

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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: Beth Gomez

(951) 300--272

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	13,641,578	13,641,578		13,641,578
Other	1300	9,591,344	9,591,344	2,464	9,593,808
<b>Total Instructional Salaries</b>		23,232,922	23,232,922	2,464	23,235,386
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		6,568,850	312,452	6,881,302
Other	1400		756,858	2,024	758,882
<b>Total Non-Instructional Salaries</b>		0	7,325,708	314,476	7,640,184
<b>Total Academic Salaries</b>		23,232,922	30,558,630	316,940	30,875,570
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		14,101,572	1,766,019	15,867,591
Other	2300		839,869	366,805	1,206,674
<b>Total Non-Instructional Salaries</b>		0	14,941,441	2,132,824	17,074,265
<b>Instructional Aides</b>					
Regular Status	2200	1,592,800	1,592,800	66,740	1,659,540
Other	2400	346,118	346,118		346,118
<b>Total Instructional Aides</b>		1,938,918	1,938,918	66,740	2,005,658
<b>Total Classified Salaries</b>		1,938,918	16,880,359	2,199,564	19,079,923
<b>Employee Benefits</b>	3000	9,454,920	19,664,620	883,563	20,548,183
<b>Supplies and Materials</b>	4000		379,176	33,023	412,199
<b>Other Operating Expenses</b>	5000		4,996,735	431,236	5,427,971
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		34,626,760	72,479,520	3,864,326	76,343,846

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	343,896	343,896		343,896
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,492,996		1,492,996
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		33,042		33,042
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		2,060,164		2,060,164

For Actual Year: 2020-2021

Budget Year: 2021-2022

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>		343,896	3,930,098	0	3,930,098
<b>Total for ECS 84362, 50% Law</b>		34,282,864	68,549,422	3,864,326	72,413,748
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.01%	100.00%		
<b>50% of Current Expense of Education</b>			34,274,711		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		34,282,864	68,549,422	3,864,326	72,413,748
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		34,626,760	72,479,520	3,864,326	76,343,846
<b>Capital Expenditures</b>	6000	73,103	150,018	265,112	415,130
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		34,699,863	72,629,538	4,129,438	76,758,976

For Year Ended June 30, 2021

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	8,722	196	8,918
In County Treasury	9112	47,845,636	4,139,782	51,985,418
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	10,700,470	9,507,647	20,208,117
Due from Other Funds	9140	1,030,846	51,029	1,081,875
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	5,376		5,376
Prepaid Items	9220	139,160	88,050	227,210
<b>TOTAL ASSETS</b>		59,755,210	13,786,704	73,541,914
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,482,354	1,028,492	6,510,846
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	18,830	1,130,237	1,149,067
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,143,253	10,560,024	11,703,277
<b>TOTAL LIABILITIES</b>		6,644,437	12,718,753	19,363,190

For Year Ended June 30, 2021

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	46,204,421	1,067,951	47,272,372
<b>TOTAL FUND EQUITY</b>		53,110,773	1,067,951	54,178,724
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		59,755,210	13,786,704	73,541,914

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

**Governmental Funds Group**

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

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	37,280,553		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		37,280,553	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, 2021

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	37,280,553		
<b>TOTAL FUND EQUITY</b>		37,280,553	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		37,280,553	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, 2021

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		1,679				
In County Treasury	9112		541,273	143,516			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		393	228,020			
Due from Other Funds	9140		410,906	203,592			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		(4,542)				
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	950,709	575,128	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		17,724	14,291			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		(1,347)	328,924			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		23,931	48,394			
<b>TOTAL LIABILITIES</b>		0	40,308	391,609	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, 2021

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
<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	910,401	183,519	0	0	0
<b>TOTAL FUND EQUITY</b>		0	910,401	183,519	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	950,709	575,128	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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			14
In County Treasury	9112	7,421,362		100,824,946
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	30,628		80,649
Due from Other Funds	9140	4,355		113
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		7,456,345	0	100,905,722
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	539,489		3,312,607
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	220,655		3,373
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	191,620		
<b>TOTAL LIABILITIES</b>		951,764	0	3,315,980

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	6,504,581		97,589,742
<b>TOTAL FUND EQUITY</b>		6,504,581	0	97,589,742
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,456,345	0	100,905,722

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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	455,182			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	69,620			
Due from Other Funds	9140	527,250			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	281,834			
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	1,070,781			
Work in Progress	9360				
<b>Total Fixed Assets</b>		18,268	0	0	0
<b>TOTAL ASSETS</b>		1,352,154	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, 2021

