

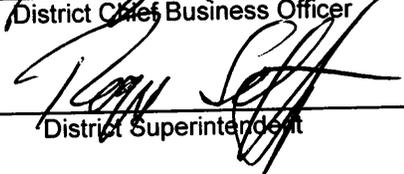
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: MT. SAN JACINTO

District Code: 940

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

 _____ District Chief Business Officer	 _____ Date
 _____ District Superintendent	 _____ Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2015. Please submit the report to :

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	10,167,745	10,167,745		10,167,745
Other	1300	7,952,129	7,952,129	21,597	7,973,726
Total Instructional Salaries		18,119,874	18,119,874	21,597	18,141,471
Non-Instructional Salaries					
Contract or Regular	1200		2,772,900	178,650	2,951,550
Other	1400		1,883,186	67,245	1,950,431
Total Non-Instructional Salaries		0	4,656,086	245,895	4,901,981
Total Academic Salaries		18,119,874	22,775,960	267,492	23,043,452
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,958,570	770,579	9,729,149
Other	2300		1,235,761	197,228	1,432,989
Total Non-Instructional Salaries		0	10,194,331	967,807	11,162,138
Instructional Aides					
Regular Status	2200	1,527,455	1,527,455		1,527,455
Other	2400	338,536	338,536		338,536
Total Instructional Aides		1,865,991	1,865,991	0	1,865,991
Total Classified Salaries		1,865,991	12,060,322	967,807	13,028,129
Employee Benefits	3000	4,668,206	9,907,269	321,298	10,228,567
Supplies and Materials	4000		837,162	47,013	884,175
Other Operating Expenses	5000		5,487,582	1,237,891	6,725,473
Equipment Replacement	6420		1,852		1,852
Total Expenditures Prior to Exclusions		24,654,071	51,070,147	2,841,501	53,911,648

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	638,326	638,326		638,326
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		984,317		984,317
Objects to Exclude	Object Code				
Rents and Leases	5060		344,870		344,870
Lottery Expenditures					0
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				0
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,484,959		1,484,959

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	Total
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		638,326	3,452,472	0	3,452,472
Total for ECS 84362, 50% Law		24,015,745	47,617,675	2,841,501	50,459,176
Percent of CEE (Instructional Salary Cost / Total CEE)		50.43%	100.00%		
50% of Current Expense of Education			23,808,838		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		24,015,745	47,617,675	2,841,501	50,459,176
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		24,654,071	51,070,147	2,841,501	53,911,648
Capital Expenditures	6000	1,081,165	1,585,309	13,968	1,599,277
Equipment Replacement (Back out)	6420		(1,852)	0	(1,852)
Total Unrestricted General Fund Expenditures		25,735,236	52,653,604	2,855,469	55,509,073

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	938,586	29,245	967,831
In County Treasury	9112	11,818,344	2,549,566	14,367,910
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	1,943,583	1,297,350	3,240,933
Due from Other Funds	9140	278,617	230,554	509,171
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	1,596		1,596
Prepaid Items	9220	94,034	17,665	111,699
TOTAL ASSETS		15,099,760	4,124,380	19,224,140
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,075,734	425,603	2,501,337
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	60,899	94,779	155,678
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,724,036	3,114,086	4,838,122
TOTAL LIABILITIES		3,860,669	3,634,468	7,495,137

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	11,239,091	489,912	11,729,003
TOTAL FUND EQUITY		11,239,091	489,912	11,729,003
TOTAL LIABILITIES AND FUND EQUITY		15,099,760	4,124,380	19,224,140

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

Governmental Funds Group

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

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,510,456		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		5,510,456	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	5,510,456		
TOTAL FUND EQUITY		5,510,456	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,510,456	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		6,487	652			
In County Treasury	9112		17,611	1			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		4,958	60,598			
Due from Other Funds	9140		24,039	33,669			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		(4,542)				
Prepaid Items	9220						
TOTAL ASSETS		0	49,553	94,920	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		35,433	53,756			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		9,327	41,164			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	44,760	94,920	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	4,793	0	0	0	0
Total Fund Balance		0	4,793	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	4,793	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	49,553	94,920	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	4,488		
In County Treasury	9112	4,193,827		58,133,296
Cash With Fiscal Agents	9113	532,002		6,046,820
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	127,528		22,960
Due from Other Funds	9140	1,231,558		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	350,000		
TOTAL ASSETS		6,439,403	0	64,203,076
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	908,224		46,781
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	309,823		1,226,936
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		1,218,047	0	1,273,717

