

# MSJC | Mt. San Jacinto College



## MT. SAN JACINTO COMMUNITY COLLEGE

### ADOPTED BUDGET 2021-2022

**BOARD OF TRUSTEES**  
PRESIDENT – VICKI CARPENTER  
CLERK – TOM ASHLEY  
JOSHUA RIVERA  
BRIAN SYLVA  
ANN MOTTE

## Mission Statement

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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 2021-2022**

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To: Board of Trustees  
From: Roger Schultz, Superintendent/President   
Subject: Adopted Budget 2021-2022  
Date: September 09, 2021

On July 12, 2021 Governor Newsom signed the FY 2021-22 state budget, which includes budgeted state expenditures of \$263 billion. For California Community Colleges, the budget contains an additional \$3.5 billion in apportionment and categorical programs and a complete paydown of FY 2020-21 deferrals.

The FY 2021-22 budget plan focuses on the relief and recovery from COVID-19. In FY 2020-21 Californian's experienced many hardships and the emergency caused the state's economic conditions to plummet resulting in a budgeted deficit. The enacted FY 2021-22 budget corrects the prior year deficit, as well as, provides increases due to over anticipated revenue. The FY 2021-22 projected state revenue is \$203.6 billion with reserves of \$25.2 billion.

The following are the investments focused on relief and recovery:

- \$7.4 billion to the “rainy day fund” or Budget Stabilization Account (BSA), \$4.5 billion to the Public School System Stabilization Account (PSSSA), \$450 million to Safety Net-Reserve (protection for Medi-Cal and CalWORKS), \$4 billion to Special Fund for Economic Uncertainties (SFEU)
- \$8.1 billion for a Golden State Stimulus program and \$1.5 billion in grants for small business and non-profits
- Early care and education investments
- Low income K12 student investments
- Access to higher education – Cal Grant and Middle-Class Scholarship expansion

- Homelessness and anti-poverty programs
- Infrastructure funding

The FY 2021-22 state budget increases overall funding for California Community Colleges by more than \$3.5 billion, fully paying off the FY 2020-21 deferrals and providing for scheduled maintenance, student basic needs, and faculty support.

The following are the California Community College Investments:

- The Immediate Action Package added \$121.1 million in one-time funding for COVID-19 recovery and relief efforts
- Student Centered Funding Formula (SCFF) COLA of 5.07%
- COLA of 1.7% on certain categorical programs
- \$23 million for enrollment growth
- Extension of SCFF hold harmless to FY 2024-25
- Elimination of FY 2020-21 deferrals
- Expanded Cal Grant, Zero-Textbook-Cost pathways, college savings accounts, grants to dislocated workers, enrollment fee waiver, and other financial aid changes
- Retention and enrollment efforts, emergency grants to students, mental health services, basic needs, LGBTQ services, and student housing
- Investments in faculty, Equal Employment Opportunity (EEO) practices, guided pathways, competency-based education and instructional modalities
- Workforce development, alignment across college systems, deferred maintenance and technology-focused investments
- Capital Outlay – Continuing and New Projects
- Fulltime Faculty Hiring

Mt. San Jacinto’s FY 2021-22 General Fund Budget includes COLA, Step and Column increases, the FY 2021-22 reorganization, and the Classified salary study increases. All prior year fenced budgets have been restored.

Categorical budgets remain at either 95% of prior year award or current award. Student Equity and Achievement (SEA) deferrals have been fully paid back. We will continue to utilize Higher Education Emergency Relief Funds (HEERF) to mitigate the spread of COVID-19 to allow students to return to campus and the college open safely.

Budgeted construction for both STEM buildings will begin in FY 2021-22, utilizing state and district funding. Scheduled Maintenance and Instructional block grant funds have been allocated. Various secondary effects are included in the Capital Outlay Budget.

Bond projects include: San Jacinto Campus STEM building, Menifee Valley Campus STEM building, Menifee Valley Campus Stadium, various parking lots and completion of Temecula Valley Campus.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022  
LIST OF FUNDS BUDGETED**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 136,812,753
11	Board of Trustees Special Reserve Fund	16,794,366
12	General Fund Restricted	66,143,135
12	Parking Fund	854,612
12	Health Center Fund	1,112,493
12	Instructional Equipment Block Grant Fund	918,967
32	Cafeteria Fund (Auxiliary account)	1,984,625
33	Child Development Fund	1,379,592
41	Capital Outlay Projects Fund	69,604,895
43	Bond Project Fund	97,989,742
51	Bookstore Fund (Auxiliary account)	2,099,405
61	Self-Insurance Fund	1,354,646
71	Student Government Association Fund (Auxiliary account)	479,758
72	Student Representation Fee Fund (Auxiliary account)	141,508
74	Student Financial Aid Fund	22,327,310
79	Foundation Fund (Auxiliary account)	5,321,707
		<hr/>
	TOTAL ALL FUNDS	<u><u>\$ 425,319,513</u></u>

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**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

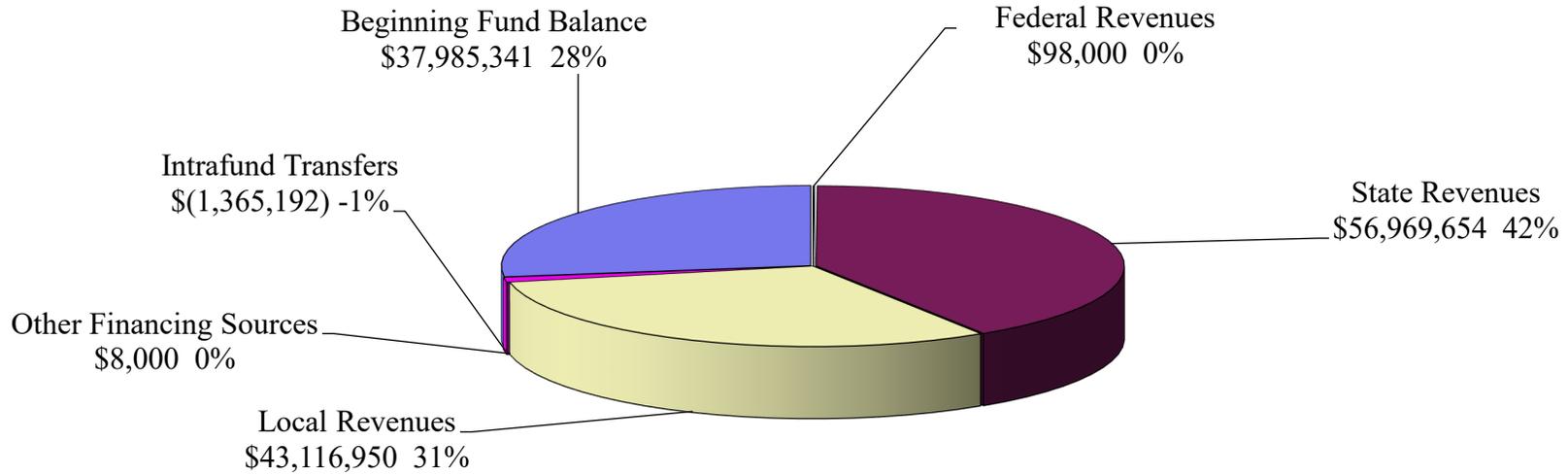
Board of Trustees General Reserve Fund

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.

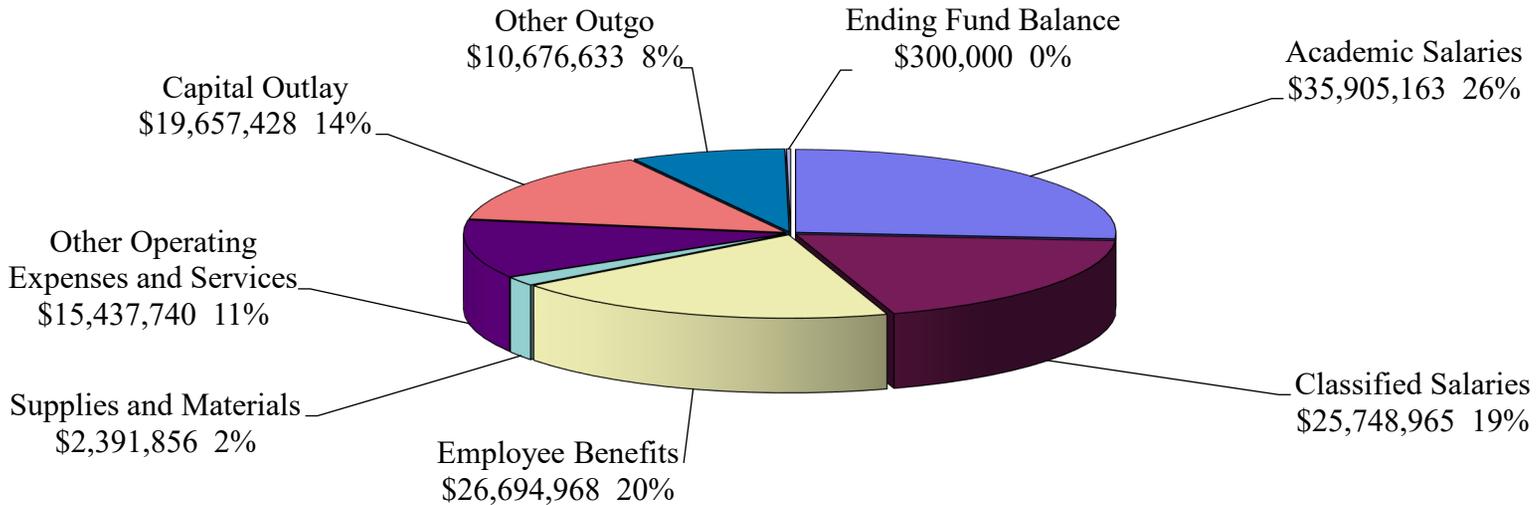
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

General Fund Unrestricted Revenues and Beginning Fund Balance: \$136,812,753



General Fund Unrestricted Expenditures and Ending Fund Balance: \$136,812,753



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### General Fund Unrestricted

		2019-2020	2020-2021	2020-2021	2020-2021	2021-2022	%
		Actual	Adopted	Revised	Actual	Adopted	Change
<u>Revenues by Source</u>		Revenues	Budget	Budget	Revenues	Budget	Adopt/Act
8100	Federal Revenues						
8150	Student Financial Aid	\$ 88,869	\$ 84,000	\$ 84,000	\$ 79,200	\$ 84,000	6.06
8160	Veterans Education	14,610	14,000	14,000	13,568	14,000	3.18
	Total Federal Revenues	<u>103,479</u>	<u>98,000</u>	<u>98,000</u>	<u>92,768</u>	<u>98,000</u>	5.64
8600	State Revenues						
8611	State General Apportionment*	42,655,158	32,140,662	32,140,662	26,085,626	33,373,904	27.94
8615	Student Enrollment Fee Administration	214,124	214,985	214,985	214,985	209,127	(2.72)
8630	Proposition 30*	6,060,061	13,421,092	13,421,092	19,541,295	15,843,913	(18.92)
8671	Homeowners' Property Tax Relief*	317,858	323,136	323,136	317,911	317,911	-
8681	State Lottery	2,060,569	1,736,790	1,736,790	2,060,163	1,887,312	(8.39)
8685	State Mandated Costs	353,536	350,852	350,852	350,852	371,513	5.89
8690	Part Time Faculty Compensation/Other	265,845	273,409	273,409	267,946	274,276	2.36
8690	Full Time Faculty Hire	-	-	-	-	1,139,698	100.00
8690	State Teachers' Retirement System On Behalf	3,552,000	3,552,000	3,552,000	3,198,826	3,552,000	11.04
	Total State Revenues	<u>55,479,151</u>	<u>52,012,926</u>	<u>52,012,926</u>	<u>52,037,604</u>	<u>56,969,654</u>	9.48
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	13,785	14,000	14,000	13,617	14,000	2.81
8811	Tax Allocation, Secured Roll*	31,398,224	31,300,000	31,300,000	33,559,573	32,844,656	(2.13)
8812	Tax Allocation, Supplemental Roll*	479,473	480,000	480,000	864,735	800,000	(7.49)
8813	Tax Allocation, Unsecured Roll*	1,349,008	1,321,429	1,321,429	1,496,988	1,490,000	(0.47)
8816	Prior Years' Taxes*	680,712	592,854	592,854	833,439	800,000	(4.01)
8817	Education Revenue Augmentation Fund*	(3,068,764)	(3,000,000)	(3,000,000)	(3,089,104)	(3,000,000)	(2.88)
8818	Redevelopment Agency Funds*	337,863	311,371	311,371	394,874	400,000	1.30
8819	Redevelopment Residual*	2,353,750	2,233,814	2,233,814	1,987,686	1,980,000	(0.39)
8831	Contract Instructional Services	78,114	78,114	78,114	50,888	72,000	41.49
8848	Box Office Receipts	239	239	239	16	200	> 200
8850	Rents and Leases	176,664	270,166	270,166	130,964	201,307	53.71
8860	Interest and Investment	751,085	751,085	751,085	211,808	220,000	3.87
8872	Community Service Class Fees	542,143	542,143	542,143	340,895	507,671	48.92
8874	Enrollment Fees*	3,361,180	3,461,843	3,461,843	3,645,373	3,641,512	(0.11)
8877	Instructional Materials Fees	10,531	10,531	10,531	-	10,000	100.00
8879	Student Records Fees	45,100	45,100	45,100	43,796	41,000	(6.38)
8880	Nonresident Tuition	656,449	1,460,972	1,460,972	614,627	1,228,387	99.86
8885	Other Student Fees and Charges	120,284	148,162	148,162	35,146	152,010	> 200
8890	Other Local	468,160	270,207	270,207	37,033	1,714,207	> 200
	Total Local Revenues	<u>39,754,000</u>	<u>40,292,030</u>	<u>40,292,030</u>	<u>41,172,354</u>	<u>43,116,950</u>	4.72

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**General Fund Unrestricted**

<b>Revenues by Source</b>	<b>2019-2020 Actual Revenues</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 Revised Budget</b>	<b>2020-2021 Actual Revenues</b>	<b>2021-2022 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	1,703	8,000	8,000	-	8,000	100.00
8999 Intrafund Transfers - In (Out)	(1,255,769)	(793,637)	(793,637)	(214,598)	(1,365,192)	> 200
Total Other Financing Sources	<u>(1,254,066)</u>	<u>(785,637)</u>	<u>(785,637)</u>	<u>(214,598)</u>	<u>(1,357,192)</u>	> 200
Total Revenues	<u>94,082,564</u>	<u>91,617,319</u>	<u>91,617,319</u>	<u>93,088,128</u>	<u>98,827,412</u>	6.17
Beginning Fund Balance	<u>13,576,324</u>	<u>24,112,719</u>	<u>24,112,719</u>	<u>24,112,719</u>	<u>37,985,341</u>	57.53
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 107,658,888</u>	<u>\$ 115,730,038</u>	<u>\$ 115,730,038</u>	<u>\$ 117,200,847</u>	<u>\$ 136,812,753</u>	16.73

Note: Revenue limit for FY 2021-2022 Adopted Budget = \$88,433,066.

\*Accounts used for the revenue limit calculation.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### General Fund Unrestricted

<u>Expenditures by Object</u>	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$ 15,188,331	\$ 16,952,392	\$ 16,952,392	\$ 13,641,579	\$ 18,959,747	38.98
1200 Non Instructional Salaries, Regular/Contract	4,690,218	5,713,122	5,713,122	6,944,121	6,087,107	(12.34)
1300 Instructional Salaries, Other	10,042,706	10,467,931	10,468,723	9,593,808	10,166,399	5.97
1400 Non Instructional Salaries, Other	1,713,921	691,910	715,548	821,084	691,910	(15.73)
Total Academic Salaries	<u>31,635,176</u>	<u>33,825,355</u>	<u>33,849,785</u>	<u>31,000,592</u>	<u>35,905,163</u>	15.82
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	15,866,835	19,290,736	19,290,736	15,867,591	21,513,648	35.58
2200 Instructional Aides, Regular	1,844,664	2,033,746	2,033,746	1,659,541	2,306,517	38.99
2300 Non Instructional Salaries, Other	1,569,481	717,031	708,141	1,510,851	1,132,750	(25.03)
2400 Instructional Aides, Other	649,510	796,050	827,636	346,118	796,050	129.99
Total Classified Salaries	<u>19,930,490</u>	<u>22,837,563</u>	<u>22,860,259</u>	<u>19,384,101</u>	<u>25,748,965</u>	32.84
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	7,513,480	5,307,716	8,865,124	6,743,082	5,851,295	(13.23)
3200 Public Employees' Retirement System Fund	3,831,521	4,608,191	4,608,191	3,819,763	5,779,273	51.30
3300 Old Age, Survivors, Disability	2,008,473	2,224,764	2,226,863	1,974,579	2,467,404	24.96
3400 Health and Welfare	6,305,937	6,779,554	6,782,029	6,312,620	8,049,663	27.52
3500 State Unemployment Insurance	25,176	27,946	27,980	37,477	304,787	>200
3600 Workers' Compensation Insurance	742,492	807,152	807,925	720,528	853,895	18.51
3900 Other	525,242	4,091,891	539,891	990,413	3,388,651	>200
Total Employee Benefits	<u>20,952,321</u>	<u>23,847,214</u>	<u>23,858,003</u>	<u>20,598,462</u>	<u>26,694,968</u>	29.60
4000 Supplies and Materials						
4100 Textbooks	1,234	8,106	8,560	458	8,106	>200
4200 Books	16,096	24,867	25,077	6,541	24,867	>200
4300 Instructional	103,215	638,992	618,322	12,341	644,230	>200
4500 Non Instructional	535,777	1,698,243	1,645,368	375,737	1,663,710	>200
4600 Transportation	33,869	47,143	47,943	17,121	47,143	175.35
4700 Food Services	-	3,800	3,800	-	3,800	100.00
Total Supplies and Materials	<u>690,191</u>	<u>2,421,151</u>	<u>2,349,070</u>	<u>412,198</u>	<u>2,391,856</u>	>200

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### General Fund Unrestricted

<u>Expenditures by Object</u>	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5003 Printing	54,568	21,203	20,124	12,272	21,203	72.78
5045 Postage	66,659	227,917	239,322	68,554	227,917	>200
5100 Consultants	1,619,888	1,915,841	1,920,974	1,295,219	1,945,337	50.19
5200 Conferences	287,795	735,455	732,784	103,559	739,255	>200
5300 Memberships and Dues	175,706	193,885	191,379	174,011	193,885	11.42
5400 Insurance	619,908	818,192	816,969	698,047	979,731	40.35
5500 Utilities	1,649,630	2,708,538	2,740,418	1,617,174	2,708,538	67.49
5600 Rents, Leases, and Maintenance	1,667,336	2,505,491	2,505,655	1,225,480	2,525,491	106.08
5700 Legal, Elections, and Audit	864,716	1,400,616	1,399,141	950,413	1,400,616	47.37
5800 Other	535,396	4,583,832	4,443,466	(664,551)	4,695,767	>200
Total Other Operating Expenses and Services	7,541,602	15,110,970	15,010,232	5,480,178	15,437,740	181.70
6000 Capital Outlay						
6100 Sites and Site Improvements	28,579	12,493	12,493	20,825	13,800	(33.73)
6200 Buildings	119,684	13,127,623	13,089,014	28,682	15,210,027	>200
6300 Library Books and Materials	-	254,935	281,856	-	254,707	100.00
6400 Equipment	691,477	1,951,473	2,078,065	365,622	4,178,894	>200
Total Capital Outlay	839,740	15,346,524	15,461,428	415,129	19,657,428	>200
Total Expenditures (1000 – 6000)	81,589,520	113,388,777	113,388,777	77,290,660	125,836,120	62.81
7000 Other Outgo						
7300 Interfund Transfers-Out	1,927,928	1,956,261	1,956,261	1,956,261	10,591,633	>200
7500 Student Financial Aid	28,721	85,000	85,000	(31,415)	85,000	>200
7900 Contingencies	24,112,719	300,000	300,000	37,985,341	300,000	(99.21)
Total Other Outgo and Contingencies	26,069,368	2,341,261	2,341,261	39,910,187	10,976,633	(72.50)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 107,658,888	\$ 115,730,038	\$ 115,730,038	\$ 117,200,847	\$ 136,812,753	16.73

Note:  
Deficit spending in FY 2021-2022 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**BOARD OF TRUSTEES SPECIAL RESERVE FUND**