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	27,680			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	99,088			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		126,768	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	126,768	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, 2021

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>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	1,225,386			
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		1,225,386	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,352,154	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	1,326,193	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	60,134	
Due from Other Funds	9140	25	
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>		1,386,352	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	441,348	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	134,228	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		575,576	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	575,576	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61 Self-Insurance Fund	69 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	810,776	
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		810,776	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,386,352	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	297,671	93,046		1,991,480				1,290,650
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								4,047,049
Accounts Receivable	9130				294,445				
Due from Other Funds	9140		8,907		2,896				
Student Loans Receivable	9150				1,050				
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>		297,671	101,953	0	2,289,871	0	0	0	5,337,699

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		39,556		126,285				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	34,623			398,877				53,487
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		34,623	39,556	0	525,162	0	0	0	53,487
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	34,623	39,556	0	525,162	0	0	0	53,487

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		62,397						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790				11,417				
<b>Total Reserved Fund Balance</b>		0	62,397	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	130,736							
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		130,736	0	0	0	0	0	0	1,237,925
Uncommitted(Unrestricted) Fund Balance	9790	132,312			1,753,292				4,046,287
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		263,048	62,397	0	1,764,709	0	0	0	5,284,212
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		297,671	101,953	0	2,289,871	0	0	0	5,337,699

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		1,322,804	1,322,804
Workforce Investment Act	8130		769,564	769,564
Temporary Assistance for Needy Families (TANF)	8140		105,258	105,258
Student Financial Aid	8150	79,200		79,200
Veterans Education	8160	13,568		13,568
Vocational and Technical Education Act (VATEA)	8170		395,870	395,870
Other Federal Revenues	8190		9,068,382	9,068,382
<b>Total Federal Revenues</b>	8100	92,768	11,661,878	11,754,646
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	26,085,626		26,085,626
Other General Apportionment	8613	214,985		214,985
General Categorical Programs	8620			
Child Development	8621		4,995	4,995
Extended Opportunity Programs and Services(EOPS)	8622		620,161	620,161
Disabled Students Programs and Services(DSPS)	8623		840,626	840,626
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		560,031	560,031
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,582,753	12,582,753

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	19,541,295		19,541,295
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		25,458	25,458
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	317,911		317,911
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,060,163	759,549	2,819,712
State Mandated Costs	8685	350,852		350,852
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,466,772	488,987	3,955,759
<b>Total State Revenues</b>	8600	52,037,604	15,882,560	67,920,164

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2020-2021

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	33,559,573		33,559,573
Tax Allocation, Supplemental Roll	8812	864,735		864,735
Tax Allocation, Unsecured Roll	8813	1,496,988		1,496,988
Prior Years Taxes	8816	833,439		833,439
Education Revenues Augmentation Fund (ERAF)	8817	(3,089,104)		(3,089,104)
Redevelopment Agency Funds - Pass Through	8818	394,874		394,874
Redevelopment Agency Funds - Residual	8819	1,987,686		1,987,686
Redevelopment Agency Funds - Asset Liquidation	8819.1	13,617		13,617
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	50,888		50,888
Other Contract Services	8832			0
Sales and Commissions	8840	16		16
Rentals and Leases	8850	130,964		130,964
Interest and Investment Income	8860	211,808		211,808
Student Fees and Charges	8870			
Community Services Classes	8872	340,895		340,895
Dormitory	8873			0
Enrollment	8874	3,649,556		3,649,556
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(4,183)		(4,183)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		687,676	687,676
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	43,796		43,796
Nonresident Tuition	8880	614,627		614,627
Parking Services and Public Transportation	8881		15,433	15,433
Other Student Fees and Charges	8885	35,146		35,146
Other Local Revenues	8890	37,033	5,831	42,864
<b>Total Local Revenues</b>	8800	41,172,354	708,940	41,881,294
<b>Total Revenues</b>		93,302,726	28,253,378	121,556,104



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	380,445	4,119,515	4,499,960
<b>Total Other Financing Sources</b>	8900	380,445	4,119,515	4,499,960
<b>Total Revenues and Other Financing Sources</b>		93,683,171	32,372,893	126,056,064