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			62,929,359
Total Fund Balance		0	0	62,929,359
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	5,221,356		
TOTAL FUND EQUITY		5,221,356	0	62,929,359
TOTAL LIABILITIES AND FUND EQUITY		6,439,403	0	64,203,076

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	203,034			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	6,553			
Investments (at cost)	9120				
Accounts Receivable	9130	172,896			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	661,795			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,061,644			
Accumulated Depreciation Equipment	9351	936,823			
Work in Progress	9360				
Total Fixed Assets		124,821	0	0	0
TOTAL ASSETS		1,169,099	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	60,137			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	42,313			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		102,450	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	102,450	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,066,649			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,066,649	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,169,099	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	278,491	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,406	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		279,897	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	33,521	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	6,903	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		40,424	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	40,424	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	239,473	
Total Reserved Fund Balance		239,473	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		239,473	0
TOTAL LIABILITIES AND FUND EQUITY		279,897	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	196,974	1,938		139,094				790,887
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								2,888,016
Accounts Receivable	9130				1,016,593				
Due from Other Funds	9140	354	4		65,239				12,365
Student Loans Receivable	9150				3,646				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								1,500
Prepaid Items	9220								3,150
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								29,347
Accumulated Depreciation Equipment	9351								29,347
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		197,328	1,942	0	1,224,572	0	0	0	3,695,918

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,689			783,212				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	22,138	523		99,920				63,368
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		26,827	523	0	883,132	0	0	0	63,368
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	26,827	523	0	883,132	0	0	0	63,368

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		1,419						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	1,419	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								1,237,924
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753				14,150				
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	14,150	0	0	0	1,237,924
Uncommitted(Unrestricted) Fund Balance	9790	170,501			327,290				2,394,626
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		170,501	1,419	0	341,440	0	0	0	3,632,550
TOTAL LIABILITIES AND FUND EQUITY		197,328	1,942	0	1,224,572	0	0	0	3,695,918

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,361,812	1,361,812
Workforce Investment Act	8130		402,909	402,909
Temporary Assistance for Needy Families (TANF)	8140		95,782	95,782
Student Financial Aid	8150	69,466		69,466
Veterans Education	8160	7,338		7,338
Vocational and Technical Education Act (VATEA)	8170		524,407	524,407
Other Federal Revenues	8190		862,309	862,309
Total Federal Revenues	8100	76,804	3,247,219	3,324,023
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	20,740,759		20,740,759
State General Apportionment	8612			0
Other General Apportionment	8613	188,670		188,670
General Categorical Programs	8620			
Child Development	8621		1,186,681	1,186,681
Extended Opportunity Programs and Services(EOPS)	8622		519,714	519,714
Disabled Students Programs and Services(DSPS)	8623		5,000	5,000
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CaWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626		406,002	406,002
Other General Categorical Programs	8627		3,252,293	3,252,293

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	9,954,895		9,954,895
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		574,345	574,345
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	319,001		319,001
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	461		461
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,484,959	423,952	1,908,911
State Mandated Costs	8685	761,147		761,147
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	218,128		218,128
Total State Revenues	8600	33,668,020	6,367,987	40,036,007

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	22,692,769		22,692,769
Tax Allocation, Supplemental Roll	8812	374,740		374,740
Tax Allocation, Unsecured Roll	8813	1,034,248		1,034,248
Prior Years Taxes	8816	590,596		590,596
Education Revenues Augmentation Fund (ERAF)	8817	(4,407,545)		(4,407,545)
Redevelopment Agency Funds - Pass Through	8818	217,860		217,860
Redevelopment Agency Funds - Residual	8819	1,159,214		1,159,214
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	76,203		76,203
Other Contract Services	8832			0
Sales and Commissions	8840	919		919
Rentals and Leases	8850	56,391		56,391
Interest and Investment Income	8860	46,432		46,432
Student Fees and Charges	8870			
Community Services Classes	8872	520,599	4,630	525,229
Dormitory	8873			0
Enrollment	8874	2,929,766		2,929,766
Contra Revenue Account	8874.1	(2,109)		(2,109)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	38,774		38,774
Insurance	8878			0
Student Records	8879	27,038		27,038
Nonresident Tuition	8880	457,383		457,383
Parking Services and Public Transportation	8881		255,603	255,603
Other Student Fees and Charges	8885	165,727	64,053	229,780
Other Local Revenues	8890	342,082	779,187	1,121,269
Total Local Revenues	8800	26,321,087	1,103,473	27,424,560
Total Revenues		60,065,911	10,718,679	70,784,590

