

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: MT. SAN JACINTO

District Code: 940

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Michael Beckham

Electronic Certification Date: Thursday, September 28, 2023

Contact: Gail Jensen Dean of Admin Serv/Controller
(951) 487-3040 Ext: gjensen@msjc.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 940

Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	15,947,485	15,947,485		15,947,485
Other	1300	13,631,375	13,631,375	1,173	13,632,548
Total Instructional Salaries		29,578,860	29,578,860	1,173	29,580,033
Non-Instructional Salaries					
Contract or Regular	1200		7,207,254	573,348	7,780,602
Other	1400		1,134,390	111,732	1,246,122
Total Non-Instructional Salaries		0	8,341,644	685,080	9,026,724
Total Academic Salaries		29,578,860	37,920,504	686,253	38,606,757
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		15,855,793	1,873,019	17,728,812
Other	2300		1,165,247	496,035	1,661,282
Total Non-Instructional Salaries		0	17,021,040	2,369,054	19,390,094
Instructional Aides					
Regular Status	2200	2,189,778	2,189,778	73,509	2,263,287
Other	2400	370,395	370,395		370,395
Total Instructional Aides		2,560,173	2,560,173	73,509	2,633,682
Total Classified Salaries		2,560,173	19,581,213	2,442,563	22,023,776
Employee Benefits	3000	11,837,310	23,702,856	1,232,610	24,935,466
Supplies and Materials	4000		625,938	181,030	806,968
Other Operating Expenses	5000		8,706,786	1,062,928	9,769,714
Equipment Replacement	6420		9,086	6,080	15,166
Total Expenditures Prior to Exclusions		43,976,343	90,546,383	5,611,464	96,157,847

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 940

Name: MT. SAN JACINTO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	430,083	430,083		430,083
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,527,666		1,527,666
Objects to Exclude	Object Code				
Rents and Leases	5060		122,159		122,159
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		2,711,710		2,711,710

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 940

Name: MT. SAN JACINTO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		430,083	4,791,618	0	4,791,618
Total for ECS 84362, 50% Law		43,546,260	85,754,765	5,611,464	91,366,229
Percent of CEE (Instructional Salary Cost / Total CEE)		50.78%	100.00%		
50% of Current Expense of Education			42,877,382		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		43,546,260	85,754,765	5,611,464	91,366,229
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		43,976,343	90,546,383	5,611,464	96,157,847
Capital Expenditures	6000	220,052	362,215	759,612	1,121,827
Equipment Replacement (Back out)	6420		(9,086)	(6,080)	(15,166)
Total Unrestricted General Fund Expenditures		44,196,395	90,899,512	6,364,996	97,264,508

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	10,250	11,764	22,014
In County Treasury	9112	69,527,940	27,285,245	96,813,185
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	9,495,079	7,985,014	17,480,093
Due from Other Funds	9140	1,027,756	1,972,197	2,999,953
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	1,769		1,769
Prepaid Items	9220	195,001	651,544	846,545
TOTAL ASSETS		80,282,795	37,905,764	118,188,559
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,985,796	6,155,581	17,141,377
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,854,453	1,101,196	2,955,649
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,186,245	29,271,088	30,457,333
TOTAL LIABILITIES		14,026,494	36,527,865	50,554,359

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	26,026,535		26,026,535
Unassigned	9790	40,229,766	1,377,899	41,607,665
Total Fund Balance		66,256,301	1,377,899	67,634,200
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		66,256,301	1,377,899	67,634,200
TOTAL LIABILITIES AND FUND EQUITY		80,282,795	37,905,764	118,188,559

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	35,015,600		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		35,015,600	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	35,015,600		
Total Fund Balance		35,015,600	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		35,015,600	0	0
TOTAL LIABILITIES AND FUND EQUITY		35,015,600	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, 2023

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		8,511	18,602			
In County Treasury	9112		1,595,813	459,030			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		28,187	304,280			
Due from Other Funds	9140		1,825,982	2,714			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		(4,542)				
Prepaid Items	9220						
TOTAL ASSETS		0	3,454,951	784,626	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		24,452	24,841			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		83,116	382,105			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		8,504	194,161			
TOTAL LIABILITIES		0	116,072	601,107	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, 2023

