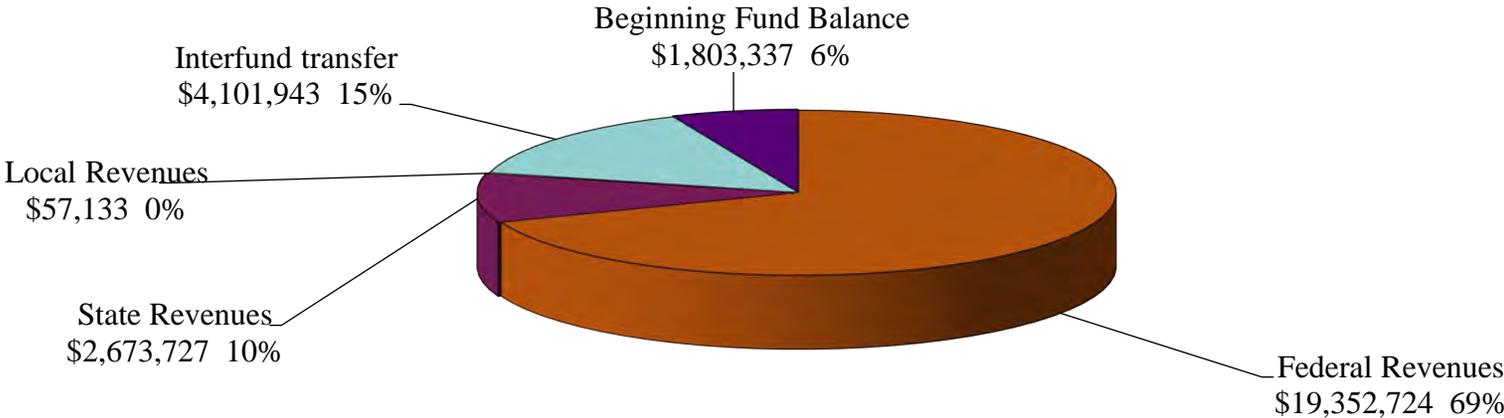
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
STUDENT FINANCIAL AID FUND

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

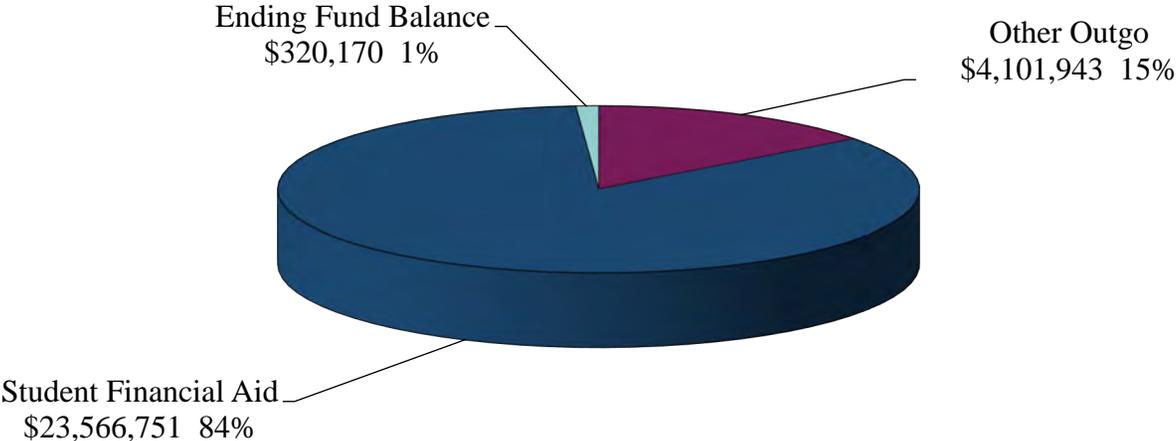
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries,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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

Student Financial Aid Fund Revenues and Beginning Fund Balance: \$27,988,864



Student Financial Aid Fund Expenditures and Ending Fund Balance: \$27,988,864



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Student Financial Aid Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant	\$ 15,829,938	\$ 16,146,537	\$ 16,146,537	\$ 17,681,886	\$ 18,035,524	2.00
8151 ECARE Emergency Grant	6,276,799	-	-	9	-	-
8151 Direct Subsidized Loan	34,525	35,215	35,215	145,933	148,852	2.00
8151 Direct Unsubsidized Laon	25,638	26,151	26,151	138,068	140,829	2.00
8152 FSEOG	1,087,450	1,087,450	1,087,450	938,734	938,734	-
8159 GI Bill Chapter 33 Veterans Program	138,235	141,000	141,000	87,043	88,785	2.00
Total Federal Revenues	<u>23,392,585</u>	<u>17,436,353</u>	<u>17,436,353</u>	<u>18,991,673</u>	<u>19,352,724</u>	1.90
8600 State Revenues						
8640 CAL Grant A	-	-	-	72,000	73,440	2.00
8640 CAL Grant B	1,551,987	1,583,027	1,583,027	2,496,265	2,527,981	1.27
8641 CAL Grant C	147,426	150,374	150,374	70,888	72,306	2.00
8644 Immediate Action Student Financial Assistance	1,583,452	-	-	-	-	-
Total State Revenues	<u>3,282,865</u>	<u>1,733,401</u>	<u>1,733,401</u>	<u>2,639,153</u>	<u>2,673,727</u>	1.31
8800 Local Revenues						
8861 Interest	52	52	52	161	161	-
8890 Other Local	(56,972)	56,972	56,972	39,517	56,972	44.17
Total Local Revenues	<u>(56,920)</u>	<u>57,024</u>	<u>57,024</u>	<u>39,678</u>	<u>57,133</u>	43.99
8900 Interfund Transfers-In	<u>3,176,175</u>	<u>2,645,687</u>	<u>2,645,687</u>	<u>21,742,867</u>	<u>4,101,943</u>	(81.13)
Total Revenues	<u>29,794,705</u>	<u>21,872,465</u>	<u>21,872,465</u>	<u>43,413,371</u>	<u>26,185,527</u>	(39.68)
Beginning Fund Balance	<u>397,821</u>	<u>454,845</u>	<u>1,764,709</u>	<u>1,764,709</u>	<u>1,803,337</u>	2.19
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 30,192,526</u>	<u>\$ 22,327,310</u>	<u>\$ 23,637,174</u>	<u>\$ 45,178,080</u>	<u>\$ 27,988,864</u>	(38.05)