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

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

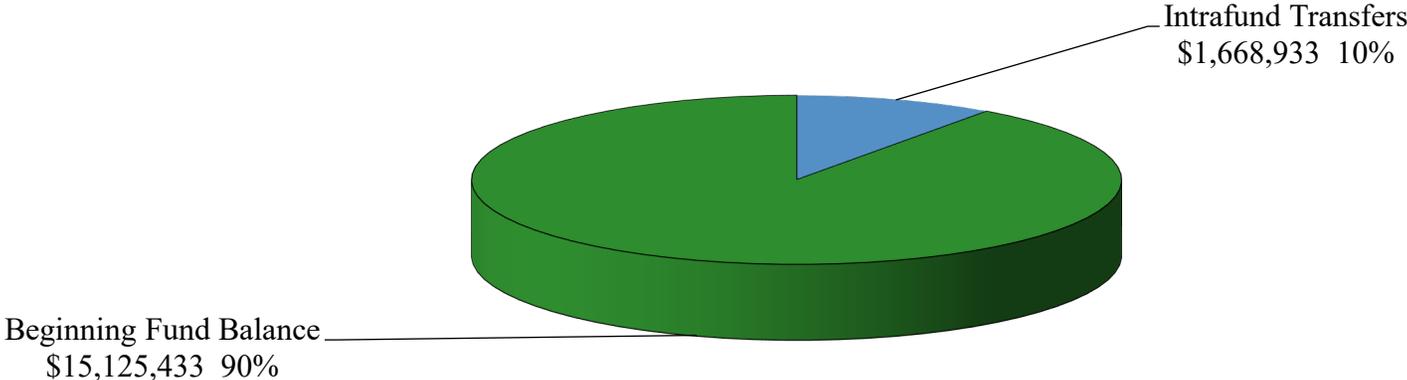
The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6% reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office.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

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

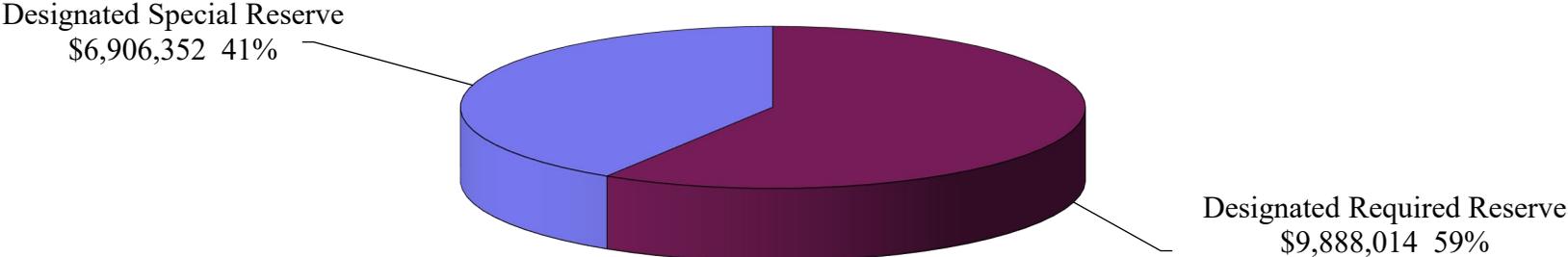
- \* STRS \$2,803,557
- \* PERS \$1,780,911
- \* OPEB \$2,321,884

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance: \$16,794,366



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance: \$16,794,366



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Board of Trustees Special Reserve Fund

		2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
<b><u>Revenues by Source</u></b>							
8999	Intrafund Transfers - In (Out)	\$ 1,023,143	\$ 532,619	\$ 532,619	\$ 595,043	\$ 1,668,933	180.47
	Beginning Fund Balance	13,507,247	14,530,390	14,530,390	14,530,390	15,125,433	4.10
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 14,530,390</u>	<u>\$ 15,063,009</u>	<u>\$ 15,063,009</u>	<u>\$ 15,125,433</u>	<u>\$ 16,794,366</u>	11.03

		2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
<b><u>Expenditures by Object</u></b>							
7910	Designated Required Reserve	\$ 7,624,038	\$ 8,156,657	\$ 8,156,657	\$ 8,219,081	\$ 9,888,014	20.31
7920	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
	Total Reserve	<u>14,530,390</u>	<u>15,063,009</u>	<u>15,063,009</u>	<u>15,125,433</u>	<u>16,794,366</u>	11.03
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 14,530,390</u>	<u>\$ 15,063,009</u>	<u>\$ 15,063,009</u>	<u>\$ 15,125,433</u>	<u>\$ 16,794,366</u>	11.03

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**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 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, Higher Education Emergency Relief Funds (HEERF), and the Child Development Training Consortium (CDTC).

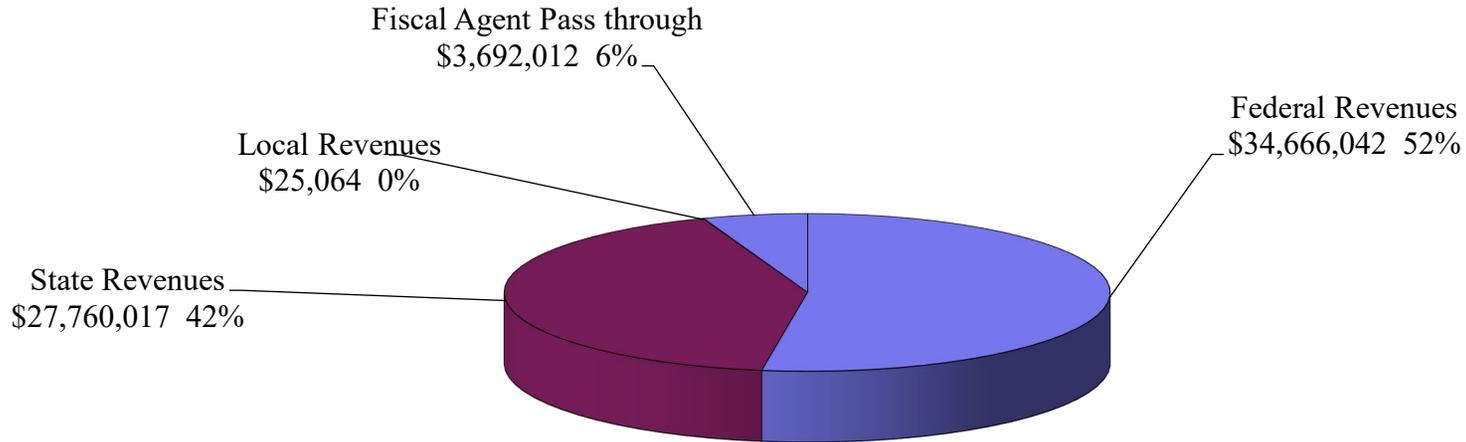
State programs include Board Financial Assistance Program (BFAP), Veterans Resource Center (VRC), Student Success and Completion Grant (SSCG), Financial Aid Technology, California College Promise, COVID-19 Block Grant, Extended Opportunities Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), Undocumented Resource Liason, Immediate Action Budget, Disabled Students Programs and Services (DSPS), CalWORKs, Student Equity and Achievement (SEA), Guided Pathways Initiative, Equal Employment Opportunity (Staff Diversity), Classified Professional Development, Enrollment Growth and Retention, California Adult Education Program (CAEP), regional and local Strong Workforce Programs (SWP), Prekindergarten and Family Literacy (CPKS), California Energy Commission Advanced Transportation Logistics Program, Umoja Program, Puente Program, Burton Book, and Restricted Proposition 20 Lottery.

Recently completed programs include Coronavirus Aid, Relief, and Economic Security (CARES), COVID 19 Block Grant Coronavirus Relief Fund (CRF), Mental Health Support Program, Disaster Relief Emergency Student Financial Aid, Hunger Free Campus, Certified Nursing Assistant Expansion Program, Online Career Technical Education Pathways, and the Workforce Accelerator Funds 7.0.

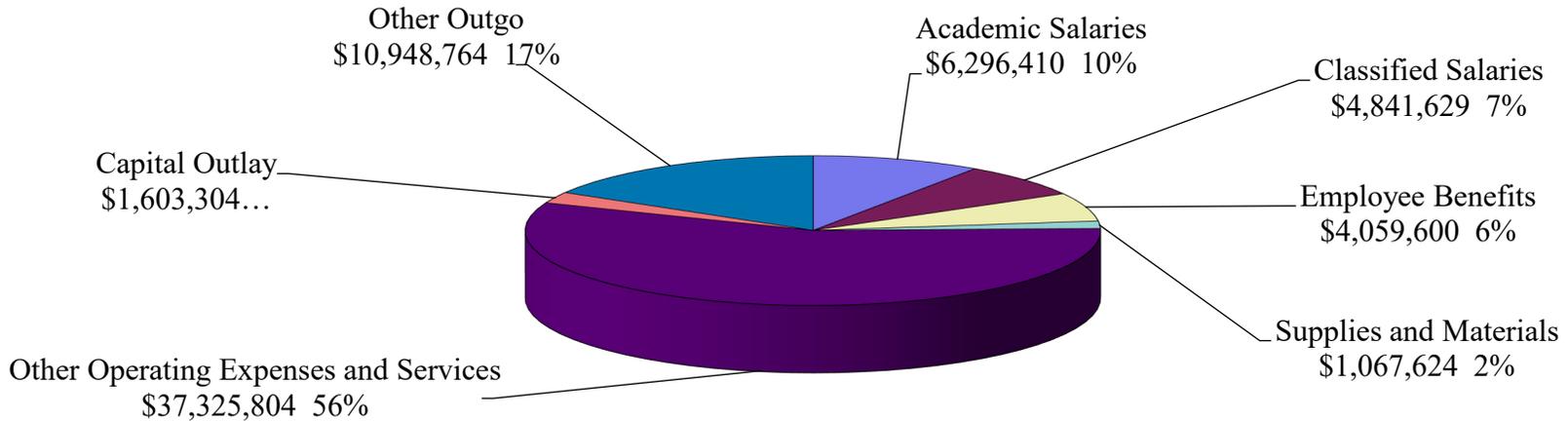
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

General Fund Restricted Revenues and Beginning Fund Balance: \$66,143,135



General Fund Restricted Expenditures and Ending Fund Balance: \$66,143,135



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**General Fund Restricted**

		<b>2019-2020 Actual Revenues</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 Revised Budget</b>	<b>2020-2021 Actual Revenues (1)</b>	<b>2021-2022 Adopted Budget (1)</b>	<b>% Change Adopt/Act</b>
<b>Revenues by Source</b>							
8100	Federal Revenues						
8120	Title V	\$ 543,404	\$ 497,518	\$ 497,517	\$ 188,904	\$ 308,614	63.37
8120	Upward Bound	290,031	368,665	368,665	298,980	367,287	22.85
8120	Talent Search	260,578	375,059	375,058	293,605	358,829	22.21
8120	Federal Work Study	496,978	546,191	546,191	541,316	410,466	(24.17)
8120	Coronavirus Aid, Relief, and Economic Security (CARES) Act*	(2) 963,345	4,508,734	-	-	-	-
8130	Workforce Innovation and Opportunity Act 225/231	613,930	583,234	769,564	769,564	787,264	2.30
8140	Temporary Assistance for Needy Families (TANF)	102,644	105,258	105,258	105,258	112,930	7.29
8170	Perkins	471,112	519,321	519,321	395,870	546,490	38.05
8170	Career Technical Education (CTE) Transitions	46,195	-	-	-	-	-
8190	Child Development Training Consortium	15,600	-	23,000	23,000	21,850	(5.00)
8190	Coronavirus Aid, Relief, and Economic Security (CARES) Act*	(2) -	-	4,514,467	4,514,467	-	(100.00)
8190	FEMA	(3) 115,488	-	-	(115,488)	-	-
8190	COVID 19 Block Grant Coronavirus Relief Fund (CRF)	-	588,068	588,068	588,068	-	(100.00)
8190	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	-	-	16,272,207	3,874,817	12,213,871	>200.00
8190	American Rescue Plan (ARP) Act	-	-	17,680,696	-	19,538,441	100.00
	Total Federal Revenues	<u>3,919,305</u>	<u>8,092,048</u>	<u>42,260,012</u>	<u>11,478,361</u>	<u>34,666,042</u>	202.01
8600	State Revenues						
8621	Disabled Students Programs and Services (DSPS)	1,005,995	1,276,104	1,275,625	840,626	1,660,926	97.58
8622	Extended Opportunity Programs and Services (EOPS)	681,115	647,059	647,059	620,161	780,302	25.82
8623	Prekindergarten and Family Literacy (CPKS)	5,000	5,000	5,000	4,995	5,000	0.10
8626	CalWORKs	600,251	675,890	675,889	560,031	829,184	48.06
8627	Song Brown RN Capitation Grant	36,718	-	-	-	-	-
8627	Riverside Community College District - SWP Regional Programs	655,802	1,142,257	2,023,964	743,554	1,397,771	87.99
8627	Improving Online CTE Pathways Program Planning & Development	165,652	334,309	349,308	210,777	-	(100.00)
8627	ATL Clean Transportation Grant	3,002	160,178	160,177	160,177	-	(100.00)
8627	Solano Community College District - NASDAQ Internship/Externship	2,498	-	-	-	-	-
8627	Workforce Accelerator Grant (7.0)	19,007	5,994	5,993	5,376	-	(100.00)
8627	Puente Program	-	12,500	12,500	-	15,500	100.00
8627	CTE CoLab Community of Practice	-	-	-	-	30,000	100.00
8629	Student Financial Aid Administration (BFAP)	475,847	711,167	711,166	527,483	781,720	48.20
8629	Veterans Resource Center	112,569	263,339	627,783	171,762	697,314	305.98
8629	Student Success and Completion Grant (SSCG)	1,492,400	1,495,954	1,495,954	1,138,760	2,105,908	84.93
8629	Financial Aid Technology	19,882	285,409	285,409	184,390	85,913	(53.41)
8629	Mental Health Support	107,719	2,743	2,743	2,743	-	(100.00)
8629	California College Promise Grant	185,579	1,628,416	1,628,416	420,190	2,031,471	>200.00
8629	Cooperative Agencies Resource for Education (CARE)	176,051	199,738	199,738	186,617	241,558	29.44
8629	Student Success and Achievement (SEA)	6,769,392	6,886,587	6,886,586	5,576,077	6,663,646	19.50

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**General Fund Restricted**

<b>Revenues by Source</b>	<b>2019-2020 Actual Revenues</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 Revised Budget</b>	<b>2020-2021 Actual Revenues (1)</b>	<b>2021-2022 Adopted Budget (1)</b>	<b>% Change Adopt/Act</b>
8629 Hunger Free Campus	105,183	40,465	40,464	40,464	-	(100.00)
8629 Campus Safety & Sexual Assault	18,779	-	-	-	-	-
8629 Guided Pathways	539,771	476,194	476,193	333,994	300,820	(9.93)
8629 Staff Diversity	39,262	92,916	92,916	21,062	121,854	478.55
8629 Classified Professional Development	2,403	59,060	59,060	675	58,385	>200.00
8629 CNA Training Program	33,425	4,075	4,075	4,075	-	(100.00)
8629 Enrollment Growth and Retention	93,676	93,676	93,676	93,676	93,676	-
8629 AB104 California Adult Education Program (CAEP) Formerly AEBG	1,223,366	2,127,622	2,127,622	867,759	2,327,972	168.27
8629 AB104 Adult Education Data and Accountability Funds	55,000	-	-	-	-	-
8629 Strong Workforce Program Local Funding (SWP)	1,427,557	4,773,536	4,979,045	1,603,241	5,198,837	>200.00
8629 Apprenticeship Allowance	4,000	-	4,989	-	10,234	-
8629 COVID 19 Block Grant	-	721,861	721,861	-	721,861	100.00
8629 Undocumented Resource Liaison	-	-	57,064	-	170,208	100.00
8629 Disaster Relief Emergency SFA	-	-	127,196	127,196	-	(100.00)
8629 Immediate Action Budget Package	-	-	206,636	162,705	43,931	(73.00)
8681 State Lottery Revenue	746,426	567,351	759,550	759,549	873,814	15.04
8690 State Teachers' Retirement System On Behalf	551,866	551,866	551,866	488,988	512,212	4.75
<b>Total State Revenues</b>	<b>17,355,193</b>	<b>25,241,266</b>	<b>27,295,523</b>	<b>15,857,103 (2)</b>	<b>27,760,017</b>	<b>75.06</b>
<b>8800 Local Revenues</b>						
8890 Riverside County Department of Social Services - CalWORKS	(1,300)	-	-	-	-	-
8890 Hunger Free Campus Program Donation	22,848	-	-	-	-	-
8890 Umoja Community Education Foundation	23	15,977	28,977	4,913	24,064	>200.00
8890 Burton Book Fund	-	2,800	2,800	918	1,000	8.93
<b>Total Local Revenue</b>	<b>21,571</b>	<b>18,777</b>	<b>31,777</b>	<b>5,831</b>	<b>25,064</b>	<b>&gt;200.00</b>
<b>8900 Other Financing Sources</b>						
8970 Fiscal Agent Pass Through	3,967,097	4,123,189	4,123,189	3,858,497	4,346,850	12.66
8999 COVID-19 Lost Revenue Intrafund Transfers	(72,025)	(397,782)	(667,901)	(667,901)	(654,838)	(1.96)
<b>Total Other Financing Sources</b>	<b>3,895,072</b>	<b>3,725,407</b>	<b>3,455,288</b>	<b>3,190,596</b>	<b>3,692,012</b>	<b>15.72</b>
<b>Beginning Fund Balance</b>	<b>(4)</b>	<b>(237,617)</b>	<b>(237,617)</b>	<b>(237,617)</b>	<b>-</b>	<b>(100.00)</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 25,191,141</b>	<b>\$ 36,839,881</b>	<b>\$ 72,804,983</b>	<b>\$ 30,294,274</b>	<b>\$ 66,143,135</b>	<b>118.34</b>

- Notes: (1) Revenues for grant funds that carryover from prior years to FY 2021-2022 are included in the FY 2021-2022 Tentative Budget. Carryover funds total \$41,365,517  
(2) Coronavirus Aid, Relief, and Economic Security (CARES) Act revenues were recategorized as "Other Federal Revenues" (8190).  
(3) FEMA funds were not actually received. The application was withdrawn and the expenditures moved to CARES Act.  
(4) The portion of Coronavirus Relief Funds that were expensed in FY 19-20. Revenues were recognized in FY 20-21 per audit requirements.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### General Fund Restricted

<u>Expenditures by Object</u>		2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures (1)	2021-2022 Adopted Budget (1)	% Change Adopt/Act
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 63,952	\$ 101,817	\$ 66,235	\$ 364	\$ 68,505	>200.00
1200	Non Instructional Salaries, Regular/Contract	2,501,400	2,550,330	2,957,619	2,170,068	2,855,633	31.59
1300	Instructional Salaries, Other	793,538	610,787	816,668	577,793	744,977	28.93
1400	Non Instructional Salaries, Other	2,676,788	2,751,682	3,901,626	2,886,602	2,627,295	(8.98)
	<b>Total Academic Salaries</b>	<b>6,035,678</b>	<b>6,014,616</b>	<b>7,742,148</b>	<b>5,634,827</b>	<b>6,296,410</b>	<b>11.74</b>
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	2,770,935	3,428,816	3,910,548	3,072,161	3,645,944	18.68
2200	Instructional Aides, Regular	55,941	100,815	114,838	70,834	104,864	48.04
2300	Non Instructional Salaries, Other	1,134,881	1,336,386	1,228,517	893,407	917,709	2.72
2400	Instructional Aides, Other	426,636	359,556	478,176	187,928	173,112	(7.88)
	<b>Total Classified Salaries</b>	<b>4,388,393</b>	<b>5,225,573</b>	<b>5,732,079</b>	<b>4,224,330</b>	<b>4,841,629</b>	<b>14.61</b>
3000	Employee Benefits						
3100	State Teachers' Retirement System	1,357,889	830,329	1,510,087	1,188,606	841,770	(29.18)
3200	Public Employees' Retirement System	672,919	819,798	961,412	737,595	1,041,624	41.22
3300	Old Age, Survivors, Disability	394,143	436,969	549,037	413,994	467,456	12.91
3400	Health and Welfare	826,205	987,826	1,060,447	775,001	995,445	28.44
3500	State Unemployment Insurance	4,639	5,154	6,744	5,252	52,303	>200.00
3600	Workers' Compensation Insurance	140,212	152,604	189,015	139,293	148,790	6.82
3900	Other	-	551,866	-	-	512,212	100.00
	<b>Total Employee Benefits</b>	<b>3,396,007</b>	<b>3,784,546</b>	<b>4,276,742</b>	<b>3,259,741</b>	<b>4,059,600</b>	<b>24.54</b>
4000	Supplies and Materials						
4100	Textbooks	4,574	40,500	48,625	44,634	42,770	(4.18)
4200	Books	3,850	700	6,849	6,148	5,566	>200.00
4300	Instructional	338,172	643,273	719,893	498,035	766,622	53.93
4500	Non Instructional	390,072	196,692	1,018,922	615,713	231,402	(62.42)
4600	Pupil Transportation Supplies	4,476	5,000	3,141	426	-	>200.00
4700	Food Services	91,116	9,498	40,248	40,248	21,264	(47.17)
	<b>Total Supplies and Materials</b>	<b>832,260</b>	<b>895,663</b>	<b>1,837,678</b>	<b>1,205,204</b>	<b>1,067,624</b>	<b>(11.42)</b>

