

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2021-2022)

(Budget Report for Fiscal Year 2022-2023)

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: Worthington Director of Fiscal Services
 Elizabeth
 (951) 344-6012 Ext: eworthington@msjc.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		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	Total
Instructional Salaries					
Contract or Regular	1100	13,857,644	13,857,644		13,857,644
Other	1300	10,138,810	10,138,810	1,320	10,140,130
Total Instructional Salaries		23,996,454	23,996,454	1,320	23,997,774
Non-Instructional Salaries					
Contract or Regular	1200		6,222,475	408,067	6,630,542
Other	1400		1,102,952	116,599	1,219,551
Total Non-Instructional Salaries		0	7,325,427	524,666	7,850,093
Total Academic Salaries		23,996,454	31,321,881	525,986	31,847,867
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		14,238,443	2,007,106	16,245,549
Other	2300		1,127,801	477,109	1,604,910
Total Non-Instructional Salaries		0	15,366,244	2,484,215	17,850,459
Instructional Aides					
Regular Status	2200	1,789,964	1,789,964	68,621	1,858,585
Other	2400	419,944	419,944		419,944
Total Instructional Aides		2,209,908	2,209,908	68,621	2,278,529
Total Classified Salaries		2,209,908	17,576,152	2,552,836	20,128,988
Employee Benefits	3000	11,154,953	22,131,569	1,257,024	23,388,593
Supplies and Materials	4000		639,685	143,103	782,788
Other Operating Expenses	5000		5,367,033	731,303	6,098,336
Equipment Replacement	6420		4,493		4,493
Total Expenditures Prior to Exclusions		37,361,315	77,040,813	5,210,252	82,251,065

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	388,424	388,424		388,424
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,590,666		1,590,666
Objects to Exclude	Object Code				
Rents and Leases	5060		46,821	723	47,544
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		2,132,220		2,132,220

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
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		388,424	4,158,131	723	4,158,854
Total for ECS 84362, 50% Law		36,972,891	72,882,682	5,209,529	78,092,211
Percent of CEE (Instructional Salary Cost / Total CEE)		50.73%	100.00%		
50% of Current Expense of Education			36,441,341		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		36,972,891	72,882,682	5,209,529	78,092,211
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		37,361,315	77,040,813	5,210,252	82,251,065
Capital Expenditures	6000	405,301	779,043	1,740,290	2,519,333
Equipment Replacement (Back out)	6420		(4,493)	0	(4,493)
Total Unrestricted General Fund Expenditures		37,766,616	77,815,363	6,950,542	84,765,905

For Year Ended June 30, 2022

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	575,448	72,358	647,806
In County Treasury	9112	60,628,727	10,357,105	70,985,832
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,057,625	6,257,135	9,314,760
Due from Other Funds	9140	886,621	15,208	901,829
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	559		559
Prepaid Items	9220	279,959	168,475	448,434
TOTAL ASSETS		65,453,939	16,870,281	82,324,220
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,726,222	2,000,162	9,726,384
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	43,020	1,471,839	1,514,859
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,343,235	11,850,405	13,193,640
TOTAL LIABILITIES		9,112,477	15,322,406	24,434,883

For Year Ended June 30, 2022

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	6,906,352		6,906,352
Unassigned	9790	49,435,110	1,547,875	50,982,985
Total Fund Balance		56,341,462	1,547,875	57,889,337
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			0
TOTAL FUND EQUITY		56,341,462	1,547,875	57,889,337
TOTAL LIABILITIES AND FUND EQUITY		65,453,939	16,870,281	82,324,220

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	32,637,338		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		32,637,338	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

- 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, 2022

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	32,637,338		
Total Fund Balance		32,637,338	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			
TOTAL FUND EQUITY		32,637,338	0	0
TOTAL LIABILITIES AND FUND EQUITY		32,637,338	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, 2022

District ID: 940

Name: MT. SAN JACINTO

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		53,721	5,411			
In County Treasury	9112		1,057,713	376,027			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		6,366	243,331			
Due from Other Funds	9140		433,058	7,273			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		(4,542)				
Prepaid Items	9220						
TOTAL ASSETS		0	1,547,316	632,042	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		17,171	23,369			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		13,866	359,217			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		22,334	65,936			
TOTAL LIABILITIES		0	53,371	448,522	0	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, 2022