Notes: Interfund transfer includes HEERF funds for student aid.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Student Financial Aid Fund

Expenditures by Object		2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
5000	Bad Debt	\$ -	\$ -	\$ -	\$ 1,050	\$ -	(100.00)
7300	Intrafund Transfers-Out	3,176,175	2,645,687	2,645,687	21,742,867	4,101,943	(81.13)
7500	Student Financial Aid						
7520	Student Financial Grant	25,279,095	19,197,207	19,197,207	21,725,975	23,616,751	8.70
7599	Prior Year Adjustments	(27,453)	(27,453)	(27,453)	(95,149)	(50,000)	(47.45)
	Total Student Financial Aid	<u>25,251,642</u>	<u>19,169,754</u>	<u>19,169,754</u>	<u>21,630,826</u>	<u>23,566,751</u>	8.95
	Total Expenditures	<u>28,427,817</u>	<u>21,815,441</u>	<u>21,815,441</u>	<u>43,374,743</u>	<u>27,668,694</u>	(36.21)
9700	Fund Balance Reserved						
9710	Legally Restricted	11,417	11,417	11,417	11,417	11,417	-
9750	Board Restricted	1,753,292	500,452	1,810,316	1,791,920	308,753	(82.77)
	Total Ending Fund Balance	<u>1,764,709</u>	<u>511,869</u>	<u>1,821,733</u>	<u>1,803,337</u>	<u>320,170</u>	(82.25)
	Total Expenditures and Ending Fund Balance	<u>\$ 30,192,526</u>	<u>\$ 22,327,310</u>	<u>\$ 23,637,174</u>	<u>\$ 45,178,080</u>	<u>\$ 27,988,864</u>	(38.05)

Note: FY 2020-2021 and FY 2021-2022 Ending Fund Balance includes \$1.4m in Immediate Action Student Financial Assistance Grant to be awarded in FY 2022-2023

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
FOUNDATION FUND

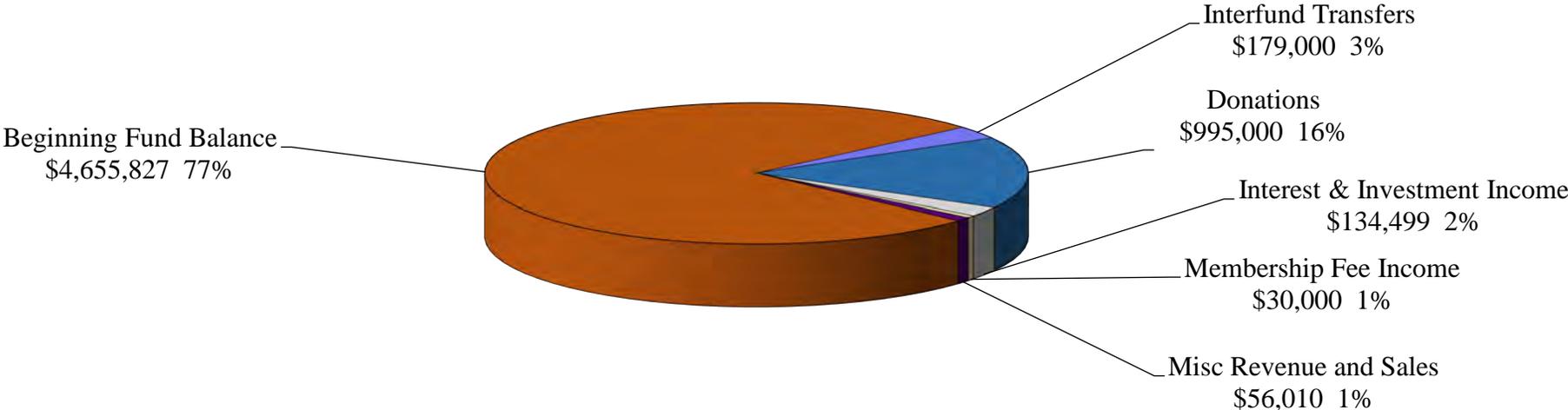
The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations”. The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

