



ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

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Annual Fiscal Report
Reporting Year: 2018-2019
Final Submission
04/23/2020

Mt. San Jacinto College
1499 North State Street
San Jacinto, CA 92583

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	Mt. San Jacinto College
3.	a. Name of College Chief Business Officer (CBO) b. Title of College CBO c. Phone number of College CBO d. E-mail of College CBO e. Name of District CBO f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	Beth Gomez Vice President of Business Services 951-487-3100 bgomez@msjc.edu Beth Gomez Vice President of Business Services 951-487-3100 bgomez@msjc.edu

DISTRICT DATA (including single college organizations) Revenue

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 16/17	FY 17/18	FY 18/19
4.	a. Total Unrestricted General Fund Revenues	\$ 76,041,731	\$ 82,000,105	\$ 79,625,874
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 0	\$ 0	\$ 0
(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 16/17	FY 17/18	FY 18/19
5.	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 10,495,179	\$ 10,408,924	\$ 14,672,617
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 10,408,924	\$ 14,672,617	\$ 13,576,325

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 16/17	FY 17/18	FY 18/19
6.	a. Total Unrestricted General Fund Expenditures(including account 7000)	\$ 73,950,806	\$ 77,326,374	\$ 80,589,111
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 61,208,049	\$ 64,663,752	\$ 68,217,174
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 12,742,757	\$ 12,662,622	\$ 12,371,937
	d. Unrestricted General Fund Ending Balance	\$ 10,408,924	\$ 14,672,617	\$ 13,576,325

Liabilities

7.		FY 16/17	FY 17/18	FY 18/19

	Did the district borrow funds for cash flow purposes?	<input type="text" value="No"/>	<input type="text" value="No"/>	<input type="text" value="No"/>
8.	Total Borrowing	FY 16/17	FY 17/18	FY 18/19
	a. Short-Term Borrowing (TRANS, etc)	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>
	b. Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	<input type="text" value="\$ 178,325"/>	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>
9.		FY 16/17	FY 17/18	FY 18/19
	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" value="No"/>	<input type="text" value="No"/>	<input type="text" value="No"/>
	b. What type(s)	<input type="text" value="N/A"/>	<input type="text" value="N/A"/>	<input type="text" value="N/A"/>
	c. Total amount	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>
10.		FY 16/17	FY 17/18	FY 18/19
	Debt Service Payments (Unrestricted General Fund)	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>

Other Post Employment Benefits

	(Source: Most recent GASB 74/75 OPEB Actuarial Report)	FY 18/19		
11.	a. Total OPEB Liability (TOL) for OPEB	<input type="text" value="\$ 13,197,707"/>		
	b. Net OPEB Liability (NOL) for OPEB	<input type="text" value="\$ 6,886,669"/>		
	c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	<input type="text" value="48 %"/>		
	d. NOL as Percentage of OPEB Payroll	<input type="text" value="11 %"/>		
	e. Service Cost (SC)	<input type="text" value="\$ 702,662"/>		
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	<input type="text" value="\$ 1,811,493"/>		
12.	Date of most recent GASB 74/75 OPEB Actuarial Report - use valuation date (mm/dd/yyyy)	<input type="text" value="06/30/2019"/>		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	<input type="text" value="Yes"/>		
		FY 16/17	FY 17/18	FY 18/19
	b. Amount deposited into Irrevocable OPEB Reserve/Trust	<input type="text" value="\$ 500,000"/>	<input type="text" value="\$ 500,000"/>	<input type="text" value="\$ 500,000"/>
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>	<input type="text" value="\$ 0"/>
	d. OPEB Irrevocable Trust Balance as of fiscal year end	<input type="text" value="\$ 4,611,072"/>	<input type="text" value="\$ 5,475,696"/>	<input type="text" value="\$ 6,312,970"/>

Cash Position

14.		FY 16/17	FY 17/18	FY 18/19
	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	<input type="text" value="\$ 25,579,923"/>	<input type="text" value="\$ 29,627,720"/>	<input type="text" value="\$ 33,429,220"/>
15.	Does the district prepare cash flow projections during the year?	<input type="text" value="Yes"/>		

Annual Audit Information

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 type="text" value="12/31/2019"/>
<p>NOTE: Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single</p>		

district audit report on behalf of all the colleges in the district.

Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):

17. FY 16/17

FY 17/18

FY 18/19

Other District Information

		FY 16/17	FY 17/18	FY 18/19
18.	a. Final Adopted Budget ♦ budgeted Full Time Equivalent Students (FTES) (Annual Target)	<input type="text" value="12,653"/>	<input type="text" value="12,420"/>	<input type="text" value="12,420"/>
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	<input type="text" value="12,420"/>	<input type="text" value="10,805"/>	<input type="text" value="12,032"/>
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	<input type="text" value="505"/>	<input type="text" value="12"/>	<input type="text" value="1"/>
20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	<input type="text" value="Yes"/>		
	b. Did any negotiations remain open?	<input type="text" value="No"/>		
	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	<input type="text"/>		

College Data

NOTE: For a single college district the information is the same that was entered into the District section of the report.

21.	a. Final Adopted Budget ♦ budgeted Full Time Equivalent Students (FTES) (Annual Target)	<input type="text" value="12,653"/>	<input type="text" value="12,420"/>	<input type="text" value="12,420"/>
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	<input type="text" value="12,420"/>	<input type="text" value="10,805"/>	<input type="text" value="12,032"/>
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	<input type="text" value="\$ 76,041,731"/>	<input type="text" value="\$ 82,000,105"/>	<input type="text" value="\$ 79,625,874"/>
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	<input type="text" value="\$ 73,950,806"/>	<input type="text" value="\$ 77,326,374"/>	<input type="text" value="\$ 80,589,111"/>
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	<input type="text" value="\$ 10,408,924"/>	<input type="text" value="\$ 14,672,617"/>	<input type="text" value="\$ 13,576,325"/>
25.	What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	<input type="text" value="100 %"/>	<input type="text" value="100 %"/>	<input type="text" value="100 %"/>
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	<input type="text" value="12 %"/>	<input type="text" value="14 %"/>	<input type="text" value="11 %"/>
27.	Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District	<input type="text" value="Yes"/>		
	Please describe the leadership change(s)	<input type="text" value="Brandon Moore:"/>		

From: Executive Dean of Institutional Effectiveness
To: Vice President of Institutional Effectiveness and Enrollment Management
Effective: 11/01/18

Jeanine Stokes:
From: Associate Dean of Human Resources
To: Chief Human Resources Officer
Effective: 11/01/18

Joyce Johnson:
From: Dean of Instruction
To: Executive Dean of Instruction
Effective: 11/01/18

The data included in this report are certified as a complete and accurate representation of the reporting college.

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