

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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, 2020. Please submit the report to :

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

| | | Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110 | Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799 | Activity (ECSX) Excluded Activities AC 6800 - 7390 | Total |
|---|----------------|---|---|---|------------|
| Academic Salaries | Object Code | | | | |
| Instructional Salaries | | | | | |
| Contract or Regular | 1100 | 15,188,331 | 15,188,331 | | 15,188,331 |
| Other | 1300 | 10,040,969 | 10,040,969 | 1,736 | 10,042,705 |
| Total Instructional Salaries | | 25,229,300 | 25,229,300 | 1,736 | 25,231,036 |
| Non-Instructional Salaries | | | | | |
| Contract or Regular | 1200 | | 4,327,613 | 362,605 | 4,690,218 |
| Other | 1400 | | 1,618,656 | 7,468 | 1,626,124 |
| Total Non-Instructional Salaries | | 0 | 5,946,269 | 370,073 | 6,316,342 |
| Total Academic Salaries | | 25,229,300 | 31,175,569 | 371,809 | 31,547,378 |
| Classified Salaries | | | | | |
| Non-Instructional Salaries | | | | | |
| Regular Status | 2100 | | 14,775,608 | 1,091,227 | 15,866,835 |
| Other | 2300 | | 1,166,784 | 328,375 | 1,495,159 |
| Total Non-Instructional Salaries | | 0 | 15,942,392 | 1,419,602 | 17,361,994 |
| Instructional Aides | | | | | |
| Regular Status | 2200 | 1,844,664 | 1,844,664 | | 1,844,664 |
| Other | 2400 | 649,509 | 649,509 | | 649,509 |
| Total Instructional Aides | | 2,494,173 | 2,494,173 | 0 | 2,494,173 |
| Total Classified Salaries | | 2,494,173 | 18,436,565 | 1,419,602 | 19,856,167 |
| Employee Benefits | 3000 | 10,686,122 | 20,259,888 | 677,223 | 20,937,111 |
| Supplies and Materials | 4000 | | 607,997 | 82,195 | 690,192 |
| Other Operating Expenses | 5000 | 337,329 | 6,942,811 | 598,792 | 7,541,603 |
| Equipment Replacement | 6420 | | 800 | | 800 |
| Total Expenditures Prior to Exclusions | | 38,746,924 | 77,423,630 | 3,149,621 | 80,573,251 |

| Exclusions | TOP Code | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | Total |
|---|--------------------|--|--|--|-----------|
| | | ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110 | ECS 84362 B Total CEE AC 0100 - 6799 | Excluded Activities AC 6800 - 7390 | |
| Activities to Exclude | | | | | |
| Instructional Staff–Retirees' Benefits and Retirement Incentives | 5900 | 285,916 | 285,916 | | 285,916 |
| Student Health Services Above Amount Collected | 6441 | | | | 0 |
| Student Transportation | 6491 | | | | 0 |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740 | | 875,366 | | 875,366 |
| Objects to Exclude | Object Code | | | | |
| Rents and Leases | 5060 | | 53,171 | | 53,171 |
| Lottery Expenditures | | | | | |
| Academic Salaries | 1000 | | | | 0 |
| Classified Salaries | 2000 | | | | 0 |
| Employee Benefits | 3000 | | | | 0 |
| Supplies and Materials | 4000 | | | | |
| Software | 4100 | | | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 |
| Instructional Supplies & Materials | 4300 | | | | 0 |
| Noninstructional, Supplies & Materials | 4400 | | | | 0 |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 |
| Other Operating Expenses and Services | 5000 | | 2,060,569 | | 2,060,569 |

| | | Activity (ECSA) ECS 84362 A | Activity (ECSB) ECS 84362 B | Activity (ECSX) 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 | | 285,916 | 3,275,022 | 0 | 3,275,022 |
| Total for ECS 84362, 50% Law | | 38,461,008 | 74,148,608 | 3,149,621 | 77,298,229 |
| Percent of CEE (Instructional Salary Cost / Total CEE) | | 51.87% | 100.00% | | |
| 50% of Current Expense of Education | | | 37,074,304 | | |
| Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year | | | | | |
| Amount Required to be Expended for Salaries of Classroom | | | | | |

| Description | CA (Object) | 11 | 12 | 10 |
|------------------------------------|----------------|--------------|--------------|--------------|
| | | General Fund | General Fund | General Fund |
| | | Unrestricted | Restricted | COMBINED |
| ASSETS | | | | |
| Cash, Investments, and Receivables | 9100 | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 9111 | 608,961 | 69,431 | 678,392 |

