

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

Quarterly Financial Status Report, CCFS-311Q
VIEW QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2022-2023

Quarter Ended: (Q1) Sep 30, 2022

District: (940) MT. SAN JACINTO

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	95,336,630	93,302,726	98,545,808	110,112,458
A.2	Other Financing Sources (Object 8900)	-230,923	380,445	272,159	279,735
A.3	Total Unrestricted Revenue (A.1 + A.2)	95,105,707	93,683,171	98,817,967	110,392,193
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	81,589,520	77,290,662	84,998,160	132,093,832
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,956,649	1,924,846	10,589,119	5,722,033
B.3	Total Unrestricted Expenditures (B.1 + B.2)	83,546,169	79,215,508	95,587,279	137,815,865
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	11,559,538	14,467,663	3,230,688	-27,423,672
D.	Fund Balance, Beginning	27,083,572	38,643,110	53,110,773	56,341,461
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	27,083,572	38,643,110	53,110,773	56,341,461
E.	Fund Balance, Ending (C. + D.2)	38,643,110	53,110,773	56,341,461	28,917,789
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	46.3%	67%	58.9%	21%

II. Annualized Attendance FTES:

		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
G.1	Annualized FTES (excluding apprentice and non-resident)	11,776.00	10,953.90	10,417.72	N/A

III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2019-20	2020-21	2021-22	2022-23
H.1	Cash, excluding borrowed funds		49,346,845	67,112,333	79,339,515
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	41,761,899	49,346,845	67,112,333	79,339,515

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	110,112,458	110,112,458	17,521,339	15.9%
I.2	Other Financing Sources (Object 8900)	279,735	279,735	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	110,392,193	110,392,193	17,521,339	15.9%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	132,093,832	132,093,832	21,140,905	16%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	5,722,033	5,722,033	6,619	0.1%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	137,815,865	137,815,865	21,147,524	15.3%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-27,423,672	-27,423,672	-3,626,185	
L.	Adjusted Fund Balance, Beginning	56,341,461	56,341,461	56,341,461	
L.1	Fund Balance, Ending (C. + L.2)	28,917,789	28,917,789	52,715,276	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	21%	21%		

V. Has the district settled any employee contracts during this quarter?

NO

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

NO

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed?

This year?
Next year?

NO
NO

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

Mt. San Jacinto Community College District
Income Statement September 30, 2022
General Fund Unrestricted
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 100,816	\$ 100,816	\$ -	\$ 100,816
TOTAL FEDERAL REVENUES	<u>\$ 100,816</u>	<u>\$ 100,816</u>	<u>\$ -</u>	<u>\$ 100,816</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 37,135,248	\$ 37,135,248	\$ 11,946,316	\$ 25,188,932
8630 Education Protection	18,800,269	18,800,269	4,700,067	14,100,202
8671 Homeowner's Property Tax Relief	317,911	317,911	-	317,911
8681 State Lottery	2,071,960	2,071,960	-	2,071,960
8685 State Mandated Costs	371,556	371,556	-	371,556
8690 Other State	6,161,477	6,161,477	544,931	5,616,546
TOTAL STATE REVENUES	<u>\$ 64,858,421</u>	<u>\$ 64,858,421</u>	<u>\$ 17,191,314</u>	<u>\$ 47,667,107</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 35,407,000	\$ 35,407,000	\$ 299,273	\$ 35,107,727
8818 Redevelopment Funds	2,594,000	2,594,000	-	2,594,000
8830 Contract/Instructional Services	72,000	72,000	-	72,000
8840 Theater/Other Sales	200	200	-	200
8850 Rents and Leases	109,400	109,400	8,275	101,125
8860 Interest	220,000	220,000	-	220,000
8872 Community Service Classes	507,671	507,671	13,967	493,704
8874 Enrollment Fees	4,635,950	4,635,950	-	4,635,950
8877 Instructional Materials and Sales	5,000	5,000	-	5,000
8879 Student Records	42,000	42,000	-	42,000
8880 Nonresident Tuition	1,400,000	1,400,000	-	1,400,000
8885 Other Student Fees and Charges	110,000	110,000	369	109,631
8890 Other Local	50,000	50,000	8,141	41,859
TOTAL LOCAL REVENUES	<u>\$ 45,153,221</u>	<u>\$ 45,153,221</u>	<u>\$ 330,025</u>	<u>\$ 44,823,196</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 110,112,458</u>	<u>\$ 110,112,458</u>	<u>\$ 17,521,339</u>	<u>\$ 92,591,119</u>
8900 Other Financing Sources	279,735	279,735	-	279,735
TOTAL UNRESTRICTED REVENUES	<u>\$ 110,392,193</u>	<u>\$ 110,392,193</u>	<u>\$ 17,521,339</u>	<u>\$ 92,870,854</u>
NET BEGINNING BALANCE	<u>56,341,461</u>	<u>56,341,461</u>	<u>56,341,461</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 166,733,654</u>	<u>\$ 166,733,654</u>	<u>\$ 73,862,800</u>	<u>\$ 92,870,854</u>