District ID: 940

Name: MT. SAN JACINTO

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
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	1,493,945	183,520	0	0	0
Total Fund Balance		0	1,493,945	183,520	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	1,493,945	183,520	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,547,316	632,042	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	15,249		
In County Treasury	9112	17,232,785		67,220,443
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	4,081,816		144,134
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	99,440		
TOTAL ASSETS		21,429,290	0	67,364,577
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,268,298		1,917,391
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	53,233		2,949
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	5,428,002		
TOTAL LIABILITIES		7,749,533	0	1,920,340

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	13,679,757		65,444,237
Total Fund Balance		13,679,757	0	65,444,237
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			
TOTAL FUND EQUITY		13,679,757	0	65,444,237
TOTAL LIABILITIES AND FUND EQUITY		21,429,290	0	67,364,577

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	886,271			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	64,816			
Due from Other Funds	9140	587,415			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	334,314			
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	1,089,049			
Accumulated Depreciation Equipment	9351	1,084,483			
Work in Progress	9360				
Total Fixed Assets		4,566	0	0	0
TOTAL ASSETS		1,877,382	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, 2022

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	7,442			
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 Current Liabilities and Deferred Revenue		7,442	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	7,442	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, 2022

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	1,869,940			
Total Reserved Fund Balance		1,869,940	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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,869,940	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,877,382	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	9,206	
In County Treasury	9112	1,335,780	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	3,755	
Due from Other Funds	9140	1,087	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,349,828	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	373,223	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	163,547	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		536,770	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	536,770	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	813,058	
Total Reserved Fund Balance		813,058	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		813,058	0
TOTAL LIABILITIES AND FUND EQUITY		1,349,828	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	373,313	122,651		1,518,575				1,608,330
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								3,471,297
Accounts Receivable	9130				141,723				
Due from Other Funds	9140	2,036	8,500		521,260				143,441
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	0	0	0	0	0	0
TOTAL ASSETS		375,349	131,151	0	2,181,558	0	0	0	5,223,068

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		34,114		90,506				161,087
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	60,588	60		287,715				406,153
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		60,588	34,174	0	378,221	0	0	0	567,240
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	60,588	34,174	0	378,221	0	0	0	567,240

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		96,977						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	263,048							1,237,925
Unassigned	9790	51,713			1,803,337				3,417,903
Total Reserved Fund Balance		314,761	96,977	0	1,803,337	0	0	0	4,655,828
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	0	0	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		314,761	96,977	0	1,803,337	0	0	0	4,655,828
TOTAL LIABILITIES AND FUND EQUITY		375,349	131,151	0	2,181,558	0	0	0	5,223,068

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,344,120	1,344,120
Workforce Investment Act	8130		787,264	787,264
Temporary Assistance for Needy Families (TANF)	8140		112,930	112,930
Student Financial Aid	8150	83,359		83,359
Veterans Education	8160	11,648		11,648
Vocational and Technical Education Act (VATEA)	8170		533,606	533,606
Other Federal Revenues	8190		13,425,820	13,425,820
Total Federal Revenues	8100	95,007	16,203,740	16,298,747
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,766,316		22,766,316
Other General Apportionment	8613	209,127		209,127
General Categorical Programs	8620			
Child Development	8621		5,000	5,000
Extended Opportunity Programs and Services(EOPS)	8622		766,896	766,896
Disabled Students Programs and Services(DSPS)	8623		846,773	846,773
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		599,885	599,885
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		16,403,288	16,403,288

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	24,211,270		24,211,270
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		67,551	67,551
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	317,770		317,770
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	432		432
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,132,220	1,108,816	3,241,036
State Mandated Costs	8685	371,556		371,556
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,050,073		6,050,073
Total State Revenues	8600	56,058,764	19,798,209	75,856,973

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	35,453,947		35,453,947
Tax Allocation, Supplemental Roll	8812	860,086		860,086
Tax Allocation, Unsecured Roll	8813	1,697,418		1,697,418
Prior Years Taxes	8816	485,188		485,188
Education Revenues Augmentation Fund (ERAF)	8817	(3,403,809)		(3,403,809)
Redevelopment Agency Funds - Pass Through	8818	451,473		451,473
Redevelopment Agency Funds - Residual	8819	2,132,037		2,132,037
Redevelopment Agency Funds - Asset Liquidation	8819.1	34,754		34,754
Contributions, Gifts, Grants, and Endowments	8820	2		2
Contract Services	8830			
Contract Instructional Services	8831	1,587		1,587
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	44,188		44,188
Interest and Investment Income	8860	(1,122,185)		(1,122,185)
Student Fees and Charges	8870			
Community Services Classes	8872	477,018		477,018
Dormitory	8873			0
Enrollment	8874	4,413,894		4,413,894
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		766,096	766,096
Instructional Materials Fees and Sales of Materials	8877	2,650		2,650
Insurance	8878			0
Student Records	8879	42,580		42,580
Nonresident Tuition	8880	703,922		703,922
Parking Services and Public Transportation	8881		1,853	1,853
Other Student Fees and Charges	8885	54,826		54,826
Other Local Revenues	8890	62,461	20,263	82,724
Total Local Revenues	8800	42,392,037	788,212	43,180,249
Total Revenues		98,545,808	36,790,161	135,335,969