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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	3,338,879	183,519	0	0	0
Total Fund Balance		0	3,338,879	183,519	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	3,338,879	183,519	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	3,454,951	784,626	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	22,930,956		39,230,089
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	11,689,362		789,227
Due from Other Funds	9140	(429)		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	74,580		
TOTAL ASSETS		34,694,469	0	40,019,316
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,632,879		4,698,412
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,934,792		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	4,434,613		
TOTAL LIABILITIES		16,002,284	0	4,698,412

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	18,692,185		35,320,904
Total Fund Balance		18,692,185	0	35,320,904
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		18,692,185	0	35,320,904
TOTAL LIABILITIES AND FUND EQUITY		34,694,469	0	40,019,316

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	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, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
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		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	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, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,354,145	
Cash With Fiscal Agents	9113	292,521	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	30,698	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	357	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,677,721	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	613,345	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	137,714	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		751,059	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	751,059	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	926,662	
Total Reserved Fund Balance		926,662	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		926,662	0
TOTAL LIABILITIES AND FUND EQUITY		1,677,721	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	527,201	136,707		1,062,163				1,777,936
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								3,755,002
Accounts Receivable	9130		5,952		47,086				183,757
Due from Other Funds	9140				638				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								29,346
Accumulated Depreciation Equipment	9351								29,346
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		527,201	142,659	0	1,109,887	0	0	0	5,716,695

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	18,361	35,868		695,830				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	82,380	9,704		63,152				232,718
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		100,741	45,572	0	758,982	0	0	0	232,718
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	100,741	45,572	0	758,982	0	0	0	232,718

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		96,977						1,237,924
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	314,761							
Unassigned	9790	111,699	110		350,905				4,246,053
Total Reserved Fund Balance		426,460	97,087	0	350,905	0	0	0	5,483,977
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		426,460	97,087	0	350,905	0	0	0	5,483,977
TOTAL LIABILITIES AND FUND EQUITY		527,201	142,659	0	1,109,887	0	0	0	5,716,695

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		1,500,740	1,500,740
Workforce Investment Act	8130		858,565	858,565
Temporary Assistance for Needy Families (TANF)	8140		110,095	110,095
Student Financial Aid	8150	83,483		83,483
Veterans Education	8160	13,008		13,008
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		13,504,662	13,504,662
Total Federal Revenues	8100	96,491	15,974,062	16,070,553
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	47,250,490		47,250,490
Other General Apportionment	8613	189,892		189,892
General Categorical Programs	8620			
Child Development	8621		5,000	5,000
Extended Opportunity Programs and Services(EOPS)	8622		960,578	960,578
Disabled Students Programs and Services(DSPS)	8623		753,416	753,416
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		707,839	707,839
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		19,648,645	19,648,645

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	6,037,697		6,037,697
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		128	128
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	311,771		311,771
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	487		487
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,711,710	907,418	3,619,128
State Mandated Costs	8685	398,305		398,305
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,458,543	425,336	4,883,879
Total State Revenues	8600	61,358,895	23,408,360	84,767,255

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	39,000,896		39,000,896
Tax Allocation, Supplemental Roll	8812	1,612,572		1,612,572
Tax Allocation, Unsecured Roll	8813	1,756,011		1,756,011
Prior Years Taxes	8816	477,922		477,922
Education Revenues Augmentation Fund (ERAF)	8817	(3,597,494)		(3,597,494)
Redevelopment Agency Funds - Pass Through	8818	580,403		580,403
Redevelopment Agency Funds - Residual	8819	3,283,589		3,283,589
Redevelopment Agency Funds - Asset Liquidation	8819.1	22,099		22,099
Contributions, Gifts, Grants, and Endowments	8820	1		1
Contract Services	8830			
Contract Instructional Services	8831	32,766		32,766
Other Contract Services	8832			0
Sales and Commissions	8840	18,364		18,364
Rentals and Leases	8850	176,158		176,158
Interest and Investment Income	8860	1,707,799		1,707,799
Student Fees and Charges	8870			
Community Services Classes	8872	296,198		296,198
Dormitory	8873			0
Enrollment	8874	4,281,365		4,281,365
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		906,348	906,348
Instructional Materials Fees and Sales of Materials	8877	3,125		3,125
Insurance	8878			0
Student Records	8879	45,206		45,206
Nonresident Tuition	8880	787,282		787,282
Parking Services and Public Transportation	8881		217,352	217,352
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	448,166	22,688	470,854
Other Local Revenues	8890	77,126	40,610	117,736
Total Local Revenues	8800	51,009,554	1,186,998	52,196,552
Total Revenues		112,464,940	40,569,420	153,034,360

