

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2024-2025)
(Budget Report for Fiscal Year 2025-2026)

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:

Electronic Certification Date:

Contact: Stacy Kimbrough Interim Associate Dean of Business Services

(951) 487-3046 Ext: skimbrough@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: 2024-2025

Budget Year: 2025-2026

District ID: 940

Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	19,792,543	19,792,543		19,792,543
Other	1300	15,922,110	15,922,110		15,922,110
Total Instructional Salaries		35,714,653	35,714,653	0	35,714,653
Non-Instructional Salaries					
Contract or Regular	1200		8,085,184	653,574	8,738,758
Other	1400		1,291,638	22,350	1,313,988
Total Non-Instructional Salaries		0	9,376,822	675,924	10,052,746
Total Academic Salaries		35,714,653	45,091,475	675,924	45,767,399
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		18,233,815	3,514,881	21,748,696
Other	2300		1,590,396	690,047	2,280,443
Total Non-Instructional Salaries		0	19,824,211	4,204,928	24,029,139
Instructional Aides					
Regular Status	2200	3,104,446	3,104,446		3,104,446
Other	2400	559,131	559,131		559,131
Total Instructional Aides		3,663,577	3,663,577	0	3,663,577
Total Classified Salaries		3,663,577	23,487,788	4,204,928	27,692,716
Employee Benefits	3000	12,955,658	26,998,096	1,959,196	28,957,292
Supplies and Materials	4000		615,506	118,628	734,134
Other Operating Expenses	5000		10,587,475	1,092,758	11,680,233
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		52,333,888	106,780,340	8,051,434	114,831,774

For Actual Year: 2024-2025		Budget Year: 2025-2026		District ID: 940		Name: MT. SAN JACINTO	
			Activity (ECSA)	Activity (ECSB)	Activity (ECSX)		
			ECS 84362 A	ECS 84362 B	Excluded		
			Instructional Salary Cost	Total CEE	Activities		
Exclusions			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			611,626			611,626
Student Health Services Above Amount Collected	6441						0
Student Transportation	6491						0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740			2,330,051			2,330,051
Objects to Exclude	Object Code						
Rents and Leases	5060			159,411	11,012		170,423
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			2,886,527			2,886,527

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 940

Name: MT. SAN JACINTO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		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		0	5,987,615	11,012	5,998,627
Total for ECS 84362, 50% Law		52,333,888	100,792,725	8,040,422	108,833,147
Percent of CEE (Instructional Salary Cost / Total CEE)		51.92%	100.00%		
50% of Current Expense of Education			50,396,362		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		52,333,888	100,792,725	8,040,422	108,833,147
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		52,333,888	106,780,340	8,051,434	114,831,774
Capital Expenditures	6000	80,608	339,644	236,988	576,632
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		52,414,496	107,119,984	8,288,422	115,408,406

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 940

Name: MT. SAN JACINTO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	5,448	5,123	10,571
In County Treasury	9112	91,757,174	20,517,891	112,275,065
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	5,543,670	867,837	6,411,507
Due from Other Funds	9140	1,127,224	43,028	1,170,252
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	1,186		1,186
Prepaid Items	9220	345,046	603,230	948,276
TOTAL ASSETS		98,804,748	22,037,109	120,841,857
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,429,545	1,977,387	4,406,932
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	335,256	110,331	445,587
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	581,853	18,322,091	18,903,944
TOTAL LIABILITIES		3,346,654	20,409,809	23,756,463

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

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	30,865,191		30,865,191
Unassigned	9790	64,592,903	1,627,300	66,220,203
Total Fund Balance		95,458,094	1,627,300	97,085,394
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		95,458,094	1,627,300	97,085,394
TOTAL LIABILITIES AND FUND EQUITY		98,804,748	22,037,109	120,841,857

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	34,434,122		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		34,434,122	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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
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	34,434,122		
Unassigned	9790			
Total Fund Balance		34,434,122	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		34,434,122	0	0
TOTAL LIABILITIES AND FUND EQUITY		34,434,122	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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		5,590	7,500			
In County Treasury	9112		2,801,312	887,658			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		1,000				
Investments (at cost)	9120						
Accounts Receivable	9130		41,329	365,814			
Due from Other Funds	9140		644	4,501			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	2,849,875	1,265,473	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		47,643	17,537			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		19,630	369,617			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		12,924	584,985			
TOTAL LIABILITIES		0	80,197	972,139	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	2,769,678	293,334	0	0	0
Total Fund Balance		0	2,769,678	293,334	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	2,769,678	293,334	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	2,849,875	1,265,473	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 940