| Description | CA (Object) | 11 | 12 | 10 |
|---|----------------|--------------|--------------|--------------|
| | | General Fund | General Fund | General Fund |
| | | Unrestricted | Restricted | 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 | 6,906,352 | | 6,906,352 |
| Assigned Fund Balance | 9754 | | | 0 |
| Total Designated Fund Balance | | 6,906,352 | 0 | 6,906,352 |
| Uncommitted Fund Balance | 9790 | 31,736,757 | 309,288 | 32,046,045 |

| ASSETS | Description | CA (Object) | 21 Bond Interest and Redemption Fund | 22 Revenue Bond Interest and Redemption Fund | 29 Other Debt Service Fund |
|--------|-------------|----------------|---|---|----------------------------------|
|--------|-------------|----------------|---|---|----------------------------------|

| | | | |
|-----------|------------------------------|--------------------------------------|-------------------|
| | 21 | 22 | 29 |
| CA | Bond Interest and | Revenue Bond Interest and | Other Debt |

| | 31 | 32 | 33 | 34 | 35 | 39 |
|-----------------------------------|----------------|----------------|------------------------|---------------------|---------------------------|----------------------------|
| | Bookstore Fund | Cafeteria Fund | Child Development Fund | Farm Operation Fund | Revenue Bond Project Fund | Other Special Revenue Fund |
| | | | | | | |
| | | 2,835 | (29) | | | |
| | | 39,404 | 215,898 | | | |
| | | 1,000 | | | | |
| | | 1,530 | 56,763 | | | |
| | | 38,074 | 37,018 | | | |
| | | (4,542) | | | | |
| | 0 | 78,301 | 309,650 | 0 | 0 | 0 |
| Liabilities | | | | | | |
| Current | | | | | | |
| Accounts Payable | | | 18,447 | | | |
| Accrued | | | | | | |
| Compensation | | | | | | |
| Due to Other Funds | | | | | | |
| Temporary Loans | | | | | | |
| Current Portion of Long-Term Debt | | | | | | |
| Deferred Revenues | | | | | | |
| TOTAL LIABILITIES | | | | 0 | 0 | 0 |

| Description | CA | 31 | 32 | 33 | 34 | 35 | 39 |
|-------------|----------------|----------------|------------------------|---------------------|---------------------------|----------------------------|----|
| (Object) | Bookstore Fund | Cafeteria Fund | Child Development Fund | Farm Operation Fund | Revenue Bond Project Fund | Other Special Revenue Fund | |

| Description | CA (Object) | 41 | 42 | 43 |
|----------------------------------|----------------|---------------------------------|-----------------------------------|---------------------------------|
| | | Capital Outlay Projects Fund | Revenue Bond Construction Fund | General Obligation Bond Fund |
| RE (NON-GASB 54) | | | | |
| Reserved | 9710 | | | |
| ts | 9711 | | | |
| set by Law for Specific Purposes | 9712 | | | |
| | 9713 | | | |
| | 9714 | | | |
| | 9715 | | | |
| | 9754 | | | |
| | 9790 | | | |
| | | 0 | 0 | 0 |
| | 9750 | | | |
| | 9751 | | | |
| | 9752 | | | |
| | 9753 | | | |
| | 9754 | | | |
| | | 0 | 0 | 0 |
| | 9790 | 7,154,178 | | 35,908,189 |
| | | 7,154,178 | 0 | 35,908,189 |
| | | 8,282,503 | 0 | 51,665,814 |

51

52

53
Farm

59
Other

51

52

53

| | | 61 | 69 |
|------------------------------------|----------|---------------------|------------------------|
| | CA | | Other Internal Service |
| Description | (Object) | Self-Insurance Fund | Fund |
| ASSETS | | | |
| Cash, Investments, and Receivables | 9100 | | |
| Cash: | | | |
| Awaiting Deposit and in Banks | 9111 | | |
| In County Treasury | 9112 | 1,000,964 | |
| Cash With Fiscal Agents | 9113 | | |
| Revolving Cash Accounts | 9114 | | |
| Investments (at cost) | 9120 | | |
| Accounts Receivable | 9130 | | |

| | | 61 | 69 |
|--|----------|---------------------|------------------------|
| | CA | | Other Internal Service |
| Description | (Object) | Self-Insurance Fund | Fund |
| LIABILITIES | | | |
| Current Liabilities and Deferred Revenue | 9500 | | |
| Ac1BILITIES | | | |