NOTES:

1. General Fund Cash for the period beginning September 1, 2022: \$72,563,562.29. Ending cash balance on September 30, 2022: \$79,339,515.02.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$20,388,959.

Mt. San Jacinto Community College District
Income Statement September 30, 2022
General Fund Unrestricted
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 38,965,119	\$ 38,965,119	\$ 7,110,174	\$ 24,912,057	\$ 6,942,888
2000 Classified Salaries	26,642,684	26,642,684	5,393,300	19,483,810	1,765,574
3000 Employee Benefits	31,294,364	31,294,364	4,959,628	22,691,099	3,643,637
4000 Books/Supplies	1,350,148	1,350,148	300,845	299,515	749,788
5000 Other Operating Expenses	10,190,264	10,190,264	3,095,466	5,127,861	1,966,937
6000 Capital Outlay	23,651,253	23,651,253	281,492	5,763,576	17,606,185
UNRESTRICTED GENERAL FUND EXPENDITURES	\$ 132,093,832	\$ 132,093,832	\$ 21,140,905	\$ 78,277,918	\$ 32,675,009
7000 Other - Financial Aid	\$ 85,000	\$ 85,000	\$ 6,619	\$ 78,381	\$ -
Interfund Transfer Fund 61	535,372	535,372	-	535,372	-
Interfund Transfer Fund 41	5,045,400	5,045,400	-	5,045,400	-
Intrafund Transfer Fund 33	56,261	56,261	-	56,261	-
TOTAL OTHER OUTGO	\$ 5,722,033	\$ 5,722,033	\$ 6,619	\$ 5,715,414	\$ -
TOTAL EXPENDITURES	\$ 137,815,865	\$ 137,815,865	\$ 21,147,524	\$ 83,993,332	\$ 32,675,009
7900 Reserve for Contingencies					
Board Designated Reserve	\$ 28,617,789	\$ 28,617,789	\$ 20,388,959	\$ -	\$ 8,228,830
General	300,000	300,000	32,326,317	-	(32,026,317)
Ending Fund Balance	\$ 28,917,789	\$ 28,917,789	\$ 52,715,276	\$ -	\$ (23,797,487)
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 166,733,654	\$ 166,733,654	\$ 73,862,800	\$ 83,993,332	\$ 8,877,522