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

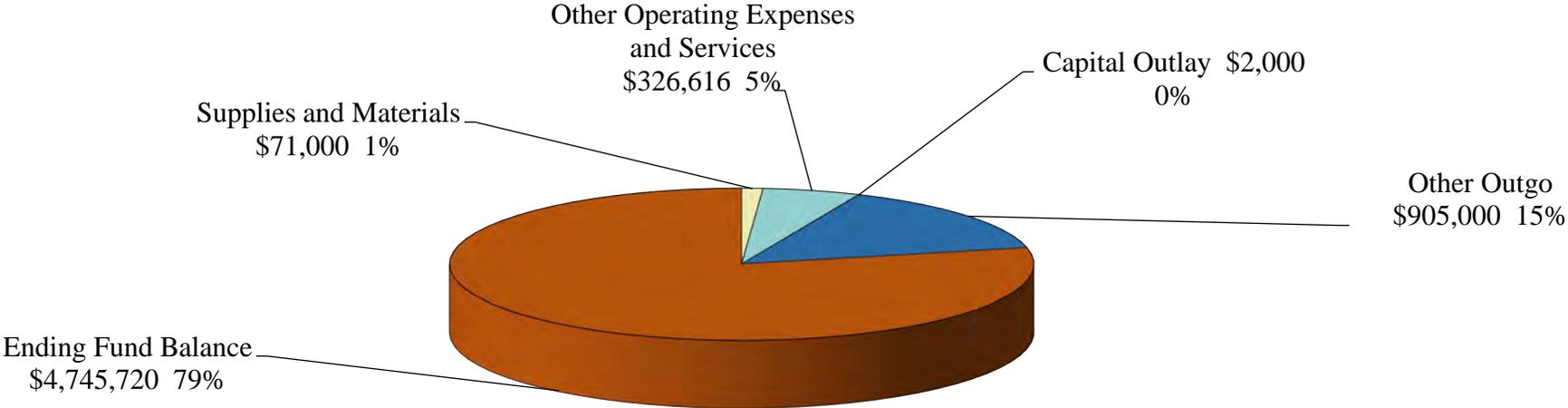
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Foundation Fund Revenues and Beginning Fund Balance: \$6,050,336



Foundation Fund Expenditures and Ending Fund Balance: \$6,050,336



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
Foundation Fund

<u>Revenues by Source</u>	2020-2021 Actual Revenues	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Revenues	2022-2023 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 728,833	\$ 680,000	\$ 680,000	\$ 864,010	\$ 995,000	15.16
8826 Loan Recoveries	-	100	100	-	-	100.00
8841 Ticket Sales	1,708	2,000	2,000	13,275	14,000	5.46
8842 Advertising Sales	-	2,005	2,005	4,560	4,560	-
8848 Fee Revenue	-	300	300	(53)	300	>200
8849 Miscellaneous Sales	6,147	6,150	6,150	(15)	6,150	>200
8856 Entry Fee Income	53	1,000	1,000	9,025	13,000	44.04
8857 Membership Fee	4,323	9,787	9,787	29,822	30,000	0.60
8859 Annual Management Fees	15,726	15,555	15,555	17,860	18,000	0.78
8861 Interest	1,194	129	129	169	170	0.59
8862 Investment Interest	104,267	84,362	84,362	82,996	90,000	8.44
8892 Revenue Clearing Computer Loans	(457)	-	-	-	-	100.00
8864 Investment Gains/Losses	908,480	44,329	44,329	(622,090)	44,329	(107.13)
Total Local Revenues	<u>1,770,274</u>	<u>845,717</u>	<u>845,717</u>	<u>399,559</u>	<u>1,215,509</u>	>200
8999 Intrafund Transfers-In	87,582	56,355	56,355	178,918	179,000	0.05
Total Revenues and Other Financing Sources	<u>1,857,856</u>	<u>902,072</u>	<u>902,072</u>	<u>578,477</u>	<u>1,394,509</u>	141.07
Beginning Fund Balance	<u>4,205,257</u>	<u>5,284,212</u>	<u>5,284,212</u>	<u>5,284,212</u>	<u>4,655,827</u>	(11.89)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 6,063,113</u>	<u>\$ 6,186,284</u>	<u>\$ 6,186,284</u>	<u>\$ 5,862,689</u>	<u>\$ 6,050,336</u>	3.20

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Foundation Fund

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional Supplies	\$ 8,852.00	\$ 25,000.00	\$ 25,000.00	\$ 13,123.00	\$ 15,000.00	14.30
4501 Uniforms, Clothing, Costumes	6,491	5,500	5,500	43,526	45,000	3.39
4710 Food	955	2,400	2,400	10,207	11,000	7.77
Total Supplies and Materials	16,298	32,900	32,900	66,856	71,000	6.20
5000 Other Operating Expenses and Services						
5002 Bad Debt	800	200	200	-	200	100.00
5045 Postage	762	200	200	-	200	100.00
5100 Contract Services	45,550	40,000	40,000	137,567	90,000	(34.58)
5151 Foundation Management Fee	15,726	15,555	15,555	17,860	18,000	0.78
5195 Entry Fee	(350)	2,415	2,415	13,334	14,000	4.99
5210 Mileage	99	250	250	66	100	51.52
5220 Conferences	690	40	40	3,743	3,800	1.52
5224 Student Travel	-	2,000	2,000	1,464	1,500	2.46
5300 Dues and Memberships	1,800	7,480	7,480	1,235	1,300	5.26
5500 Utilities	-	1	1	2	1	(50.00)
5635 Rents or Leases	729	4,043	4,043	-	1,000	100.00
5640 Equipment Repair	-	-	-	3,710	-	(100.00)
5690 Miscellaneous	1	3,000	3,000	7,574	7,600	0.34
5740 Advertising	-	1,350	1,350	1,429	1,500	4.97
5801 Donations Expense	878	800	800	34,580	138,315	>200
5802 Prizes and Awards	1,188	3,396	3,396	7,532	7,700	2.23
5890 Other Services	-	554	554	-	-	100.00
5995 Bank Charges	34,025	32,780	32,780	36,668	37,000	0.91
5999 Credit Charges	912	2,799	2,799	4,192	4,400	4.96
Total Other Operating Expenses and Services	102,810	116,863	116,863	270,956	326,616	20.54
6000 Capital Outlay						
6942 Equip Expense Noninstructional	4,000	4,000	4,000	-	2,000	100.00
Total Expenditures (2000-6000)	123,108	153,763	153,763	337,812	399,616	18.30