| Description | CA (Object) | 61 | 69 |
|--|----------------|---------------------|--------------------------------|
| | | Self-Insurance Fund | Other Internal Service Fund |
| FUND EQUITY | | | |
| Fund Balance Reserved | 9710 | | |
| NonCash Assets | 9711 | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | | |
| Reserve for Encumbrances Credit | 9713 | | |
| Reserve for Encumbrances Debit | 9714 | | |
| Reserve for Debt Services | 9715 | | |
| Assigned/Committed | 9754 | | |
| Unassigned | 9790 | | |
| Total Reserved Fund Balance | | 0 | 0 |
| Fund Balance (GASB 54) | 9750 | | |
| Nonspendable Fund Balance | 9751 | | |
| Restricted Fund Balance | 9752 | | |
| Committed Fund Balance | 9753 | | |
| Assigned Fund Balance | 9754 | | |
| Total Designated Fund Balance | | 0 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | 851,645 | |
| Other Equity | 9800 | | |
| Contributed Capital re W n BT /F3 7.999n BT /F3 7 10.4 re753 | | | |

71

72

73

74

For Actual Year: 2019-2020

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

| Activity Classification | Activity Code | Salaries and Benefits | | Operating | Capital | Other | Total |
|---|---------------|-----------------------|---------------|---------------|---------|--------|-----------|
| | | Instructional | Non | Expenses | Outlay | Outgo | |
| | | | Instructional | (4000 - 5000) | (6000) | (7000) | |
| Agriculture and Natual Resources | 0100 | 46,598 | | 250 | | | 46,848 |
| Architecture and Environmental Design | 0200 | | | | | | 0 |
| Environmental Sciences and Technologies | 0300 | 389,406 | | 9,616 | 8,862 | | 407,884 |
| Biological Sciences | 0400 | 3,809,870 | 10,621 | 154,695 | 53,000 | | 4,028,186 |
| Business and Management | 0500 | 1,586,438 | | 572 | | | 1,587,010 |
| Communications | 0600 | 252,152 | | 11,414 | 1,109 | | 264,675 |
| Computer and Information Science | 0700 | 1,067,000 | | 2,095 | 19,933 | | 1,089,028 |
| Education | 0800 | 1,256,885 | | 17,761 | | | 1,274,646 |
| Engineering and Related Industrial Technology | 0900 | 400,205 | 1,433 | 43,101 | 49,174 | | 493,913 |
| Fine and Applied Arts | 1000 | 3,173,723 | 59,924 | 87,047 | 102,409 | | 3,423,103 |
| Foreign language | 1100 | 903,157 | 16,295 | 7,050 | | | 926,502 |
| Health | 1200 | 1,757,993 | 381,730 | 92,481 | 56,185 | | 2,288,389 |
| Consumer Education And Home Economics | 1300 | 1,206,559 | | 1,402 | 14,645 | | 1,222,606 |
| Law | 1400 | 20,977 | 15,657 | 3,813 | | | 40,447 |
| Humanities(Letters) | 1500 | 6,032,832 | 9,706 | 27,520 | | | |

| Activity Classification | Activity Code | Salaries and Benefits | | Operating | Capital | Other | Total |
|-------------------------|---------------|-----------------------|---------------|---------------|---------|--------|-------|
| | | Instructional | Non | Expenses | Outlay | Outgo | |
| | | | Instructional | (4000 - 5000) | (6000) | (7000) | |

| Activity Classification | Activity Code | Salaries and Benefits | | Operating | Capital | Other | Total |
|---|---------------|-----------------------|-------------------|------------------------|---------------|--------------|-----------|
| | | Instructional | Non Instructional | Expenses (4000 - 5000) | Outlay (6000) | Outgo (7000) | |
| Other Student Services | 6400 | | | | | | |
| Cal Work Opportunity and Responsibility to Kids * | 6410 | | | | | | 0 |
| Disabled Student Programs and Services (DSPS) | 6420 | | 806,295 | 19,547 | | | 825,842 |
| Extended Opportunity Programs and Services (EOPS) | 6430 | | 813,421 | 19,730 | | 255,168 | 1,088,319 |
| Health Services | 6440 | | 346,623 | 177,911 | 37,661 | | 562,195 |
| Student Personnel Administration | 6450 | | 555,484 | 351,913 | 14,544 | | 921,941 |
| Financial Aid Administration | 6460 | | 1,445,187 | 80,403 | 15,021 | | 1,540,611 |
| Job Placement Services | 6470 | | | | | | 0 |