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement September 30, 2022

General Fund Restricted

2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES				
8120 Higher Education Act	\$ 2,205,422	\$ 2,205,422	\$ 145,147	\$ 2,060,275
8130 Workforce Investment Act	747,901	747,901	-	747,901
8140 Temporary Assist. Needy Famil.	110,095	110,095	54,206	55,889
8170 Vocational & Techn. Educ. Act	643,645	643,645	123,451	520,194
8190 Other Federal Revenues	18,343,466	20,576,647	2,944,196	17,632,451
TOTAL FEDERAL REVENUES	\$ 22,050,529	\$ 24,283,710	\$ 3,267,000	\$ 21,016,710
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 759,055	\$ 759,055	\$ -	\$ 759,055
8621 Disabled Students Program	2,345,724	2,345,724	1,249,444	1,096,280
8622 EOPS	1,006,917	1,006,917	291,589	715,328
8623 Child Development Apport.	5,000	5,000	4,130	870
8626 CalWorks	974,708	974,708	438,013	536,695
8627 Other State Programs	6,266,259	6,235,210	303,300	5,931,910
8629 Other Categorical Apportion.	37,729,935	35,496,754	17,266,860	18,229,894
8653 Instructional Improvement Grant	121,369	121,369	121,369	-
8681 State Lottery Revenue	816,596	816,596	-	816,596
TOTAL STATE REVENUES	\$ 50,025,563	\$ 47,761,333	\$ 19,674,705	\$ 28,086,628
8800 LOCAL REVENUES				
8876 Health Services	\$ 826,000	\$ 826,000	\$ -	\$ 826,000
8881 Parking Services & Public Transp.	141,024	141,024	-	141,024
8886 Parking Citations	-	-	140	(140)
8888 Parking Meter	10,000	10,000	-	10,000
8890 Other Local Revenue	20,382	51,431	27,431	24,000
8894 Health Center Fees	5,000	5,000	3,676	1,324
TOTAL LOCAL REVENUES	\$ 1,002,406	\$ 1,033,455	\$ 31,247	\$ 1,002,208
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 4,586,913	\$ 4,586,913	\$ 1,773,639	\$ 2,813,274
8999 Incoming Transfers Intra Fund	262,260	262,260	-	262,260
TOTAL OTHER FINANCING	\$ 4,849,173	\$ 4,849,173	\$ 1,773,639	\$ 3,075,534
TOTAL REVENUES	\$ 77,927,671	\$ 77,927,671	\$ 24,746,591	\$ 53,181,080
BEGINNING BALANCE	1,547,874	1,547,875	1,547,875	-
TOTAL REVENUES AND BEGINNING BALANCE	\$ 79,475,545	\$ 79,475,546	\$ 26,294,466	\$ 53,181,080

NOTES:

1. Includes Categoricals, Grants, Parking, Health Center, and Block Grant.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Income Statement September 30, 2022
General Fund Restricted
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 7,110,737	\$ 7,107,770	\$ 1,349,127	\$ 2,138,328	\$ 3,620,315
2000 Classified Salaries	9,857,386	9,883,575	1,073,995	2,443,040	6,366,540
3000 Employee Benefits	5,048,825	5,078,059	804,106	2,018,728	2,255,225
4000 Books/Supplies	1,683,153	1,695,777	106,608	409,660	1,179,509
5000 Other Operating Expenses	22,290,748	22,169,512	1,087,412	1,437,524	19,644,576
6000 Capital Outlay	16,725,577	16,772,118	185,847	4,542,378	12,043,893
7000 Other Outgo	16,078,553	16,088,169	115,563	4,384,128	11,588,478
TOTAL EXPENDITURES	<u>\$ 78,794,979</u>	<u>\$ 78,794,980</u>	<u>\$ 4,722,658</u>	<u>\$ 17,373,786</u>	<u>\$ 56,698,536</u>
7900 Ending Fund Balance	\$ 680,566	\$ 680,566	\$ 21,571,808	\$ -	\$ (20,891,242)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 79,475,545</u>	<u>\$ 79,475,546</u>	<u>\$ 26,294,466</u>	<u>\$ 17,373,786</u>	<u>\$ 35,807,294</u>

NOTES:

1. Includes Categoricals, Grants, Parking, Health Center, and Block Grant.

Mt. San Jacinto Community College District
Income Statement September 30, 2022
Cafeteria Fund
2022 - 2023 Financial Statement #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8840 Sales and Commissions	\$ 30,000	30,000	419	\$ -	\$ 29,581
8846 Catering	60,000	60,000	16,030	-	43,970
8847 Cafeteria Food Sales (less discounts)	135,000	135,000	15,240	-	119,760
8860 Interest	900	900	-	-	900
8891 Other Local Revenue	-	-	1,556	-	(1,556)
TOTAL LOCAL REVENUE	\$ 225,900	\$ 225,900	\$ 33,245	\$ -	\$ 192,655
8900 INCOMING TRANSFERS	986,839	986,839	-	-	986,839
NET BEGINNING BALANCE	\$ 1,493,945	\$ 1,493,945	\$ 1,493,945	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 2,706,684	\$ 2,706,684	\$ 1,527,190	\$ -	\$ 1,179,494
			-		
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
2000 Classified Salaries	\$ 605,400	\$ 605,400	\$ 78,077	\$ 242,138	\$ 285,185
3000 Employee Benefits	269,596	269,596	39,244	121,784	108,568
4000 Supplies and Materials	105,000	105,000	36,950	50,875	17,175
5000 Operating Expenses	86,890	86,890	6,415	28,158	52,317
6000 Capital Outlay	5,000	5,000	-	-	5,000
TOTAL EXPENDITURES	\$ 1,071,886	\$ 1,071,886	\$ 160,686	\$ 442,955	\$ 468,245
7900 Ending Fund Balance	1,634,798	1,634,798	1,366,504	-	268,294
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 2,706,684	\$ 2,706,684	\$ 1,527,190	\$ 442,955	\$ 736,539