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**General Fund Restricted**

<u>Expenditures by Object</u>	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures (1)	2021-2022 Adopted Budget (1)	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5000 Printing	61,406	64,868	59,773	38,023	64,464	69.54
5100 Consultants	866,548	640,100	822,363	453,179	454,072	0.20
5200 Conferences	427,472	447,830	298,869	82,652	349,383	>200.00
5300 Memberships and Dues	37,032	89,323	66,032	65,469	63,399	>200.00
5400 Insurance	-	500	2,000	-	500	100.00
5500 Utilities	31,813	79,950	112,181	84,671	22,223	(73.75)
5600 Rents, Leases, and Maintenance	1,019,656	1,145,693	1,765,169	1,336,791	1,302,337	(2.58)
5700 Legal, Election, and Audit	43,483	32,202	160,518	129,859	21,939	(83.11)
5800 Other	569,877	6,250,859	33,783,665	1,936,045	35,047,487	>200.00
Total Other Operating Expenses and Services	3,057,287	8,751,325	37,070,570	4,126,689	37,325,804	>200.00
6000 Capital Outlay						
6100 Sites and Site Improvements	-	-	5,919	-	-	-
6200 Building Improvements	156,887	113,239	72,709	36,546	36,163	(1.05)
6300 Library Books and Materials	259,916	11,385	206,157	200,804	512	(99.75)
6400 Equipment	871,055	1,126,914	3,859,181	1,457,774	1,566,629	7.47
Total Capital Outlay	1,287,858	1,251,538	4,143,966	1,695,124	1,603,304	(5.42)
7000 Other Outgo						
7300 Interfund Transfers-Out	145,717	3,265,000	3,333,429	3,333,429	1,960,770	(41.18)
7400 Inter-Agency Pass Through	3,967,097	4,123,189	4,123,189	3,858,497	4,346,850	12.66
7500 Student Financial Aid	2,064,327	3,402,599	4,383,711	2,801,572	4,310,137	53.85
7600 Other Student Aid	254,134	125,832	161,472	154,859	331,007	>200.00
Total Other Outgo	6,431,275	10,916,620	12,001,801	10,148,357	10,948,764	7.89
Ending Fund Balance	(237,617)	-	-	-	-	-
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 25,191,141	\$ 36,839,881	\$ 72,804,984	\$ 30,294,271	\$ 66,143,135	118.34

\*Notes: (1) Expenses for grant funds that carryover from prior years to FY 2021-2022 are included in the FY 2021-2022 Adopted Budget. Carryover funds total \$41,365,517

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**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.

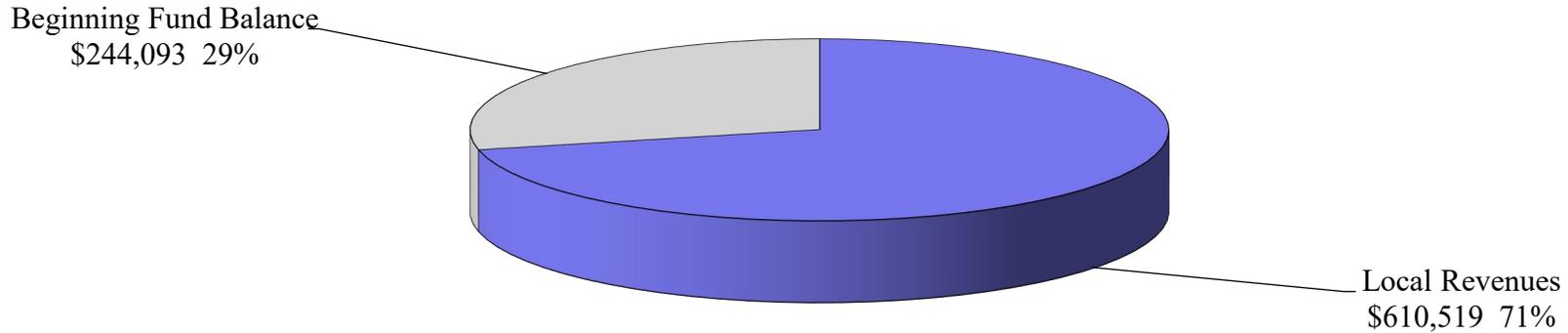
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues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

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

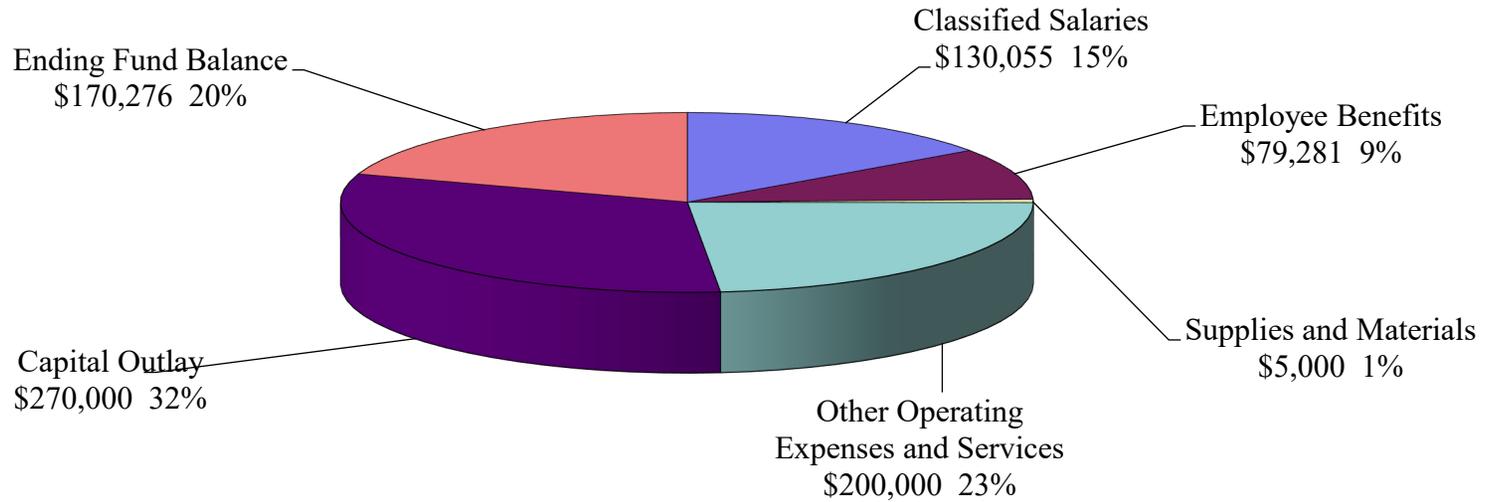
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## Parking Fund Revenues and Beginning Fund Balance: \$854,612



## Parking Fund Expenditures and Ending Fund Balance: \$854,612



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**Parking Fund**

		2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
<b>Revenues by Source</b>							
8800	Local Revenues						
8881	Parking Fees	\$ 299,493	\$ -	\$ -	\$ (42)	\$ -	< (200)
8886	Parking Citations	92,831	-	-	15,475	-	(100.00)
8888	Parking Meters	16,490	-	-	-	-	-
8890	Other Local	330	-	-	-	-	-
8999	Intrafund Transfers - In	72,025	397,782	397,782	600,575	610,519	1.66
	Total Local Revenues	<u>481,169</u>	<u>397,782</u>	<u>397,782</u>	<u>616,008</u>	<u>610,519</u>	(0.89)
	Beginning Fund Balance	<u>145,031</u>	<u>29,491</u>	<u>29,491</u>	<u>29,491</u>	<u>244,093</u>	>200
	Total Revenues and Beginning Fund Balance	<u>\$ 626,200</u>	<u>\$ 427,273</u>	<u>\$ 427,273</u>	<u>\$ 645,499</u>	<u>\$ 854,612</u>	32.40

		2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
<b>Expenditures by Object</b>							
2000	Classified Salaries	\$ 141,047	\$ 138,584	\$ 94,297	\$ 94,296	\$ 130,055	37.92
3000	Employee Benefits	<u>67,798</u>	<u>72,746</u>	<u>45,365</u>	<u>45,364</u>	<u>79,281</u>	74.77
4000	Supplies and Materials	<u>13,644</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	100.00
5000	Other Operating Expenses and Services	<u>200,952</u>	<u>200,000</u>	<u>189,305</u>	<u>179,383</u>	<u>200,000</u>	11.49
6000	Capital Outlay	<u>173,268</u>	<u>-</u>	<u>82,363</u>	<u>82,363</u>	<u>270,000</u>	227.82
	Total Expenditures (2000 – 6000)	<u>596,709</u>	<u>416,330</u>	<u>416,330</u>	<u>401,406</u>	<u>684,336</u>	70.48
	Ending Fund Balance	<u>29,491</u>	<u>10,943</u>	<u>10,943</u>	<u>244,093</u>	<u>170,276</u>	(30.24)
	Total Expenditures and Ending Fund Balance	<u>\$ 626,200</u>	<u>\$ 427,273</u>	<u>\$ 427,273</u>	<u>\$ 645,499</u>	<u>\$ 854,612</u>	32.40

Note: Deficit spending in FY 2021-2022 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.  
 Intrafund transfer for FY 2020-2021 reflects \$600k from HEERF for lost revenue recovery.  
 Intrafund transfer for FY 2021-2022 reflects \$610k from HEERF for lost revenue recovery.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**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.

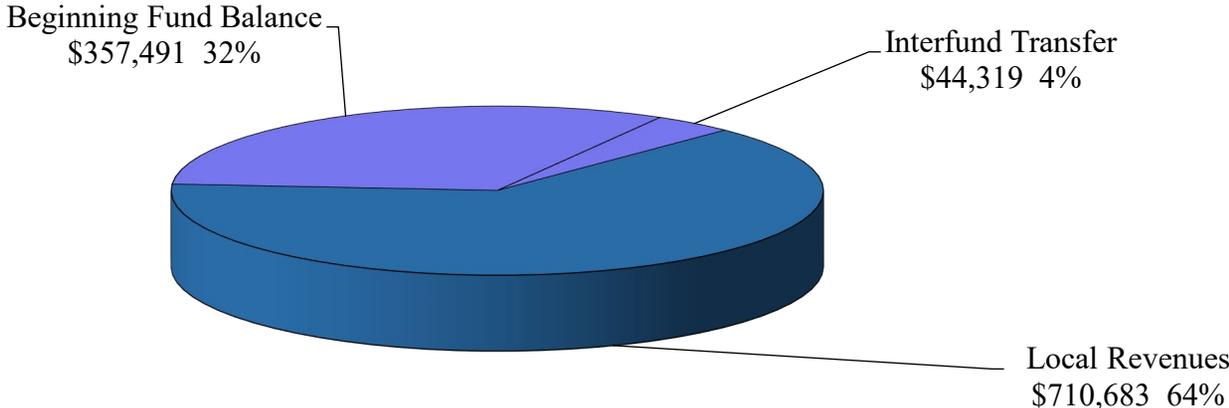
Health Services Fees collected are restricted to allowable health service expenditures.

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.

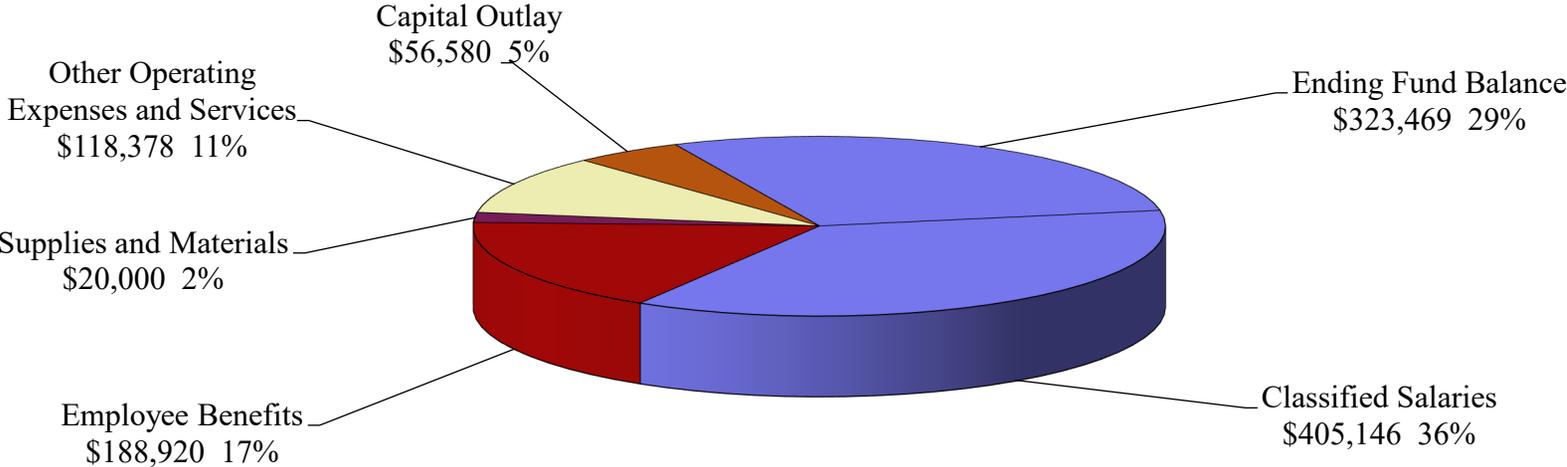
Authorized expenditures shall **not** include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion 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 2021-2022

Student Health Center Revenues and Beginning Fund Balance: \$1,112,493



Student Health Center Expenditures and Ending Fund Balance: \$1,112,493



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Student Health Center

<u>Revenues by Source</u>	2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
8876 Health Services Revenue	\$ 753,909	\$ 760,000	\$ 760,000	\$ 687,676	\$ 710,683	3.35
8999 Intrafund Transfers - In	-	-	-	67,326	44,319	(34.17)
Beginning Fund Balance	-	249,739	249,739	249,739	357,491	43.15
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 753,909</u>	<u>\$ 1,009,739</u>	<u>\$ 1,009,739</u>	<u>\$ 1,004,741</u>	<u>\$ 1,112,493</u>	10.72

<u>Expenditures by Object</u>	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ 252,477	\$ 263,762	\$ 292,851	\$ 292,851	\$ 405,146	38.35
3000 Employee Benefits	94,146	106,215	108,400	108,400	188,920	74.28
4000 Supplies and Materials	17,343	60,000	60,000	2,858	20,000	>200
5000 Other Operating Expenses and Services	59,850	208,378	180,904	118,596	118,378	(0.18)
6000 Capital Outlay	30,354	20,580	16,780	-	56,580	100.00
Total Expenditures (2000 – 6000)	454,170	658,935	658,935	522,705	789,024	50.95
7000 Other Outgoing						
7300 Interfund Transfers-Out	50,000	50,000	50,000	124,545	-	(100.00)
Ending Fund Balance	249,739	300,804	300,804	357,491	323,469	(9.52)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 753,909</u>	<u>\$ 1,009,739</u>	<u>\$ 1,009,739</u>	<u>\$ 1,004,741</u>	<u>\$ 1,112,493</u>	10.72

Note: Health Center startup year FY 2019-2020.

Deficit spending in FY 2021-2022 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

Intrafund transfer for FY 2020-2021 reflects \$67k from HEERF for lost revenue recovery.

Intrafund transfer for FY 2021-2022 reflects \$44k from HEERF for lost revenue recovery.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**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:

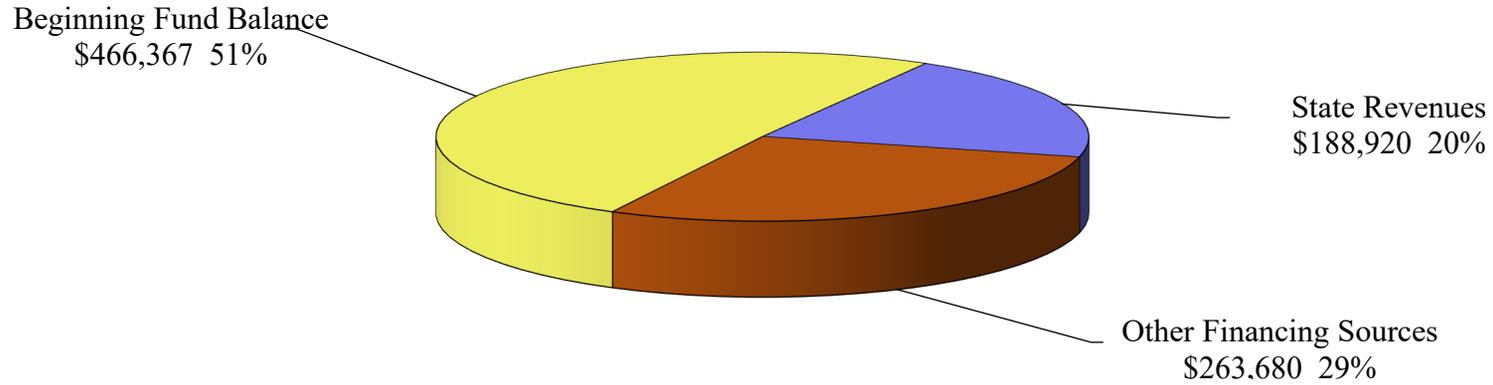
- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other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

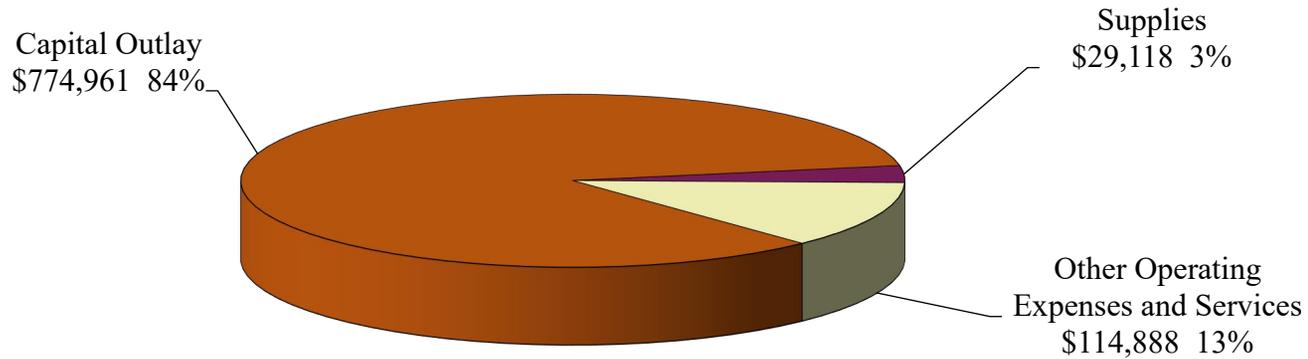
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## Instructional Equipment Block Grant Revenues and Beginning Fund Balance: \$918,967



## Instructional Equipment Block Grant Expenditures and Ending Fund Balance: \$918,967



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>	2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
8653 Instructional Improvement Grant	\$ 81,024	\$ 214,378	\$ 214,378	\$ 25,458	\$ 188,920	>200
8999 Intrafund Transfers - In	240,000	261,018	261,018	261,018	263,680	1.02
Beginning Fund Balance	118,037	267,674	267,674	267,674	466,367	74.23
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 439,061</u>	<u>\$ 743,070</u>	<u>\$ 743,070</u>	<u>\$ 554,150</u>	<u>\$ 918,967</u>	65.83

<u>Expenditures by Object</u>	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	\$ 3,991	\$ 29,118	\$ 29,332	\$ 2,466	\$ 29,118	>200
5000 Other Operating Expenses and Services	88,259	129,408	129,408	76,636	114,888	49.91
6000 Capital Outlay	79,137	584,544	584,330	8,681	774,961	>200
Total Expenditures (1000 - 6000)	171,387	743,070	743,070	87,783	918,967	>200
Ending Fund Balance	267,674	-	-	466,367	-	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 439,061</u>	<u>\$ 743,070</u>	<u>\$ 743,070</u>	<u>\$ 554,150</u>	<u>\$ 918,967</u>	65.83

Note: Deficit spending in FY 2021-2022 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.  
 Intrafund transfer for FY 2021-2022 covers Technology Reserve.