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	6,726		6,726
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	344,714	4,512,305	4,857,019
Total Other Financing Sources	8900	351,440	4,512,305	4,863,745
Total Revenues and Other Financing Sources		112,816,380	45,081,725	157,898,105

For Actual Year: 2022-2023

Budget Year: 2023-2024

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 Natual Resources	0100	35,733	7,081	55,610			98,424
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	595,853		774			596,627
Biological Sciences	0400	4,867,372	23,747	155,507	59,411		5,106,037
Business and Management	0500	1,568,852		21,987			1,590,839
Media and Communications	0600	391,724		573	6,928		399,225
Information Technology	0700	1,273,854		14,163			1,288,017
Education	0800	1,424,251		12,050			1,436,301
Engineering and Industrial Technologies	0900	733,569	6,905	122,327	370,609		1,233,410
Fine and Applied Arts	1000	3,718,261	5,832	65,633	42,653		3,832,379
Foreign language	1100	1,220,796		2,857	1,843		1,225,496
Health	1200	2,367,071	231,736	205,241	320,448		3,124,496
Family and Consumer Sciences	1300	1,594,303	7,672	101,860	2,972		1,706,807
Law	1400	93,621					93,621
Humanities(Letters)	1500	6,560,632	9,967	16,853	29,562		6,617,014
Library Science	1600	737					737
Mathematics	1700	3,862,771	17	3,447			3,866,235
Military Studies	1800						0
Physical Sciences	1900	3,002,959	16,579	150,269	132,755		3,302,562
Psychology	2000	1,465,466		11,053			1,476,519
Public and Protective Services	2100	533,243		8,714	69,271		611,228
Social Sciences	2200	4,003,189		16,523	106,984		4,126,696
Commercial Services	3000	56,718					56,718
Interdisciplinary Studies	4900	2,081,875	2,200,421	456,303	587,806		5,326,405
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	73,581	356,502				430,083
Sub-Total Instructional Activites		41,526,431	2,866,459	1,421,744	1,731,242		47,545,876
Total Expenditures for GF Activities*		42,357,690	58,547,649	15,729,147	10,870,913	20,647,842	148,153,241

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	0	7,943,662	439,759	40,861		8,424,282
Course and Curriculum Development	6020		12,157				12,157
Academic / Faculty Senate	6030			12,578			12,578
Other Instructional Administration & Governance	6090		40,874				40,874
Total Instructional Admin. & Governance		0	7,996,693	452,337	40,861	0	8,489,891
Instructional Support Services	6100						
Learning Center	6110	720,019	2,397,911	102,761	78,466		3,299,157
Library	6120	1,133	1,581,812	151,800	281,033		2,015,778
Media	6130			3,356			3,356
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	107,400	865,369	299,063	72,049		1,343,881
Total Instructional Support Services		828,552	4,845,092	556,980	431,548	0	6,662,172
Admissions and Records	6200		1,856,198	9,957			1,866,155
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,155,033	106,070	3,700		4,264,803
Matriculation and Student Assessment	6320		2,465,047	109,618			2,574,665
Transfer Programs	6330		193,581	1,000	1,750		196,331
Career Guidance	6340		181,410	31,370			212,780
Other Student Counseling and Guidance	6390		653,391	34,339	1,794		689,524
Total Student Counseling and Guidance		0	7,648,462	282,397	7,244	0	7,938,103

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		803,586	16,905			820,491
Extended Opportunity Programs and Services (EOPS)	6430		1,269,984	101,648	28,303	388,822	1,788,757
Health Services	6440		687,171	160,009	10,109		857,289
Student Personnel Administration	6450	24	907,787	230,967	1,218		1,139,996
Financial Aid Administration	6460		1,284,450	163,217			1,447,667
Job Placement Services	6470						0
Veterans Services	6480		331,145	23,650			354,795
Miscellaneous Student Services	6490		522,400	209,563	11,171	6,000	749,134
Total Other Student Services		24	5,806,523	905,959	50,801	394,822	7,158,129
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,638,864	603,284	119,565		2,361,713
Custodial Services	6530		1,919,238	340,420	3,858		2,263,516
Grounds Maintenance and Repairs	6550		853,283	185,780	2,298		1,041,361
Utilities	6570			3,044,706			3,044,706
Other Operations and Maintenance of Plant	6590		1,338	34,500	6,561,798		6,597,636
Total Operation and Maintenance of Plant	6500	0	4,412,723	4,208,690	6,687,519	0	15,308,932
Planning, Policymaking and Coordinations	6600		1,785,294	476,016	23,991		2,285,301