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	3,361		3,361
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	268,798	4,299,236	4,568,034
Total Other Financing Sources	8900	272,159	4,299,236	4,571,395
Total Revenues and Other Financing Sources		98,817,967	41,089,397	139,907,364

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	43,641	118	6,011			49,770
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	528,595					528,595
Biological Sciences	0400	3,931,402	38,863	162,833	181,495		4,314,593
Business and Management	0500	1,077,785	430,937	129,622			1,638,344
Communications	0600	294,992	10,607	34,376	179,721		519,696
Computer and Information Science	0700	1,108,887	46,013	19,312			1,174,212
Education	0800	1,245,611	(1,997)	18,434	71,735		1,333,783
Engineering and Related Industrial Technology	0900	511,042	17,687	55,625	213,466		797,820
Fine and Applied Arts	1000	3,134,659	11,025	87,572	92,030		3,325,286
Foreign language	1100	950,493		1,215			951,708
Health	1200	1,747,844	211,513	88,091	79,975		2,127,423
Consumer Education And Home Economics	1300	1,108,189	23,825	123,748	99,334		1,355,096
Law	1400	70,475	4,810	174	1,337		76,796
Humanities(Letters)	1500	5,047,981	9,722	4,109			5,061,812
Library Science	1600	518	2,558				3,076
Mathematics	1700	3,218,315	17	5,685			3,224,017
Military Studies	1800						0
Physical Sciences	1900	2,303,714	641	578,006	134,423		3,016,784
Psychology	2000	1,169,413					1,169,413
Public Affairs and Services	2100	464,000	5,152	20,013	82,731		571,896
Social Sciences	2200	3,271,387	21,157	16,936	19,275		3,328,755
Commercial Services	3000	35,139					35,139
Interdisciplinary Studies	4900	1,833,450	3,737,133	352,600	76,942		6,000,125
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	20,726	367,698				388,424
Sub-Total Instructional Activites		33,118,258	4,937,479	1,704,362	1,232,464		40,992,563
Total Expenditures for GF Activities*		33,956,687	58,251,558	15,557,769	7,279,235	21,151,501	136,196,750

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		7,750,688	324,876	821,615		8,897,179
Course and Curriculum Development	6020		26,054	991			27,045
Academic / Faculty Senate	6030			8,767			8,767
Other Instructional Administration & Governance	6090		91,739	10,180			101,919
Total Instructional Admin. & Governance		0	7,868,481	344,814	821,615	0	9,034,910
Instructional Support Services	6100						
Learning Center	6110	636,478	2,247,142	522,001	965,919		4,371,540
Library	6120	(1,204)	1,316,998	16,736	493,978		1,826,508
Media	6130			3,987	808		4,795
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,227,437	568,508	1,054		1,796,999
Total Instructional Support Services		635,274	4,791,577	1,111,232	1,461,759	0	7,999,842
Admissions and Records	6200		1,919,424	20,942	8,648		1,949,014
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	97	3,316,371	28,874			3,345,342
Matriculation and Student Assessment	6320		2,309,534	161,185			2,470,719
Transfer Programs	6330		174,868	1,150			176,018
Career Guidance	6340		246,637	3,634			250,271
Other Student Counseling and Guidance	6390	6	726,327	89,335			815,668
Total Student Counseling and Guidance		103	6,773,737	284,178	0	0	7,058,018