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	45,161					45,161
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	438,062		672			438,734
Biological Sciences	0400	3,620,299		272,274	50,728		3,943,301
Business and Management	0500	1,396,903	11,742	16,477			1,425,122
Communications	0600	262,215		6,387	116,056		384,658
Computer and Information Science	0700	1,056,341		60			1,056,401
Education	0800	1,133,101		120			1,133,221
Engineering and Related Industrial Technology	0900	377,085	532	129,483	194,579		701,679
Fine and Applied Arts	1000	2,797,249	3,870	38,153			2,839,272
Foreign language	1100	872,993	1,920	6,516			881,429
Health	1200	1,642,051	387,099	80,082	8,633		2,117,865
Consumer Education And Home Economics	1300	1,087,716	14,182	4,026			1,105,924
Law	1400	40,443	5,844	190	1,313		47,790
Humanities(Letters)	1500	4,998,706	5,954	1,719			5,006,379
Library Science	1600	2,864					2,864
Mathematics	1700	3,274,347	1,181	2,539			3,278,067
Military Studies	1800	2,263,238	1,264	6,039	17,420		2,287,961
Physical Sciences	1900	9,245		35,125	8,276		52,646
Psychology	2000	1,209,373		1,816			1,211,189
Public Affairs and Services	2100	402,902	2,977	28,852	27,722		462,453
Social Sciences	2200	3,107,781	4,668	452			3,112,901
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,922,719	2,607,225	396,419	41,789		4,968,152
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	14,699	329,197				343,896
<b>Sub-Total Instructional Activites</b>		31,975,493	3,377,655	1,027,401	466,516		36,847,065
<b>Total Expenditures for GF Activities*</b>		32,536,849	52,106,114	11,604,209	2,201,299	12,381,267	110,829,738

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	164	6,861,931	(34,683)	64,941		6,892,353
Course and Curriculum Development	6020		14,776	85,177			99,953
Academic / Faculty Senate	6030			2,100			2,100
Other Instructional Administration & Governance	6090		78,435	216			78,651
<b>Total Instructional Admin. &amp; Governance</b>		164	6,955,142	52,810	64,941	0	7,073,057
Instructional Support Services	6100						
Learning Center	6110	559,673	2,049,803	57,348	14,643		2,681,467
Library	6120	71	1,207,256	12,149	342,414		1,561,890
Media	6130			3,006			3,006
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,414,057	439,528	21,105		1,874,690
<b>Total Instructional Support Services</b>		559,744	4,671,116	512,031	378,162	0	6,121,053
Admissions and Records	6200		1,915,350	38,179			1,953,529
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	(58)	3,507,787	28,586	1,986		3,538,301
Matriculation and Student Assessment	6320		2,406,151	157,665			2,563,816
Transfer Programs	6330			100			100
Career Guidance	6340		211,697	9,303			221,000
Other Student Counseling and Guidance	6390		749,832	4,996			754,828
<b>Total Student Counseling and Guidance</b>		(58)	6,875,467	200,650	1,986	0	7,078,045

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: 2020-2021

Budget Year: 2021-2022

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		745,693	4,853			750,546
Extended Opportunity Programs and Services (EOPS)	6430		779,547	8,011	607	251,506	1,039,671
Health Services	6440		442,563	230,213	41,388		714,164
Student Personnel Administration	6450		684,045	115,550			799,595
Financial Aid Administration	6460	(340)	1,626,198	210,109			1,835,967
Job Placement Services	6470						0
Veterans Services	6480		134,703	64,602			199,305
Miscellaneous Student Services	6490		382,801	297,807	1,547	918	683,073
<b>Total Other Student Services</b>		<b>(340)</b>	<b>4,795,550</b>	<b>931,145</b>	<b>43,542</b>	<b>252,424</b>	<b>6,022,321</b>
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,323,895	543,194	753,898		2,620,987
Custodial Services	6530	(1,197)	1,185,498	96,030	27,067		1,307,398
Grounds Maintenance and Repairs	6550		565,737	93,571	1,683		660,991
Utilities	6570			1,653,816			1,653,816
Other Operations and Maintenance of Plant	6590		44,082	58,258	6,048		108,388
<b>Total Operation and Maintenance of Plant</b>	<b>6500</b>	<b>(1,197)</b>	<b>3,119,212</b>	<b>2,444,869</b>	<b>788,696</b>	<b>0</b>	<b>6,351,580</b>
<b>Planning, Policymaking and Coordinations</b>	<b>6600</b>		<b>1,955,481</b>	<b>726,896</b>	<b>27,369</b>		<b>2,709,746</b>