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		814,084	566,413	7,535		1,388,032
Fiscal Operations	6720		2,617,011	449,256			3,066,267
Human Resources Management	6730		2,016,151	555,512	20,025		2,591,688
Noninstruct Staff Retirees' Benefits & Retirement *	6740	(8,904)	1,536,570				1,527,666
Staff Development	6750		12,283	114,734			127,017
Staff Diversity	6760			70,446			70,446
Logistical Services	6770		2,962,859	2,873,468	14,259		5,850,586
Management Information Systems	6780		2,927,479	932,110	59,109		3,918,698
Other General Institutional Support Services	6790		2,688,973	25,437	4,673		2,719,083
Total General Institutional Support Services	6700	(8,904)	15,575,410	5,587,376	105,601	0	21,259,483
Community Services & Economic Development	6800						
Community Recreation	6810		4,629	4,253			8,882
Community Service Classes	6820		166,296	262,790	31		429,117
Community Use of Facilities	6830						0
Economic Development	6840		830,792	44,782	18,506		894,080
Other Community Services & Economic Development	6890		710,591	221,519	2,734		934,844
Total Community Services	6800	0	1,712,308	533,344	21,271	0	2,266,923

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		2,454	54,606			57,060
Child Development Centers	6920		15,287	5,000			20,287
Farm Operations	6930						0
Food Services	6940		35,362				35,362
Parking	6950			24,096	1,630		25,726
Student and Co-Curricular Activities	6960	10,151	1,637,616	328,775	109,907		2,086,449
Student Housing	6970						0
Other Ancillary Services	6990		301,671	258,240			559,911
Total Ancillary Services	6900	10,151	1,992,390	670,717	111,537	0	2,784,795
Auxiliary Operations	7000						
Contract Education	7010	1,436		21,799			23,235
Other Auxiliary Operations	7090		139,431	177			139,608
Total Auxiliary Operations	7000	1,436	139,431	21,976	0	0	162,843

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,910,666	601,654	1,659,298		4,171,618
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					9,538,040	9,538,040
Student Aid	7320					6,464,935	6,464,935
Other Outgo	7390					4,250,045	4,250,045
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	20,253,020	20,253,020
Sub-Total Non-Instructional Activites		831,259	55,681,190	14,307,403	9,139,671	20,647,842	100,607,365
Total Expenditures General Fund: activities *		42,357,690	58,547,649	15,729,147	10,870,913	20,647,842	148,153,241

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$88,717,175
B.	2023-2024 Price Factor:			1.0444
C.	Population factor:			
	1.	2021-2022 Second Period Actual FTES	10,323.50	
	2.	2022-2023 Second Period Actual FTES	11,905.49	
	3.	2022-2023 Population change factor (C2/C1)	1.1532	
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$106,851,150
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)			\$106,851,150
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$106,851,150
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			66,000,252
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			317,911
C.	Local Property taxes			38,012,917
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			70,139
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			191,516
H.	2023-2024 Appropriations Subject to Limit			\$104,209,703