NOTES:
1. Cafeteria Fund Cash for the period beginning September 1, 2022: \$1,045,898.46. Ending cash balance on September 30, 2022: \$1,427,939.91.

Mt. San Jacinto Community College District
Income Statement September 30, 2022
Child Development Fund
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8100 FEDERAL REVENUES					
8190 Federal Food Revenue	\$ 133,814	\$ 133,814	\$ 43,792	\$ -	\$ 90,022
TOTAL FEDERAL REVENUES	<u>\$ 133,814</u>	<u>\$ 133,814</u>	<u>\$ 43,792</u>	<u>\$ -</u>	<u>\$ 90,022</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 15,083	\$ 15,083	\$ 4,223	\$ -	\$ 10,860
8650 Reimbursable Categorical Progr.	989,795	989,795	247,449	-	742,346
8690 State Food Revenue	1,400	1,400	-	-	1,400
8699 HEERF Stipend	37,361	37,361	37,360	-	1
TOTAL STATE REVENUES	<u>\$ 1,043,639</u>	<u>\$ 1,043,639</u>	<u>\$ 289,032</u>	<u>\$ -</u>	<u>\$ 754,607</u>
8800 LOCAL REVENUES					
8860 Interest	\$ -	\$ -	\$ -	\$ -	\$ -
8871 Child Development Services	5,951	5,951	916	-	5,035
8891 Revenue Clearing	-	-	-	-	-
8899 Quality Rating Improvement System	6,125	6,125	6,125	-	-
TOTAL LOCAL REVENUES	<u>\$ 12,076</u>	<u>\$ 12,076</u>	<u>\$ 7,041</u>	<u>\$ -</u>	<u>\$ 5,035</u>
8900 Incoming Transfers	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,261</u>
TOTAL OTHER FINANCING	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,261</u>
TOTAL REVENUES	<u>\$ 1,245,790</u>	<u>\$ 1,245,790</u>	<u>\$ 339,865</u>	<u>\$ -</u>	<u>\$ 905,925</u>
BEGINNING BALANCE	<u>\$ 183,519</u>	<u>\$ 183,519</u>	<u>\$ 183,519</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,429,309</u>	<u>\$ 1,429,309</u>	<u>\$ 523,384</u>	<u>\$ -</u>	<u>\$ 905,925</u>

NOTES:

1. Child Care Center fund cash balance at September 1, 2022: \$531,631.77. Ending cash balance at September 30, 2022: \$633,314.01.

**Mt. San Jacinto Community College District
Income Statement September 30, 2022
Child Development Fund
2022-2023 Financial Report #3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	597,364	612,635	85,599	374,092	152,944
3000 Employee Benefits	312,974	312,974	53,811	201,600	57,563
4000 Books/Supplies	43,600	48,700	11,271	20,955	16,474
5000 Other Operating Expenses	384,451	313,555	7,532	14,806	291,217
6000 Capital Outlay	90,920	141,445	48,135	49,321	43,989
TOTAL EXPENDITURES	<u><u>\$ 1,429,309</u></u>	<u><u>\$ 1,429,309</u></u>	<u><u>\$ 206,348</u></u>	<u><u>\$ 660,774</u></u>	<u><u>\$ 562,187</u></u>
7900 Ending Fund Balance	\$ -	\$ -	\$ 317,036	\$ -	\$ (317,036)
TOTAL EXPENDITURES/ CONTINGENCIES	<u><u>\$ 1,429,309</u></u>	<u><u>\$ 1,429,309</u></u>	<u><u>\$ 523,384</u></u>	<u><u>\$ 660,774</u></u>	<u><u>\$ 245,151</u></u>