Name: MT. SAN JACINTO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	40,130,446		22,755,395
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	4,475,278		234,906
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	24,860		
TOTAL ASSETS		44,630,584	0	22,990,301
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	252,959		379,096
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	23,600		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,823,390		
TOTAL LIABILITIES		3,099,949	0	379,096

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 940

Name: MT. SAN JACINTO

		41	42	43
Description	CA (Object)	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	41,530,635		22,611,205
Total Fund Balance		41,530,635	0	22,611,205
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		41,530,635	0	22,611,205
TOTAL LIABILITIES AND FUND EQUITY		44,630,584	0	22,990,301

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2025

District ID: 940

Name: MT. SAN JACINTO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2025

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	6,214,655	
Cash With Fiscal Agents	9113	528,193	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	113,303	
Due from Other Funds	9140		
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		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		6,856,151	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	546,347	
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		546,347	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	546,347	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	6,309,804	
Total Reserved Fund Balance		6,309,804	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		6,309,804	0
TOTAL LIABILITIES AND FUND EQUITY		6,856,151	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 940

Name: MT. SAN JACINTO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	578,796	77,837		245,637				2,099,039
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								4,659,068
Accounts Receivable	9130		7,054		4,979,856				
Due from Other Funds	9140	7	2		369,570				963,859
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								29,347
Accumulated Depreciation Equipment	9351								29,347
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		578,803	84,893	0	5,595,063	0	0	0	7,721,966

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 940

Name: MT. SAN JACINTO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	7	33,875		4,722,613				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	49,066	2,741		221,371				343,601
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		49,073	36,616	0	4,943,984	0	0	0	343,601
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	49,073	36,616	0	4,943,984	0	0	0	343,601

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 940

Name: MT. SAN JACINTO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		48,277						1,237,925
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	529,730							
Unassigned	9790				651,079				6,140,440
Total Reserved Fund Balance		529,730	48,277	0	651,079	0	0	0	7,378,365
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		529,730	48,277	0	651,079	0	0	0	7,378,365
TOTAL LIABILITIES AND FUND EQUITY		578,803	84,893	0	5,595,063	0	0	0	7,721,966

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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		1,819,079	1,819,079
Workforce Investment Act	8130		755,267	755,267
Temporary Assistance for Needy Families (TANF)	8140		94,258	94,258
Student Financial Aid	8150	126,708		126,708
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		669,135	669,135
Other Federal Revenues	8190		1,600,770	1,600,770
Total Federal Revnues	8100	126,708	4,938,509	5,065,217
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	48,148,582		48,148,582
Other General Apportionment	8613	194,185		194,185
General Categorical Programs	8620			
Child Development	8621		5,000	5,000
Extended Opportunity Programs and Services(EOPS)	8622		1,157,943	1,157,943
Disabled Students Programs and Services(DSPS)	8623		1,061,518	1,061,518
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		755,481	755,481
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		23,908,406	23,908,406

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	20,787,216		20,787,216
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		357,152	357,152
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	318,771		318,771
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,886,527	1,138,674	4,025,201
State Mandated Costs	8685	445,981		445,981
Other State Non-Tax Revnues	8686	5,179,474		5,179,474
Other State Revenues	8690		539,821	539,821
Total State Revenues	8600	77,960,736	28,923,995	106,884,731

