

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>Instructional Salaries</b>					
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
<b>Total Instructional Salaries</b>		25,229,300	25,229,300	1,736	25,231,036
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		4,327,613	362,605	4,690,218
Other	1400		1,618,656	7,468	1,626,124
<b>Total Non-Instructional Salaries</b>		0	5,946,269	370,073	6,316,342
<b>Total Academic Salaries</b>		25,229,300	31,175,569	371,809	31,547,378
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		14,775,608	1,091,227	15,866,835
Other	2300		1,166,784	328,375	1,495,159
<b>Total Non-Instructional Salaries</b>		0	15,942,392	1,419,602	17,361,994
<b>Instructional Aides</b>					
Regular Status	2200	1,844,664	1,844,664		1,844,664
Other	2400	649,509	649,509		649,509
<b>Total Instructional Aides</b>		2,494,173	2,494,173	0	2,494,173
<b>Total Classified Salaries</b>		2,494,173	18,436,565	1,419,602	19,856,167
<b>Employee Benefits</b>					
	3000	10,686,122	20,259,888	677,223	20,937,111
<b>Supplies and Materials</b>					
	4000		607,997	82,195	690,192
<b>Other Operating Expenses</b>					
	5000	337,329	6,942,811	598,792	7,541,603
<b>Equipment Replacement</b>					
	6420		800		800
<b>Total Expenditures Prior to Exclusions</b>		38,746,924	77,423,630	3,149,621	80,573,251

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 940

Name: MT. SAN JACINTO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
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
<b>Objects to Exclude</b>	<b>Object Code</b>				
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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>Total Exclusions</b>		285,916	3,275,022	0	3,275,022
<b>Total for ECS 84362, 50% Law</b>		38,461,008	74,148,608	3,149,621	77,298,229
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.87%	100.00%		
<b>50% of Current Expense of Education</b>			37,074,304		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		38,461,008	74,148,608	3,149,621	77,298,229
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		38,746,924	77,423,630	3,149,621	80,573,251
<b>Capital Expenditures</b>	6000	229,705	688,377	151,363	839,740
<b>Equipment Replacement (Back out)</b>	6420		(800)	0	(800)
<b>Total Unrestricted General Fund Expenditures</b>		38,976,629	78,111,207	3,300,984	81,412,191

For Year Ended June 30, 2020

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	608,961	69,431	678,392
In County Treasury	9112	38,136,695	6,350,264	44,486,959
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,867,775	2,397,175	5,264,950
Due from Other Funds	9140	555,739		555,739
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	3,177		3,177
Prepaid Items	9220	63,691	158,790	222,481
<b>TOTAL ASSETS</b>		42,261,038	8,975,660	51,236,698
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,120,560	510,003	1,630,563
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	701,807	77,670	779,477
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,795,562	8,078,699	9,874,261
<b>TOTAL LIABILITIES</b>		3,617,929	8,666,372	12,284,301

For Year Ended June 30, 2020

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		38,643,109	309,288	38,952,397
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		42,261,038	8,975,660	51,236,698

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	28,223,839		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		28,223,839	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2020

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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	28,223,839		
<b>TOTAL FUND EQUITY</b>		28,223,839	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		28,223,839	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, 2020

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		2,835	(29)			
In County Treasury	9112		39,404	215,898			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		1,530	56,763			
Due from Other Funds	9140		38,074	37,018			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		(4,542)				
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	78,301	309,650	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		21,675	18,447			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		7,168	258,770			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		23,962	32,433			
<b>TOTAL LIABILITIES</b>		0	52,805	309,650	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, 2020

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	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	25,496	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	25,496	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	78,301	309,650	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(19,055)		
In County Treasury	9112	6,250,600		51,009,135
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,968,120		147,798
Due from Other Funds	9140	52,831		508,881
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	30,007		
<b>TOTAL ASSETS</b>		8,282,503	0	51,665,814
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	465,080		15,704,794
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	93,223		52,831
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	570,022		
<b>TOTAL LIABILITIES</b>		1,128,325	0	15,757,625