Mt. San Jacinto Community College District
Income Statement September 30, 2022
Capital Outlay Fund
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8600 STATE REVENUES					
8651 Community College Construction Act	\$ 37,700,351	\$ 37,700,351	\$ -	\$ -	\$ 37,700,351
8652 Block Grant & Scheduled Maintenance	5,428,002	5,428,002	5,428,002	-	-
TOTAL STATE REVENUES	\$ 43,128,353	\$ 43,128,353	\$ 5,428,002	\$ -	\$ 37,700,351
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ 45,000
8880 Capital Outlay Fee	90,000	90,000	-	-	90,000
8890 Redevelopment Revenues	1,000,000	1,000,000	-	-	1,000,000
TOTAL LOCAL REVENUES	\$ 1,135,000	\$ 1,135,000	\$ -	\$ -	\$ 1,135,000
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000
TOTAL Other Financing Sources	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000
TOTAL REVENUES	\$ 49,263,353	\$ 49,263,353	\$ 5,428,002	\$ -	\$ 43,835,351
NET BEGINNING BALANCE	\$ 13,679,758	\$ 13,679,758	\$ 13,679,758	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 62,943,111	\$ 62,943,111	\$ 19,107,760	\$ -	\$ 43,835,351

NOTES:

1. Period beginning cash balance at September 1, 2022: \$17,551,677.66. Ending cash balance at September 30, 2022: \$14,604,055.17.

Mt. San Jacinto Community College District
Income Statement September 30, 2022
Capital Outlay Fund
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 187,286	\$ 187,286	\$ 29,481	\$ 157,805	\$ -
3000 Employee Benefits	93,144	93,144	11,632	81,512	-
4000 Books/Supplies	50,000	50,000	-	35,000	15,000
5000 Other Operating Expenses	768,100	768,100	347,431	350,000	70,669
6000 Capital Outlay	59,575,658	59,575,658	1,462,223	55,113,435	3,000,000
TOTAL EXPENDITURES	<u><u>\$ 60,674,188</u></u>	<u><u>\$ 60,674,188</u></u>	<u><u>\$ 1,850,767</u></u>	<u><u>\$ 55,737,752</u></u>	<u><u>\$ 3,085,669</u></u>
7900 Ending Fund Balance	2,268,923	2,268,923	17,256,993	-	(14,988,070)
TOTAL EXPENDITURES/ CONTINGENCIES	<u><u>\$ 62,943,111</u></u>	<u><u>\$ 62,943,111</u></u>	<u><u>\$ 19,107,760</u></u>	<u><u>\$ 55,737,752</u></u>	<u><u>\$ (11,902,401)</u></u>

Mt. San Jacinto Community College District
Income Statement September 30, 2022
Bond Fund
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000
8890 Other Local Revenue	-	-	-	-	-
TOTAL LOCAL REVENUES	<u><u>\$ 100,000</u></u>	<u><u>\$ 100,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 100,000</u></u>
 TOTAL REVENUES	 <u><u>\$ 100,000</u></u>	 <u><u>\$ 100,000</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 100,000</u></u>
NET BEGINNING BALANCE	<u><u>\$ 65,444,237</u></u>	<u><u>\$ 65,444,237</u></u>	<u><u>\$ 65,444,237</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
TOTAL REVENUES AND BEGINNING BALANCE	<u><u>\$ 65,544,237</u></u>	<u><u>\$ 65,544,237</u></u>	<u><u>\$ 65,444,237</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 100,000</u></u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
5000 Other Operating Expenses	\$ 174,500.00	\$ 174,500.00	\$ 15,551	\$ 92,456	\$ 66,493
6000 Capital Outlay	64,551,990	64,551,990	5,235,435	21,990,558	37,325,997
TOTAL EXPENDITURES	<u><u>\$ 64,726,490</u></u>	<u><u>\$ 64,726,490</u></u>	<u><u>\$ 5,250,986</u></u>	<u><u>\$ 22,083,014</u></u>	<u><u>\$ 37,392,489</u></u>
7900 Ending Fund Balance	817,747	817,747	60,193,250	-	(59,375,504)
TOTAL EXPENDITURES/ CONTINGENCIES	<u><u>\$ 65,544,237</u></u>	<u><u>\$ 65,544,237</u></u>	<u><u>\$ 65,444,237</u></u>	<u><u>\$ 22,083,014</u></u>	<u><u>\$ (21,983,014)</u></u>