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		676,713	378,521			1,055,234
Fiscal Operations	6720	(6,055)	2,940,681	1,117,701			4,052,327
Human Resources Management	6730		1,431,020	393,885	3,896		1,828,801
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,492,996				1,492,996
Staff Development	6750		336,686	170,165	3,079		509,930
Staff Diversity	6760		1,662	19,400			21,062
Logistical Services	6770		2,297,128	2,036,889	3,305		4,337,322
Management Information Systems	6780	107	2,547,519	823,703	19,575		3,390,904
Other General Institutional Support Services	6790		2,144,582	21,793	1,513		2,167,888
<b>Total General Institutional Support Services</b>	6700	(5,948)	13,868,987	4,962,057	31,368	0	18,856,464
Community Services & Economic Development	6800						
Community Recreation	6810			59			59
Community Service Classes	6820		224,091	116,842			340,933
Community Use of Facilities	6830						0
Economic Development	6840		743,576	30,067	4,112		777,755
Other Community Services & Economic Development	6890		581,737	159,139	26,972		767,848
<b>Total Community Services</b>	6800	0	1,549,404	306,107	31,084	0	1,886,595

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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						0
Child Development Centers	6920		32,635	14,794	17,123		64,552
Farm Operations	6930						0
Food Services	6940		19,728				19,728
Parking	6950			11,693			11,693
Student and Co-Curricular Activities	6960	6,057	1,314,802	81,601	69,018		1,471,478
Student Housing	6970						0
Other Ancillary Services	6990		356,233	7,800			364,033
<b>Total Ancillary Services</b>	6900	6,057	1,723,398	115,888	86,141	0	1,931,484
Auxiliary Operations	7000						
Contract Education	7010	2,934	2,410	46,534			51,878
Other Auxiliary Operations	7090		117,931				117,931
<b>Total Auxiliary Operations</b>	7000	2,934	120,341	46,534	0	0	169,809

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,179,011	239,642	281,494		1,700,147
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					5,597,754	5,597,754
Student Aid	7320					2,672,592	2,672,592
Other Outgo	7390					3,858,497	3,858,497
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	12,128,843	12,128,843
<b>Sub-Total Non-Instructional Activities</b>		561,356	48,728,459	10,576,808	1,734,783	12,381,267	73,982,673
<b>Total Expenditures General Fund: activities *</b>		32,536,849	52,106,114	11,604,209	2,201,299	12,381,267	110,829,738

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$137,143,427
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	11,801.28		
	2. 2020-2021 Second Period Actual FTES	10,907.58		
	3. 2020-2021 Population change factor (C2/C1)	0.9243		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$134,025,113
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)			\$134,025,113
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$134,025,113
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			50,492,091
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			323,136
C.	Local Property taxes			33,289,550
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			258,416
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			258,296
H.	2021-2022 Appropriations Subject to Limit			\$84,104,897