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: 2021-2022

Budget Year: 2022-2023

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		892,705	15,541	25,708		933,954
Extended Opportunity Programs and Services (EOPS)	6430		1,015,705	58,310	11,982	299,127	1,385,124
Health Services	6440		612,426	212,666	26,405		851,497
Student Personnel Administration	6450		726,698	134,831	5,212		866,741
Financial Aid Administration	6460		1,879,750	50,898	7,440		1,938,088
Job Placement Services	6470						0
Veterans Services	6480		116,016	32,384	12,246		160,646
Miscellaneous Student Services	6490		334,124	73,785		5,896	413,805
Total Other Student Services		0	5,577,424	578,415	88,993	305,023	6,549,855
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,440,232	920,847	431,591		2,792,670
Custodial Services	6530		1,552,042	270,241	24,781		1,847,064
Grounds Maintenance and Repairs	6550		742,821	283,734	1,597		1,028,152
Utilities	6570			2,506,197			2,506,197
Other Operations and Maintenance of Plant	6590		2,255	897	2,523		5,675
Total Operation and Maintenance of Plant	6500	0	3,737,350	3,981,916	460,492	0	8,179,758
Planning, Policymaking and Coordinations	6600		1,839,340	530,074	71,039		2,440,453

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		624,393	383,928			1,008,321
Fiscal Operations	6720	(26)	1,994,624	531,731	2,624		2,528,953
Human Resources Management	6730	(2,049)	1,700,535	484,464	207,195		2,390,145
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,590,666				1,590,666
Staff Development	6750		2,675,590	78,397			2,753,987
Staff Diversity	6760		455	29,797			30,252
Logistical Services	6770		2,421,201	2,473,135	17,392		4,911,728
Management Information Systems	6780		2,568,081	1,555,570	912,349		5,036,000
Other General Institutional Support Services	6790	203,540	1,771,437	49,226	6,817		2,031,020
Total General Institutional Support Services	6700	201,465	15,346,982	5,586,248	1,146,377	0	22,281,072
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		216,651	293,234	1,521		511,406
Community Use of Facilities	6830						0
Economic Development	6840		890,139	65,471	23,605		979,215
Other Community Services & Economic Development	6890		394,972	112,543	25,289		532,804
Total Community Services	6800	0	1,501,762	471,248	50,415	0	2,023,425

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		36,869				36,869
Child Development Centers	6920		45,917	16,199			62,116
Farm Operations	6930						0
Food Services	6940		34,101				34,101
Parking	6950			104	1,521		1,625
Student and Co-Curricular Activities	6960		1,639,124	272,370	27,386		1,938,880
Student Housing	6970						0
Other Ancillary Services	6990		479,299	12,321			491,620
Total Ancillary Services	6900	0	2,235,310	300,994	28,907	0	2,565,211
Auxiliary Operations	7000						
Contract Education	7010	1,587		3,060			4,647
Other Auxiliary Operations	7090		142,281	900			143,181
Total Auxiliary Operations	7000	1,587	142,281	3,960	0	0	147,828

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		1,580,411	639,386	1,908,526		4,128,323
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					14,141,010	14,141,010
Student Aid	7320					2,669,912	2,669,912
Other Outgo	7390					4,035,556	4,035,556
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	20,846,478	20,846,478
Sub-Total Non-Instructional Activites		838,429	53,314,079	13,853,407	6,046,771	21,151,501	95,204,187
Total Expenditures General Fund: activities *		33,956,687	58,251,558	15,557,769	7,279,235	21,151,501	136,196,750

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$84,104,897
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	10,907.58		
	2. 2021-2022 Second Period Actual FTES	10,323.50		
	3. 2021-2022 Population change factor (C2/C1)	0.9465		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$85,615,484
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)			\$85,615,484
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$85,615,484
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			53,213,739
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			317,911
C.	Local Property taxes			35,328,656
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			77,193
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			220,324
H.	2022-2023 Appropriations Subject to Limit			\$88,717,175