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	7,747		7,747
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(286,965)	287,210	245
Total Other Financing Sources	8900	(279,218)	287,210	7,992
Total Revenues and Other Financing Sources		59,786,693	11,005,889	70,792,582

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	34,219		5,298			39,517
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	221,014		3,674	603		225,291
Biological Sciences	0400	2,004,488	1,412	103,867	82,617		2,192,384
Business and Management	0500	1,182,835		4,604	3,058		1,190,497
Communications	0600	26,178		312	740		27,230
Computer and Information Science	0700	1,178,903	5,265	16,464	47,343		1,247,975
Education	0800	1,200,721		13,258	72,247		1,286,226
Engineering and Related Industrial Technology	0900	343,949	382	15,573	2,762		362,666
Fine and Applied Arts	1000	2,136,327	121,243	106,249	301,670		2,665,489
Foreign language	1100	770,106	10,957	6,506			787,569
Health	1200	1,239,898	103,777	73,175	392,310		1,809,160
Consumer Education And Home Economics	1300	731,667		5,773	3,315		740,755
Law	1400	25,623		4,936			30,559
Humanities(Letters)	1500	3,714,264	9,497	10,937	8,460		3,743,158
Library Science	1600						0
Mathematics	1700	2,844,456	896	12,487	61,311		2,919,150
Military Studies	1800						0
Physical Sciences	1900	1,329,905	9,860	61,095	144,082		1,544,942
Psychology	2000	412,876	2,692	2,433			418,001
Public Affairs and Services	2100	298,116		3,283			301,399
Social Sciences	2200	2,417,752	4,273	11,689			2,433,714
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,167,799	60,434	467,087	671,265		3,366,585
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	113,791	524,535				638,326
Sub-Total Instructional Activites		24,394,887	855,223	928,700	1,791,783		27,970,593
Total Expenditures for GF Activities*		24,929,620	27,757,249	10,433,767	3,138,905	1,488,323	67,747,864

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	177	3,123,707	261,290	57,084		3,442,258
Course and Curriculum Development	6020		35,080	2,453			37,533
Academic / Faculty Senate	6030			5,568			5,568
Other Instructional Administration & Governance	6090		59,906	4,736	1,931		66,573
Total Instructional Admin. & Governance		177	3,218,693	274,047	59,015	0	3,551,932
Instructional Support Services	6100						
Learning Center	6110	508,952	979,048	54,739	363,631		1,906,370
Library	6120		736,638	23,387	178,347		938,372
Media	6130			155	6,566		6,721
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		938,321	964,521	65,845		1,968,687
Total Instructional Support Services		508,952	2,654,007	1,042,802	614,389	0	4,820,150
Admissions and Records	6200		1,422,184	55,046	15,689		1,492,919
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,875,081	22,339	4,418		1,901,838
Matriculation and Student Assessment	6320		1,156,609	332,521	114,034		1,603,164
Transfer Programs	6330			1,937			1,937
Career Guidance	6340		139,059	33,593			172,652
Other Student Counseling and Guidance	6390		549,739	51,389	2,105		603,233
Total Student Counseling and Guidance		0	3,720,488	441,779	120,557	0	4,282,824

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		446,846	26,489	84,161		557,496
Extended Opportunity Programs and Services (EOPS)	6430		432,643	27,289	2,712	257,683	720,327
Health Services	6440						0
Student Personnel Administration	6450		475,244	289,585	2,772		767,601
Financial Aid Administration	6460		981,807	194,575	8,094		1,184,476
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		437,614	27,174	4,318		469,106
Total Other Student Services		0	2,774,154	565,112	102,057	257,683	3,699,006
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		962,896	236,055	6,479		1,205,430
Custodial Services	6530		771,388	186,028			957,416
Grounds Maintenance and Repairs	6550		348,285	41,995			390,280
Utilities	6570			1,776,325			1,776,325
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,082,569	2,240,403	6,479	0	4,329,451
Planning, Policymaking and Coordinations	6600		1,063,183	468,458	675		1,532,316