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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	7,154,178		35,908,189
<b>TOTAL FUND EQUITY</b>		7,154,178	0	35,908,189
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,282,503	0	51,665,814

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	175,427			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	76,219			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	494,889			
Prepaid Items	9220				
<b>Fixed Assets</b>	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	1,057,079			
Work in Progress	9360				
<b>Total Fixed Assets</b>		31,970	0	0	0
<b>TOTAL ASSETS</b>		778,505	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, 2020

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(20,966)			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	167,712			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		146,746	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
<b>TOTAL LIABILITIES</b>	968	146,746	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, 2020

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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	631,759			
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		631,759	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		778,505	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
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	10,399	
Due from Other Funds	9140	150,000	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		1,161,363	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	309,718	
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		309,718	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
<b>TOTAL LIABILITIES</b>	968	309,718	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	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	
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		851,645	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,161,363	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	162,800	32,296		131,403				1,136,934
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								3,151,804
Accounts Receivable	9130				383,244				
Due from Other Funds	9140	24	1,306		95,559				2
Student Loans Receivable	9150				1,050				800
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		162,824	33,602	0	611,256	0	0	0	4,289,540

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510		10,762		116,096				1,515
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	32,089			97,339				82,768
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		32,089	10,762	0	213,435	0	0	0	84,283
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
<b>TOTAL LIABILITIES</b>	968	32,089	10,762	0	213,435	0	0	0	84,283

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		22,840						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754				11,417				
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		0	22,840	0	11,417	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								1,237,925
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	1,237,925
Uncommitted(Unrestricted) Fund Balance	9790	130,735			386,404				2,967,332
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		130,735	22,840	0	397,821	0	0	0	4,205,257
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		162,824	33,602	0	611,256	0	0	0	4,289,540

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,554,337	2,554,337
Workforce Investment Act	8130		613,930	613,930
Temporary Assistance for Needy Families (TANF)	8140		102,644	102,644
Student Financial Aid	8150	88,869		88,869
Veterans Education	8160	14,610		14,610
Vocational and Technical Education Act (VATEA)	8170		517,307	517,307
Other Federal Revenues	8190		131,089	131,089
<b>Total Federal Revenues</b>	8100	103,479	3,919,307	4,022,786
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	42,655,158		42,655,158
Other General Apportionment	8613	214,124		214,124
General Categorical Programs	8620			
Child Development	8621		5,000	5,000
Extended Opportunity Programs and Services(EOPS)	8622		681,115	681,115
Disabled Students Programs and Services(DSPS)	8623		1,005,994	1,005,994
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		600,251	600,251
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		14,316,407	14,316,407

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	6,060,061		6,060,061
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		81,024	81,024
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	317,858		317,858
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,060,569	746,427	2,806,996
State Mandated Costs	8685	353,536		353,536
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,817,845		3,817,845
<b>Total State Revenues</b>	8600	55,479,151	17,436,218	72,915,369

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO



Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	31,398,224		31,398,224
Tax Allocation, Supplemental Roll	8812	479,473		479,473
Tax Allocation, Unsecured Roll	8813	1,349,007		1,349,007
Prior Years Taxes	8816	680,712		680,712
Education Revenues Augmentation Fund (ERAF)	8817	(3,068,764)		(3,068,764)
Redevelopment Agency Funds - Pass Through	8818	337,863		337,863
Redevelopment Agency Funds - Residual	8819	2,353,749		2,353,749
Redevelopment Agency Funds - Asset Liquidation	8819.1	13,785		13,785
Contributions, Gifts, Grants, and Endowments	8820	1		1
Contract Services	8830			
Contract Instructional Services	8831	78,114		78,114
Other Contranct Services	8832			0
Sales and Commissions	8840	239		239
Rentals and Leases	8850	176,665		176,665
Interest and Investment Income	8860	751,085		751,085
Student Fees and Charges	8870			
Community Services Classes	8872	542,143		542,143
Dormitory	8873			0
Enrollment	8874	3,392,607		3,392,607
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(31,427)		(31,427)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		753,909	753,909
Instructional Materials Fees and Sales of Materials	8877	10,531		10,531
Insurance	8878			0
Student Records	8879	45,100		45,100
Nonresident Tuition	8880	656,450		656,450
Parking Services and Public Transportation	8881		408,814	408,814
Other Student Fees and Charges	8885	120,284		120,284
Other Local Revenues	8890	468,159	21,901	490,060
<b>Total Local Revenues</b>	8800	39,754,000	1,184,624	40,938,624
<b>Total Revenues</b>		95,336,630	22,540,149	117,876,779