| Activity Classification | Activity Code | Salaries and Benefits | | Operating | Capital | Other | Total |
|--|---------------|-----------------------|-------------------|------------------------|---------------|--------------|-------|
| | | Instructional | Non Instructional | Expenses (4000 - 5000) | Outlay (6000) | Outgo (7000) | |
| General Institutional Support Services | 6700 | | | | | | |
| Community Relations | 6710 | | 697,925 | 404,694 | 514 | | |

| | | | |
|----|--|-----------|---------------|
| I. | 2020-2021 Appropriations Limit: | | |
| A. | 2019-2020 Appropriations Limit: | | \$134,320,758 |
| B. | 2020-2021 Price Factor: | 1.0373 | |
| C. | Population factor: | | |
| | 1. 2018-2019 Second Period Actual FTES | 11,989.31 | |
| | 2. 2019-2020 Second Period Actual FTES | 11,801.28 | |
| | 3. 2019-2020 Population change factor (C2/C1) | 0.9843 | |
| D. | 2019-2020 Limit adjusted by inflation and population factors (A * B * C.3) | | \$137,143,427 |
| E. | Adjustments to increase limit: | | |

| | | |
|--------------------|---------------|------------------------------|
| | Object | FUND: 59 |
| Description | Code | OTHER ENTERPRISE FUND |
| | | Actual |

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

| Description | Object Code | FUND: 71 | | FUND 72 | | FUND 73 | |
|---------------------------------------|-------------|--------------------------------|--------|-------------------------------|--------|----------------------------|--------|
| | | ASSOCIATED STUDENTS TRUST FUND | | REPRESENTATION FEE TRUST FUND | | BODY CENTER FEE TRUST FUND | |
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | 48,794 | 37,563 | 28,043 | 26,360 | | |
| Total Income | | 48,794 | 37,563 | 28,043 | 26,360 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | | | |
| Supplies and Materials | 4000 | 14,350 | 7,900 | | 75 | | |
| Other Operating Expenses and Services | 5000 | 45,458 | 35,121 | 10,762 | 12,521 | | |