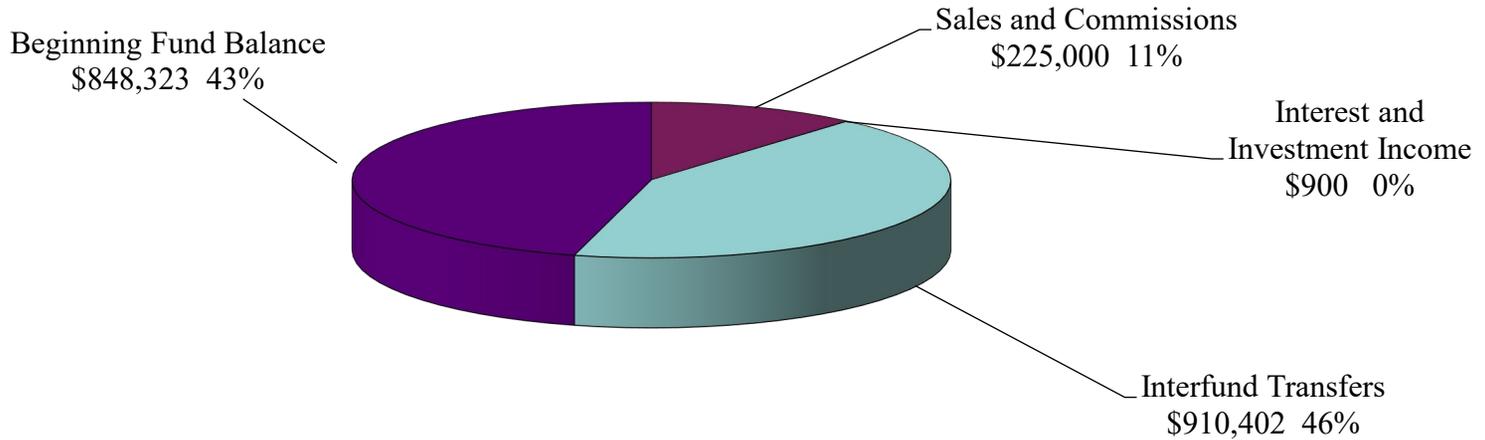
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022  
CAFETERIA FUND**

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.

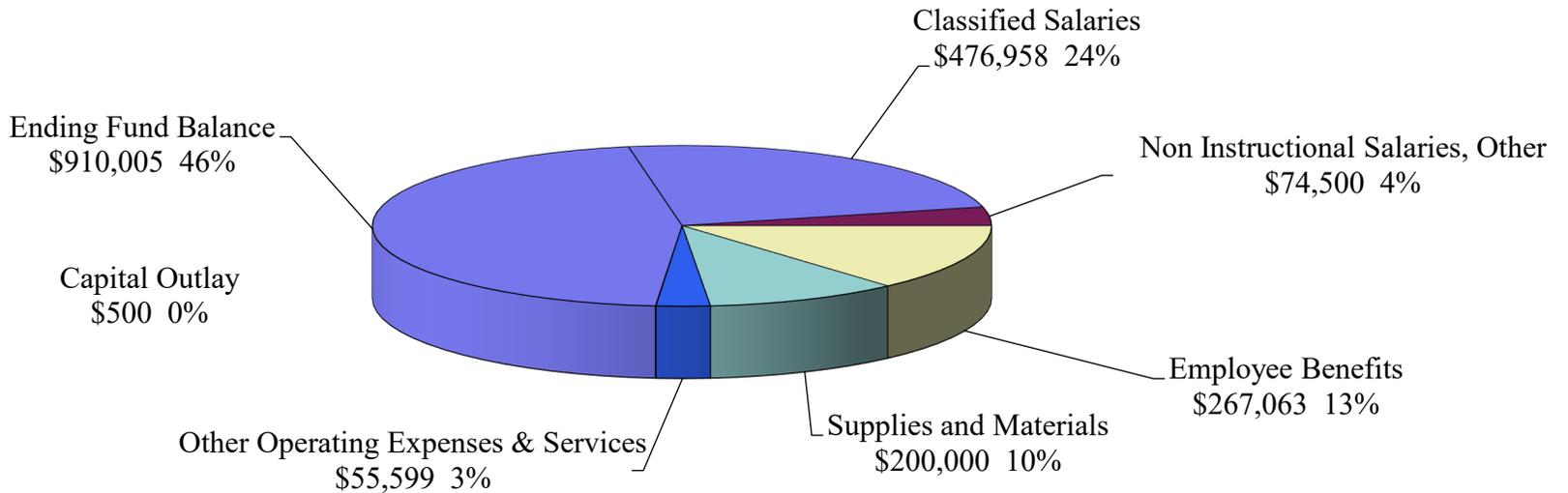
The primary source of revenue for the Cafeteria Fund is food sales.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## Cafeteria Fund Revenues and Beginning Fund Balance: \$1,984,625



## Cafeteria Fund Expenditures and Ending Fund Balance: \$1,984,625



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Cafeteria Fund

<u>Revenues by Source</u>	2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 797,365	\$ -		\$ 20,780	\$ 225,000	>200
8860 Interest and Investment	1,175	100	100	628	900	43.31
Total Local Revenues	<u>798,540</u>	<u>100</u>	<u>100</u>	<u>21,408</u>	<u>225,900</u>	>200
8900 Interfund Transfers - In	<u>167,421</u>	<u>615,000</u>	<u>615,000</u>	<u>1,356,566</u>	<u>848,323</u>	(37.47)
Total Revenues and Other Financing Sources	<u>965,961</u>	<u>615,100</u>	<u>615,100</u>	<u>1,377,974</u>	<u>1,074,223</u>	(22.04)
Beginning Fund Balance	<u>3,767</u>	<u>25,496</u>	<u>25,496</u>	<u>25,496</u>	<u>910,402</u>	>200
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 969,728</u>	<u>\$ 640,596</u>	<u>\$ 640,596</u>	<u>\$ 1,403,470</u>	<u>\$ 1,984,625</u>	41.41

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Cafeteria Fund

<u>Expenditures by Object</u>	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 300,710	\$ 377,077	\$ 377,077	\$ 230,105	\$ 476,958	107.28
2300 Non Instructional Salaries, Other	44,360	10,000	10,000	75,286	74,500	(1.04)
Total Classified Salaries	<u>345,070</u>	<u>387,077</u>	<u>387,077</u>	<u>305,391</u>	<u>551,458</u>	80.57
3000 Employee Benefits	<u>142,916</u>	<u>186,133</u>	<u>186,133</u>	<u>123,756</u>	<u>267,063</u>	115.80
4000 Supplies and Materials	<u>421,819</u>	<u>52,000</u>	<u>39,128</u>	<u>37,740</u>	<u>200,000</u>	>200
5000 Other Operating Expenses and Services						
5003 Printing	-	-	-	125	40	(68.00)
5100 Contracts and Personal Services	19,000	1,000	1,000	151	15,000	>200
5500 Utilities	9,071	8,000	8,000	777	10,350	>200
5635 Rents and Leases	2,254	2,100	2,800	4,085	2,000	(51.04)
5642 Repairs, Non Instructional Equipment	-	700	-	-	1,000	100.00
5691 Contract Services	-	-	-	3,564	5,000	40.29
5800 Other	3,765	3,000	13,302	14,323	22,209	55.06
Total Other Operating Expenses and Services	<u>34,090</u>	<u>14,800</u>	<u>25,102</u>	<u>23,025</u>	<u>55,599</u>	141.47
6490 Capital Outlay	<u>337</u>	<u>586</u>	<u>3,156</u>	<u>3,156</u>	<u>500</u>	(84.16)
Total Expenditures (2000-6000)	<u>944,232</u>	<u>640,596</u>	<u>640,596</u>	<u>493,068</u>	<u>1,074,620</u>	117.95
Ending Fund Balance	<u>25,496</u>	<u>-</u>	<u>-</u>	<u>910,402</u>	<u>910,005</u>	(0.04)
Total Expenditures and Ending Fund Balance	<u>\$ 969,728</u>	<u>\$ 640,596</u>	<u>\$ 640,596</u>	<u>\$ 1,403,470</u>	<u>\$ 1,984,625</u>	41.41

Note: Deficit spending in FY 2021-2022 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

Interfund transfer for FY 2020-2021 reflects \$1.16m from HEERF for lost revenue recovery.

Intrafund transfer for FY 2021-2022 reflects \$798k from HEERF for lost revenue recovery.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**CHILD DEVELOPMENT FUND**

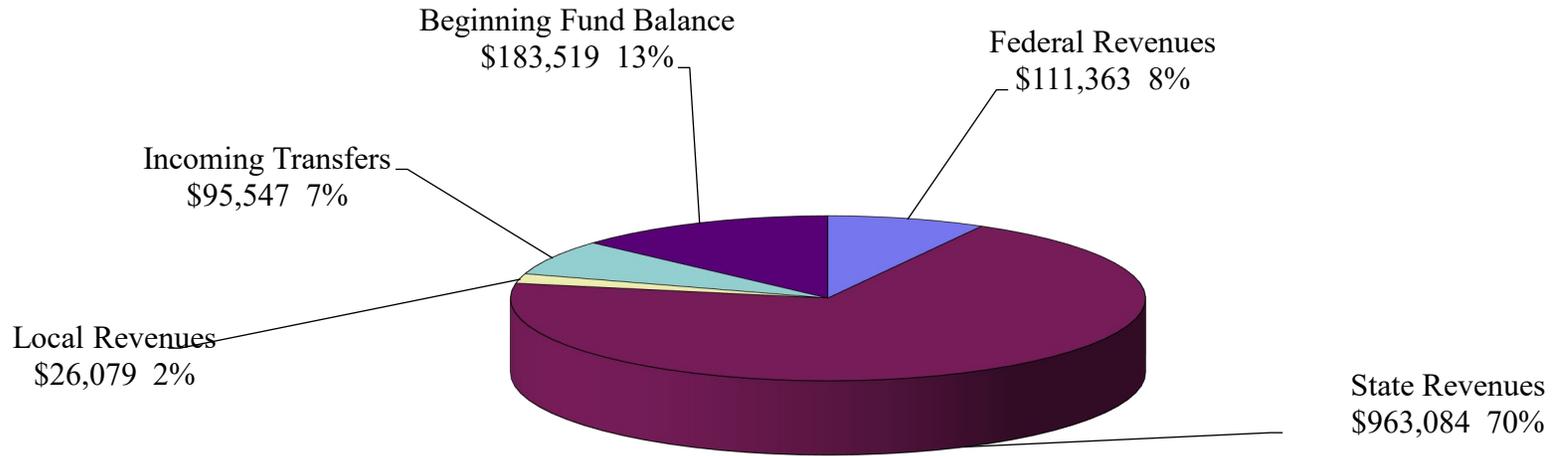
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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.

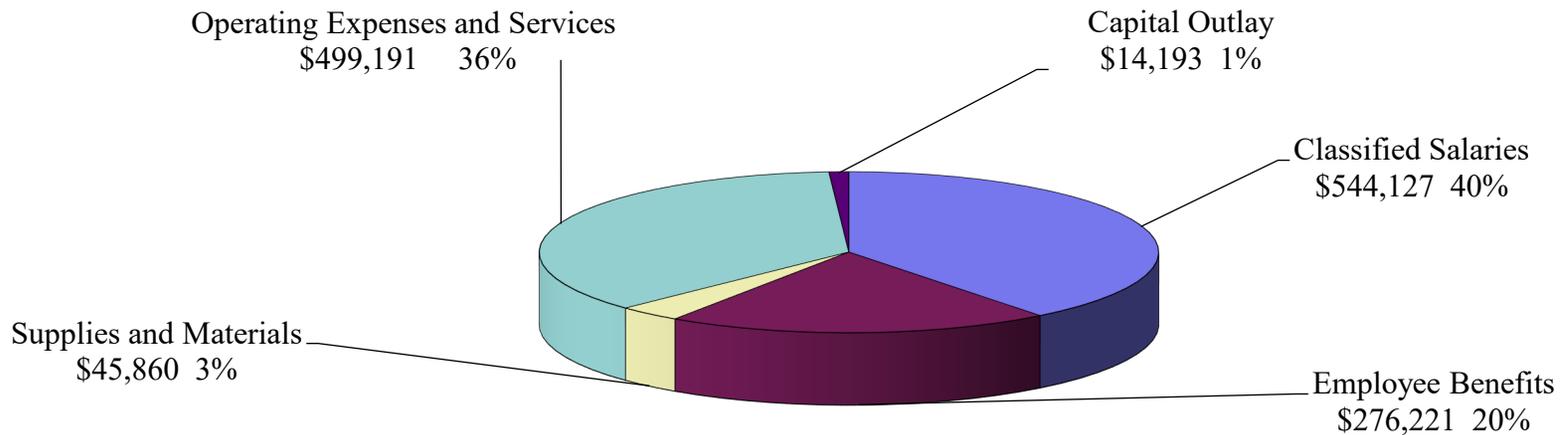
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## Child Development Fund Revenues and Beginning Fund Balance: \$1,379,592



## Child Development Fund Expenditures and Ending Fund Balance: \$1,379,592



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**Child Development Fund**

<u>Revenues by Source</u>		2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$ 115,756	\$ 137,363	\$ 169,112	\$ 88,081	\$ 111,363	26.43
8600	State Revenues						
8623	Child Development Division Award	13,889	13,889	13,889	13,889	13,889	-
8650	California State Preschool	907,789	947,945	949,155	870,739	947,945	8.87
8690	Child and Adult Care Food Program	1,851	2,500	2,500	33	1,250	>200
	Total State Revenues	<u>923,529</u>	<u>964,334</u>	<u>965,544</u>	<u>884,661</u>	<u>963,084</u>	8.86
8800	Local Revenues						
8871	Child Development Services	37,574	-	-	(1,024)	9,106	>200
8899	Quality Enhancement	16,066	32,434	48,433	31,461	16,973	(46.05)
	Total Local Revenues	<u>53,640</u>	<u>32,434</u>	<u>48,433</u>	<u>30,437</u>	<u>26,079</u>	(14.32)
8900	Interfund Transfers - In	<u>56,261</u>	<u>56,261</u>	<u>56,261</u>	<u>239,780</u>	<u>95,547</u>	(60.15)
	Beginning Fund Balance	0	0	0	0	183,519	100.00
	Total Revenues and Other Financing Sources	<u>\$ 1,149,186</u>	<u>\$ 1,190,392</u>	<u>\$ 1,239,350</u>	<u>\$ 1,242,959</u>	<u>\$ 1,379,592</u>	10.99

Interfund transfer for FY 2020-2021 reflects \$183k from HEERF for lost revenue recovery.

Intrafund transfer for FY 2021-2022 reflects \$39k from HEERF for lost revenue recovery.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**Child Development Fund**

<b>Expenditures by Object</b>		<b>2019-2020 Actual Expenditures</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 Revised Budget</b>	<b>2020-2021 Actual Expenditures</b>	<b>2021-2022 Adopted Budget</b>	<b>% Change Adopt/Act</b>
1000	Academic Salaries						
1200	Non Instructional Salaries, Regular/Contract	\$ 19,655	\$ -	\$ 101,745	\$ 101,745	\$ -	(100.00)
1400	Non Instructional Salaries, Other	2,000	-	-	-	-	-
	Total Academic Salaries	<u>21,655</u>	<u>-</u>	<u>101,745</u>	<u>101,745</u>	<u>-</u>	<u>(100.00)</u>
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	616,688	439,960	576,511	576,501	461,557	(19.94)
2300	Non Instructional Salaries, Other	93,959	82,570	74	74	82,570	111,481.08
	Total Classified Salaries	<u>710,647</u>	<u>522,530</u>	<u>576,585</u>	<u>576,575</u>	<u>544,127</u>	<u>(5.63)</u>
3000	Employee Benefits						
3200	Public Employees' Retirement System	126,131	92,107	126,559	126,558	106,888	(15.54)
3300	Old Age, Survivors, Disability, and Health Ins.	46,506	34,040	43,626	43,624	35,692	(18.18)
3400	Health and Welfare	167,044	101,107	146,211	146,210	123,786	(15.34)
3500	State Unemployment Insurance	312	259	1,116	1,115	2,308	107.00
3600	Workers' Compensation Insurance	10,435	7,457	9,687	9,686	7,547	(22.08)
	Total Employee Benefits	<u>350,428</u>	<u>234,970</u>	<u>327,199</u>	<u>327,193</u>	<u>276,221</u>	<u>(15.58)</u>
4000	Total Supplies and Materials	<u>31,297</u>	<u>54,675</u>	<u>28,324</u>	<u>13,830</u>	<u>45,860</u>	<u>231.60</u>
5000	Other Operating Expenses and Services						
5003	Printing	712	500	-	267	500	>200
5045	Postage	218	10	-	297	150	(49.49)
5100	Catering/Credit Card Fees	1,511	41,645	-	426	41,600	>200
5200	Conferences Administrators	3,117	18,000	-	-	10,000	100.00
5300	Dues/Memberships	300	300	-	300	300	-
5500	Utilities	23,633	35,950	-	9,547	35,950	276.56
5600	Rents, Leases, and Maintenance	-	4,500	-	-	4,500	100.00
5700	Legal/Other	500	-	-	-	-	-
5800	Other	3,393	264,378	149,099	2,788	406,191	>200
	Total Operating Expenses and Services	<u>33,384</u>	<u>365,283</u>	<u>149,099</u>	<u>13,625</u>	<u>499,191</u>	<u>&gt;200</u>
6000	Total Capital Outlay	<u>1,775</u>	<u>12,934</u>	<u>56,398</u>	<u>26,472</u>	<u>14,193</u>	<u>(46.38)</u>
	Ending Fund Balance	-	-	-	183,519	-	(100.00)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,149,186</u>	<u>\$ 1,190,392</u>	<u>\$ 1,239,350</u>	<u>\$ 1,242,959</u>	<u>\$ 1,379,592</u>	<u>10.99</u>

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**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:

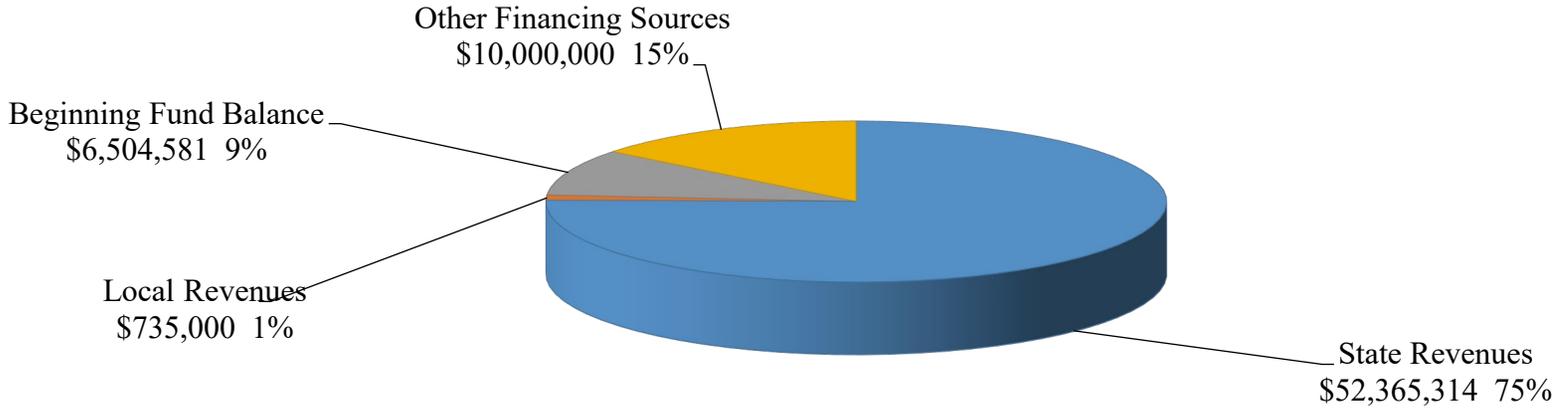
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Transfers from General Fund Unrestricted

