

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

Activity (ECSA)

Activity (ECSB)

Activity (ECSX)

ECS 84362 A

ECS 84362 B

Excluded

Object

Instructional Salary Cost

Total CEE

Activities

Academic Salaries Salary Cost

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Governmental Funds Group

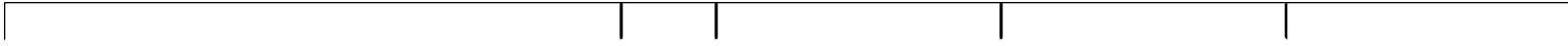
- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	32,637,338		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		32,637,338	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue				
Accounts Payable				
Accrued Salaries and Wage 7.999 0 0 7.999 35.1354				





CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

- 51 Bookstore Fund**
- 52 Cafeteria Fund**
- 53 Farm Operations Fund**
- 59 Other Enterprise Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 940

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

- 51 Bookstore Fund**
- 52 Cafeteria Fund**
- 53 Farm Operations Fund**
- 59 Other Enterprise Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 940

Name: MT. SAN JACINTO

		51	52	53	59
Description	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit					
Reserve for Debt Services					
Assigned/Committed					
Unassigned					
Total Reserved Fund Balance					

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	373,223	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	163,547	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		536,770	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	536,770	0



CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,344,120	1,344,120
Workforce Investment Act	8130		787,264	787,264
Temporary Assistance for Needy Families (TANF)	8140		112,930	112,930
Student Financial Aid	8150	83,359		83,359
Veterans Education	8160	11,648		11,648
Vocational and Technical Education Act (VATEA)	8170		533,606	533,606
Other Federal Revenues	8190		13,425,820	13,425,820
Total Federal Revenues	8100	95,007	16,203,740	16,298,747
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,766,316		22,766,316
Other General Apportionment	8613	209,127		209,127
General Categorical Programs	8620			
Child Development	8621		5,000	5,000

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 940

Name: MT. SAN JACINTO

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



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Non		Expenses	Outlay	Outgo	
		Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	43,641	118	6,011			49,770
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	528,595					528,595
Biological Sciences	0400	3,931,402	38,863	162,833	181,495		4,314,593
Business and Management	0500	1,077,785	430,937	129,622			1,638,344
Communications	0600	294,992	10,607	34,376	179,721		519,696
Computer and Information Science	0700	1,108,887	46,013	19,312			1,174,212
Education	0800	1,245,611					

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

		Salaries and Benefits		Operating	Capital	Other	Total
	Activity	Non		Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		892,705	15,541	25,708		933,954
Extended Opportunity Programs and Services (EOPS)	6430		1,015,705	58,310	11,982	299,127	1,385,124
Health Services	6440		612,426	212,666	26,405		851,497
Student Personnel Administration	6450		726,698	134,831	5,212		866,741
Financial Aid Administration	6460		1,879,750	50,898	7,440		1,938,088
Job Placement Services	6470						0
Veterans Services	6480		116,016	32,384	12,246		160,646
Miscellaneous Student Services	6490		334,124	73,785		5,896	413,805
Total Other Student Services		0	5,577,424	578,415	88,993	305,023	6,549,855
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,440,232	920,847	431,591		2,792,670
Custodial Services	6530		1,552,042	270,241	24,781		1,847,064
Grounds Maintenance and Repairs	6550		742,821	283,734	1,597		1,028,152
Utilities	6570			2,506,197			2,506,197
Other Operations and Maintenance of Plant	6590		2,255	897	2,523		5,675
Total Operation and Maintenance of Plant	6500	0	3,737,350	3,981,916	460,492	0	8,179,758
Planning, Policymaking and Coordinations	6600		1,839,340	530,074	71,039		2,440,453

CALIFORNIA 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: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		1,580,411	639,386	1,908,526		4,128,323
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					14,141,010	14,141,010
Student Aid	7320					2,669,912	2,669,912
Other Outgo	7390					4,035,556	4,035,556
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	20,846,478	20,846,478
Sub-Total Non-Instructional Activites		838,429	53,314,079	13,853,407	6,046,771	21,151,501	95,204,187
Total Expenditures General Fund: activities *		33,956,687	58,251,558	15,557,769	7,279,235	21,151,501	136,196,750