For Actual Year: 2020-2021

Budget Year: 2021-2022

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	92,768	98,000	11,661,878	34,666,042	11,754,646	34,764,042
State Revenues	8600	52,037,604	56,969,654	15,882,560	27,948,937	67,920,164	84,918,591
Local Revenues	8800	41,172,354	43,116,950	708,940	735,747	41,881,294	43,852,697
<b>Total Revenues</b>		<b>93,302,726</b>	<b>100,184,604</b>	<b>28,253,378</b>	<b>63,350,726</b>	<b>121,556,104</b>	<b>163,535,330</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	31,000,592	35,905,163	5,634,827	6,296,410	36,635,419	42,201,573
Classified Salaries	2000	19,384,101	25,748,965	4,611,476	5,376,830	23,995,577	31,125,795
Employee Benefits	3000	20,598,462	26,694,968	3,413,505	4,327,801	24,011,967	31,022,769
Supplies and Materials	4000	412,199	2,391,856	1,210,528	1,121,742	1,622,727	3,513,598
Other Operating Expenses and Services	5000	5,480,178	15,437,740	4,501,304	37,759,070	9,981,482	53,196,810
Capital Outlay	6000	415,130	19,657,428	1,786,169	2,704,845	2,201,299	22,362,273
<b>Total Expenditures</b>		<b>77,290,662</b>	<b>125,836,120</b>	<b>21,157,809</b>	<b>57,586,698</b>	<b>98,448,471</b>	<b>183,422,818</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>16,012,064</b>	<b>(25,651,516)</b>	<b>7,095,569</b>	<b>5,764,028</b>	<b>23,107,633</b>	<b>(19,887,488)</b>
<b>Other Financing Sources</b>	8900	380,445	311,741	4,119,515	4,610,530	4,499,960	4,922,271
<b>Other Outgo</b>	7000	1,924,846	10,676,633	10,456,421	10,948,764	12,381,267	21,625,397
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>14,467,663</b>	<b>(36,016,408)</b>	<b>758,663</b>	<b>(574,206)</b>	<b>15,226,326</b>	<b>(36,590,614)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	38,643,110	53,110,773	309,288	1,067,951	38,952,398	54,178,724
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	38,643,110		309,288		38,952,398	
<b>Ending Fund Balance, June 30</b>		<b>53,110,773</b>	<b>17,094,365</b>	<b>1,067,951</b>	<b>493,745</b>	<b>54,178,724</b>	<b>17,588,110</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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						
State Revenues	8600	106,287					
Local Revenues	8800	14,163,708					
<b>Total Revenues</b>		14,269,995	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	8,316,256					
<b>Total Other Financing Sources</b>		8,316,256	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	13,539,537					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	13,539,537	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(5,223,281)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		9,046,714	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	28,233,839	37,280,553		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	28,233,839		0		0	
<b>Ending Fund Balance, June 30</b>		37,280,553	37,280,553	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					88,081	111,363
State Revenues	8600					884,661	963,084
Local Revenues	8800			21,408	225,900	30,437	26,079
<b>Total Income</b>		0	0	21,408	225,900	1,003,179	1,100,526
<b>Expenditures</b>							
Academic Salaries	1000					101,745	
Classified Salaries	2000			305,392	551,458	576,575	544,127
Employee Benefits	3000			123,756	267,063	327,193	276,221
Supplies and Materials	4000			37,740	200,000	13,830	45,860
Other Operating Expenses and Services	5000			23,025	55,599	13,625	499,191
Capital Outlay	6000			3,156	500	26,472	14,193
<b>Total Expenditures</b>		0	0	493,069	1,074,620	1,059,440	1,379,592
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(471,661)	(848,720)	(56,261)	(279,066)
<b>Other Financing Sources</b>	8900			1,356,566	848,323	239,780	95,547
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	884,905	(397)	183,519	(183,519)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	25,496	910,401	0	183,519
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		25,496		0	
<b>Ending Fund Balance, June 30</b>		0	0	910,401	910,004	183,519	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

**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	1,840,402	52,365,314			221,949	400,000
Local Revenues	8800	1,147,358	735,000				
<b>Total Income</b>		2,987,760	53,100,314	0	0	221,949	400,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	290,464	129,662				
Employee Benefits	3000	115,180	60,090				
Supplies and Materials	4000	376,279	375,000				
Other Operating Expenses and Services	5000	852,542	937,000			923,489	984,500
Capital Outlay	6000	3,627,437	65,823,232			43,031,657	52,265,500
<b>Total Expenditures</b>		5,261,902	67,324,984	0	0	43,955,146	53,250,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,274,142)	(14,224,670)	0	0	(43,733,197)	(52,850,000)
<b>Other Financing Sources</b>	8900	1,624,545	10,000,000			105,414,750	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(649,597)	(4,224,670)	0	0	61,681,553	(52,850,000)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	7,154,178	6,504,581		0	35,908,189	97,589,742
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	7,154,178		0		35,908,189	
<b>Ending Fund Balance, June 30</b>		6,504,581	2,279,911	0	0	97,589,742	44,739,742

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	328,468	329,030				
Other Financing Sources	8900	948,065	555,740				
<b>Total Income</b>		1,276,533	884,770	0	0	0	0
<b>Cost of Sales</b>	5890	373,159	197,400				
<b>Gross Profit or Loss</b>		903,374	687,370	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	130,394	134,000				
Employee Benefits	3000	55,717	60,000				
Supplies and Materials	4000	503	800				
Other Operating Expenses and Services	5000	59,431	73,300				
Capital Outlay	6000	13,702	13,702				
<b>Total Expenditures</b>		259,747	281,802	0	0	0	0
<b>Net Profit or Loss</b>		643,627	405,568	0	0	0	0
<b>Other Outgo</b>	7000	50,000	50,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		593,627	355,568	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	631,759	1,225,386		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	631,759		0		0	
<b>Ending Fund Balance, June 30</b>		1,225,386	1,580,954	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	56,074	8,500				
Other Financing Sources	8900	400,000	535,372				
<b>Total Income</b>		456,074	543,872	0	0		
<b>Expenditures</b>							
Academic Salaries	1000	49,841					
Classified Salaries	2000	139,049	152,283				
Employee Benefits	3000	70,197	67,178				
Supplies and Materials	4000	5,399	5,000				
Other Operating Expenses and Services	5000	198,631	200,000				
Capital Outlay	6000	33,826	50,000				
<b>Total Expenditures</b>		496,943	474,461	0	0		
<b>Net Profit or Loss</b>		(40,869)	69,411	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(40,869)	69,411	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	851,645	810,776		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	851,645		0			
<b>Ending Fund Balance, June 30</b>		810,776	880,187	0	0		