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	95,007	100,816	16,203,740	22,050,529	16,298,747	22,151,345
State Revenues	8600	56,058,764	64,858,421	19,798,209	50,025,563	75,856,973	114,883,984
Local Revenues	8800	42,392,037	45,153,221	788,212	1,002,406	43,180,249	46,155,627
Total Revenues		98,545,808	110,112,458	36,790,161	73,078,498	135,335,969	183,190,956
EXPENDITURES:							
Academic Salaries	1000	31,867,091	38,965,119	7,187,356	7,110,737	39,054,447	46,075,856
Classified Salaries	2000	20,129,762	26,642,684	5,606,017	9,857,386	25,735,779	36,500,070
Employee Benefits	3000	23,423,302	31,294,364	3,994,717	5,048,825	27,418,019	36,343,189
Supplies and Materials	4000	782,788	1,350,148	2,324,295	1,683,153	3,107,083	3,033,301
Other Operating Expenses and Services	5000	6,275,884	10,190,264	6,174,802	22,290,748	12,450,686	32,481,012
Capital Outlay	6000	2,519,333	23,651,253	4,759,902	16,725,577	7,279,235	40,376,830
Total Expenditures		84,998,160	132,093,832	30,047,089	62,716,426	115,045,249	194,810,258
Excess /(Deficiency) of Revenues over Expenditures		13,547,648	(21,981,374)	6,743,072	10,362,072	20,290,720	(11,619,302)
Other Financing Sources	8900	272,159	279,735	4,299,236	4,849,173	4,571,395	5,128,908
Other Outgo	7000	10,589,119	5,722,033	10,562,382	16,078,553	21,151,501	21,800,586
Net Increase/(Decrease) in Fund Balance		3,230,688	(27,423,672)	479,926	(867,308)	3,710,614	(28,290,980)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	53,110,773	56,341,461	1,067,951	1,547,877	54,178,724	57,889,338
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	53,110,773		1,067,951		54,178,724	
Ending Fund Balance, June 30		56,341,461	28,917,789	1,547,877	680,569	57,889,338	29,598,358

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	106,728					
Local Revenues	8800	14,334,881					
Total Revenues		14,441,609	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	19,084,823					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	19,084,823	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,084,823)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(4,643,214)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	37,280,553	32,637,339		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	37,280,553		0		0	
Ending Fund Balance, June 30		32,637,339	32,637,339	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					139,109	133,814
State Revenues	8600					1,036,828	1,043,639
Local Revenues	8800			161,952	225,900	35,780	12,076
Total Income		0	0	161,952	225,900	1,211,717	1,189,529
Expenditures							
Academic Salaries	1000					86,543	
Classified Salaries	2000			364,302	605,400	721,040	597,364
Employee Benefits	3000			153,139	269,596	368,789	312,974
Supplies and Materials	4000			111,075	105,000	46,910	43,600
Other Operating Expenses and Services	5000			50,501	86,890	35,725	384,451
Capital Outlay	6000			19,475	5,000	8,971	90,920
Total Expenditures		0	0	698,492	1,071,886	1,267,978	1,429,309
Excess /(Deficiency) of Revenues over Expenditures		0	0	(536,540)	(845,986)	(56,261)	(239,780)
Other Financing Sources	8900			1,120,085	986,839	56,261	56,261
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	583,545	140,853	0	(183,519)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	910,401	1,493,946	183,519	183,519
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		910,401		183,519	
Ending Fund Balance, June 30		0	0	1,493,946	1,634,799	183,519	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	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
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	4,279,963	43,128,353				
Local Revenues	8800	951,444	1,135,000			(973,525)	100,000
Total Income		5,231,407	44,263,353	0	0	(973,525)	100,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	172,114	187,286				
Employee Benefits	3000	73,271	93,144				
Supplies and Materials	4000	49,222	50,000				
Other Operating Expenses and Services	5000	970,497	768,100			105,823	174,500
Capital Outlay	6000	6,791,127	59,575,658			31,066,158	64,551,990
Total Expenditures		8,056,231	60,674,188	0	0	31,171,981	64,726,490
Excess /(Deficiency) of Revenues over Expenditures		(2,824,824)	(16,410,835)	0	0	(32,145,506)	(64,626,490)
Other Financing Sources	8900	10,000,000	5,000,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		7,175,176	(11,410,835)	0	0	(32,145,506)	(64,626,490)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,504,581	13,679,757		0	97,589,742	65,444,236
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	6,504,581		0		97,589,742	
Ending Fund Balance, June 30		13,679,757	2,268,922	0	0	65,444,236	817,746