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	96,491	108,000	15,974,062	12,024,737	16,070,553	12,132,737
State Revenues	8600	61,358,895	71,740,646	23,408,360	55,489,682	84,767,255	127,230,328
Local Revenues	8800	51,009,554	47,056,729	1,186,998	1,302,577	52,196,552	48,359,306
Total Revenues		112,464,940	118,905,375	40,569,420	68,816,996	153,034,360	187,722,371
EXPENDITURES:							
Academic Salaries	1000	38,606,756	40,038,358	6,507,630	7,675,457	45,114,386	47,713,815
Classified Salaries	2000	22,023,776	26,490,404	4,941,580	11,810,801	26,965,356	38,301,205
Employee Benefits	3000	24,935,467	29,955,176	3,890,130	5,319,409	28,825,597	35,274,585
Supplies and Materials	4000	806,967	1,265,577	772,105	1,825,736	1,579,072	3,091,313
Other Operating Expenses and Services	5000	9,769,714	11,979,632	4,380,361	18,706,374	14,150,075	30,686,006
Capital Outlay	6000	1,121,827	3,098,481	9,749,086	10,821,259	10,870,913	13,919,740
Total Expenditures		97,264,507	112,827,628	30,240,892	56,159,036	127,505,399	168,986,664
Excess /(Deficiency) of Revenues over Expenditures		15,200,433	6,077,747	10,328,528	12,657,960	25,528,961	18,735,707
Other Financing Sources	8900	351,440	-349,892	4,512,305	5,291,188	4,863,745	4,941,296
Other Outgo	7000	5,637,033	5,718,409	15,010,809	18,457,915	20,647,842	24,176,324
Net Increase/(Decrease) in Fund Balance		9,914,840	9,446	(169,976)	(508,767)	9,744,864	(499,321)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	56,341,461	66,256,301	1,547,876	1,377,899	57,889,337	67,634,200
Prior Years Adjustments	9020			(1)		(1)	
Adjusted Beginning Balance	9030	56,341,461		1,547,875		57,889,336	
Ending Fund Balance, June 30		66,256,301	66,265,747	1,377,899	869,132	67,634,200	67,134,879

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2022-2023

Budget Year: 2023-2024

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	104,459					
Local Revenues	8800	16,928,615					
Total Revenues		17,033,074	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	14,654,812					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	14,654,812	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(14,654,812)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		2,378,262	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	32,637,338	35,015,600		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	32,637,338		0		0	
Ending Fund Balance, June 30		35,015,600	35,015,600	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					153,100	127,363
State Revenues	8600					1,166,928	1,415,068
Local Revenues	8800			454,207	556,500	3,754	46,333
Total Income		0	0	454,207	556,500	1,323,782	1,588,764
Expenditures							
Academic Salaries	1000					119,325	
Classified Salaries	2000			520,307	575,913	696,947	607,207
Employee Benefits	3000			229,352	299,388	383,506	332,616
Supplies and Materials	4000			127,721	148,120	44,017	65,000
Other Operating Expenses and Services	5000			61,889	83,950	41,017	575,202
Capital Outlay	6000			1,393		95,231	65,000
Total Expenditures		0	0	940,662	1,107,371	1,380,043	1,645,025
Excess /(Deficiency) of Revenues over Expenditures		0	0	(486,455)	(550,871)	(56,261)	(56,261)
Other Financing Sources	8900			2,331,389		56,261	56,261
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	1,844,934	(550,871)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	1,493,945	3,338,879	183,519	183,519
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,493,945		183,519	
Ending Fund Balance, June 30		0	0	3,338,879	2,788,008	183,519	183,519

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	23,150,381	22,636,091				
Local Revenues	8800	1,910,483	1,547,701			1,890,393	450,000
Total Income		25,060,864	24,183,792	0	0	1,890,393	450,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	109,884	180,627				
Employee Benefits	3000	45,592	104,813				
Supplies and Materials	4000	7,500	50,000				
Other Operating Expenses and Services	5000	1,271,026	865,000			89,751	166,500
Capital Outlay	6000	23,614,435	46,608,005			31,923,975	31,080,750
Total Expenditures		25,048,437	47,808,445	0	0	32,013,726	31,247,250
Excess /(Deficiency) of Revenues over Expenditures		12,427	(23,624,653)	0	0	(30,123,333)	(30,797,250)
Other Financing Sources	8900	5,000,000	10,001,519				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,012,427	(13,623,134)	0	0	(30,123,333)	(30,797,250)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	13,679,758	18,692,185		0	65,444,237	35,320,904
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	13,679,758		0		65,444,237	
Ending Fund Balance, June 30		18,692,185	5,069,051	0	0	35,320,904	4,523,654

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	69,087					
Other Financing Sources	8900	10,762					
Total Income		79,849	0	0	0	0	0
Cost of Sales	5890	95,545					
Gross Profit or Loss		(15,696)	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	10,932					
Employee Benefits	3000	6,364					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	282,119					
Capital Outlay	6000	4,692					
Total Expenditures		304,107	0	0	0	0	0
Net Profit or Loss		(319,803)	0	0	0	0	0
Other Outgo	7000	1,550,138					
Net Increase/(Decrease) in Fund Balance		(1,869,941)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,869,941	0	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,869,941		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	377,748	80,000				
Other Financing Sources	8900	580,772	577,148				
Total Income		958,520	657,148	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	230,946	266,888				
Employee Benefits	3000	92,859	113,241				
Supplies and Materials	4000	5,083	44,370				
Other Operating Expenses and Services	5000	488,237	310,630				
Capital Outlay	6000	27,791	50,000				
Total Expenditures		844,916	785,129	0	0		
Net Profit or Loss		113,604	(127,981)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		113,604	(127,981)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	813,058	926,662		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	813,058		0			
Ending Fund Balance, June 30		926,662	798,681	0	0		