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

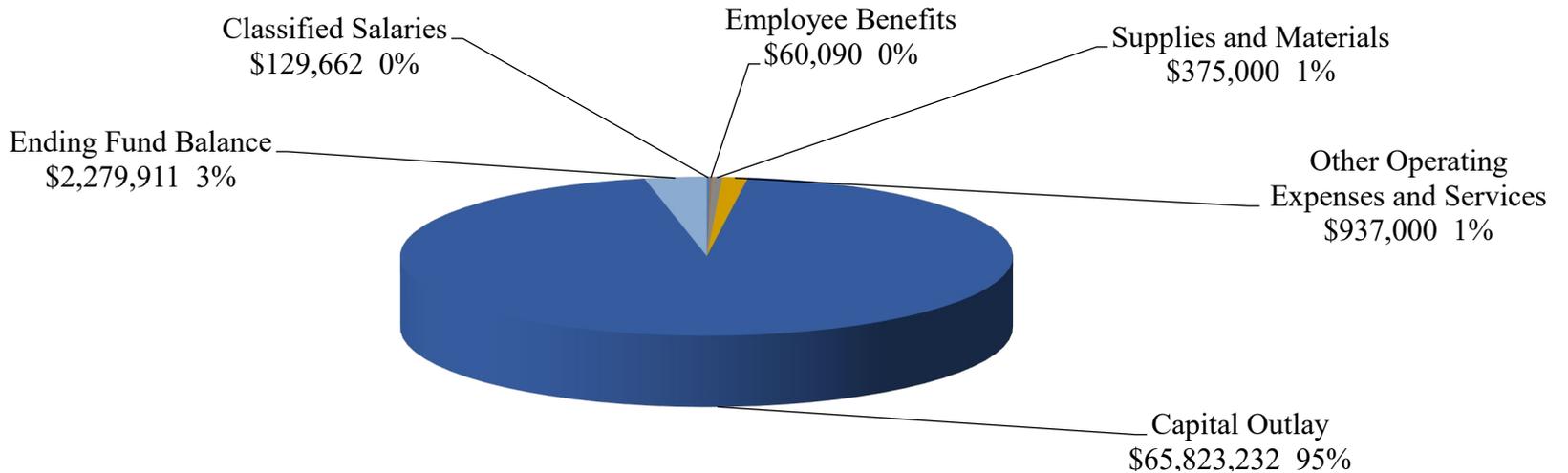
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment leases
- Roof repairs
- South West Corridor improvements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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

Capital Outlay Projects Fund Revenues and Beginning Fund Balance: \$69,604,895



Capital Outlay Projects Fund Expenditures and Ending Fund Balance: \$69,604,895



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Capital Outlay Projects Fund

		2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
<b>Revenues by Source</b>							
8600	State Revenues						
	8651 Community College Const. Act (Proposition 55)	\$ 1,952,000	\$ 1,462,000	\$ 1,462,000	\$ 1,462,000	\$ 46,605,000	>200
	8652 Scheduled Maintenance & Block Grant	145,086	570,022	570,022	378,402	5,760,314	>200
	8652 Proposition 39 Energy Sustainability	-	-	-	-	-	-
	State Revenues	<u>2,097,086</u>	<u>2,032,022</u>	<u>2,032,022</u>	<u>1,840,402</u>	<u>52,365,314</u>	>200
8800	Local Revenues						
	8860 Interest and Investment	104,075	45,000	45,000	25,313	45,000	77.77
	8880 Capital Outlay Fee	65,113	50,000	50,000	91,204	90,000	(1.32)
	8890 Redevelopment	969,310	600,000	600,000	1,030,841	600,000	(41.80)
	Total Local Revenues	<u>1,138,498</u>	<u>695,000</u>	<u>695,000</u>	<u>1,147,358</u>	<u>735,000</u>	(35.94)
8900	Interfund Transfers - In	1,542,626	1,550,000	1,550,000	1,624,545	10,000,000	>200
	Total Revenues and Other Financing Sources	<u>4,778,210</u>	<u>4,277,022</u>	<u>4,277,022</u>	<u>4,612,305</u>	<u>63,100,314</u>	>200
	Beginning Fund Balance	<u>5,897,062</u>	<u>7,154,178</u>	<u>7,154,178</u>	<u>7,154,178</u>	<u>6,504,581</u>	(9.08)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 10,675,272</u>	<u>\$ 11,431,200</u>	<u>\$ 11,431,200</u>	<u>\$ 11,766,483</u>	<u>\$ 69,604,895</u>	>200

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**Capital Outlay Projects Fund**

<u>Expenditures by Object</u>		2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 126,568	\$ 123,420	\$ 290,465	\$ 290,464	\$ 129,662	(55.36)
3000	Employee Benefits	53,848	54,546	115,180	115,180	60,090	(47.83)
4000	Supplies and Materials	5,156	25,000	378,287	376,279	375,000	(0.34)
5000	Other Operating Expenses and Services	738,174	827,000	977,997	852,542	937,000	9.91
6000	Capital Outlay	2,597,348	7,091,396	6,359,433	3,627,437	65,823,232	>200
	Total Expenditures (1000 – 6000)	3,521,094	8,121,362	8,121,362	5,261,902	67,324,984	>200
	Ending Fund Balance	7,154,178	3,309,838	3,309,838	6,504,581	2,279,911	(64.95)
	Total Expenditures and Ending Fund Balance	\$ 10,675,272	\$ 11,431,200	\$ 11,431,200	\$ 11,766,483	\$ 69,604,895	>200

Note: Capital Outlay by Projects is provided in detail on page 73.  
Deficit spending in FY 2021-2022 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**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.

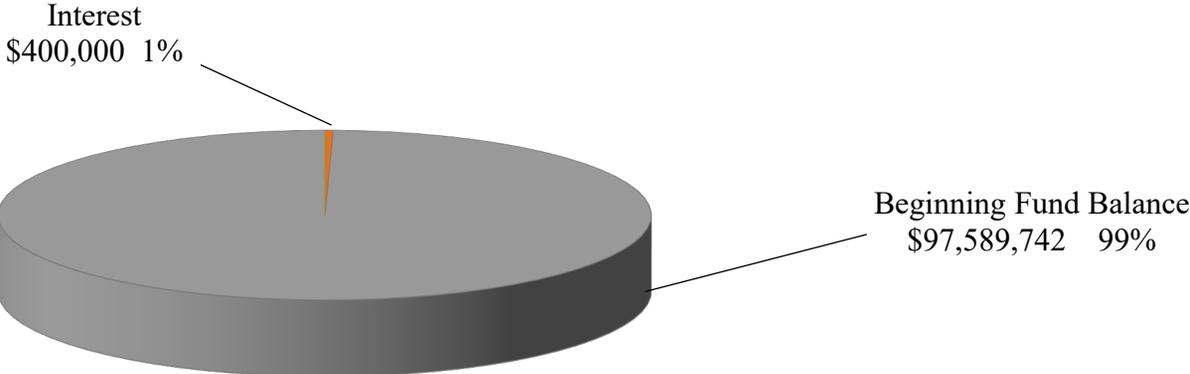
General Obligation Bonds, Series A was issued on May 21, 2015 in the amount of \$70,000,000.

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

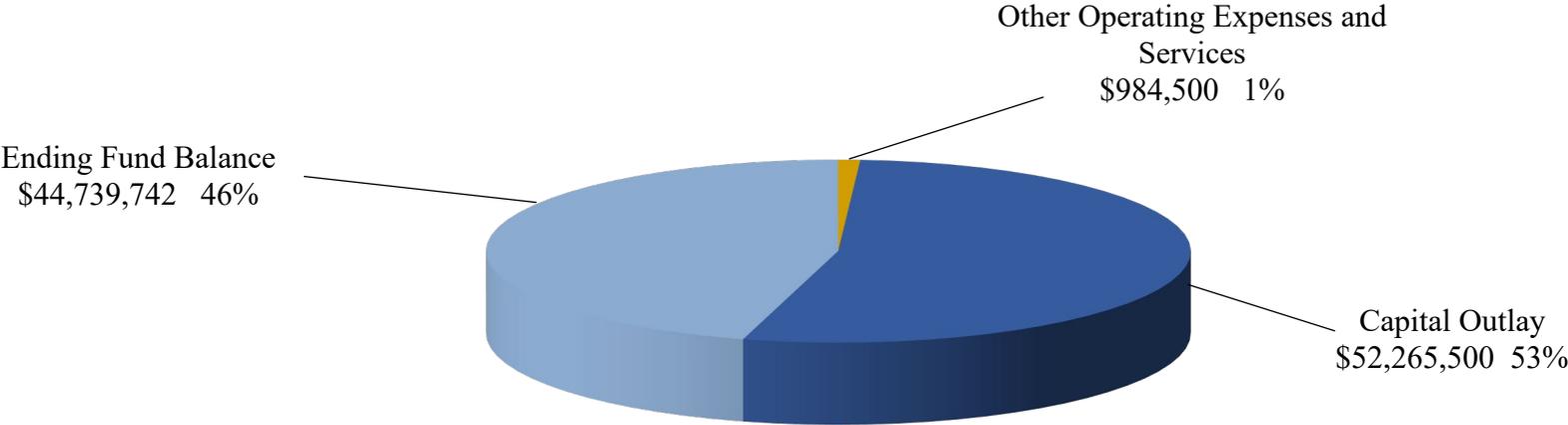
General Obligation Bonds, Series C was issued on February 10, 2021 in the amount of \$105,000,000.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

Bond Projects Fund Revenues and Beginning Fund Balance: \$97,989,742



Bond Projects Fund Expenditures and Ending Fund Balance: \$97,989,742



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Bond Projects Fund

<u>Revenues by Source</u>	2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
8860 Interest	\$ 1,345,216	\$ 1,200,000	\$ 1,200,000	\$ 221,949	\$ 400,000	>200
8940 Proceeds of General Long Term Debt	-	105,000,000	105,000,000	105,414,750	-	(100.00)
Beginning Fund Balance	84,060,176	35,908,189	35,908,189	35,908,189	97,589,742	171.78
Total Revenues and Beginning Fund Balance	<u>\$ 85,405,392</u>	<u>\$ 142,108,189</u>	<u>\$ 142,108,189</u>	<u>\$ 141,544,888</u>	<u>\$ 97,989,742</u>	(30.77)

<u>Expenditures by Object</u>	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
5000 Other Operating Expenses and Services	\$ 310,625	\$ 807,500	\$ 1,370,660	\$ 923,489	\$ 984,500	6.61
6000 Capital Outlay	49,186,578	53,310,220	66,927,310	43,031,657	52,265,500	21.46
Total Expenditures	49,497,203	54,117,720	68,297,970	43,955,146	53,250,000	21.15
Ending Fund Balance	35,908,189	87,990,469	73,810,219	97,589,742	44,739,742	(54.16)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 85,405,392</u>	<u>\$ 142,108,189</u>	<u>\$ 142,108,189</u>	<u>\$ 141,544,888</u>	<u>\$ 97,989,742</u>	(30.77)

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

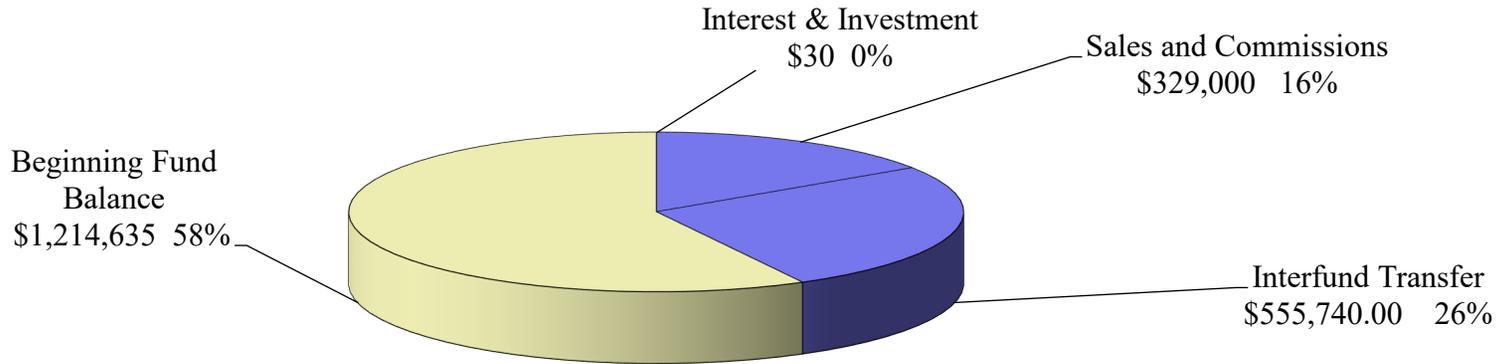
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022  
BOOKSTORE FUND**

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.

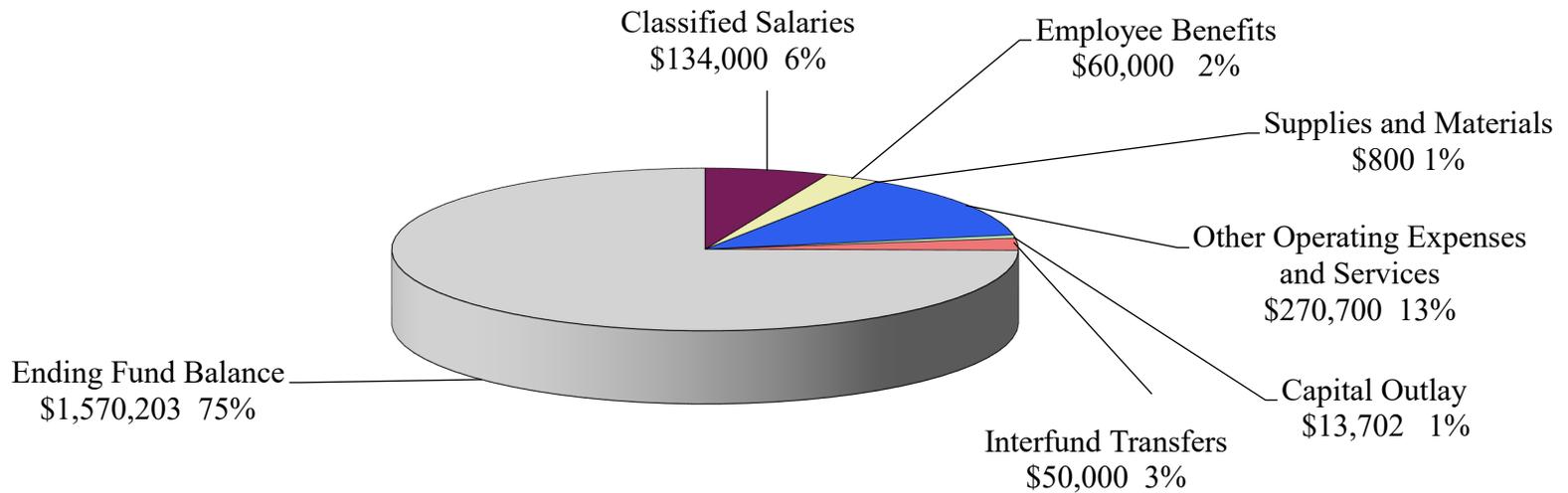
All necessary expenses, including salaries, wages, and cost of capital improvement are paid from the retail operation's generated revenues.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## Bookstore Fund Revenues and Beginning Fund Balance: \$2,099,405



## Bookstore Fund Expenditures and Ending Fund Balance: \$2,099,405



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**Bookstore Fund**

	<b>2019-2020 Actual Revenues</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 Revised Budget</b>	<b>2020-2021 Actual Revenues</b>	<b>2021-2022 Adopted Budget</b>	<b>% Change Adopt/Act</b>
<b><u>Revenues by Source</u></b>						
8800 Local Revenues						
8840 Sales and Commissions	\$ 514,259	\$ 260,000	\$ 260,000	\$ 328,441	\$ 329,000	0.17
8860 Interest and Investment	24	20	20	27	30	11.11
Total Local Revenues	<u>514,283</u>	<u>260,020</u>	<u>260,020</u>	<u>328,468</u>	<u>329,030</u>	0.17
8900 Interfund Transfers-In	28,297	200,000	200,000	948,065	555,740	(41.38)
Beginning Fund Balance	<u>782,980</u>	<u>631,759</u>	<u>631,759</u>	<u>631,759</u>	<u>1,214,635</u>	92.26
Total Revenues and Beginning Fund Balance	<u>\$ 1,325,560</u>	<u>\$ 1,091,779</u>	<u>\$ 1,091,779</u>	<u>\$ 1,908,292</u>	<u>\$ 2,099,405</u>	10.01

Interfund transfer for FY 2020-2021 reflects \$948k from HEERF for lost revenue recovery.

Intrafund transfer for FY 2021-2022 reflects \$555k from HEERF for lost revenue recovery.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Bookstore Fund

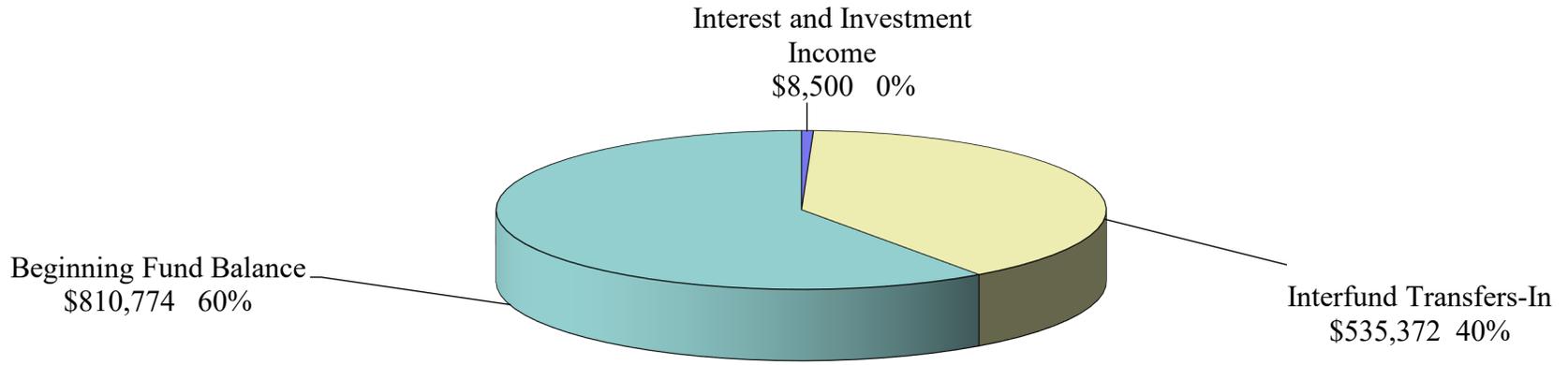
<u>Expenditures by Object</u>		2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	\$ 98,423	\$ 101,376	\$ 101,376	\$ 130,394	\$ 131,000	0.46
2330	Non Instructional Salaries, Other	6,516	6,711	6,711	-	3,000	100.00
	Total Classified Salaries	<u>104,939</u>	<u>108,087</u>	<u>108,087</u>	<u>130,394</u>	<u>134,000</u>	2.77
3000	Employee Benefits	<u>48,596</u>	<u>50,054</u>	<u>50,054</u>	<u>55,717</u>	<u>60,000</u>	7.69
4000	Supplies and Materials	<u>2,847</u>	<u>2,800</u>	<u>2,800</u>	<u>503</u>	<u>800</u>	59.05
5000	Other Operating Expenses and Services						
5100	Consultants	55,206	30,000	30,000	49,448	50,000	1.12
5500	Utilities	35,258	30,000	30,000	14,116	15,000	6.26
5800	Other - Cost of Goods Sold	366,384	158,000	158,000	373,159	197,400	(47.10)
5892	Bank Charges	13,667	12,000	12,000	3,278	5,000	52.53
5897	Other - Operating Expenses	1,365	1,000	1,000	3,340	3,300	(1.20)
	Total Other Operating Expenses and Services	<u>471,880</u>	<u>231,000</u>	<u>231,000</u>	<u>443,341</u>	<u>270,700</u>	(38.94)
6000	Capital Outlay	<u>15,539</u>	<u>16,031</u>	<u>16,031</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>693,801</u>	<u>457,972</u>	<u>457,972</u>	<u>693,657</u>	<u>529,202</u>	(23.71)
	Ending Fund Balance	<u>631,759</u>	<u>633,807</u>	<u>633,807</u>	<u>1,214,635</u>	<u>1,570,203</u>	29.27
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 1,325,560</u>	<u>\$ 1,091,779</u>	<u>\$ 1,091,779</u>	<u>\$ 1,908,292</u>	<u>\$ 2,099,405</u>	10.01