COL

FUND

OTHER TR

S

Budget

472,170

472,170

31,900

96,413

128,313

343,857

56,355

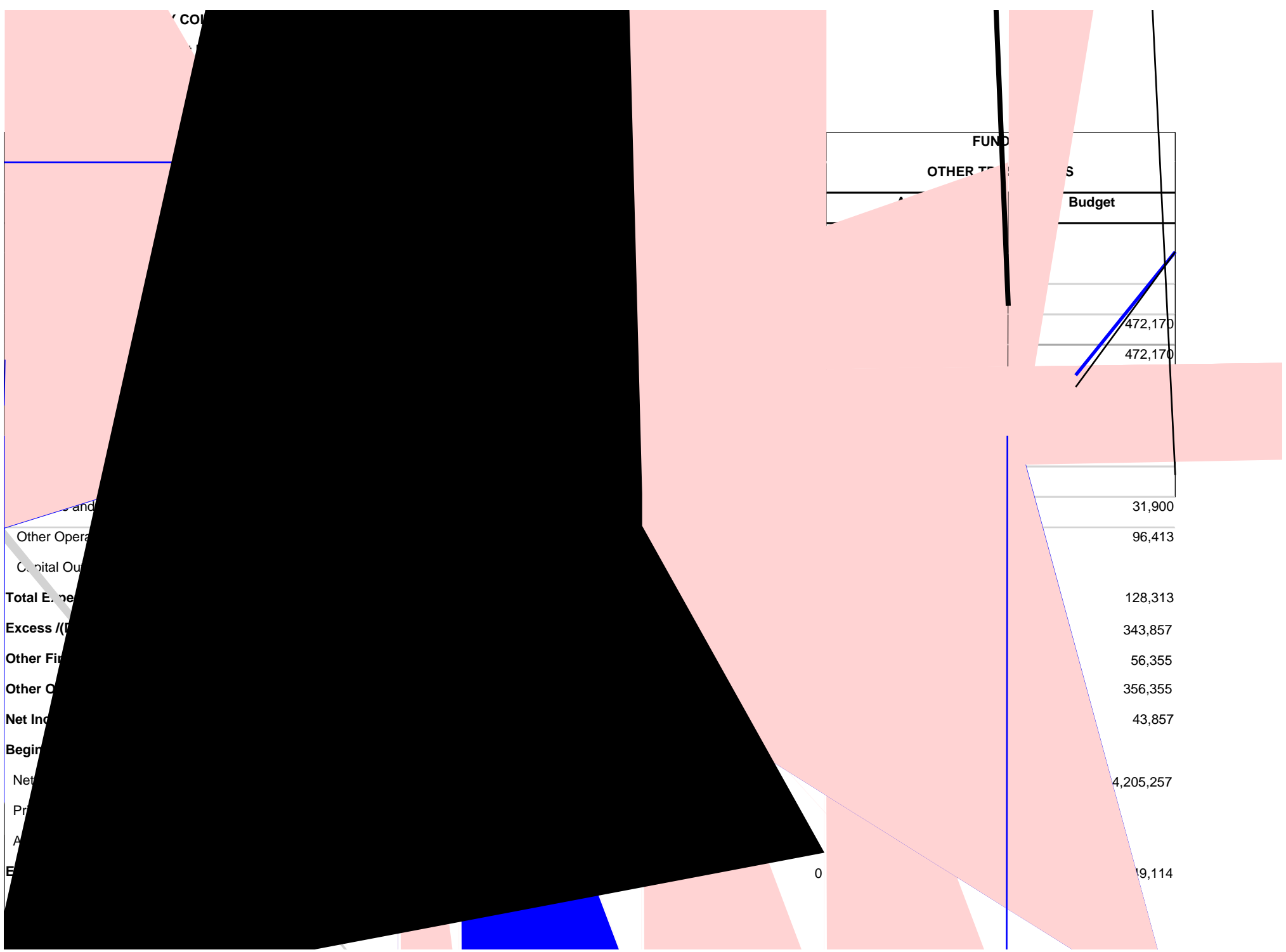
356,355

43,857

4,205,257

19,114

0



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

| Fund Number In | Fund Name | Fund Number Out | Fund Name | Amount Transferred |
|----------------|------------------------------|-----------------|----------------------|--------------------|
| 33 | CHILD DEVELOPMENT FUND | 11 | UNRESTRICTED SUBFUND | 56,261 |
| 41 | CAPITAL OUTLAY PROJECTS FUND | 11 | UNRESTRICTED SUBFUND | 1,500,000 |
| 61 | SELF-INSURANCE FUND | 11 | UNRESTRICTED SUBFUND | 371,667 |
| 32 | CAFETERIA FUND | 12 | RESTRICTED SUBFUND | 117,420 |
| 41 | CAPITAL OUTLAY PROJECTS FUND | 12 | RESTRICTED SUBFUND | 42,626 |
| 51 | BOOKSTORE FUND | 12 | RESTRICTED SUBFUND | 28,297 |
| 32 | CAFETERIA FUND | 31 | BOOKSTORE FUND | 50,000 |

| Activity Classification | Activity Code | Unrestricted | Restricted Prop 20 |
|--|----------------------|---------------------|---------------------------|
| Lottery Adjustments and Proceeds: Net Beginning Balance, July 1 | 9010 | | |

| Activity Classification | Activity Code | Salaries and Benefits (Obj 1000-3000) | Operating Expenses (Obj 4000-5000) | Capital Outlay (Obj 6000) | Total |
|--------------------------------|----------------------|--|---|--------------------------------------|--------------|
| Instructional Activities | 0100-5900 | 6,060,061 | 0 | 0 | 6,060,061 |
| TOTAL | | 6,060,061 | 0 | 0 | 6,060,061 |

CALIFORNIA COMMUNITY COLLEGES

Pension Costs

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 940

Name: MT. SAN JACINTO

| | STRS | PERS | | Increase | |
|--------------------|---------------|---------------|--------------|-----------------|-------------|
| Fiscal Year | Amount | Amount | Total | Amount | Rate |
| 2015-16 | 2,735,907 | 2,016,936 | 4,752,843 | N/A | N/A |
| 2016-17 | 3,426,075 | 2,595,998 | 6,022,073 | 1,269,230 | 26.70% |
| 2017-18 | 4,035,402 | 3,231,920 | 7,267,322 | 1,245,249 | 20.68% |
| 2018-19 | 4,801,400 | 4,055,461 | 8,856,861 | 1,589,539 | 21.87% |
| 2019-20 | 5,276,455 | 4,770,930 | 10,047,385 | 1,190,524 | 13.44% |
| 2020-21 | 6,168,950 | 5,688,258 | 11,857,208 | 1,809,823 | 18.01% |

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