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	1,703		1,703
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(232,626)	4,199,723	3,967,097
<b>Total Other Financing Sources</b>	8900	(230,923)	4,199,723	3,968,800
<b>Total Revenues and Other Financing Sources</b>		95,105,707	26,739,872	121,845,579

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	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			6,070,058
Library Science	1600	2,725					2,725
Mathematics	1700	3,879,028	1,260	8,593			3,888,881
Military Studies	1800						0
Physical Sciences	1900	2,368,569	23,830	100,479	12,817		2,505,695
Psychology	2000	1,105,788		47,769			1,153,557
Public Affairs and Services	2100	403,340		22,940	126,143		552,423
Social Sciences	2200	3,430,614	90	3,579	40,202		3,474,485
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,439,231	3,222,682	385,082	43,024		6,090,019
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	18,318	267,993				286,311
<b>Sub-Total Instructional Activites</b>		35,551,408	4,011,221	1,027,259	527,503		41,117,391
<b>Total Expenditures for GF Activities*</b>		36,485,334	50,408,202	12,505,376	2,410,357	8,430,550	110,239,819

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	111	7,266,058	613,219	230,263		8,109,651
Course and Curriculum Development	6020		46,279	6,552			52,831
Academic / Faculty Senate	6030			3,103			3,103
Other Instructional Administration & Governance	6090		72,974	752			73,726
<b>Total Instructional Admin. &amp; Governance</b>		111	7,385,311	623,626	230,263	0	8,239,311
Instructional Support Services	6100						
Learning Center	6110	915,038	1,735,414	96,705	181,622		2,928,779
Library	6120		1,297,647	43,853	328,727		1,670,227
Media	6130			3,611	56,895		60,506
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,475,868	785,385	26,149		2,287,402
<b>Total Instructional Support Services</b>		915,038	4,508,929	929,554	593,393	0	6,946,914
Admissions and Records	6200		1,923,740	65,022	2,870		1,991,632
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	551	3,117,285	61,059	18,669		3,197,564
Matriculation and Student Assessment	6320		2,414,484	237,103	1,214		2,652,801
Transfer Programs	6330			2,575			2,575
Career Guidance	6340		193,372	5,228			198,600
Other Student Counseling and Guidance	6390		610,132	19,021			629,153
<b>Total Student Counseling and Guidance</b>		551	6,335,273	324,986	19,883	0	6,680,693

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		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
Veterans Services	6480		88,651	15,828	13,353		117,832
Miscellaneous Student Services	6490		441,842	155,485	8,794		606,121
<b>Total Other Student Services</b>		0	4,497,503	820,817	89,373	255,168	5,662,861
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,511,827	412,246	7,223		1,931,296
Custodial Services	6530		1,256,097	262,996	1,498		1,520,591
Grounds Maintenance and Repairs	6550		515,823	110,740			626,563
Utilities	6570			1,681,468			1,681,468
Other Operations and Maintenance of Plant	6590		341,516	15,001	11,249		367,766
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,625,263	2,482,451	19,970	0	6,127,684
<b>Planning, Policymaking and Coordinations</b>	6600		2,297,444	560,016	13,216		2,870,676