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**SELF-INSURANCE FUND**

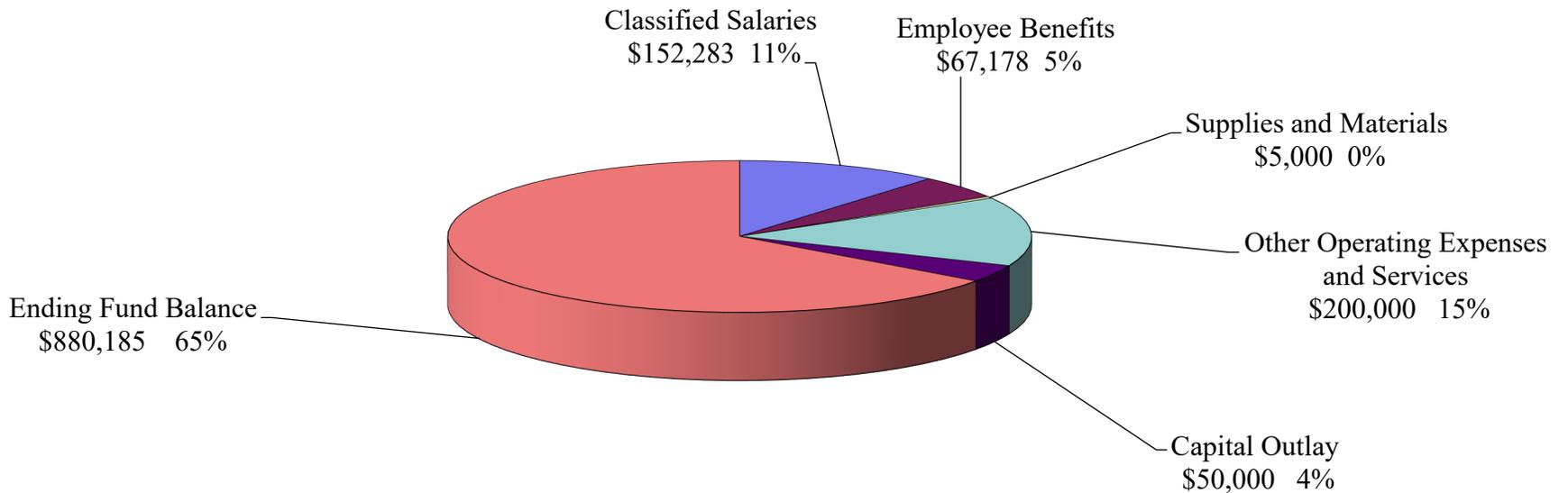
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## Self-Insurance Fund Revenues and Beginning Fund Balance: \$1,354,646



## Self-Insurance Fund Expenditures and Ending Fund Balance: \$1,354,646



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Self-Insurance Fund

<u>Revenues by Source</u>	2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment	\$ 18,602	\$ 15,000	\$ 15,000	\$ 4,190	\$ 8,500	>200
8890 Other Local	(30,094)	-	-	51,883	-	(100.00)
Total Local Revenues	<u>(11,492)</u>	<u>15,000</u>	<u>15,000</u>	<u>56,073</u>	<u>8,500</u>	(84.84)
8900 Interfund Transfers - In	371,667	400,000	400,000	400,000	535,372	33.84
Total Revenues and Other Financing Sources	<u>360,175</u>	<u>415,000</u>	<u>415,000</u>	<u>456,073</u>	<u>543,872</u>	19.25
Beginning Fund Balance	<u>850,704</u>	<u>851,645</u>	<u>851,645</u>	<u>851,645</u>	<u>810,774</u>	(4.80)
Total Revenues, Other Financing Services, and Beginning Fund Balance	<u>\$ 1,210,879</u>	<u>\$ 1,266,645</u>	<u>\$ 1,266,645</u>	<u>\$ 1,307,718</u>	<u>\$ 1,354,646</u>	3.59

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Self-Insurance Fund

<u>Expenditures by Object</u>		2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
1000	Instructional Salaries	\$ 23,218	\$ 44,313	\$ 49,841	\$ 49,841	\$ -	(100.00)
2000	Classified Salaries	61,151	63,620	139,049	139,049	152,283	9.52
3000	Employee Benefits	30,660	40,240	70,198	70,197	67,178	(4.30)
4000	Supplies and Materials	6,119	5,000	5,399	5,399	5,000	(7.39)
5000	Other Operating Expenses and Services	190,081	200,000	200,000	198,631	200,000	0.69
6000	Capital Outlay	48,005	50,000	39,088	33,827	50,000	47.81
	Total Expenditures (1000 – 6000)	<u>359,234</u>	<u>403,173</u>	<u>503,575</u>	<u>496,944</u>	<u>474,461</u>	(4.52)
	Ending Fund Balance	<u>851,645</u>	<u>863,472</u>	<u>763,070</u>	<u>810,774</u>	<u>880,185</u>	8.56
	Total Expenditures and Ending Fund Balance	<u>\$ 1,210,879</u>	<u>\$ 1,266,645</u>	<u>\$ 1,266,645</u>	<u>\$ 1,307,718</u>	<u>\$ 1,354,646</u>	3.59

Note: Deficit spending in FY 2021-2022 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

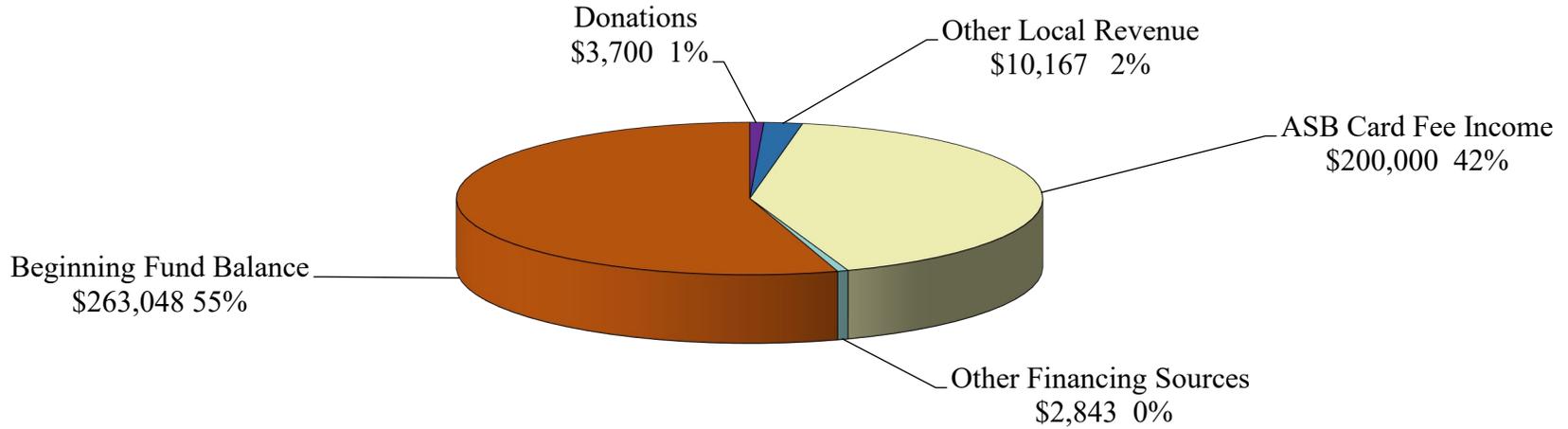
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022  
STUDENT GOVERNMENT ASSOCIATION FUND**

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.

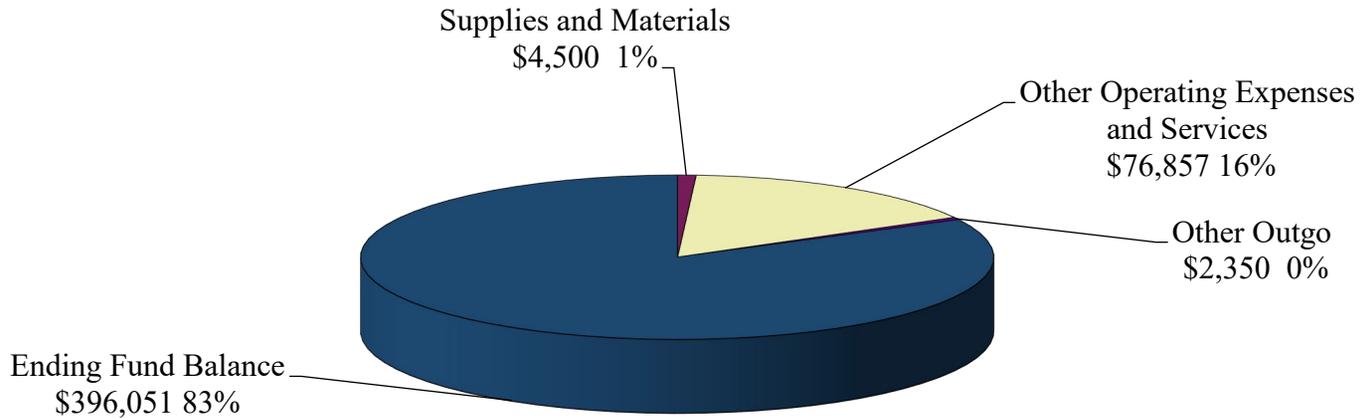
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## Student Government Association Fund Revenues and Beginning Fund Balance: \$479,758



## Student Government Association Fund Expenditures and Ending Fund Balance: \$479,758



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022 Student Government Association Fund

<u>Revenues by Source</u>	2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 273	\$ 273	\$ 273	\$ 3,403	\$ 3,700	8.73
8832 Commissions	989	989	989	260	540	107.69
8841 Ticket Sales	9,947	4,500	4,500	-	2,250	100.00
8842 Advertising Sales	727	727	727	-	375	100.00
8849 Miscellaneous Sales	2,732	1,467	1,467	-	835	100.00
8855 Audience Participation Fee	-	-	-	-	-	-
8856 Entry Fee Income	-	250	250	-	-	-
8857 Membership Fee	4,340	4,340	4,340	6,140	6,140	-
8861 Interest	17	17	17	27	27	-
8887 ASB Card Fee	29,769	25,000	25,000	199,641	200,000	0.18
Total Local Revenues	48,794	37,563	37,563	209,471	213,867	2.10
8900 Other Financing Sources						
8980 Interfund Transfers-In	7,124	1,100	1,100	1,643	1,643	-
8999 Intrafund Transfers-In	-	1,200	1,200	-	1,200	100.00
Total Other Financing Sources	7,124	2,300	2,300	1,643	2,843	73.04
Total Revenues and Other Financing Sources	55,918	39,863	39,863	211,114	216,710	2.65
Beginning Fund Balance	141,749	130,735	130,735	130,735	263,048	101.21
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 197,667	\$ 170,598	\$ 170,598	\$ 341,849	\$ 479,758	40.34

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022 Student Government Association Fund

<u>Expenditures by Object</u>	2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional	\$ 4,384	\$ 1,800	\$ 1,800	\$ 39	\$ 900	>200
4501 Uniforms Clothing Costumes	652	1,100	1,100	31,389	1,100	>200
4710 Food	9,314	5,000	5,000	-	2,500	100.00
Total Supplies and Materials	<u>14,350</u>	<u>7,900</u>	<u>7,900</u>	<u>31,428</u>	<u>4,500</u>	>200
5000 Other Operating Expenses and Services						
5045 Postage	-	20	20	-	200	100.00
5100 Contract	16,332	16,332	16,332	5,940	8,200	38.05
5150 District Administrative Fees and Charges	5,000	5,000	5,000	-	5,000	100.00
5195 Entry Fee	-	100	100	-	100	100.00
5220 Conferences	-	-	-	4,145	4,145	-
5224 Student Travel	14,707	-	-	-	10,000	100.00
5300 Dues & Membership Expense	189	189	189	2,255	2,255	-
5500 Utilities	2,159	3,550	3,550	-	3,550	100.00
5635 Rents or Leases	1,176	2,655	2,655	-	1,350	100.00
5640 Equipment Repair	1,114	1,295	1,295	-	650	100.00
5690 Miscellaneous Expense	-	200	200	567	567	-
5740 Advertising	2,436	1,800	1,800	-	900	>200
5801 Donation Expense	-	205	205	7,740	7,740	-
5802 Prizes Awards	1,949	1,949	1,949	24,900	32,000	28.51
5890 Other Services (IT Chargebacks)	-	1,426	1,426	-	-	-
5999 Credit Card Charges	396	400	400	183	200	9.29
Total Other Operating Expenses and Services	<u>45,458</u>	<u>35,121</u>	<u>35,121</u>	<u>45,730</u>	<u>76,857</u>	68.07
6492 Non-Instructional Equipment	-	-	-	-	-	-
Total Expenditures (4000 - 6000)	<u>59,808</u>	<u>43,021</u>	<u>43,021</u>	<u>77,158</u>	<u>81,357</u>	5.44

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022 Student Government Association Fund

<u>Expenditures by Object</u>	2018-2019 Actual Expenditures	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Projected Expenditures	2020-2021 Tentative Budget	% Change Tent/Proj
7000 Other Outgo						
7301 Intrafund Transfers-Out	6,206	1,100	1,100	400	1,100	175.00
7400 Club Bonus	918	1,200	1,200	1,243	1,250	0.56
Total Other Outgo	7,124	2,300	2,300	1,643	2,350	43.03
Total Expenditures (4000 - 7000)	66,932	45,321	45,321	78,801	83,707	6.23
Ending Fund Balance	130,735	125,277	125,277	263,048	396,051	50.56
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 197,667	\$ 170,598	\$ 170,598	\$ 341,849	\$ 479,758	40.34

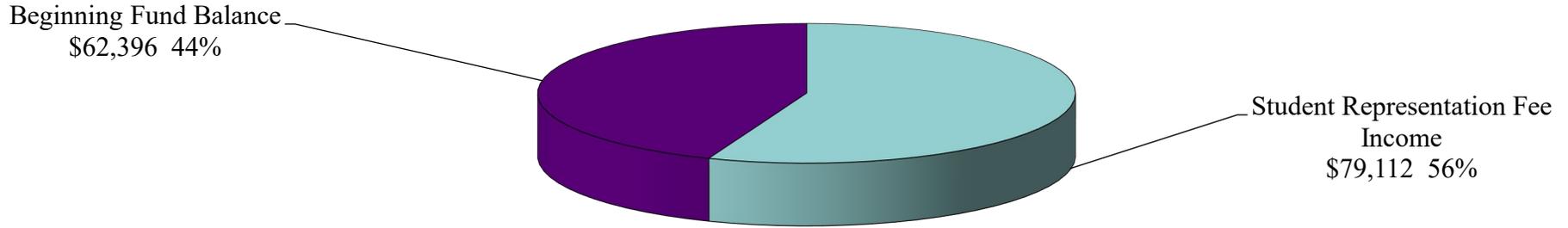
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**STUDENT REPRESENTATION FEE FUND**

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.

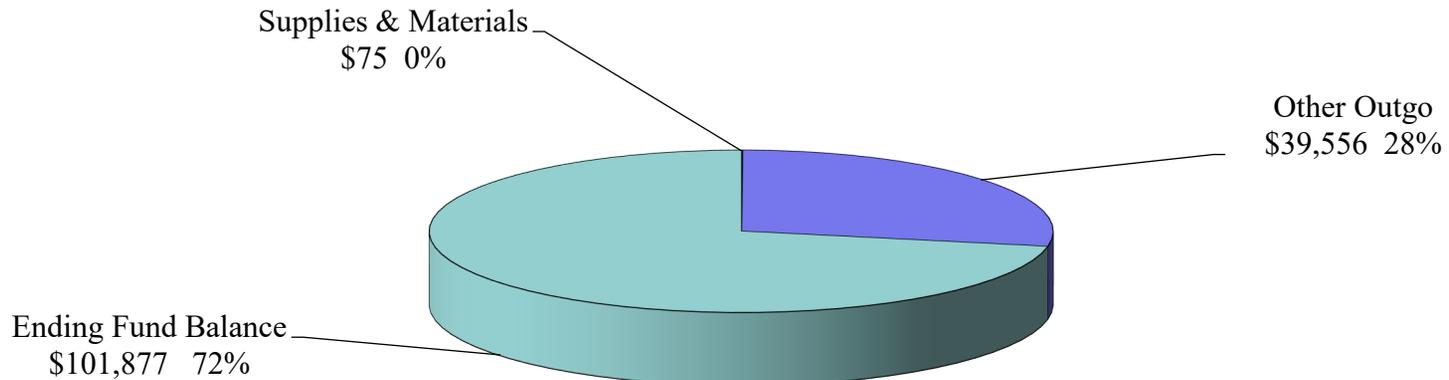
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## Student Representation Fee Fund Revenues and Beginning Fund Balance: \$141,508



## Student Representation Fee Fund Expenditures and Ending Fund Balance: \$141,508



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**Student Representation Fee Fund**

<b><u>Revenues by Source</u></b>		<b>2019-2020 Actual Revenues</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 Revised Budget</b>	<b>2020-2021 Actual Revenues</b>	<b>2021-2022 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8884	Student Representation Fee	\$ 28,043	\$ 26,360	\$ 26,360	\$ 79,112	\$ 79,112	-
	Beginning Fund Balance	5,559	22,840	22,840	22,840	62,396	173.19
	Total Revenues and Beginning Fund Balance	<u>\$ 33,602</u>	<u>\$ 49,200</u>	<u>\$ 49,200</u>	<u>\$ 101,952</u>	<u>\$ 141,508</u>	38.80

<b><u>Expenditures by Object</u></b>		<b>2019-2020 Actual Expenditures</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 Revised Budget</b>	<b>2020-2021 Actual Expenditures</b>	<b>2021-2022 Adopted Budget</b>	<b>% Change Adopt/Act</b>
4000	Supplies and Materials	\$ -	\$ 75	\$ 75	\$ -	\$ 75	100.00
5000	Other Operating Expenses and Services						
5601	AB105 Due to State	10,762	12,521	12,521	39,556	39,556	-
	Total Expenditures (4000 - 7000)	10,762	12,596	12,596	39,556	39,631	0.19
	Ending Fund Balance	22,840	36,604	36,604	62,396	101,877	63.27
	Total Expenditures and Ending Fund Balance	<u>\$ 33,602</u>	<u>\$ 49,200</u>	<u>\$ 49,200</u>	<u>\$ 101,952</u>	<u>\$ 141,508</u>	38.80

Note: Student Government Association (SGA) has not utilized funds in FY 2016-2017 thru FY 2020-2021.

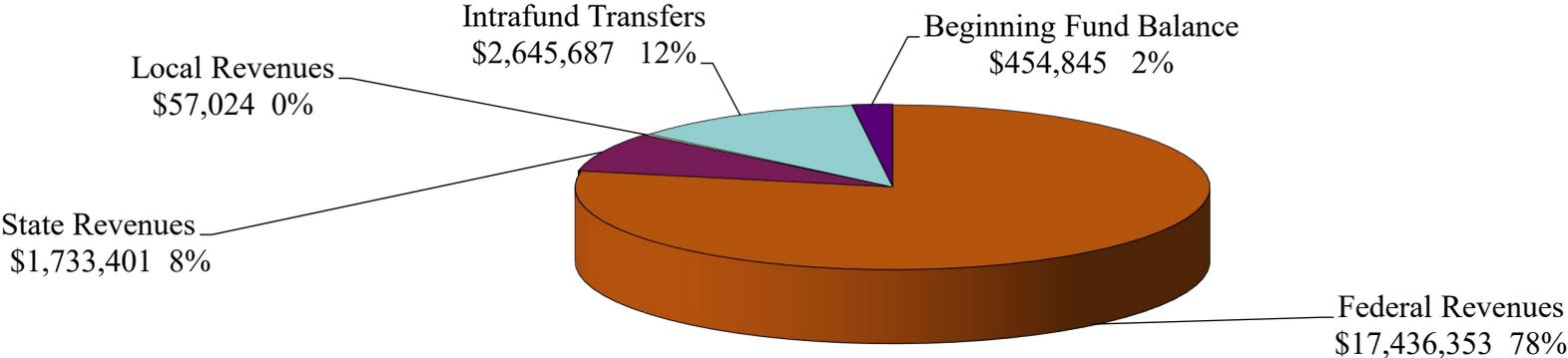
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022  
STUDENT FINANCIAL AID FUND**

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.