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Foundation Fund

<u>Expenditures by Object</u>	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Actual Expenditures	2022-2023 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7301 Intrafund Transfers-Out	\$ 87,581.00	\$ 56,355.00	\$ 56,355.00	\$ 178,195.00	\$ 179,000.00	0.45
7510 Student Financial Scholarship	568,212	560,000	560,000	690,855	726,000	5.09
Total Other Outgo	<u>655,793</u>	<u>616,355</u>	<u>616,355</u>	<u>869,050</u>	<u>905,000</u>	4.14
Total Expenditures (2000-7000)	<u>778,901</u>	<u>770,118</u>	<u>770,118</u>	<u>1,206,862</u>	<u>1,304,616</u>	8.10
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750 Board Restricted Reserve	<u>4,046,288</u>	<u>4,178,242</u>	<u>4,178,242</u>	<u>3,417,903</u>	<u>3,507,796</u>	2.63
Total Ending Fund Balance	<u>5,284,212</u>	<u>5,416,166</u>	<u>5,416,166</u>	<u>4,655,827</u>	<u>4,745,720</u>	1.93
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 6,063,113</u>	<u>\$ 6,186,284</u>	<u>\$ 6,186,284</u>	<u>\$ 5,862,689</u>	<u>\$ 6,050,336</u>	3.20

Notes: Negative Interest and Investment Revenue due to GASB 31: 2021-22 fair market adjustment of (1.93)%

**MT. SAN JACINTO COMMUNITY
COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023
COST-OF-LIVING ADJUSTMENT

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

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	3.23
1995-96	2.73	2.73
1996-97	3.06	3.21
1997-98	2.97	2.65
1998-99	2.26	3.95
1999-00	1.41	1.41
2000-01	3.17	3.17
2001-02	3.87	3.87
2002-03	2.00	2.00
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0.00	5.66
2009-10	0.00	4.25
2010-11	0.00	-0.39
2011-12	0.00	2.24
2012-13	0.00	3.24
2013-14	1.57	1.57
2014-15	0.85	0.85
2015-16	1.02	1.02
2016-17	0.00	0.00
2017-18	1.56	1.56
2018-19	2.71	2.71
2019-20	3.26	3.26
2020-21	0.00	2.31
2021-22	5.07	1.70
2022-23	6.56	6.56

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

COMPLIANCE WITH THE FIFTY PERCENT LAW

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

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

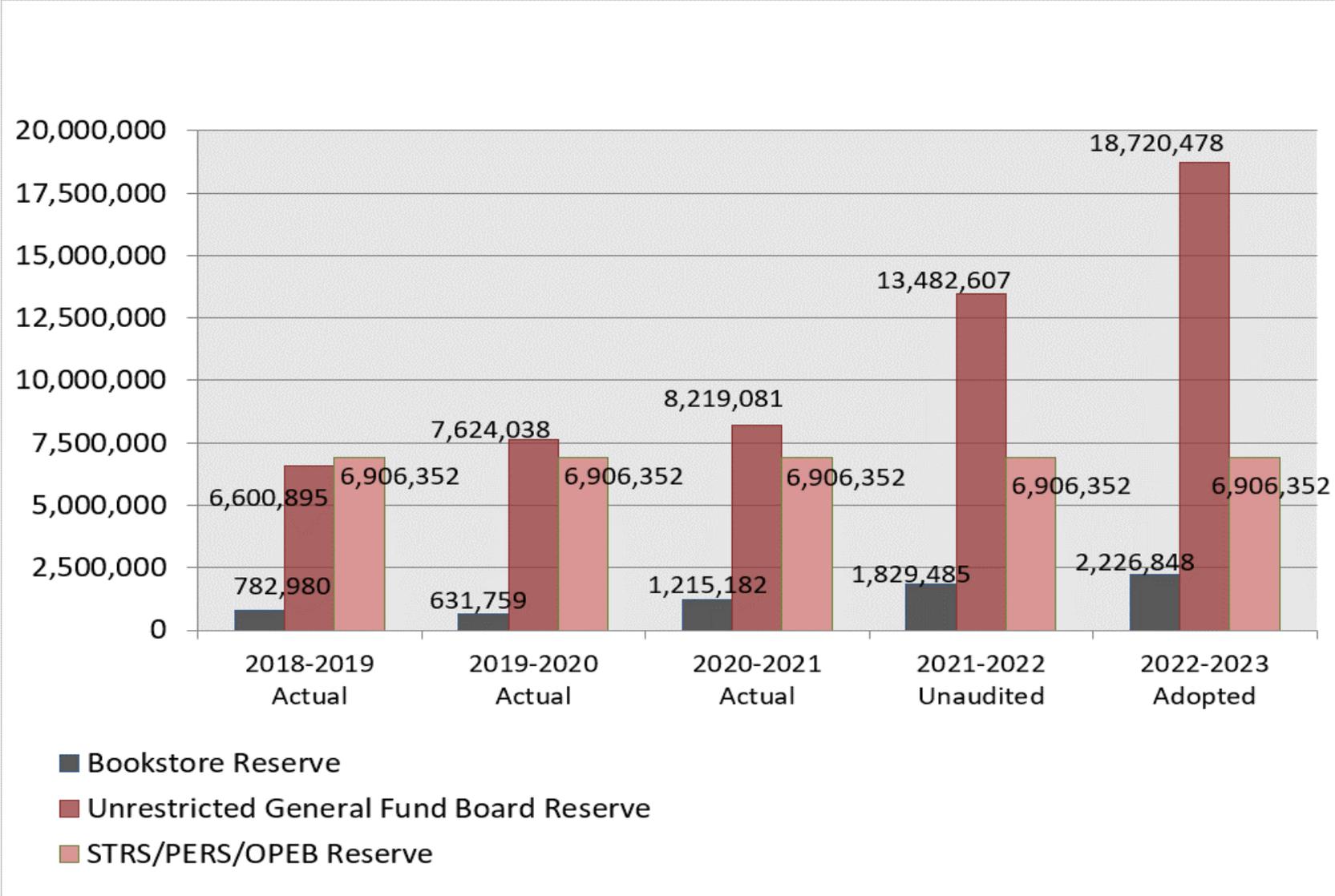
The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district’s 50% computation for the fiscal years 1992-93 through 2022-2023(expressed as a percentage).