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Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	95,007	100,816	16,203,740	22,050,529	16,298,747	

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REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					139,109	133,814
State Revenues	8600					1,036,828	1,043,639
Local Revenues	8800			161,952	225,900	35,780	12,076
Total Income		0	0	161,952	225,900	1,211,717	1,189,529
Expenditures							
Academic Salaries	1000					86,543	
Classified Salaries	2000			364,302	605,400	721,040	597,364
Employee Benefits	3000			153,139	269,596	368,789	312,974
Supplies and Materials	4000			111,075	105,000	46,910	43,600
Other Operating Expenses and Services	5000			50,501	86,890	35,725	384,451
Capital Outlay	6000			19,475	5,000	8,971	90,920
Total Expenditures		0	0	698,492	1,071,886	1,267,978	1,429,309
Excess /(Deficiency) of Revenues over Expenditures		0	0	(536,540)	(845,986)	(56,261)	(239,780)
Other Financing Sources	8900			1,120,085	986,839	56,261	56,261
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	583,545	140,853	0	(183,519)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	910,401	1,493,946	183,519	183,519
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		910,401		183,519	
Ending Fund Balance, June 30		0	0	1,493,946	1,634,799	183,519	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

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REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Revenues		(23,427)	64,043				
Financing Sources		535,372	580,772				
Income		511,945	644,815	0	0		
EXPENDITURES:							
Salaries							
Wages and Salaries		259,373	152,283				
Employee Benefits		101,447	67,100				
Supplies and Materials		13,682	45,000				
Operating Expenses and Services		94,886	220,000				
Outlay		40,275	50,000				
Expenditures		509,663	534,383	0	0		
Surplus or Loss		2,282	110,432	0	0		
Change							
Increase/(Decrease) in Fund Balance		2,282	110,432	0	0		
Fund Balance:							
Beginning Balance, July 1		810,776	813,058		0		
Years Adjustments							
Beginning Balance		810,776		0			
End of Year Fund Balance, June 30		813,058	923,490	0	0		

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	206,767	213,873	67,409	79,127		
Total Income		206,767	213,873	67,409	79,127	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	113,757	114,500				
Other Operating Expenses and Services	5000	41,297	58,620	32,830	41,041		
Capital Outlay	6000						
Total Expenditures		155,054	173,120	32,830	41,041	0	0
Excess /(Deficiency) of Revenues over Expenditures		51,713	40,753	34,579	38,086	0	0
Other Financing Sources	8900	2,100	2,843				
Other Outgo	7000	2,100	2,300				
Net Increase/(Decrease) in Fund Balance		51,713	41,296	34,579	38,086	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	263,048	314,761	62,397	96,976		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	263,048		62,397		0	
Ending Fund Balance, June 30		314,761	356,057	96,976	135,062	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

940 MT. SAN JACINTO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 7636Tj ET EMC Expendituresiptio
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND
		Actual	Budget	Actual	Budget	Actual

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE

For Actual Year: 2021-2022

Bu

940 MT. SAN JACINTO

FUND 79

OTHER TRUST FUNDS

Description

Actual

Budget

REVENUES:

Federal Revenues

State Revenues

Local Revenues

Total Income

0

399,559

1,215,509

399,559

1,215,509

Expenditures

Academic Salaries

Classified Salaries

Employee Benefits

Supplies and Materials

Other Operating Expenses and Services

Capital Outlay

Total Expenditures

Excess /(Deficiency) of Revenues over Expenditures

Other Financing Sources

Other Outgo

Net Increase/(Decrease) in Fund Balance

Beginning Fund Balance:

Net Beginning Balance, July 1

9010

0

5,284,212

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 940

Name: MT. SAN JACINTO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	56,261
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	10,000,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	535,372
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	1,070,085
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	542,705
32	CAFETERIA FUND	51	BOOKSTORE FUND	50,000

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Object Code	Unrestricted	Restricted Prop 20
Lottery Adjustments and Proceeds:			
Net Beginning Balance, July 1	9010	0	0
Adjustments	9020	0	0
Adjusted Beginning Balance	9030	0	0
Actual Fiscal Year Data			
State Lottery Proceeds:	8681	2,132,220	1,108,816



Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

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

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