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		279,570	323,742	1,476		604,788
Fiscal Operations	6720		1,704,851	372,923	23,516		2,101,290
Human Resources Management	6730		798,482	314,835	4,883		1,118,200
Noninstruct Staff Retirees' Benefits & Retirement *	6740		984,317				984,317
Staff Development	6750			23,422			23,422
Staff Diversity	6760		264	5,434			5,698
Logistical Services	6770		1,469,617	993,764	56,681		2,520,062
Management Information Systems	6780		1,709,408	693,506	186,361		2,589,275
Other General Institutional Support Services	6790	1,547	638,448	88,761	1,693		730,449
Total General Institutional Support Services	6700	1,547	7,584,957	2,816,387	274,610	0	10,677,501
Community Services & Economic Development	6800						
Community Recreation	6810		8,249	5,940			14,189
Community Service Classes	6820		168,040	383,442	3,319		554,801
Community Use of Facilities	6830						0
Economic Development	6840		269,973	29,318	943		300,234
Other Community Services & Economic Development	6890		105,203	181,577	77,899		364,679
Total Community Services	6800	0	551,465	600,277	82,161	0	1,233,903

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		40,054				40,054
Child Development Centers	6920		619,785	80,135	1,020		700,940
Farm Operations	6930						0
Food Services	6940		74,021				74,021
Parking	6950			33,982	26,295		60,277
Student and Co-Curricular Activities	6960		760,358	170,188	40,385		970,931
Student Housing	6970		956				956
Other Ancillary Services	6990		234,189				234,189
Total Ancillary Services	6900	0	1,729,363	284,305	67,700	0	2,081,368
Auxiliary Operations	7000						
Contract Education	7010	24,057	32,657	16,444		265	73,423
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	24,057	32,657	16,444	0	265	73,423

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		68,306	700,007	3,790		772,103
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,164,204	1,164,204
Student Aid	7320					66,171	66,171
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,230,375	1,230,375
Sub-Total Non-Instructional Activites		534,733	26,902,026	9,505,067	1,347,122	1,488,323	39,777,271
Total Expenditures General Fund: activities *		24,929,620	27,757,249	10,433,767	3,138,905	1,488,323	67,747,864

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$101,085,530
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	10,797.00		
	2. 2014-2015 Second Period Actual FTES	11,139.00		
	3. 2014-2015 Population change factor (C2/C1)	1.0317		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$108,273,817
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$108,273,817
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$108,273,817
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			29,003,980
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			320,000
C.	Local Property taxes			18,748,930
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			11,789
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			173,318
H.	2015-2016 Appropriations Subject to Limit			\$47,911,381

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	76,804	78,000	3,247,219	3,969,991	3,324,023	4,047,991
State Revenues	8600	33,668,020	43,149,313	6,367,987	9,206,511	40,036,007	52,355,824
Local Revenues	8800	26,321,087	29,207,026	1,103,473	3,836,222	27,424,560	33,043,248
Total Revenues		60,065,911	72,434,339	10,718,679	17,012,724	70,784,590	89,447,063
EXPENDITURES:							
Academic Salaries	1000	23,043,452	28,537,563	1,958,983	3,023,226	25,002,435	31,560,789
Classified Salaries	2000	13,028,129	15,680,806	3,289,275	4,277,056	16,317,404	19,957,862
Employee Benefits	3000	10,228,567	18,476,180	1,138,463	1,744,367	11,367,030	20,220,547
Supplies and Materials	4000	884,176	1,911,188	790,268	1,653,312	1,674,444	3,564,500
Other Operating Expenses and Services	5000	6,725,474	10,781,636	2,033,849	5,082,308	8,759,323	15,863,944
Capital Outlay	6000	1,599,277	1,709,404	1,539,628	1,733,793	3,138,905	3,443,197
Total Expenditures		55,509,075	77,096,777	10,750,466	17,514,062	66,259,541	94,610,839
Excess /(Deficiency) of Revenues over Expenditures		4,556,836	(4,662,438)	(31,787)	(501,338)	4,525,049	(5,163,776)
Other Financing Sources	8900	-279,218	-262,618	287,210	270,618	7,992	8,000
Other Outgo	7000	1,200,983	6,314,035	287,340	259,191	1,488,323	6,573,226
Net Increase/(Decrease) in Fund Balance		3,076,635	(11,239,091)	(31,917)	(489,911)	3,044,718	(11,729,002)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,162,456	11,239,091	521,828	489,911	8,684,284	11,729,002
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	8,162,456		521,828		8,684,284	
Ending Fund Balance, June 30		11,239,091	0	489,911	0	11,729,002	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2014-2015