Fiscal Year	<u>50% Computation</u>
1992-93	50.05
1993-94	50.07
1994-95	47.70
1995-96	44.82
1996-97	51.50
1997-98	50.44
1998-99	51.21
1999-00	47.81
2000-01	50.27
2001-02	50.59
2002-03	51.05
2003-04	52.28
2004-05	53.24
2005-06	52.15
2006-07	53.86
2007-08	54.32
2008-09	54.97
2009-10	53.93
2010-11	51.32
2011-12	52.82
2012-13	50.03
2013-14	50.20
2014-15	50.44
2015-16	52.56
2016-17	51.50
2017-18	50.35
2018-19	50.29
2019-20	51.87
2020-21	50.01
2021-22	50.70
2022-23	50.00 estimated

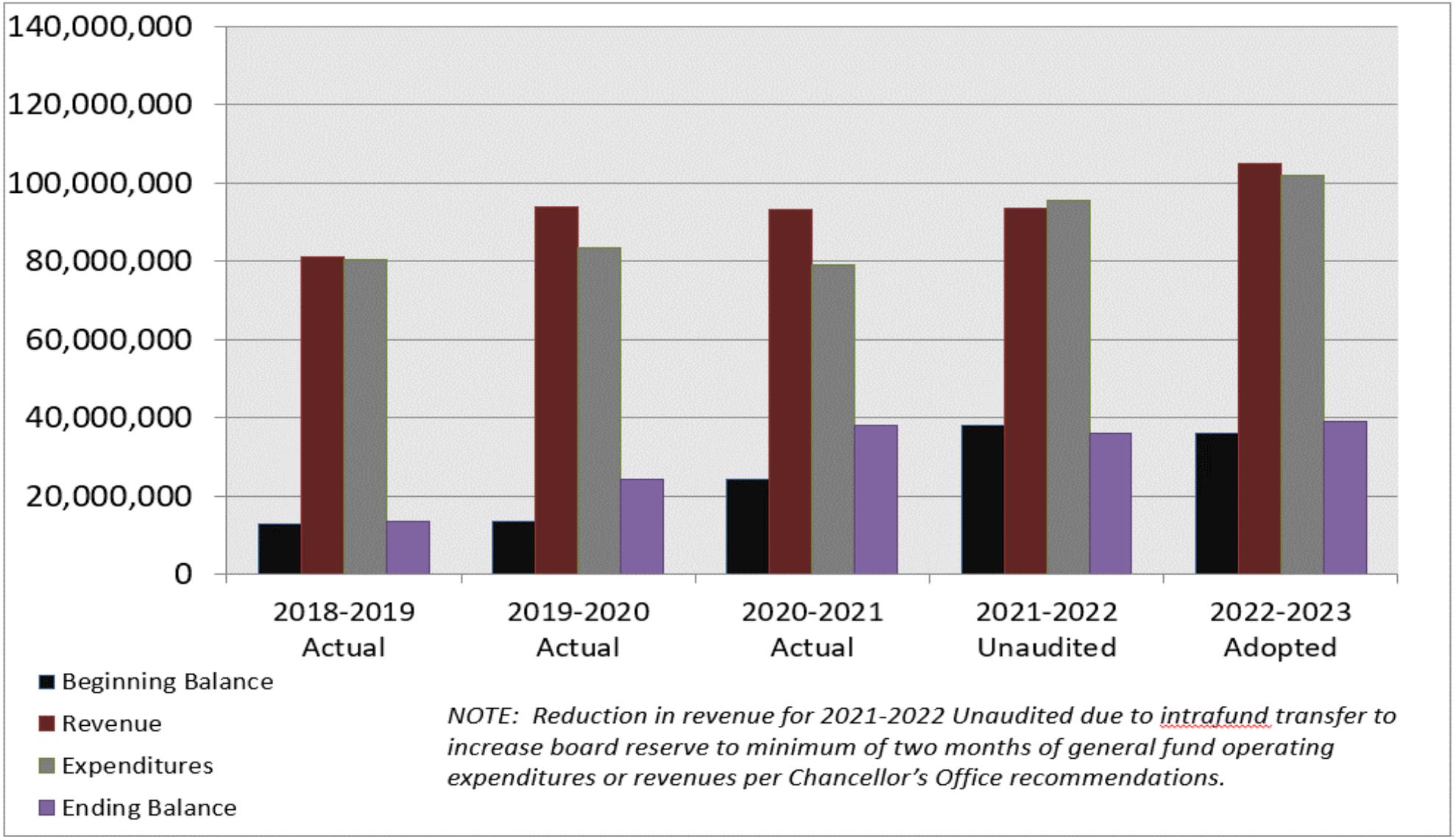
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