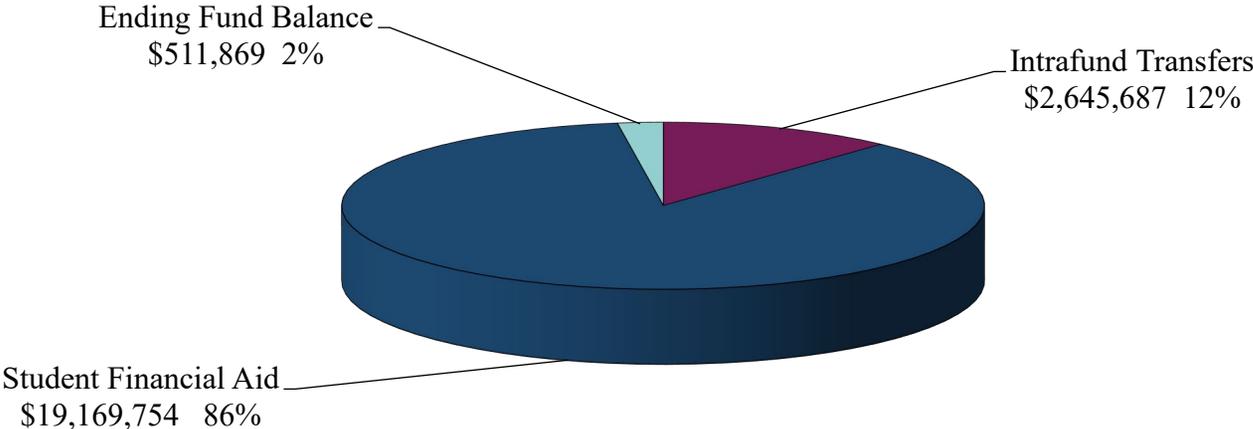
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries,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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

Student Financial Aid Fund Revenues and Beginning Fund Balance: \$22,327,310



Student Financial Aid Fund Expenditures and Ending Fund Balance: \$22,327,310



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Student Financial Aid Fund

<u>Revenues by Source</u>	2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant	\$ 20,397,345	\$ 20,397,345	\$ 20,397,345	\$ 15,829,938	\$ 16,146,537	2.00
8151 ECARE Emergency Grant	3,436,311	1,420,244	1,420,244	2,018,750	-	(100.00)
8151 Direct Subsidized Loan	-	-	-	34,525	35,215	2.00
8151 Direct Unsubsidized Laon	-	-	-	25,638	26,151	2.00
8152 FSEOG	573,300	573,300	573,300	1,087,450	1,087,450	-
8159 GI Bill Chapter 33 Veterans Program	157,390	157,390	157,390	138,235	141,000	2.00
Total Federal Revenues	<u>24,564,346</u>	<u>22,548,279</u>	<u>22,548,279</u>	<u>19,134,536</u>	<u>17,436,353</u>	(8.87)
8600 State Revenues						
8640 CAL Grant B	2,044,223	2,044,223	2,044,223	1,551,987	1,583,027	2.00
8641 CAL Grant C	84,654	84,654	84,654	147,426	150,374	2.00
Total State Revenues	<u>2,128,877</u>	<u>2,128,877</u>	<u>2,128,877</u>	<u>1,699,413</u>	<u>1,733,401</u>	2.00
8800 Local Revenues						
8861 Interest	12	12	12	52	52	-
8890 Other Local	36,896	36,896	36,896	56,972	56,972	-
Total Local Revenues	<u>36,908</u>	<u>36,908</u>	<u>36,908</u>	<u>57,024</u>	<u>57,024</u>	-
8900 Intrafund Transfers-In	<u>2,513,669</u>	<u>2,513,669</u>	<u>2,513,669</u>	<u>2,167,568</u>	<u>2,645,687</u>	22.06
Total Revenues	<u>29,243,800</u>	<u>27,227,733</u>	<u>27,227,733</u>	<u>23,058,541</u>	<u>21,872,465</u>	(5.14)
Beginning Fund Balance	<u>360,913</u>	<u>397,821</u>	<u>397,821</u>	<u>397,821</u>	<u>454,845</u>	14.33
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 29,604,713</u>	<u>\$ 27,625,554</u>	<u>\$ 27,625,554</u>	<u>\$ 23,456,362</u>	<u>\$ 22,327,310</u>	(4.81)

NOTE: Intrafund transfers have increased due to new grants.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Student Financial Aid Fund

<u>Expenditures by Object</u>		2019-2020 Actual Expenditures	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Adopted Budget	% Change Adopt/Act
7000	Intrafund Transfers-Out	2,513,669	2,513,669	2,513,669	2,167,568	2,645,687	22.06
7500	Student Financial Aid						
7520	Student Financial Grant	26,762,198	24,746,131	24,746,131	20,861,402	19,197,207	(7.98)
7599	Prior Year Adjustments	(68,975)	(68,975)	(68,975)	(27,453)	(27,453)	-
	Total Student Financial Aid	<u>26,693,223</u>	<u>24,677,156</u>	<u>24,677,156</u>	<u>20,833,949</u>	<u>19,169,754</u>	(7.99)
	Total Expenditures	<u>29,206,892</u>	<u>27,190,825</u>	<u>27,190,825</u>	<u>23,001,517</u>	<u>21,815,441</u>	(5.16)
9700	Fund Balance Reserved						
9710	Legally Restricted	11,417	11,417	11,417	11,417	11,417	-
9750	Board Restricted	386,404	423,312	423,312	443,428	500,452	12.86
	Total Ending Fund Balance	<u>397,821</u>	<u>434,729</u>	<u>434,729</u>	<u>454,845</u>	<u>511,869</u>	12.54
	Total Expenditures and Ending Fund Balance	<u>\$ 29,604,713</u>	<u>\$ 27,625,554</u>	<u>\$ 27,625,554</u>	<u>\$ 23,456,362</u>	<u>\$ 22,327,310</u>	(4.81)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022  
FOUNDATION FUND**

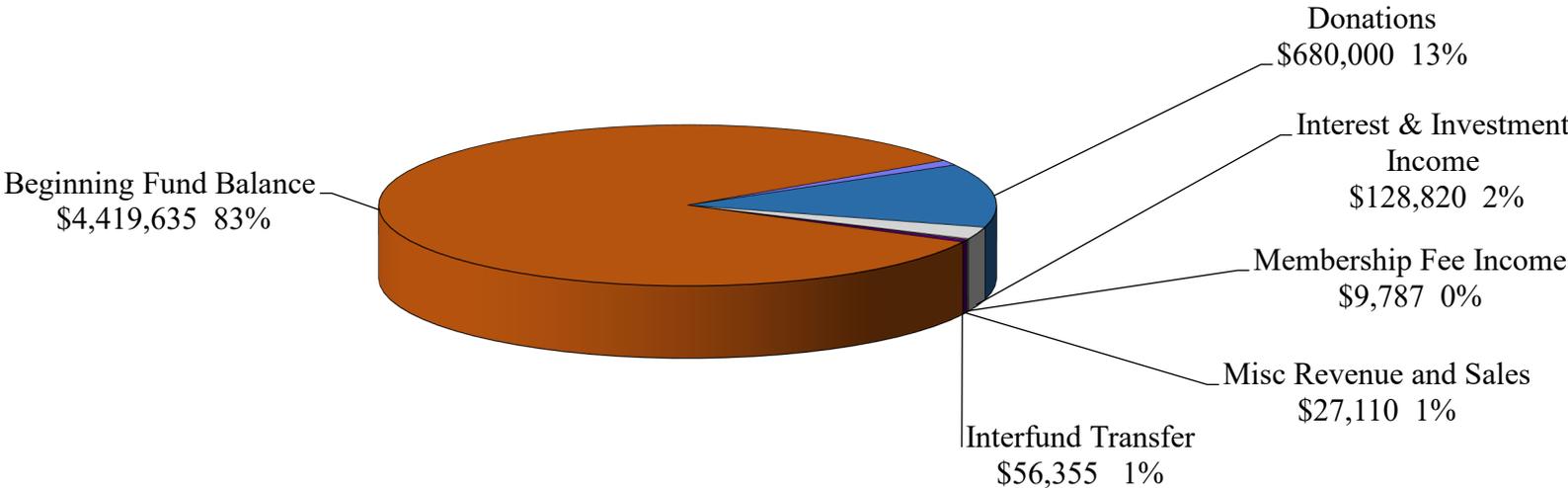
The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations”. The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

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

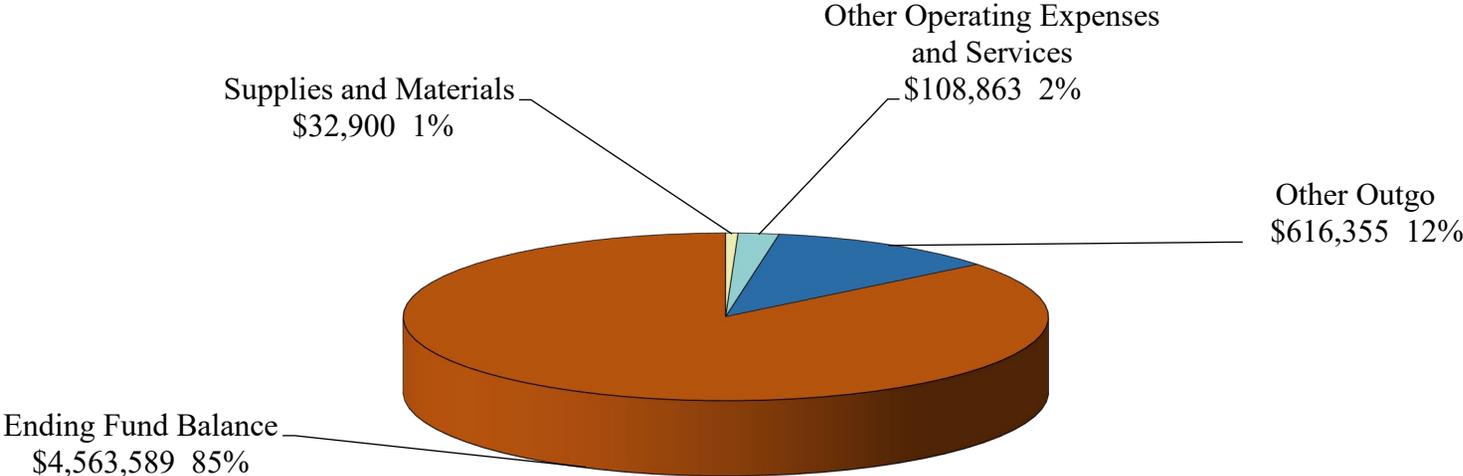
# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

Foundation Fund Revenues and Beginning Fund Balance: \$5,321,707



Foundation Fund Expenditures and Ending Fund Balance: \$5,321,707



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**Foundation Fund**

<u>Revenues by Source</u>	2019-2020 Actual Revenues	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Actual Revenues	2021-2022 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 472,922	\$ 300,000	\$ 300,000	\$ 728,898	\$ 680,000	(6.71)
8826 Loan Recoveries	100	100	100	-	100	100.00
8841 Ticket Sales	66,645	-	-	1,708	2,000	17.10
8842 Advertising Sales	4,010	4,010	4,010	-	2,005	100.00
8848 Fee Revenue	615	615	615	-	300	100.00
8849 Miscellaneous Sales	11,326	5,000	5,000	6,147	6,150	0.05
8856 Entry Fee Income	16,566	8,283	8,283	52	1,000	>200
8857 Membership Fee	9,787	9,787	9,787	4,343	9,787	125.35
8859 Annual Management Fees	15,555	15,555	15,555	15,727	15,555	(1.09)
8861 Interest	129	129	129	1,194	129	(89.20)
8862 Investment Interest	84,362	84,362	84,362	104,268	84,362	(19.09)
8892 Revenue Clearing Computer Loans	-	-	-	(207)	-	(100.00)
8864 Investment Gains/Losses	(123,046)	44,329	44,329	27,958	44,329	58.56
Total Local Revenues	<u>558,971</u>	<u>472,170</u>	<u>472,170</u>	<u>890,088</u>	<u>845,717</u>	(4.98)
8900 Interfund Transfers-In						
8999 Intrafund Transfers-In	56,355	56,355	56,355	87,582	56,355	(35.65)
Total Transfers	<u>56,355</u>	<u>56,355</u>	<u>56,355</u>	<u>87,582</u>	<u>56,355</u>	(35.65)
Total Revenues and Other Financing Sources	<u>615,326</u>	<u>528,525</u>	<u>528,525</u>	<u>977,670</u>	<u>902,072</u>	(7.73)
Beginning Fund Balance	<u>4,375,792</u>	<u>4,205,257</u>	<u>4,205,257</u>	<u>4,205,257</u>	<u>4,419,635</u>	5.10
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 4,991,118</u>	<u>\$ 4,733,782</u>	<u>\$ 4,733,782</u>	<u>\$ 5,182,927</u>	<u>\$ 5,321,707</u>	2.68

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**Foundation Fund**

<u>Expenditures by Object</u>	<b>2019-2020 Actual Expenditures</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 Revised Budget</b>	<b>2020-2021 Actual Expenditures</b>	<b>2021-2022 Adopted Budget</b>	<b>% Change Adopt/Act</b>
4000 Supplies and Materials						
4500 Non Instructional Supplies	\$ 72,644	\$ 25,000	\$ 25,000	\$ 8,852	\$ 25,000	182.42
4501 Uniforms, Clothing, Costumes	18,044	4,500	4,500	6,491	5,500	(15.27)
4710 Food	9,600	2,400	2,400	955	2,400	151.31
Total Supplies and Materials	<u>100,288</u>	<u>31,900</u>	<u>31,900</u>	<u>16,298</u>	<u>32,900</u>	101.87
5000 Other Operating Expenses and Services						
5002 Bad Debt	(200)	200	200	800	200	(75.00)
5045 Postage	15	15	15	761	200	(73.72)
5100 Contract Services	76,045	20,000	20,000	30,000	32,000	6.67
5151 Foundation Management Fee	15,555	15,555	15,555	15,666	15,555	(0.71)
5195 Entry Fee	2,415	2,415	2,415	(350)	2,415	>200
5210 Mileage	108	-	-	99	250	152.53
5219 Other Travel	6,622	-	-	-	-	-
5220 Conferences	-	-	-	690	40	(94.20)
5224 Student Travel	1,239	-	-	-	2,000	100.00
5300 Dues and Memberships	7,480	7,480	7,480	1,800	7,480	>200.00
5500 Utilities	1	1	1	1	1	-
5635 Rents or Leases	4,043	4,043	4,043	728	4,043	>200
5690 Miscellaneous	21,154	6,000	6,000	1	3,000	>200
5740 Advertising	1,350	1,350	1,350	-	1,350	100.00
5801 Donations Exp	15,950	800	800	878	800	(8.88)
5802 Prizes and Awards	3,396	3,396	3,396	1,188	3,396	185.86
5890 Other Services	553	554	554	-	554	100.00
5995 Bank Charges	31,804	31,805	31,805	34,027	32,780	(3.66)
5999 Credit Charges	2,800	2,799	2,799	912	2,799	206.91
Total Other Operating Expenses and Services	<u>190,330</u>	<u>96,413</u>	<u>96,413</u>	<u>87,201</u>	<u>108,863</u>	24.84
6000 Capital Outlay						
6942 Equip Expense Noninstructional	-	-	-	4,000	4,000	-

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**Foundation Fund**

<b>Expenditures by Object</b>	<b>2019-2020 Actual Expenditures</b>	<b>2020-2021 Adopted Budget</b>	<b>2020-2021 Revised Budget</b>	<b>2020-2021 Actual Expenditures</b>	<b>2021-2022 Adopted Budget</b>	<b>% Change Adopt/Act</b>
7000 Other Outgo						
7301 Intrafund Transfers-Out	56,355	56,355	56,355	87,581	56,355	(35.65)
7510 Student Financial Scholarship	438,888	300,000	300,000	568,212	560,000	(1.45)
Total Other Outgo	<u>495,243</u>	<u>356,355</u>	<u>356,355</u>	<u>655,793</u>	<u>616,355</u>	(6.01)
Total Expenditures (2000-7000)	<u>785,861</u>	<u>484,668</u>	<u>484,668</u>	<u>763,292</u>	<u>758,118</u>	(0.68)
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,925	1,237,924	1,237,924	1,237,925	1,237,924	(0.00)
9750 Board Restricted Reserve	<u>2,967,332</u>	<u>3,011,190</u>	<u>3,011,190</u>	<u>3,181,710</u>	<u>3,325,665</u>	4.52
Total Ending Fund Balance	<u>4,205,257</u>	<u>4,249,114</u>	<u>4,249,114</u>	<u>4,419,635</u>	<u>4,563,589</u>	3.26
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 4,991,118</u>	<u>\$ 4,733,782</u>	<u>\$ 4,733,782</u>	<u>\$ 5,182,927</u>	<u>\$ 5,321,707</u>	2.68

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**SUPPLEMENTAL DATA**

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2021-2022**  
**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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**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.

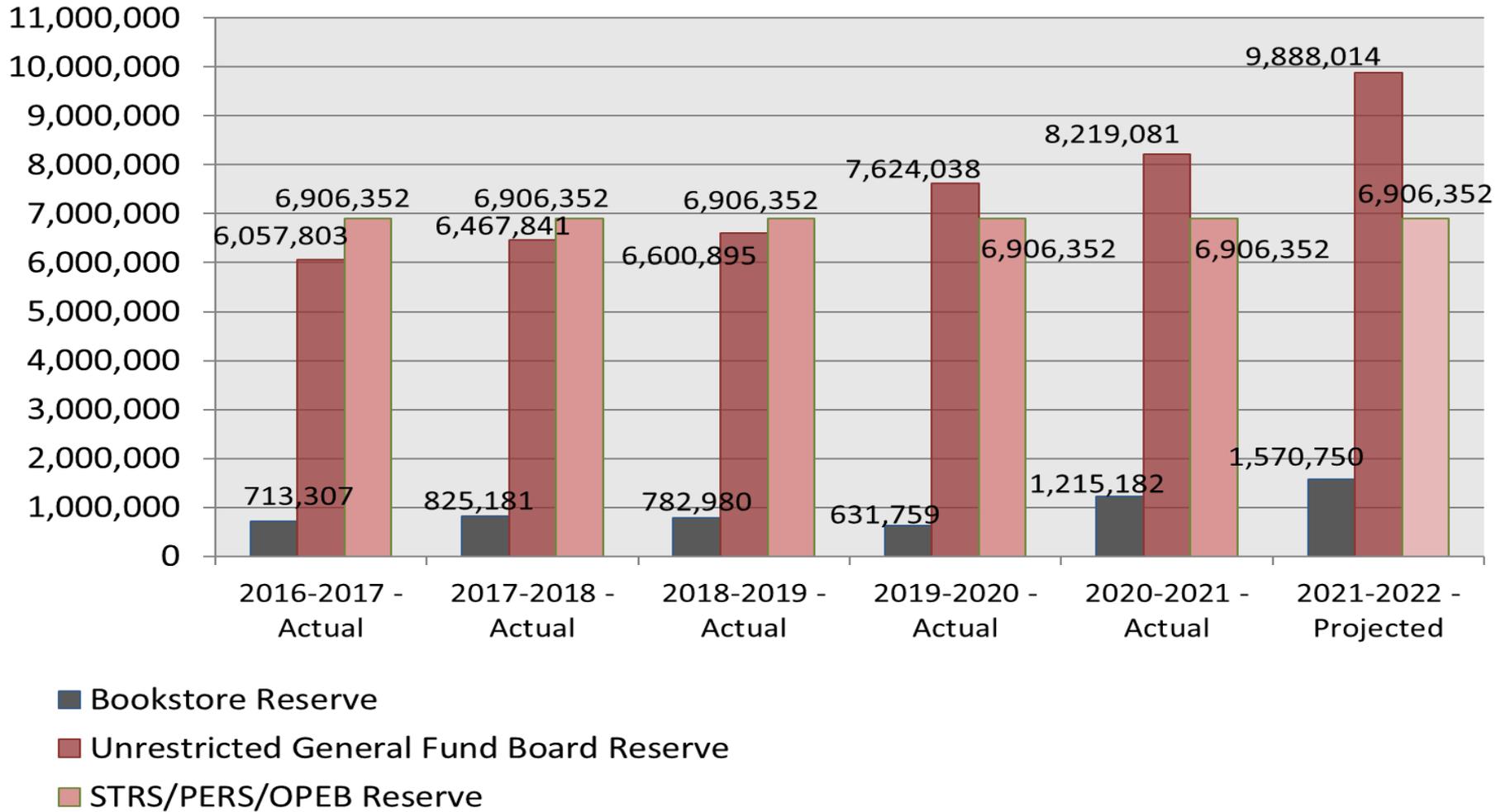
The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district's 50% computation for the fiscal years 1992-93 through 2021-2022(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	50.00 estimated