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 940

Name: MT. SAN JACINTO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	44,847,681		44,847,681
Tax Allocation, Supplemental Roll	8812	1,674,879		1,674,879
Tax Allocation, Unsecured Roll	8813	2,401,139		2,401,139
Prior Years Taxes	8816	936,245		936,245
Education Revenues Augmentation Fund (ERAF)	8817	(4,515,985)		(4,515,985)
Redevelopment Agency Funds - Pass Through	8818	778,137		778,137
Redevelopment Agency Funds - Residual	8819	4,249,825		4,249,825
Redevelopment Agency Funds - Asset Liquidation	8819.1	5,928		5,928
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	87,058		87,058
Other Contranct Services	8832			0
Sales and Commissions	8840	22,277		22,277
Rentals and Leases	8850	94,325		94,325
Interest and Investment Income	8860	5,883,405		5,883,405
Student Fees and Charges	8870			
Community Services Classes	8872	102,447		102,447
Dormitory	8873			0
Enrollment	8874	4,769,490		4,769,490
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(627)		(627)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,101,236	1,101,236
Instructional Materials Fees and Sales of Materials	8877	4,250		4,250
Insurance	8878			0
Student Records	8879	51,813		51,813
Nonresident Tuition	8880	943,921		943,921
Parking Services and Public Transportation	8881		523,312	523,312
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	61,789		61,789
Other Local Revenues	8890	447,540	61,010	508,550
Total Local Revenues	8800	62,845,537	1,685,558	64,531,095
Total Revenues		140,932,981	35,548,062	176,481,043

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	1,368		1,368
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(340,000)	4,993,120	4,653,120
Total Other Financing Sources	8900	(338,632)	4,993,120	4,654,488
Total Revenues and Other Financing Sources		140,594,349	40,541,182	181,135,531

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	24,030	23,045	5,973	4,621		57,669
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	485,096					485,096
Biological Sciences	0400	5,961,397	7,003	233,775	47,706		6,249,881
Business and Management	0500	1,785,332	32,456	21,575	15,307		1,854,670
Media and Communications	0600	492,390	32,945	30,444	113,421		669,200
Information Technology	0700	1,473,936		249,662			1,723,598
Education	0800	1,645,918	7,198	15,583			1,668,699
Engineering and Industrial Technologies	0900	872,654	112,762	178,943	124,341		1,288,700
Fine and Applied Arts	1000	4,448,979	7,567	76,678	115,764		4,648,988
Foreign language	1100	1,450,750	10,282	42,322			1,503,354
Health	1200	2,953,428	532,528	206,807	315,651		4,008,414
Family and Consumer Sciences	1300	1,782,853	31,301	98,923	865		1,913,942
Law	1400	94,452		6,703			101,155
Humanities(Letters)	1500	8,590,007	158,600	20,242	114,581		8,883,430
Library Science	1600						0
Mathematics	1700	4,549,409	21,958	1,578			4,572,945
Military Studies	1800						0
Physical Sciences	1900	3,625,678	212	122,770	13,132		3,761,792
Psychology	2000	1,706,795		599			1,707,394
Public and Protective Services	2100	608,221	18,503	320			627,044
Social Sciences	2200	4,801,533	6,181	3,353			4,811,067
Commercial Services	3000	9,533		5,585			15,118
Interdisciplinary Studies	4900	2,636,156	3,114,228	355,783	30,082		6,136,249
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	112,589	499,037				611,626
Sub-Total Instructional Activites		50,111,136	4,615,806	1,677,618	895,471		57,300,031
Total Expenditures for GF Activities*		50,607,933	71,779,746	18,465,243	3,302,883	27,234,529	171,390,334

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

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: 2024-2025

Budget Year: 2025-2026

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	(1,603)	7,809,515	306,905	203,108		8,317,925
Course and Curriculum Development	6020		975				975
Academic / Faculty Senate	6030			3,903			3,903
Other Instructional Administration & Governance	6090		20,207	15,856			36,063
Total Instructional Admin. & Governance		(1,603)	7,830,697	326,664	203,108	0	8,358,866
Instructional Support Services	6100						
Learning Center	6110	501,824	1,231,487	122,691	81,163		1,937,165
Library	6120		1,751,725	16,653	430,847		2,199,225
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	265	1,135,762	299,025	983		1,436,035
Total Instructional Support Services		502,089	4,118,974	438,369	512,993	0	5,572,425
Admissions and Records	6200		2,089,030	40,167	12,413		2,141,610
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	(3,775)	4,980,041	62,530	5,836		5,044,632
Matriculation and Student Assessment	6320		2,556,940	168,335	5,050		2,730,325
Transfer Programs	6330		237,423	1,450			238,873
Career Guidance	6340		78,349	15,929			94,278
Other Student Counseling and Guidance	6390		692,927	172,644	35,583		901,154
Total Student Counseling and Guidance		(3,775)	8,545,680	420,888	46,469	0	9,009,262