HISTORICAL DATA DISTRICT RESERVES



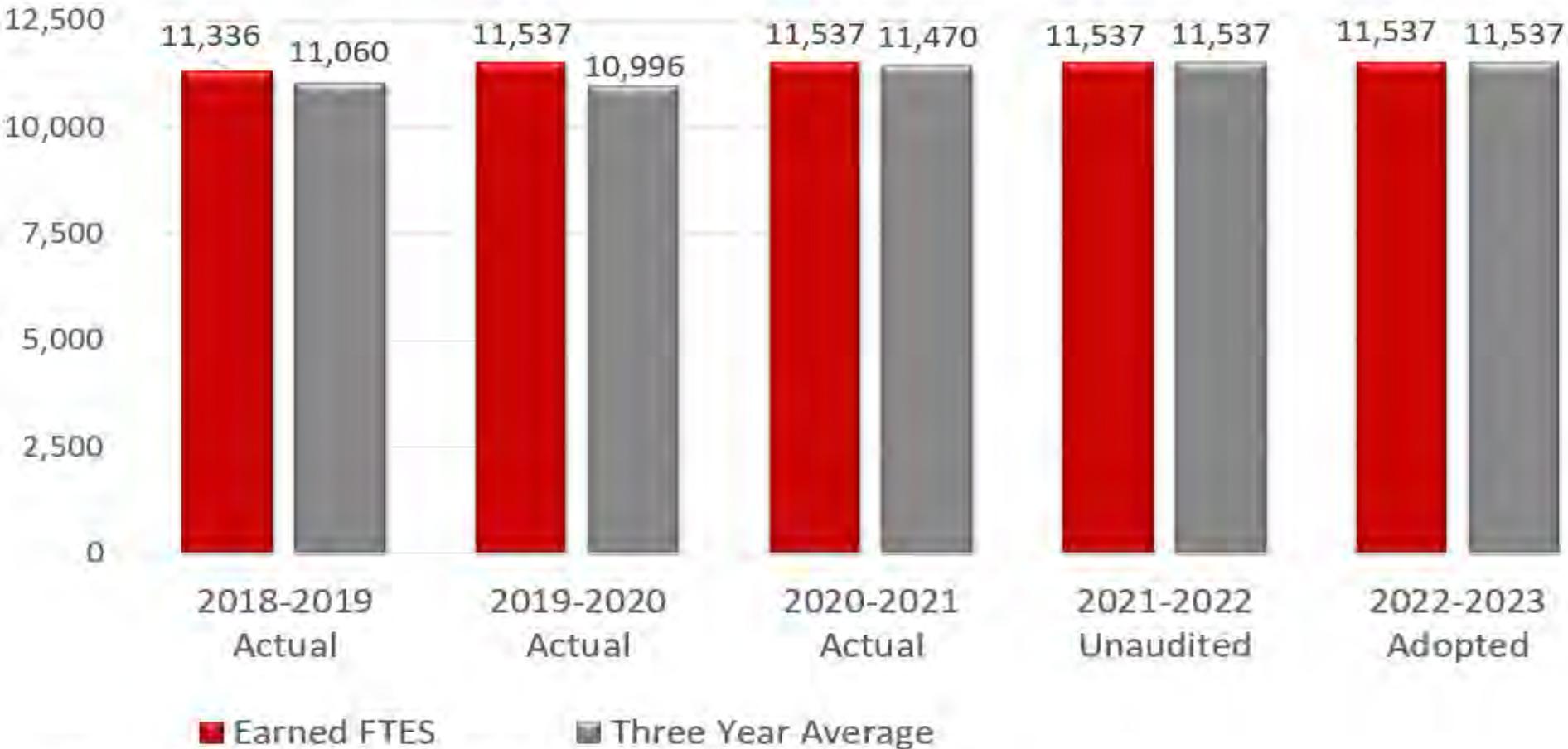
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2022-2023