Budget Year: 2015-2016

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Revenues		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	5,510,456					
Total Other Financing Sources		5,510,456	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	5,510,456	0	0	0	0	0
Net Increase/Decrease in Fund Balance		5,510,456	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		5,510,456		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		5,510,456	5,510,456	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					81,213	75,000
State Revenues	8600					678,381	777,179
Local Revenues	8800			817,543	858,440	82,283	128,650
Total Income		0	0	817,543	858,440	841,877	980,829
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			338,438	383,907	642,401	706,539
Employee Benefits	3000			106,936	110,812	217,207	278,445
Supplies and Materials	4000			503,177	505,893	2,080	8,134
Other Operating Expenses and Services	5000			58,492	61,120	144,147	145,915
Capital Outlay	6000			5,708	1,500		6,000
Total Expenditures		0	0	1,012,751	1,063,232	1,005,835	1,145,033
Excess /(Deficiency) of Revenues over Expenditures		0	0	(195,208)	(204,792)	(163,958)	(164,204)
Other Financing Sources	8900			193,514	200,000	164,204	164,204
Other Outgo	7000					245	
Net Increase/(Decrease) in Fund Balance		0	0	(1,694)	(4,792)	1	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	6,486	4,792	0	1
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		6,486		0	
Ending Fund Balance, June 30		0	0	4,792	0	1	1

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	2,133,752	5,358,506				
Local Revenues	8800	785,736	758,000			22,960	90,000
Total Income		2,919,488	6,116,506	0	0	22,960	90,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	108,068	145,398				
Employee Benefits	3000	34,947	39,218				
Supplies and Materials	4000	104,791					
Other Operating Expenses and Services	5000	988,346	830,000			7,045,220	461,416
Capital Outlay	6000	2,395,214	6,310,576			48,381	17,377,500
Total Expenditures		3,631,366	7,325,192	0	0	7,093,601	17,838,916
Excess /(Deficiency) of Revenues over Expenditures		(711,878)	(1,208,686)	0	0	(7,070,641)	(17,748,916)
Other Financing Sources	8900	1,000,000	750,000			70,000,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		288,122	(458,686)	0	0	62,929,359	(17,748,916)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	4,933,232	5,221,354		0		62,929,359
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,933,232		0		0	
Ending Fund Balance, June 30		5,221,354	4,762,668	0	0	62,929,359	45,180,443

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,198,793	2,341,650				
Other Financing Sources	8900						
Total Income		2,198,793	2,341,650	0	0	0	0
Cost of Sales	5890	1,727,860	1,837,115				
Gross Profit or Loss		470,933	504,535	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	281,146	303,413				
Employee Benefits	3000	91,893	90,658				
Supplies and Materials	4000	16,875	18,720				
Other Operating Expenses and Services	5000	88,716	142,839				
Capital Outlay	6000	42,442	39,047				
Total Expenditures		521,072	594,677	0	0	0	0
Net Profit or Loss		(50,139)	(90,142)	0	0	0	0
Other Outgo	7000	193,514	200,000				
Net Increase/(Decrease) in Fund Balance		(243,653)	(290,142)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,310,302	1,066,649		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,310,302		0		0	
Ending Fund Balance, June 30		1,066,649	776,507	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	223,607	151,200				
Other Financing Sources	8900		226,520				
Total Income		223,607	377,720	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	24,548	128,199				
Employee Benefits	3000	8,065	40,937				
Supplies and Materials	4000	95	243				
Other Operating Expenses and Services	5000	78,979	85,960				
Capital Outlay	6000	26,312	81,934				
Total Expenditures		137,999	337,273	0	0		
Net Profit or Loss		85,608	40,447	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		85,608	40,447	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	153,865	239,473		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	153,865		0			
Ending Fund Balance, June 30		239,473	279,920	0	0		