\* 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: 2019-2020

Budget Year: 2020-2021

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		697,925	404,694	514		1,103,133
Fiscal Operations	6720	47	3,328,866	595,650	5,499		3,930,062
Human Resources Management	6730		1,412,148	545,711	6,224		1,964,083
Noninstruct Staff Retirees' Benefits & Retirement *	6740		875,366				875,366
Staff Development	6750			29,234			29,234
Staff Diversity	6760		772	38,518			39,290
Logistical Services	6770		2,508,899	2,105,742	31,839		4,646,480
Management Information Systems	6780		2,563,469	1,027,412	242,802		3,833,683
Other General Institutional Support Services	6790	(59)	588,852	28,176	137,042		754,011
<b>Total General Institutional Support Services</b>	6700	(12)	11,976,297	4,775,137	423,920	0	17,175,342
Community Services & Economic Development	6800						
Community Recreation	6810		5,662	3,102			8,764
Community Service Classes	6820		310,089	361,607			671,696
Community Use of Facilities	6830						0
Economic Development	6840		524,643	19,669			544,312
Other Community Services & Economic Development	6890		510,211	165,345			675,556
<b>Total Community Services</b>	6800	0	1,350,605	549,723	0	0	1,900,328

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		45,544				45,544
Child Development Centers	6920		257,496	6,237			263,733
Farm Operations	6930						0
Food Services	6940		73,123				73,123
Parking	6950			23,741	173,268		197,009
Student and Co-Curricular Activities	6960	16,154	1,365,229	203,984	10,295		1,595,662
Student Housing	6970						0
Other Ancillary Services	6990		445,589	7,121			452,710
<b>Total Ancillary Services</b>	6900	16,154	2,186,981	241,083	183,563	0	2,627,781
Auxiliary Operations	7000						
Contract Education	7010	2,084	4,222	21,356			27,662
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	2,084	4,222	21,356	0	0	27,662

For Actual Year: 2019-2020

Budget Year: 2020-2021

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				
<b>Physical Property and Related Acquisitions</b>	7100		305,413	84,346	306,403		696,162
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,073,645	2,073,645
Student Aid	7320					2,092,014	2,092,014
Other Outgo	7390					3,967,097	3,967,097
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	8,132,756	8,132,756
<b>Sub-Total Non-Instructional Activites</b>		933,926	46,396,981	11,478,117	1,882,854	8,430,550	69,122,428
<b>Total Expenditures General Fund: activities *</b>		36,485,334	50,408,202	12,505,376	2,410,357	8,430,550	110,239,819

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

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:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$137,143,427
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$137,143,427
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			41,448,776
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			323,136
C.	Local Property taxes			32,071,880
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			293,178
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			175,741
H.	2020-2021 Appropriations Subject to Limit			\$73,961,229

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	103,479	98,000	3,919,307	8,092,048	4,022,786	8,190,048
State Revenues	8600	55,479,151	52,012,926	17,436,218	25,455,644	72,915,369	77,468,570
Local Revenues	8800	39,754,000	40,292,030	1,184,624	778,777	40,938,624	41,070,807
<b>Total Revenues</b>		95,336,630	92,402,956	22,540,149	34,326,469	117,876,779	126,729,425
<b>EXPENDITURES:</b>							
Academic Salaries	1000	31,635,176	33,825,355	6,035,678	6,014,616	37,670,854	39,839,971
Classified Salaries	2000	19,930,490	22,837,563	4,781,917	5,627,919	24,712,407	28,465,482
Employee Benefits	3000	20,952,321	23,847,214	3,557,954	3,963,507	24,510,275	27,810,721
Supplies and Materials	4000	690,191	2,421,151	867,237	989,781	1,557,428	3,410,932
Other Operating Expenses and Services	5000	7,541,602	15,110,970	3,406,346	9,289,111	10,947,948	24,400,081
Capital Outlay	6000	839,740	15,346,519	1,570,617	1,856,662	2,410,357	17,203,181
<b>Total Expenditures</b>		81,589,520	113,388,772	20,219,749	27,741,596	101,809,269	141,130,368
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		13,747,110	(20,985,816)	2,320,400	6,584,873	16,067,510	(14,400,943)
<b>Other Financing Sources</b>	8900	-230,923	-253,018	4,199,723	4,384,207	3,968,800	4,131,189
<b>Other Outgo</b>	7000	1,956,649	2,041,261	6,473,901	10,966,620	8,430,550	13,007,881
<b>Net Increase/(Decrease) in Fund Balance</b>		11,559,538	(23,280,095)	46,222	2,460	11,605,760	(23,277,635)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	27,083,572	38,643,110	263,066	309,288	27,346,638	38,952,398
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	27,083,572		263,066		27,346,638	
<b>Ending Fund Balance, June 30</b>		38,643,110	15,363,015	309,288	311,748	38,952,398	15,674,763