HISTORICAL DATA Revenue vs. Expenditures



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

**HISTORICAL DATA
FTES COMPARISONS**



**Based on the Chancellor's Office 2021-22 P2 report released on 6/22*

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2022-2023

Capital Outlay Projects Fund By Project

		<u>2021-2022</u>	<u>2022-2023</u>
		<u>Actuals</u>	<u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>		\$ 6,504,581	\$ 13,679,758
<u>REVENUES</u>			
1	State Capital Outlay	\$ 4,047,649	\$ 37,700,351
2	State Scheduled Maintenance and Block Grant	232,314	5,428,002
3	Interest	(275,758)	45,000
4	Redevelopment	1,133,131	1,000,000
5	Capital Outlay Surcharge	94,070	90,000
6	Interfund Transfer In	10,000,000	5,000,000
<u>TOTAL REVENUES</u>		\$ 15,231,406	\$ 49,263,353
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>		\$ 21,735,987	\$ 62,943,111
<u>EXPENDITURES</u>			
1	District - DSA Contract	\$ -	\$ 5,000
2	District - Facilities Five Year Plan	27,843	30,000
3	District - Facility Improvement Projects MVC	273,956	217,644
4	District - Facility Improvement Projects SJC	230,086	217,644
5	District - Facility Improvement Projects TVC	21,178	217,644
6	District - Facility Improvement Projects SGP	94,719	217,644
7	District - Fleet Replacement	83,220	200,000
8	District - Instruction Support	19,815	30,000
9	District - Misc Bond and Group II Bond Projects	527,766	2,000,000
10	District - New Employee Furniture and Equipment	5,376	40,000
11	District - Parking Lot Improvements	398,754	1,000,000
12	District - Renovation	49,115	-
13	District - Roof Repair Project	12,400	150,000
14	District - Scheduled Maintenance Special Repair/Instructional Block Grant	232,312	5,428,002
15	District - Site Security	40,963	50,000
16	District - Student Services Support	-	30,000
17	District - Xerox Lease	504,193	650,000
18	District - Admin Support	-	30,000
19	MVC - Bookstore Modularity & Wardrobe Modular rehab Funds	154,323	-
20	SJC - Bldg 200 & 1150 Secondary Effects	564,741	11,435,259
21	MVC - STEM Building	1,253,151	22,469,849
22	MVC - Underground Utilities MVC	742,960	-
23	SJC - Solar Maintenance	24,860	25,000
24	SJC - STEM Building	2,794,498	15,230,502
25	SJC - HVAC Upgrade	-	1,000,000
<u>TOTAL EXPENDITURES</u>		\$ 8,056,229	\$ 60,674,188
<u>ENDING FUND BALANCE</u>		\$ 13,679,758	\$ 2,268,923
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>		\$ 21,735,987	\$ 62,943,111

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

		Bond Fund By Project			
		Total Project Budget	2021-2022 Actual	Cumulative To Date Through 06/30/2022	2022-2023 Adopted
		\$	\$	\$	\$
BEGINNING FUND BALANCE		\$ -	\$ 97,589,742	\$ -	\$ 65,444,237
REVENUES					
1. Bond Funds - Series A		\$ 70,000,000	\$ -	\$ 70,000,000	\$ -
2. Bond Funds - Series B		120,000,000	-	120,000,000	-
3. Bond Funds - Series C		105,414,750	-	105,414,750	-
4. Interest		4,353,125	(973,524) ***	4,253,125	100,000
TOTAL REVENUES AND BEGINNING FUND BALANCE		\$ 299,767,875	\$ 96,616,218	\$ 299,667,875	\$ 65,544,237
EXPENDITURES					
1. District - Athletics Facilities Renovation	(Series A)	\$ 12,210,227	\$ -	\$ 12,210,227	\$ -
2. District - Building Security Access Control	(Series A)	41,750	-	41,750	-
3. District - CDEC Security Enhancements	(Series A)	624,801	-	624,801	-
4. District - Classroom Phones	(Series A)	75,090	-	75,090	-
5. District - EIR/CEQA	(Series A)	1,221,742	-	1,221,742	-
6. District - Fiber Re-Capitalization (Technology)	(Series A)	447,733	-	447,733	-
7. District - Infrastructure Master Plan	(Series A)	416,363	-	416,363	-
8. District - Lease Revenue Bond (LRB)	(Series A)	12,488,443	-	12,488,443	-
9. District - Miscellaneous Planning and Bond Management Expenses	(Series A)	436,299	1,094	433,799	2,500
10. District - Network and Control Switches Upgrades	(Series A)	986,523	-	986,523	-
11. District - Planning	(Series A)	1,189,867	-	1,189,867	-
12. District - Shade Structure Projects	(Series A)	1,608,512	93,397	1,608,512	-
13. District - Signage and Wayfinding	(Series A)	35,280	11,560	35,280	-
14. District - Solar Photovoltaic System	(Series A)	2,846,621	-	2,846,621	-
15. District - Video Conferencing Upgrades	(Series A)	322,697	-	322,697	-
16. District - Wireless Deployment	(Series A)	1,014,854	-	1,014,854	-
17. MVC - Building 300 Renovation	(Series A)	100,613	-	100,613	-
18. MVC - Building 3000 Rehabilitation/Fiber Installation	(Series A)	3,518,567	-	3,518,567	-
19. MVC - Emergency Generator	(Series A)	2,124,168	28,700	124,168	2,000,000
20. MVC - Parking Lot Expansion	(Series A)	250,000	-	-	250,000
21. MVC - Science Labs and Classroom Modular Swing Space	(Series A)	4,796,130	-	4,796,130	-
22. SGP - New Center Template	(Series A)	6,770	-	6,770	-
23. SGP - Science Labs and Classroom Modular Swing Space	(Series A)	336,180	-	336,180	-
24. SJC - Emergency Generator	(Series A)	390,252	-	390,252	-
25. SJC - Parking Lot Expansion	(Series A)	251,350	-	1,350	250,000
26. SJC - Science Labs and Classroom Modular Swing Space	(Series A)	1,048,931	-	1,048,931	-
27. SJC - Secondary Effects	(Series A)	236,750	23,675	236,750	-
28. Wildomar - New Center Template	(Series A)	385,411	-	385,411	-
29. TVC - MSJC Temecula	(Series A)	20,000,000	-	20,000,000	-
30. TVC - MSJC Temecula	(Series B)	36,519,855	-	36,519,855	-
31. District - Cost of Issuance	(Series B)	767,015	-	767,015	-
32. MVC - Building 700 Renovation	(Series B)	4,806,006	-	4,806,006	-
33. MVC - Marquee	(Series B)	32,962	-	32,962	-
34. MVC - STEM	(Series B)	1,485,895	191,073	1,485,895	-
35. MVC - Stadium	(Series B)	10,267,685	711,266	10,267,685	-
36. MVC - Underground Utility Relocation	(Series B)	194,922	194,922	194,922	-
37. SJC - Infrastructure Projects	(Series B)	275,891	-	275,891	-
38. SJC - Marquee	(Series B)	300,075	-	300,075	-
39. SJC - STEM Building	(Series B)	2,535,008	1,490,322	2,535,008	-
40. TVC Renovation - Phase 1 (Building G)	(Series B)	64,681,169	2,724,100	64,681,169	-
41. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series B)	6,280,395	-	6,280,395	-
42. District - Cost of Issuance Series C	(Series C)	749,750	-	749,750	-
43. District - Signage and Wayfinding	(Series C)	3,000,000	-	-	3,000,000
44. MVC - Stadium	(Series C)	39,322,495	20,222,243	24,222,495	15,100,000
45. MVC - STEM Building	(Series C)	29,023,597	2,517,607	2,517,607	26,505,990
46. SJC - STEM Building	(Series C)	19,580,022	2,962,022	2,962,022	16,618,000
47. TVC Renovation - Phase 1 (Building G)	(Series C)	1,000,000	-	-	1,000,000
48. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series C)	8,715,462	-	8,715,462	-
TOTAL EXPENDITURES		\$ 298,950,128	\$ 31,171,981	\$ 234,223,638	\$ 64,726,490
ENDING FUND BALANCE		\$ 817,747	\$ 65,444,237	\$ 65,444,237	\$ 817,747
TOTAL EXPENDITURES AND ENDING FUND BALANCE		\$ 299,767,875	\$ 96,616,218	\$ 299,667,875	\$ 65,544,237