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: 2024-2025

Budget Year: 2025-2026

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		769,049	18,045	1,753		788,847
Disabled Student Programs and Services (DSPS)	6420		1,073,996	12,422	14,443		1,100,861
Extended Opportunity Programs and Services (EOPS)	6430		693,653	198,235	(29,754)	42,652	904,786
Health Services	6440		1,198,098	215,705	49,030		1,462,833
Student Personnel Administration	6450		1,032,599	224,017	10,953		1,267,569
Financial Aid Administration	6460		1,796,253	214,313	18,380		2,028,946
Job Placement Services	6470						0
Veterans Services	6480		646,784	19,212	5,168		671,164
Miscellaneous Student Services	6490		1,065,905	371,605	18,963	900	1,457,373
Total Other Student Services		0	8,276,337	1,273,554	88,936	43,552	9,682,379
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		646,558	731,900	24,296		1,402,754
Custodial Services	6530		2,944,969	316,293	7,094		3,268,356
Grounds Maintenance and Repairs	6550		1,088,012	163,299	2,576		1,253,887
Utilities	6570			3,424,546			3,424,546
Other Operations and Maintenance of Plant	6590			94			94
Total Operation and Maintenance of Plant	6500	0	4,679,539	4,636,132	33,966	0	9,349,637
Planning, Policymaking and Coordinations	6600		2,757,129	897,795			3,654,924

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 940 Name: MT. SAN JACINTO

For Actual Year: 2024-2025 Budget Year: 2025-2026

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		556,391	434,677	13,288		1,004,356
Fiscal Operations	6720		2,873,694	710,693	839		3,585,226
Human Resources Management	6730		2,754,478	410,046			3,164,524
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,330,901				2,330,901
Staff Development	6750		203,336	75,941	4,127		283,404
Staff Diversity	6760		514	99,316			99,830
Logistical Services	6770		3,614,367	3,264,101	34,846		6,913,314
Management Information Systems	6780	86	5,519,189	2,046,837	293,703		7,859,815
Other General Institutional Support Services	6790		2,747,749	17,030			2,764,779
Total General Institutional Support Services	6700	86	20,600,619	7,058,641	346,803	0	28,006,149
Community Services & Economic Development	6800						
Community Recreation	6810		8,819	9,197			18,016
Community Service Classes	6820		241,300	80,884	1,002		323,186
Community Use of Facilities	6830						0
Economic Development	6840		395,969	146,934			542,903
Other Community Services & Economic Development	6890		963,298	286,897	15,654		1,265,849
Total Community Services	6800	0	1,609,386	523,912	16,656	0	2,149,954

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 940 Name: MT. SAN JACINTO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		59,095	5,000			64,095
Farm Operations	6930						0
Food Services	6940		55,158				55,158
Parking	6950			62,998			62,998
Student and Co-Curricular Activities	6960		2,648,980	472,387	20,969		3,142,336
Student Housing	6970						0
Other Ancillary Services	6990		451,124	418,781			869,905
Total Ancillary Services	6900	0	3,214,357	959,166	20,969	0	4,194,492
Auxiliary Operations	7000						
Contract Education	7010			33,927			33,927
Other Auxiliary Operations	7090		203,810	225			204,035
Total Auxiliary Operations	7000	0	203,810	34,152	0	0	237,962

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: 2024-2025 Budget Year: 2025-2026 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		3,238,382	178,185	1,125,099		4,541,666
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					15,283,514	15,283,514
Student Aid	7320					7,254,343	7,254,343
Other Outgo	7390					4,653,120	4,653,120
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	27,190,977	27,190,977
Sub-Total Non-Instructional Activites		496,797	67,163,940	16,787,625	2,407,412	27,234,529	114,090,303
Total Expenditures General Fund: activities *		50,607,933	71,779,746	18,465,243	3,302,883	27,234,529	171,390,334

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MT. SAN JACINTO

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$111,043,052
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	13,280.94		
	2. 2024-2025 Second Period Actual FTES	13,867.51		
	3. 2024-2025 Population change factor (C2/C1)	1.0442		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$123,418,409
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)			\$123,418,409
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$123,418,409
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			72,420,919
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			317,911
C.	Local Property taxes			46,291,956
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,186,424
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			292,197
H.	2025-2026 Appropriations Subject to Limit			\$119,925,013