For Actual Year: 2020-2021

Budget Year: 2021-2022

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	209,471	213,867	79,112	79,112		
<b>Total Income</b>		209,471	213,867	79,112	79,112	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	31,428	4,500		75		
Other Operating Expenses and Services	5000	45,730	76,857	39,555	39,556		
Capital Outlay	6000						
<b>Total Expenditures</b>		77,158	81,357	39,555	39,631	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		132,313	132,510	39,557	39,481	0	0
<b>Other Financing Sources</b>	8900	1,643	2,843				
<b>Other Outgo</b>	7000	1,643	2,350				
<b>Net Increase/(Decrease) in Fund Balance</b>		132,313	133,003	39,557	39,481	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	130,735	263,048	22,840	62,397		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	130,735		22,840		0	
<b>Ending Fund Balance, June 30</b>		263,048	396,051	62,397	101,878	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

**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	23,392,585	17,436,353				
State Revenues	8600	3,282,865	1,733,401				
Local Revenues	8800	(56,920)	57,024				
<b>Total Income</b>		26,618,530	19,226,778	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>		26,618,530	19,226,778	0	0	0	0
<b>Other Financing Sources</b>	8900	3,176,175	2,645,687				
<b>Other Outgo</b>	7000	28,427,817	21,815,441				
<b>Net Increase/(Decrease) in Fund Balance</b>		1,366,888	57,024	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	397,821	1,764,709		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	397,821		0		0	
<b>Ending Fund Balance, June 30</b>		1,764,709	1,821,733	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,770,276	845,717
<b>Total Income</b>		0	0	1,770,276	845,717
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			16,298	32,900
Other Operating Expenses and Services	5000			102,811	108,863
Capital Outlay	6000			4,000	4,000
<b>Total Expenditures</b>		0	0	123,109	145,763
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	1,647,167	699,954
<b>Other Financing Sources</b>	8900			87,581	56,355
<b>Other Outgo</b>	7000			655,793	616,355
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,078,955	139,954
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	4,205,257	5,284,212
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		4,205,257	
<b>Ending Fund Balance, June 30</b>		0	0	5,284,212	5,424,166

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	400,000
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	1,306,566
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	183,519
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	124,545
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	942,851
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	442,549
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							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,060,163			759,548		
		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)	
<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	436,623		436,623
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	436,623		436,623
Other Operating Expenses and Services	5000		2,060,163		2,060,163	144,181		2,204,344
Capital Outlay	6000							
Library Books	6300				0	178,744		178,744
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	178,744		178,744
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	2,060,163	0	2,060,163	759,548		2,819,711
<b>Ending Balance</b>					0	0		0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,887,312			873,814		
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>		<b>Total</b>
	Object Code	<b>Instructional Activities</b>	<b>Support Activities</b>	<b>Support Activities</b>	<b>Total</b>	<b>Instructional</b>	<b>Support Activities</b>	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
<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	851,314		851,314
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	851,314		851,314
Other Operating Expenses and Services	5000		1,887,312		1,887,312	22,500		1,909,812
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	1,887,312	0	1,887,312	873,814		2,761,126
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 940

Name: MT. SAN JACINTO

<b>EPA Revenue</b>	19,541,295
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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	19,541,295	0	0	19,541,295
<b>TOTAL</b>		19,541,295	0	0	19,541,295

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 940

Name: MT. SAN JACINTO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2020-21	7,971,964	4,860,261	12,832,225	N/A	N/A
2021-22	6,720,165	7,185,527	13,905,692	1,073,467	8.37%
2022-23	7,068,270	7,630,311	14,698,581	792,889	5.70%
2023-24	7,280,318	7,935,524	15,215,842	517,261	3.52%
2024-25	7,498,727	8,221,202	15,719,929	504,087	3.31%
2025-26	7,723,689	8,467,838	16,191,527	471,598	3.00%

<b>Does the district have a plan to fund these expenses through 2025-26?</b>
Yes
<b>Explain Yes or No</b>
THE DISTRICT COULD BORROW FROM RESERVES IF UNABLE TO LOCATE RESOURCES FROM GENERAL OPERATING BUDGETS