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>REVENUES:</b>							
Federal Revenues	8100	106,502					
State Revenues	8600						
Local Revenues	8800	13,534,198					
<b>Total Revenues</b>		13,640,700	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,432,638					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	15,432,638	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(15,432,638)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(1,791,938)	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	30,025,777	28,233,839		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	30,025,777		0		0	
<b>Ending Fund Balance, June 30</b>		28,233,839	28,233,839	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>REVENUES:</b>							
Federal Revenues	8100					115,756	137,363
State Revenues	8600					923,529	964,334
Local Revenues	8800			798,540	100	53,640	32,434
<b>Total Income</b>		0	0	798,540	100	1,092,925	1,134,131
<b>Expenditures</b>							
Academic Salaries	1000					21,655	
Classified Salaries	2000			345,070	387,077	710,647	522,530
Employee Benefits	3000			142,916	186,133	350,429	234,970
Supplies and Materials	4000			421,819	52,000	31,297	54,675
Other Operating Expenses and Services	5000			34,090	14,800	33,383	365,283
Capital Outlay	6000			337	586	1,775	12,934
<b>Total Expenditures</b>		0	0	944,232	640,596	1,149,186	1,190,392
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(145,692)	(640,496)	(56,261)	(56,261)
<b>Other Financing Sources</b>	8900			167,421	615,000	56,261	56,261
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	21,729	(25,496)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	3,769	25,496	0	0
Prior Years Adjustments	9020			(2)			
Adjusted Beginning Balance	9030	0		3,767		0	
<b>Ending Fund Balance, June 30</b>		0	0	25,496	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	2,097,086	2,032,022				
Local Revenues	8800	1,138,498	695,000			1,345,216	1,200,000
<b>Total Income</b>		3,235,584	2,727,022	0	0	1,345,216	1,200,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	126,568	123,420				
Employee Benefits	3000	53,848	54,546				
Supplies and Materials	4000	5,156	25,000				
Other Operating Expenses and Services	5000	738,174	827,000			310,625	807,500
Capital Outlay	6000	2,597,348	7,091,396			49,186,578	53,310,220
<b>Total Expenditures</b>		3,521,094	8,121,362	0	0	49,497,203	54,117,720
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(285,510)	(5,394,340)	0	0	(48,151,987)	(52,917,720)
<b>Other Financing Sources</b>	8900	1,542,626	1,550,000				105,000,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,257,116	(3,844,340)	0	0	(48,151,987)	52,082,280
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5,897,062	7,154,178		0	84,060,176	35,908,189
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	5,897,062		0		84,060,176	
<b>Ending Fund Balance, June 30</b>		7,154,178	3,309,838	0	0	35,908,189	87,990,469