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	126,708	94,000	4,938,509	6,566,731	5,065,217	6,660,731
State Revenues	8600	77,960,736	83,440,635	28,923,995	43,929,163	106,884,731	127,369,798
Local Revenues	8800	62,845,537	58,084,458	1,685,558	1,995,199	64,531,095	60,079,657
Total Revenues		140,932,981	141,619,093	35,548,062	52,491,093	176,481,043	194,110,186
EXPENDITURES:							
Academic Salaries	1000	45,767,399	54,046,690	7,958,840	8,387,621	53,726,239	62,434,311
Classified Salaries	2000	27,692,716	33,216,907	7,243,274	10,225,955	34,935,990	43,442,862
Employee Benefits	3000	28,957,291	40,433,347	4,768,159	5,833,297	33,725,450	46,266,644
Supplies and Materials	4000	734,134	1,367,106	1,464,535	2,184,983	2,198,669	3,552,089
Other Operating Expenses and Services	5000	11,680,231	15,632,906	4,586,343	16,587,630	16,266,574	32,220,536
Capital Outlay	6000	576,632	2,896,959	2,726,251	3,579,045	3,302,883	6,476,004
Total Expenditures		115,408,403	147,593,915	28,747,402	46,798,531	144,155,805	194,392,446
Excess /(Deficiency) of Revenues over Expenditures		25,524,578	(5,974,822)	6,800,660	5,692,562	32,325,238	(282,260)
Other Financing Sources	8900	-338,632	-332,000	4,993,120	5,358,066	4,654,488	5,026,066
Other Outgo	7000	15,500,324	15,543,657	11,734,205	11,287,392	27,234,529	26,831,049
Net Increase/(Decrease) in Fund Balance		9,685,622	(21,850,479)	59,575	(236,764)	9,745,197	(22,087,243)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	85,772,472	95,458,094	1,567,724	1,627,300	87,340,196	97,085,394
Prior Years Adjustments	9020			1		1	
Adjusted Beginning Balance	9030	85,772,472		1,567,725		87,340,197	
Ending Fund Balance, June 30		95,458,094	73,607,615	1,627,300	1,390,536	97,085,394	74,998,151

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

940 MT. SAN JACINTO

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	24,101					
Local Revenues	8800	7,460,540					
Total Revenues		7,484,641	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	13,741,463					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	13,741,463	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(13,741,463)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(6,256,822)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	40,690,943	34,434,121		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	40,690,943		0		0	
Ending Fund Balance, June 30		34,434,121	34,434,121	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					177,545	184,680
State Revenues	8600					1,210,259	1,801,296
Local Revenues	8800			1,020,638	1,126,500	16,588	34,407
Total Income		0	0	1,020,638	1,126,500	1,404,392	2,020,383
Expenditures							
Academic Salaries	1000					131,974	
Classified Salaries	2000			552,725	680,764	731,906	671,872
Employee Benefits	3000			248,527	333,046	360,376	345,383
Supplies and Materials	4000			369,835	264,430	40,339	73,907
Other Operating Expenses and Services	5000			128,574	81,331	68,446	942,289
Capital Outlay	6000				100,000	17,797	43,193
Total Expenditures		0	0	1,299,661	1,459,571	1,350,838	2,076,644
Excess /(Deficiency) of Revenues over Expenditures		0	0	(279,023)	(333,071)	53,554	(56,261)
Other Financing Sources	8900					56,261	56,261
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(279,023)	(333,071)	109,815	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,048,701	2,769,678	183,519	293,334
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		3,048,701		183,519	
Ending Fund Balance, June 30		0	0	2,769,678	2,436,607	293,334	293,334