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	217,549	219,450	71,185	73,016		
Total Income		217,549	219,450	71,185	73,016	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	63,205	67,622				
Other Operating Expenses and Services	5000	42,645	62,000	64,259	66,195		
Capital Outlay	6000						
Total Expenditures		105,850	129,622	64,259	66,195	0	0
Excess /(Deficiency) of Revenues over Expenditures		111,699	89,828	6,926	6,821	0	0
Other Financing Sources	8900		1,600				
Other Outgo	7000		1,600	6,815	6,815		
Net Increase/(Decrease) in Fund Balance		111,699	89,828	111	6	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	314,761	426,460	96,976	97,087		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	314,761		96,976		0	
Ending Fund Balance, June 30		426,460	516,288	97,087	97,093	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
REVENUES:							
Federal Revenues	8100	24,998,390	26,044,992				
State Revenues	8600	2,924,656	3,034,500				
Local Revenues	8800	(106)	25,083				
Total Income		27,922,940	29,104,575	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(3,931)					
Capital Outlay	6000						
Total Expenditures		(3,931)	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		27,926,871	29,104,575	0	0	0	0
Other Financing Sources	8900	6,718,259	6,852,624				
Other Outgo	7000	36,097,562	35,983,624				
Net Increase/(Decrease) in Fund Balance		(1,452,432)	(26,425)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,803,337	350,905		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,803,337		0		0	
Ending Fund Balance, June 30		350,905	324,480	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,862,352	1,855,779
Total Income		0	0	1,862,352	1,855,779
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			349,636	360,125
Employee Benefits	3000				
Supplies and Materials	4000			76,387	87,000
Other Operating Expenses and Services	5000			426,011	407,250
Capital Outlay	6000				2,000
Total Expenditures		0	0	852,034	856,375
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,010,318	999,404
Other Financing Sources	8900			228,725	250,800
Other Outgo	7000			410,893	650,800
Net Increase/(Decrease) in Fund Balance		0	0	828,150	599,404
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	4,655,827	5,483,977
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		4,655,827	
Ending Fund Balance, June 30		0	0	5,483,977	6,083,381

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	5,000,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	580,772
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	819,948
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	115,216
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	587,354
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	38,696
32	CAFETERIA FUND	51	BOOKSTORE FUND	1,511,441

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		2,711,710			907,418		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	66,403		66,403
Books, Magazines, & Periodicals	4200				0	273,624		273,624
Instructional Supplies & Materials	4300				0	402,458		402,458
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	742,485		742,485
Other Operating Expenses and Services	5000		2,711,710		2,711,710	24,592		2,736,302
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	140,341		140,341
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	140,341		140,341
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,711,710	0	2,711,710	907,418		3,619,128
Ending Balance					0	0		0

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 940

Name: MT. SAN JACINTO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,165,241			1,260,893		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,144,893		1,144,893
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,144,893		1,144,893
Other Operating Expenses and Services	5000		2,165,241		2,165,241	50,000		2,215,241
Capital Outlay	6000							
Library Books	6300				0	66,000		66,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	66,000		66,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,165,241	0	2,165,241	1,260,893		3,426,134
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 940

Name: MT. SAN JACINTO

EPA Revenue	6,037,697
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Activity Classification	Activity Code	Salarles and Benefits	Operatlng Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	6,096,809	0	0	6,096,809
TOTAL		6,096,809	0	0	6,096,809

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 940

Name: MT. SAN JACINTO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	10,118,999	6,761,473	16,880,472	N/A	N/A
2023-2024	10,118,995	6,761,479	16,880,474	2	0.00%
2024-2025	10,422,565	7,033,290	17,455,855	575,381	3.41%
2025-2026	10,735,242	7,286,489	18,021,731	565,876	3.24%
2026-2027	11,057,299	7,534,230	18,591,529	569,798	3.16%
2027-2028	11,389,018	7,858,201	19,247,219	655,690	3.53%

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