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	514,283	260,020				
Other Financing Sources	8900	28,297	200,000				
<b>Total Income</b>		542,580	460,020	0	0	0	0
<b>Cost of Sales</b>	5890	366,384	158,000				
<b>Gross Profit or Loss</b>		176,196	302,020	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	104,939	108,087				
Employee Benefits	3000	48,596	50,054				
Supplies and Materials	4000	2,847	2,800				
Other Operating Expenses and Services	5000	105,496	73,000				
Capital Outlay	6000	15,539	16,031				
<b>Total Expenditures</b>		277,417	249,972	0	0	0	0
<b>Net Profit or Loss</b>		(101,221)	52,048	0	0	0	0
<b>Other Outgo</b>	7000	50,000	50,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(151,221)	2,048	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	782,980	631,759		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	782,980		0		0	
<b>Ending Fund Balance, June 30</b>		631,759	633,807	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	(11,492)	15,000				
Other Financing Sources	8900	371,667	400,000				
<b>Total Income</b>		360,175	415,000	0	0		
<b>Expenditures</b>							
Academic Salaries	1000	23,218	44,313				
Classified Salaries	2000	61,151	63,620				
Employee Benefits	3000	30,660	40,240				
Supplies and Materials	4000	6,119	5,000				
Other Operating Expenses and Services	5000	190,081	200,000				
Capital Outlay	6000	48,005	50,000				
<b>Total Expenditures</b>		359,234	403,173	0	0		
<b>Net Profit or Loss</b>		941	11,827	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		941	11,827	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	850,704	851,645		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	850,704		0			
<b>Ending Fund Balance, June 30</b>		851,645	863,472	0	0		

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Fiduciary Funds Group**

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	48,794	37,563	28,043	26,360		
<b>Total Income</b>		48,794	37,563	28,043	26,360	0	0
<b>Expenditures</b>							
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		
Capital Outlay	6000						
<b>Total Expenditures</b>		59,808	43,021	10,762	12,596	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(11,014)	(5,458)	17,281	13,764	0	0
<b>Other Financing Sources</b>	8900	7,124	2,300				
<b>Other Outgo</b>	7000	7,124	2,300				
<b>Net Increase/(Decrease) in Fund Balance</b>		(11,014)	(5,458)	17,281	13,764	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	141,749	130,735	5,559	22,840		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	141,749		5,559		0	
<b>Ending Fund Balance, June 30</b>		130,735	125,277	22,840	36,604	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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
<b>REVENUES:</b>							
Federal Revenues	8100	24,564,346	22,548,279				
State Revenues	8600	2,128,877	2,128,877				
Local Revenues	8800	36,908	36,908				
<b>Total Income</b>		26,730,131	24,714,064	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		26,730,131	24,714,064	0	0	0	0
<b>Other Financing Sources</b>	8900	2,513,669	2,513,669				
<b>Other Outgo</b>	7000	29,206,892	27,190,825				
<b>Net Increase/(Decrease) in Fund Balance</b>		36,908	36,908	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	360,913	397,821		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	360,913		0		0	
<b>Ending Fund Balance, June 30</b>		397,821	434,729	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			558,971	472,170
<b>Total Income</b>		0	0	558,971	472,170
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			100,288	31,900
Other Operating Expenses and Services	5000			190,330	96,413
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	290,618	128,313
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	268,353	343,857
<b>Other Financing Sources</b>	8900			56,355	56,355
<b>Other Outgo</b>	7000			495,243	356,355
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(170,535)	43,857
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	4,375,792	4,205,257
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		4,375,792	
<b>Ending Fund Balance, June 30</b>		0	0	4,205,257	4,249,114

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
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			2,060,569		746,427	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	498,338	498,338
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	498,338	498,338
Other Operating Expenses and Services	5000		2,060,569		2,060,569	52,340	2,112,909
Capital Outlay	6000						
Library Books	6300				0	195,749	195,749
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	195,749	195,749
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,060,569	0	2,060,569	746,427	2,806,996
<b>Ending Balance</b>					0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
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		1,736,790			567,351	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	567,351	567,351
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	567,351	567,351
Other Operating Expenses and Services	5000		1,736,790		1,736,790		1,736,790
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,736,790	0	1,736,790	567,351	2,304,141
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 940

Name: MT. SAN JACINTO

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



Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 940

Name: MT. SAN JACINTO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		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%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
THE DISTRICT COULD BORROW FROM RESERVES IF UNABLE TO LOCATE RESOURCES FROM GENERAL OPERATING BUDGETS.