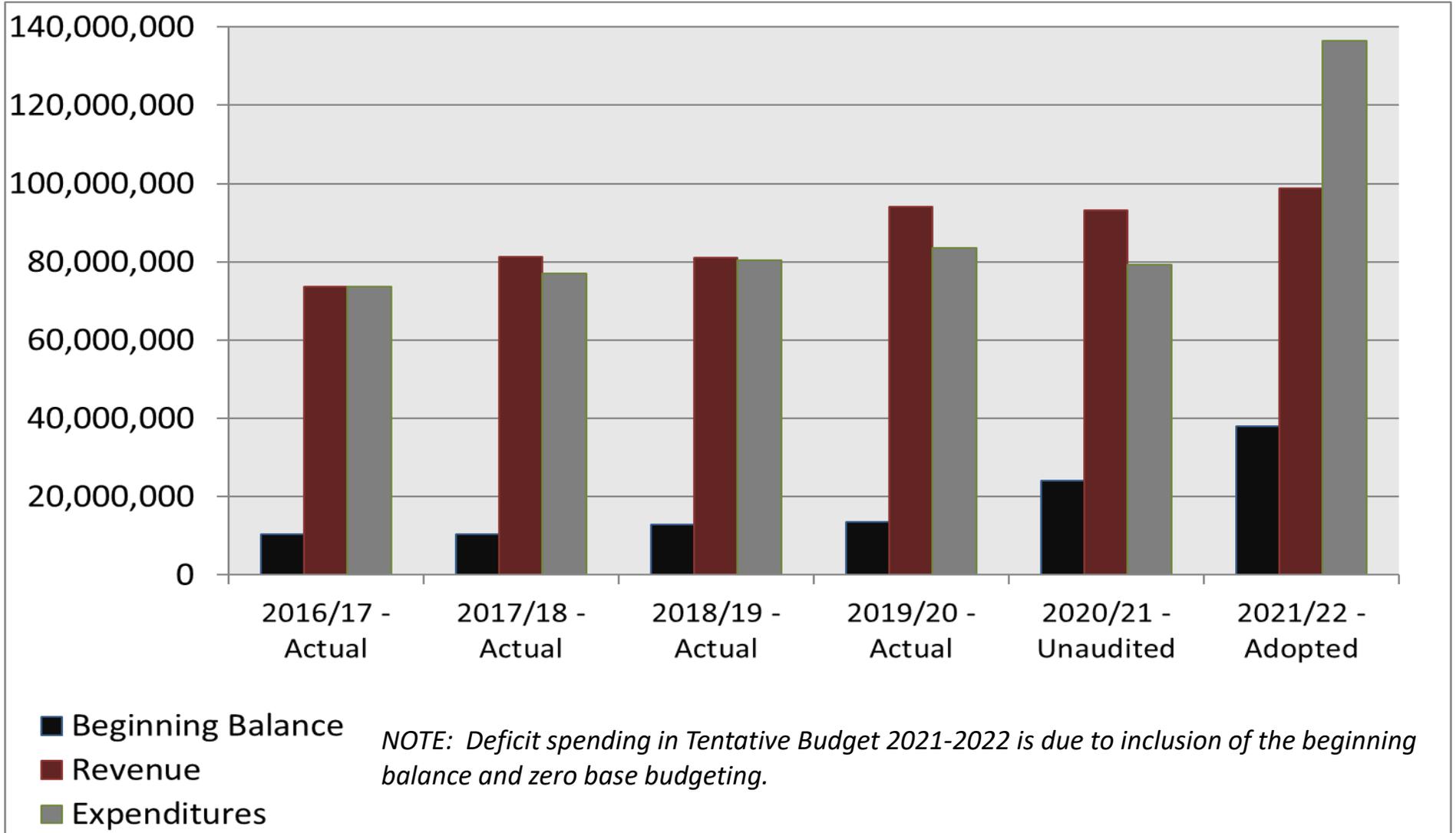
# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## HISTORICAL DATA DISTRICT RESERVES



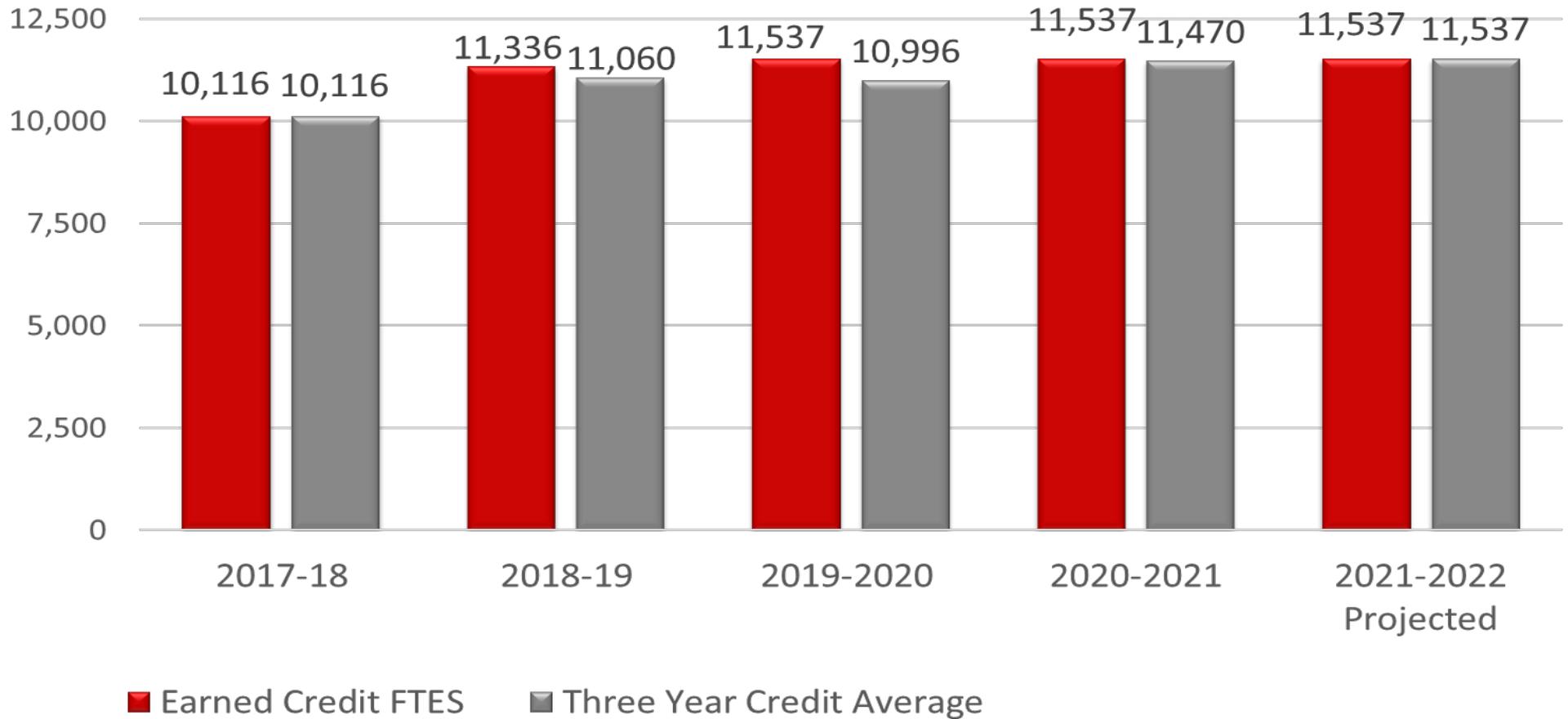
# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## HISTORICAL DATA Revenue vs. Expenditures



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2021-2022

## HISTORICAL DATA FTES COMPARISONS



*\*Credit FTES Only (excludes Special Admit Credit)  
Based on the Chancellor's Office 2020-21 P2 report released on 7/7/21*

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2021-2022

### Capital Outlay Projects Fund By Project

		2020-2021	2021-2022
		<u>Actual</u>	<u>Adopted</u>
<b>BEGINNING FUND BALANCE</b>		<b>7,154,178</b>	<b>\$6,504,581</b>
<b>REVENUES</b>			
1	State Capital Outlay	\$ 1,462,000	\$46,605,000
2	State Scheduled Maintenance and Block Grant	378,402	5,760,314
3	Interest	25,313	45,000
4	Redevelopment	1,030,841	600,000
5	Capital Outlay Surcharge	91,204	90,000
6	Interfund Transfer In	1,624,545	10,000,000
<b>TOTAL REVENUES</b>		<b>\$4,612,305</b>	<b>\$63,100,314</b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</b>		<b>\$11,766,483</b>	<b>\$69,604,895</b>
<b>EXPENDITURES</b>			
1	District - DSA Contract	-	5,000
2	District - Elevator Modernization	3,427	-
3	District - Facilities Five Year Plan	17,280	30,000
4	District - Facility Improvement Projects MVC	210,946	217,644
5	District - Facility Improvement Projects SJC	334,582	217,644
6	District - Facility Improvement Projects TVC	141,324	217,644
7	District - Fleet Replacement	74,162	200,000
8	District - Instruction Support	-	30,000
9	District - Misc Bond and Group II Bond Projects	1,095,460	1,000,000
10	District - New Employee Furniture and Equipment	-	40,000
11	District - Parking Lot Improvements	-	1,000,000
12	District - Renovation	52,876	344,000
13	District - Roof Repair Project	-	150,000
14	District - Scheduled Maintenance Special Repair/Instructional Block Grant	337,670	5,760,314
15	District - Site Security	26,407	50,000
16	District - Student Services Support	-	30,000
17	District - Video Conference Equipment	-	50,000
18	District - Xerox Lease	500,395	550,000
19	District- Admin Support	-	30,000
20	District- Secondary Effects	-	4,000,000
21	MVC - Bookstore Modulares & Wardrobe Modular rehab Funds	-	300,000
22	MVC - Furniture Bldg. 700	225	-
23	MVC - Modular HVAC	75,000	-
24	MVC- Bldg 200 Secondary Effects	-	1,000,000
25	MVC- STEM Building	599,000	25,256,000
26	MVC- Underground Utilities MVC	782,057	876,536
27	SGP - San Gorgonio Pass Campus	96,992	93,302
28	SJC - Solar Maintenance	22,099	27,900
29	SJC- Library Renovation	29,000	-
30	SJC- STEM Building	863,000	21,349,000
31	SJC-HVAC Upgrade	-	4,000,000
32	SWC - South West Corridor	-	500,000
<b>TOTAL EXPENDITURES</b>		<b>5,261,902</b>	<b>67,324,984</b>
<b>ENDING FUND BALANCE</b>		<b>\$6,504,581</b>	<b>\$2,279,911</b>
<b>TOTAL EXPENDITURES AND ENDING FUND BALANCE</b>		<b>\$11,766,483</b>	<b>\$69,604,895</b>

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**Bond Fund By Project**

		<b>Total Project Budget</b>	<b>2020-2021 Actual</b>	<b>Estimate Cumulative To Date Through 06/30/2021</b>	<b>2021-2022 Adopted</b>	<b>Total Remaining Balance</b>
		\$0	\$35,908,189	\$0	\$97,589,742	\$44,739,742
<b>BEGINNING FUND BALANCE</b>						
<b>REVENUES</b>						
1. Bond Funds - Series A		\$70,000,000	\$0	\$70,000,000	\$0	\$0
2. Bond Funds - Series B		120,000,000	-	120,000,000	-	-
3. Bond Funds - Series C		105,414,750	105,414,750	105,414,750	-	-
4. Interest		6,426,649	221,949	5,226,649	400,000	800,000
<b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>		<b>\$301,841,399</b>	<b>\$141,544,888</b>	<b>\$300,641,399</b>	<b>\$97,989,742</b>	<b>\$45,539,742</b>
<b>EXPENDITURES</b>						
1. District - Athletics Facilities Renovation	(Series A)	12,210,227	-	12,210,227	-	-
2. District - Building Security Access Control	(Series A)	75,000	-	41,750	-	33,250
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)	1,407,578	-	1,221,742	-	185,836
6. District - Fiber Re-Capitalization (Technology)	(Series A)	500,000	-	447,733	-	52,267
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)	1,200,000	1,700	432,705	750,000	17,295
10. District - Network and Control Switches Upgrades	(Series A)	986,523	-	986,523	-	-
11. District - Planning	(Series A)	1,200,000	-	1,189,867	-	10,133
12. District - Shade Structure Projects	(Series A)	1,900,000	671,145	1,515,115	125,000	259,885
13. District - Signage and Wayfinding	(Series A)	300,000	-	23,720	-	276,280
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 - Video Security Enhancements (Cameras and Media Storage)	(Series A)	826,140	-	-	-	826,140
17. District - Wireless Deployment	(Series A)	1,014,854	-	1,014,854	-	-
18. MVC - Building 300 Renovation	(Series A)	3,768,977	-	100,613	-	3,668,364
19. MVC - Building 3000 Rehabilitation/Fiber Installation	(Series A)	3,519,000	-	3,518,567	-	433
20. MVC - Emergency Generator	(Series A)	208,038	18,056	95,468	75,000	37,570
21. MVC - Parking Lot Expansion	(Series A)	1,000,000	-	-	250,000	750,000
22. MVC - Science Labs and Classroom Modular Swing Space	(Series A)	4,800,000	-	4,796,130	-	3,870
23. SGP - New Center Template	(Series A)	1,755,000	-	6,770	-	1,748,230
24. SGP - Science Labs and Classroom Modular Swing Space	(Series A)	1,453,977	-	336,180	-	1,117,797
25. SJC - Building 200 Safety Improvements ***	(Series A)	-	-	-	-	-
26. SJC - Emergency Generator	(Series A)	390,252	-	390,252	-	-
27. SJC - Parking Lot Expansion	(Series A)	1,000,000	-	1,350	250,000	748,650
28. SJC - Science Labs and Classroom Modular Swing Space	(Series A)	1,817,472	-	1,048,931	-	768,541
29. SJC - Secondary Effects	(Series A)	335,000	213,075	213,075	25,000	96,925
30. Wildomar - New Center Template	(Series A)	2,975,000	-	385,411	-	2,589,589
31. TVC - Parking Lot Expansion	(Series A)	1,000,000	-	-	-	1,000,000
32. TVC - MSJC Temecula	(Series A)	20,000,000	-	20,000,000	-	-
33. TVC - MSJC Temecula	(Series B)	36,520,000	-	36,519,855	-	145
34. District - Cost of Issuance	(Series B)	774,000	-	767,015	-	6,985
35. MVC - Building 700 Renovation	(Series B)	4,975,000	2,116,888	4,806,006	-	168,994
36. MVC - Marquee	(Series B)	262,240	-	32,962	-	229,278
37. MVC- STEM	(Series B)	1,295,000	859,018	1,294,822	-	178
38. MVC - Stadium	(Series B)	10,060,000	7,147,037	9,556,419	500,000	3,581
39. SJC - Infrastructure Projects	(Series B)	500,000	-	275,891	-	224,109
40. SJC - Marquee	(Series B)	300,075	-	300,075	-	-
41. SJC - STEM Building	(Series B)	1,050,000	919,687	1,044,686	-	5,314
42. MVC - STEM Building	(Series B)	1,900,000	-	-	-	1,900,000
43. TVC Renovation - Phase 1 (Building G)	(Series B)	62,750,000	18,543,076	61,957,069	125,000	667,931
44. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series B)	8,750,000	-	6,280,395	-	34,538
45. District - Cost of Issuance Series C	(Series C)	749,750	749,750	749,750	-	-
46. District - Energy Conservation Projects	(Series C)	250,000	-	-	250,000	-
47. District - Scheduled Maintenance	(Series C)	250,000	-	-	250,000	-
48. MVC - Infrastructure Projects	(Series C)	1,000,000	-	-	1,000,000	-
49. MVC - Stadium	(Series C)	39,000,000	4,000,252	4,000,252	29,500,000	5,499,748
50. MVC - STEM Building	(Series C)	7,100,000	-	-	6,775,000	325,000
51. SJC - STEM Building	(Series C)	11,500,000	-	-	8,300,000	3,200,000
52. TVC Renovation - Phase 1 (Building G)	(Series C)	3,500,000	-	-	3,375,000	125,000
53. TVC Renovation - Phase 2 (Building F and Central Plant)	(Series C)	10,425,000	8,715,462	8,715,462	1,700,000	9,538
<b>TOTAL EXPENDITURES</b>		<b>\$285,328,118</b>	<b>\$43,955,146</b>	<b>\$203,051,657</b>	<b>\$53,250,000</b>	<b>\$26,591,394</b>
<b>ENDING FUND BALANCE</b>		<b>\$16,513,281</b>	<b>\$97,589,742</b>	<b>\$97,589,742</b>	<b>\$44,739,742</b>	<b>\$18,948,348</b>
<b>TOTAL EXPENDITURES AND ENDING FUND BALANCE</b>		<b>\$301,841,399</b>	<b>\$141,544,888</b>	<b>\$300,641,399</b>	<b>\$97,989,742</b>	<b>\$45,539,742</b>

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

**Mt. San Jacinto College  
Budget Allocation Model - Adopted FY 2021-2022  
Unrestricted General Fund - Unaudited**

<b>Revenue</b>	<b>Adopted Budget FY 2021-2022</b>
Net additional Unbudgeted Revenue over Expense	\$ 37,685,341
Unused Categorical Program Interfund Transfer	-
Budgeted Ending Balance 6/30/21	<u>300,000</u>
<b>Unaudited Beginning Balance 7/1/2021</b>	<b>\$ 37,985,341</b>
FY 2021-2022 Projected Revenue	<u>100,760,025</u>
Total Anticipated Revenue	<b>138,745,366</b>

**Notes**

1. Less, Unrestricted Reserve	(300,000)
2. Less, Intrafund Transfer to Student Financial Services	(85,000)
3. Less, Interfund Transfer to Childcare	(56,261)
4. Less, Intrafund Transfer to Block Grant	(263,680)
5. Less, Unrestricted Reserve transfer to 7% reserve	(\$1,668,933)
6. Less, Interfund Transfer to Self Insurance	(535,372)
7. Less, Interfund Transfer to Capital Outlay	(10,000,000)
	<u>(12,909,246)</u>
Total Available Funds for Allocation (TAFA)	<b><u>\$ 125,836,120</u></b>

**Allocation Increment**

1. PY Base Expenditure Budget (FY 2020-2021)	\$ 113,388,777
2. CY TAFA (2021-2022)	<u>125,836,120</u>
3. Allocation Increment (A.I.)	12,447,343
4. FY 2021-2022 Base Budget Adjustments	12,447,343
Remaining Allocation Increment	\$ -

<b>Expenditures</b>	<b>President</b>	<b>Instruction</b>	<b>Student Services</b>	<b>Business Services</b>	<b>Human Resources</b>	<b>Institutional Effectiveness</b>	<b>Total</b>
FY 2020-2021 Base Expenditure Budget (1000-6XXX)	\$ 3,305,613	\$ 45,071,471	\$ 11,772,056	\$ 42,516,631	\$ 2,101,308	\$ 8,621,698	\$ 113,388,777
FY 2021-2022 Base Budget Adjustments	316,476	4,755,361	(1,927,055)	5,253,408	3,079,470	969,683	12,447,343
FY 2021-2022 Total Expenditure Budget	<u>\$ 3,622,089</u>	<u>\$ 49,826,832</u>	<u>\$ 9,845,001</u>	<u>\$ 47,770,039</u>	<u>\$ 5,180,778</u>	<u>\$ 9,591,381</u>	<u>\$ 125,836,120</u>
<b>P Permanent Base Ongoing Funding</b>	<b>87,850,779</b>						
<b>O One Time Funding</b>	<b>37,985,341</b>						
	<u>125,836,120</u>						
	<u>San Jacinto Campus</u>	<u>Menifee Valley Campus</u>	<u>Temecula Valley Campus</u>	<u>San Gorgonio Campus</u>	<u>District Wide (1)</u>	<u>Total</u>	
FY 2021-2022 Total Expenditure Budget by Campus (1000-6XXX)*	<u>\$ 25,517,319</u>	<u>\$ 33,875,083</u>	<u>\$ 4,114,831</u>	<u>\$ 514,207</u>	<u>\$ 61,814,680</u>	<u>\$ 125,836,120</u>	

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2021-2022**

