

The District CBO email address will be copied on the final report once it has been approved

- h: E-mail of District CBO
- g: Phone number of District CBO
- f: Title of District CBO
- e: Name of District CBO

5. Is the college a single
District Name:

1. Confirm college information

San Jacinto, CA 92283
1400 North State Street
Mt. San Jacinto College

03\59\5055

Reporting Year: 5050-5051

	in/out			
a. use adjusted beginning fund balance from CCFS 311 Annual b. This amount is the amount reported on the CCFS 311 report after transfers in/out				

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 18/19	FY 19/20	FY 20/21
6.	a. Total Unrestricted General Fund Expenditures (including account 7000)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	c. Other Unrestricted General Fund Outgo (6a - 6b)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	d. Unrestricted General Fund Ending Balance	<input type="text"/>	<input type="text"/>	<input type="text"/>
	e. If the report year closed with an Unrestricted General Fund deficit, does the district anticipate to close 21/22 with a deficit?			<input type="text"/>
	i. If yes, what is the estimated unrestricted deficit?			<input type="text"/>
d. 6.d. same as 5.b., which includes transfers in/out				

		FY 18/19	FY 19/20	FY 20/21
7.	Did the District borrow funds for cash flow purposes?	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Borrowing/Total Debt — Unrestricted General Fund				
8.	a. Short-Term Borrowing (TRANS, etc)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing):	<input type="text"/>	<input type="text"/>	<input type="text"/>

a. list total short-term Unrestricted General Fund Borrowing/Debt
 b. list total long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)

		FY 18/19	FY 19/20	FY 20/21
9.	a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	<input type="text"/>	<input type="text"/>	<input type="text"/>
	b. What type(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	c. Total amount	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Borrowing/Total Debt — Unrestricted General Fund				
10.		FY 18/19	FY 19/20	FY 20/21
	Debt Service Payments (Unrestricted General Fund)	<input type="text"/>	<input type="text"/>	<input type="text"/>

This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments

	(Source: _____)	FY 20/21		
11.	a. Total OPEB Liability (TOL) for OPEB	<input type="text"/>		
	b. Net OPEB Liability (NOL) for OPEB	<input type="text"/>		
	c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	<input type="text"/>		
	d. NOL as Percentage of OPEB Payroll	<input type="text"/>		
	e. Service Cost (SC)	<input type="text"/>		

	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	<input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>
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Annual contribution to the Service Cost is generally the pay-as-you-go cost paid by the unrestricted general fund. Any contribution to the NOL is generally above that amount, and is paid into an Irrevocable Trust during the fiscal year. Please list both amounts here. Note this does not include any change in value or investment earnings of the trust.

12.	Date of most recent GASB 74/75 OPEB Actuarial Report use valuation date (mm/dd/yyyy)	<input style="width: 100%; height: 20px;" type="text"/>
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13.	a. Has an irrevocable trust been established for OPEB liabilities?	<input style="width: 100%; height: 20px;" type="text"/>		
		FY 18/19	FY 19/20	FY 20/21
	b. Amount deposited into OPEB Irrevocable Trust	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
	d. OPEB Irrevocable Trust Balance as of fiscal year end	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
	e. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2020/21?	<input style="width: 100%; height: 20px;" type="text"/>		

b. Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.
 e. If "yes", that description and amount should be reported in 4.b.i. for FY 20/21

		FY 18/19	FY 19/20	FY 20/21
		<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total — Unrestricted and Restricted-accounts 9100 through 9115)	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
15.	a. Does the district prepare cash flow projections during the year?	<input style="width: 100%; height: 20px;" type="text"/>		
	b. Does the district anticipate significant cash flow issues during 21/22?	<input style="width: 100%; height: 20px;" type="text"/>		

b. Significant cash flow issues are defined as needing additional cash equal to or exceeding 15% of unrestricted GF revenues

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)	<input style="width: 100%; height: 20px;" type="text"/>
	<p style="text-align: center;">Audited financial statements are due to the ACCJC no later than April 8, 2022. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.</p>	

		FY 18/19	FY 19/20	FY 20/21
		<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

17.	a. List the number of audit findings (financial statement, federal compliance, and state compliance) for each year. (Enter 0 if none):	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
	b. From Summary of Auditors Results (Annual Audit) for 2020-21 (this is usually a single page at the beginning of the Findings and Questioned Costs section):			
	<u>Financial Statements</u>			
	i. Type of auditor's report issued	<input style="width: 100%; height: 20px;" type="text"/>		
	ii. Internal Control Material Weaknesses identified	<input style="width: 100%; height: 20px;" type="text"/>		
	iii. Internal Control Significant Deficiencies identified	<input style="width: 100%; height: 20px;" type="text"/>		
	<u>Federal Awards</u>			
	i. Type of auditor's report issued on compliance	<input style="width: 100%; height: 20px;" type="text"/>		
	ii. Internal Control Material Weaknesses identified	<input style="width: 100%; height: 20px;" type="text"/>		

24.		FY 18/19	FY 19/20	FY 20/21

	<div data-bbox="1230 537 1463 583" style="border: 1px solid blue; width: 143px; height: 22px; margin-left: auto;"></div> <div data-bbox="258 644 1430 690" style="border: 1px solid blue; width: 722px; height: 22px; margin-left: 68px;"></div> <div data-bbox="1230 728 1463 774" style="border: 1px solid blue; width: 143px; height: 22px; margin-left: auto;"></div>