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

	Object	FUND: 41		FUND 42		FUND 43	
Description	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	5,943,564	2,823,386				
Local Revenues	8800	3,947,985	2,760,000			1,171,989	900,000
Total Income		9,891,549	5,583,386	0	0	1,171,989	900,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	201,396	203,723				
Employee Benefits	3000	100,568	115,069				
Supplies and Materials	4000	12,174	50,000			5,273	
Other Operating Expenses and Services	5000	1,196,154	1,114,860			(52,845)	5,000
Capital Outlay	6000	6,544,434	40,990,929			(1,450,701)	23,506,205
Total Expenditures		8,054,726	42,474,581	0	0	(1,498,273)	23,511,205
Excess /(Deficiency) of Revenues over Expenditures		1,836,823	(36,891,195)	0	0	2,670,262	(22,611,205)
Other Financing Sources	8900	10,000,000	10,000,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		11,836,823	(26,891,195)	0	0	2,670,262	(22,611,205)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	29,693,812	41,530,635		0	19,940,943	22,611,205
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	29,693,812		0		19,940,943	
Ending Fund Balance, June 30		41,530,635	14,639,440	0	0	22,611,205	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
Description	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		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
Net Profit or Loss		0	0	0	0	0	0
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		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	437,849	350,000				
Other Financing Sources	8900	5,135,617	5,402,396				
Total Income		5,573,466	5,752,396	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	238,852	249,661				
Employee Benefits	3000	74,460	102,689				
Supplies and Materials	4000	14,534	44,370				
Other Operating Expenses and Services	5000	479,333	500,000				
Capital Outlay	6000	18,016	50,000				
Total Expenditures		825,195	946,720	0	0		
Net Profit or Loss		4,748,271	4,805,676	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		4,748,271	4,805,676	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,561,533	6,309,804		0		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,561,533		0			
Ending Fund Balance, June 30		6,309,804	11,115,480	0	0		

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	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	229,833	254,818	72,847	80,016		
Total Income		229,833	254,818	72,847	80,016	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	75,829	80,000				
Other Operating Expenses and Services	5000	120,806	121,000	66,933	65,000		
Capital Outlay	6000						
Total Expenditures		196,635	201,000	66,933	65,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		33,198	53,818	5,914	15,016	0	0
Other Financing Sources	8900		100				
Other Outgo	7000	11,770	100	38,137	15,000		
Net Increase/(Decrease) in Fund Balance		21,428	53,818	(32,223)	16	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	508,302	529,730	80,500	48,277		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	508,302		80,500		0	
Ending Fund Balance, June 30		529,730	583,548	48,277	48,293	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	40,628,793	39,150,045				
State Revenues	8600	5,208,203	5,312,367				
Local Revenues	8800	328,159	533				
Total Income		46,165,155	44,462,945	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		46,165,155	44,462,945	0	0	0	0
Other Financing Sources	8900	7,383,787	7,400,000				
Other Outgo	7000	53,220,784	51,862,415				
Net Increase/(Decrease) in Fund Balance		328,158	530	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	322,920	651,078		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	322,920		0		0	
Ending Fund Balance, June 30		651,078	651,608	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
Description	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,020,925	2,042,300
Total Income		0	0	2,020,925	2,042,300
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			122,680	147,371
Other Operating Expenses and Services	5000			281,368	345,759
Capital Outlay	6000			6,986	
Total Expenditures		0	0	411,034	493,130
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,609,891	1,549,170
Other Financing Sources	8900			127,770	20,000
Other Outgo	7000			1,058,008	622,870
Net Increase/(Decrease) in Fund Balance		0	0	679,653	946,300
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	6,699,711	7,379,364
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	0		6,699,711	
Ending Fund Balance, June 30		0	0	7,379,364	8,325,664

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	5,135,617

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		2,886,527		1,138,674			
		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			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	584,986		584,986
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	584,986		584,986
Other Operating Expenses and Services	5000			2,886,527	2,886,527	263,650		3,150,177
Capital Outlay	6000							
Library Books	6300				0	290,038		290,038
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	290,038		290,038
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	0	2,886,527	2,886,527	1,138,674		4,025,201
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND
District ID: 940 Name: MT. SAN JACINTO

For Actual Year: 2024-2025 Budget Year: 2025-2026

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			1,122,513		
		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			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,006,513		1,006,513
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,006,513		1,006,513
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	1,122,513		3,287,754
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 940

Name: MT. SAN JACINTO

EPA Revenue	20,787,216
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	20,787,216	0	0	20,787,216
TOTAL		20,787,216	0	0	20,787,216

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 940

Name: MT. SAN JACINTO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	11,283,330	8,161,899	19,445,229	N/A	N/A
2025-2026	11,621,830	8,451,646	20,073,476	628,247	3.23%
2026-2027	11,970,485	8,739,002	20,709,487	636,011	3.17%
2027-2028	12,329,600	9,106,040	21,435,640	726,153	3.51%
2028-2029	12,699,488	9,452,070	22,151,558	715,918	3.34%
2029-2030	13,080,472	9,782,892	22,863,364	711,806	3.21%

Does the district have a plan to fund these expenses through 2029-30?
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