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

*** Interest: Includes Fair Market Value Adjustment (\$1.3) M

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

**Mt. San Jacinto College
Budget Allocation Model - Adopted FY 2022-2023**

Unrestricted General Fund - Unaudited

Revenue		Adopted Budget FY 2022-2023
Net additional Unbudgeted Revenue over Expense		\$ 35,652,502
Budgeted Ending Balance 6/30/22		300,000
Unaudited Beginning Balance 7/1/2022		\$ 35,952,502
FY 2022-2023 Projected Revenue		110,654,453
Total Anticipated Revenue		<u>146,606,955</u>

Notes

1. Less, Unrestricted Reserve	(3,290,959)	
2. Less, Student Financial Services	(85,000)	
3. Less, Interfund Transfer to Childcare	(56,261)	
4. Less, Intrafund Transfer to Block Grant	(262,260)	
5. Less, Intrafund transfer to Board designated reserve at 17%	(\$5,237,871)	
6. Less, Interfund Transfer to Self Insurance	(580,772)	
7. Less, Interfund Transfer to Capital Outlay	(5,000,000)	
		(14,513,123)
Total Available Funds for Allocation (TAFA)		<u><u>\$ 132,093,832</u></u>

Allocation Increment

1. PY Base Expenditure Budget (FY 2021-2022)		\$ 125,836,120
2. CY TAFA (2022-2023)		<u>132,093,832</u>
3. Allocation Increment (A.I.)		6,257,712
4. FY 2022-2023 Base Budget Adjustments	6,257,712	
Remaining Allocation Increment		\$ -

Expenditures	President	Instruction	Student Services	Business Services	Human Resources	Institutional Effectiveness	Total
FY 2021-2022 Base Expenditure Budget (1000-6XXX)	\$ 3,622,089	\$ 49,826,832	\$ 9,845,001	\$ 47,770,039	\$ 5,180,778	\$ 9,591,381	\$ 125,836,120
FY 2022-2023 Base Budget Adjustments	(150,491)	3,893,442	1,541,154	691,303	565,070	(282,766)	6,257,712
FY 2022-2023 Total Expenditure Budget	<u>\$ 3,471,598</u>	<u>\$ 53,720,274</u>	<u>\$ 11,386,155</u>	<u>\$ 48,461,342</u>	<u>\$ 5,745,848</u>	<u>\$ 9,308,615</u>	<u>\$ 132,093,832</u>
P Permanent Base Ongoing Funding	96,141,330						
O One Time Funding	35,952,502						
	<u>132,093,832</u>						

	San Jacinto Campus	Menifee Valley Campus	Temecula Valley Campus	San Gorgonio Campus	District Wide (1)	Total
FY 2022-2023 Total Expenditure Budget by Campus (1000-6XXX)*	<u>\$ 29,540,959</u>	<u>\$ 37,421,701</u>	<u>\$ 6,325,021</u>	<u>\$ 485,951</u>	<u>\$ 58,320,200</u>	<u>\$ 132,093,832</u>

Note:
(1) District Wide total includes beginning balance reserves.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2022-2023**