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	205,985	329,040				
Other Financing Sources	8900	844,931	595,000				
Total Income		1,050,916	924,040	0	0	0	0
Cost of Sales	5890	97,603	153,175				
Gross Profit or Loss		953,313	770,865	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	105,990	134,000				
Employee Benefits	3000	57,185	60,000				
Supplies and Materials	4000	466	800				
Other Operating Expenses and Services	5000	81,415	115,000				
Capital Outlay	6000	13,702	13,702				
Total Expenditures		258,758	323,502	0	0	0	0
Net Profit or Loss		694,555	447,363	0	0	0	0
Other Outgo	7000	50,000	50,000				
Net Increase/(Decrease) in Fund Balance		644,555	397,363	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,225,386	1,869,941		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,225,386		0		0	
Ending Fund Balance, June 30		1,869,941	2,267,304	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	(23,427)	64,043				
Other Financing Sources	8900	535,372	580,772				
Total Income		511,945	644,815	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	259,373	152,283				
Employee Benefits	3000	101,447	67,100				
Supplies and Materials	4000	13,682	45,000				
Other Operating Expenses and Services	5000	94,886	220,000				
Capital Outlay	6000	40,275	50,000				
Total Expenditures		509,663	534,383	0	0		
Net Profit or Loss		2,282	110,432	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,282	110,432	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	810,776	813,058		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	810,776		0			
Ending Fund Balance, June 30		813,058	923,490	0	0		

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	206,767	213,873	67,409	79,127		
Total Income		206,767	213,873	67,409	79,127	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	113,757	114,500				
Other Operating Expenses and Services	5000	41,297	58,620	32,830	41,041		
Capital Outlay	6000						
Total Expenditures		155,054	173,120	32,830	41,041	0	0
Excess /(Deficiency) of Revenues over Expenditures		51,713	40,753	34,579	38,086	0	0
Other Financing Sources	8900	2,100	2,843				
Other Outgo	7000	2,100	2,300				
Net Increase/(Decrease) in Fund Balance		51,713	41,296	34,579	38,086	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	263,048	314,761	62,397	96,976		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	263,048		62,397		0	
Ending Fund Balance, June 30		314,761	356,057	96,976	135,062	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	18,991,673	19,352,724				
State Revenues	8600	2,639,153	2,673,727				
Local Revenues	8800	39,678	57,133				
Total Income		21,670,504	22,083,584	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,050					
Capital Outlay	6000						
Total Expenditures		1,050	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,669,454	22,083,584	0	0	0	0
Other Financing Sources	8900	21,742,867	4,101,943				
Other Outgo	7000	43,373,693	27,668,694				
Net Increase/(Decrease) in Fund Balance		38,628	(1,483,167)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,764,709	1,803,337		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,764,709		0		0	
Ending Fund Balance, June 30		1,803,337	320,170	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			399,559	1,215,509
Total Income		0	0	399,559	1,215,509
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			66,856	71,000
Other Operating Expenses and Services	5000			270,956	326,616
Capital Outlay	6000				2,000
Total Expenditures		0	0	337,812	399,616
Excess /(Deficiency) of Revenues over Expenditures		0	0	61,747	815,893
Other Financing Sources	8900			178,918	179,000
Other Outgo	7000			869,050	905,000
Net Increase/(Decrease) in Fund Balance		0	0	(628,385)	89,893
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	5,284,212	4,655,827
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		5,284,212	
Ending Fund Balance, June 30		0	0	4,655,827	4,745,720

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	10,000,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	535,372
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	1,070,085
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	542,705
32	CAFETERIA FUND	51	BOOKSTORE FUND	50,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,132,220			1,108,816		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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	1,061,155		1,061,155
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,061,155		1,061,155
Other Operating Expenses and Services	5000		2,132,220		2,132,220	11,371		2,143,591
Capital Outlay	6000							
Library Books	6300				0	36,290		36,290
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	36,290		36,290
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,132,220	0	2,132,220	1,108,816		3,241,036
Ending Balance					0	0		0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,071,960			816,596		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
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	700,596		700,596
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	700,596		700,596
Other Operating Expenses and Services	5000		2,071,960		2,071,960	50,000		2,121,960
Capital Outlay	6000							
Library Books	6300				0	66,000		66,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	66,000		66,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,071,960	0	2,071,960	816,596		2,888,556
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 940

Name: MT. SAN JACINTO

EPA Revenue	24,211,270
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	24,211,270	0	0	24,211,270
Default Activity Code	999999	0	0	0	0
TOTAL		24,211,270	0	0	24,211,270

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	10,072,171	5,614,643	15,686,814	N/A	N/A
2022-23	8,412,402	8,239,896	16,652,298	965,484	6.15%
2023-24	8,664,774	8,473,085	17,137,859	485,561	2.92%
2024-25	8,924,717	8,676,439	17,601,156	463,297	2.70%
2025-26	9,192,459	8,858,644	18,051,103	449,947	2.56%
2026-27	9,468,233	9,124,404	18,592,637	541,534	3.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District could borrow from reserves if unable to locate resources from general operating budgets.