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	169,114	174,518	874	900		
Total Income		169,114	174,518	874	900	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	60,501	62,316		115		
Other Operating Expenses and Services	5000	75,534	78,166	1,393	650		
Capital Outlay	6000						
Total Expenditures		136,035	140,482	1,393	765	0	0
Excess /(Deficiency) of Revenues over Expenditures		33,079	34,036	(519)	135	0	0
Other Financing Sources	8900	13,752	14,365				
Other Outgo	7000	13,752	15,665				
Net Increase/(Decrease) in Fund Balance		33,079	32,736	(519)	135	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	137,422	170,501	1,938	1,419		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	137,422		1,938		0	
Ending Fund Balance, June 30		170,501	203,237	1,419	1,554	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	22,136,027	23,263,884				
State Revenues	8600	1,251,273	1,313,837				
Local Revenues	8800	51,503	70,213				
Total Income		23,438,803	24,647,934	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	616	1,000				
Capital Outlay	6000						
Total Expenditures		616	1,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		23,438,187	24,646,934	0	0	0	0
Other Financing Sources	8900	504,626	519,765				
Other Outgo	7000	23,891,925	25,097,486				
Net Increase/(Decrease) in Fund Balance		50,888	69,213	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	290,551	341,439		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	290,551		0		0	
Ending Fund Balance, June 30		341,439	410,652	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			619,795	659,396
Total Income		0	0	619,795	659,396
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			8,978	51,884
Employee Benefits	3000			3,380	11,075
Supplies and Materials	4000			32,299	33,268
Other Operating Expenses and Services	5000			130,956	138,383
Capital Outlay	6000				
Total Expenditures		0	0	175,613	234,610
Excess /(Deficiency) of Revenues over Expenditures		0	0	444,182	424,786
Other Financing Sources	8900			61,088	62,921
Other Outgo	7000			420,471	433,085
Net Increase/(Decrease) in Fund Balance		0	0	84,799	54,622
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,547,751	3,632,550
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,547,751	
Ending Fund Balance, June 30		0	0	3,632,550	3,687,172

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 940

Name: MT. SAN JACINTO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	286,965
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	164,204
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,000,000
12	RESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	245
32	CAFETERIA FUND	51	BOOKSTORE FUND	193,514

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,511,720			400,000	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	400,000	400,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	400,000	400,000
Other Operating Expenses and Services	5000		1,511,720		1,511,720		1,511,720
Capital Outlay							
Library Books	6300				0		0
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,511,720	0	1,511,720	400,000	1,911,720
Ending Balance					0	0	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,484,959			423,952	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	423,952	423,952
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	423,952	423,952
Other Operating Expenses and Services	5000		1,484,959		1,484,959		1,484,959
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,484,959	0	1,484,959	423,952	1,908,911
Ending Balance					0	0	0

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 940

Name: MT. SAN JACINTO

EPA Revenue	9,954,895
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	9,954,895	0	0	9,954,895
TOTAL		9,954,895	0	0	9,954,895

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 940

Name: MT. SAN JACINTO

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	1,695,070	8.25%	1,669,169	11.44%		3,364,239	N/A	N/A
2014-15	1,902,359	8.88%	1,792,923	11.77%		3,695,282	331,043	9.84%
2015-16	3,220,141	10.73%	2,277,972	11.85%		5,498,113	1,802,831	48.79%
2016-17	3,718,672	12.58%	2,733,031	13.05%		6,451,703	953,590	17.34%
2017-18	4,217,203	14.43%	2,964,172	16.60%		7,181,375	729,672	11.31%
2018-19	4,718,024	16.28%	3,195,313	18.20%		7,913,337	731,962	10.19%
2019-20	5,216,555	18.13%	3,440,900	19.90%		8,657,455	744,118	9.40%
2020-21	5,447,947	19.10%	3,513,132	20.40%		8,961,079	303,624	3.51%

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

Yes

Explain Yes or No

The district has reserved the increases for PERS and STRS through 2020-21.