NOTES:
1. Period beginning cash balance at September 1, 2022: \$64,188,843.59. Ending cash balance at September 30, 2022: \$61,513,737.69

Mt. San Jacinto Community College District
Income Statement September 30, 2022
Bookstore
2022-2023 Financial Statement #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$306,000	\$306,000	\$47,371	\$258,629
Commissions and Fees	23,000	23,000	11,858	11,142
Interest	40	40	29	11
Other Income	595,000	595,000	2,236	592,764
TOTAL INCOME	<u>\$924,040</u>	<u>\$924,040</u>	<u>\$61,494</u>	<u>\$862,546</u>
BEGINNING BALANCE	<u>\$1,829,485</u>	<u>\$1,829,485</u>	<u>\$1,829,485</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$2,753,525</u>	<u>\$2,753,525</u>	<u>\$1,890,979</u>	<u>\$862,546</u>
EXPENDITURES				
Cost of Goods Sold	\$153,175	\$153,175	\$60,532	\$92,643
Classified Personnel	131,000	131,000	6,672	124,328
Student Personnel	3,000	3,000	0	3,000
Fringe Benefits	60,000	60,000	4,609	55,391
District Fees & Chargebacks	40,000	40,000	2,700	37,300
Operating Supplies	800	800	0	800
Bank/Merchant Fees	5,000	5,000	1,031	3,969
Contract Services	65,000	65,000	38,961	26,039
Depreciation	13,702	13,702	2,740	10,962
Equipment	0	0	0	0
Equipment Repair	0	0	0	0
Bad Debts	0	0	0	0
Cash Short/(Over)	0	0	(1)	1
Educational & Buying Trips	0	0	0	0
Other Expenses	5,000	5,000	52	4,948
Interfund Transfer	50,000	50,000	0	50,000
TOTAL EXPENDITURES	<u>\$526,677</u>	<u>\$526,677</u>	<u>\$117,296</u>	<u>\$409,381</u>
Ending Fund Balance	2,226,848	2,226,848	1,773,683	453,165
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$2,753,525</u>	<u>\$2,753,525</u>	<u>\$1,890,979</u>	<u>\$862,546</u>
OPERATING SURPLUS (DEFICIT)			(\$55,802)	

Mt. San Jacinto Community College District
Income Statement September 30, 2022
Self-Insurance Fund
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest	\$ 4,043	\$ 4,043	\$ -	\$ -	\$ 4,043
8890 Other Local	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 60,000
TOTAL LOCAL REVENUES	<u>\$ 64,043</u>	<u>\$ 64,043</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,043</u>
8900 INCOMING TRANSFERS	<u>580,772</u>	<u>580,772</u>	<u>-</u>	<u>-</u>	<u>580,772</u>
NET BEGINNING BALANCE	<u>\$ 813,058</u>	<u>\$ 813,058</u>	<u>\$ 813,058</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,457,873</u>	<u>\$ 1,457,873</u>	<u>\$ 813,058</u>	<u>\$ -</u>	<u>\$ 644,815</u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
2000 Classified Salaries	\$ 152,283	\$ 152,283	\$ 47,220	\$ 74,013	\$ 31,049
3000 Employee Benefits	67,100	67,100	18,500	39,003	9,597
4000 Books/Supplies	45,000	45,000	-	-	45,000
5000 Other Operating Expenses	220,000	220,000	17,365	64,750	137,885
6000 Capital Outlay	50,000	50,000	-	1,547	48,453
TOTAL EXPENDITURES	<u>\$ 534,383</u>	<u>\$ 534,383</u>	<u>\$ 83,085</u>	<u>\$ 179,313</u>	<u>\$ 271,984</u>
7900 Ending Fund Balance	<u>923,490</u>	<u>923,490</u>	<u>729,973</u>	<u>-</u>	<u>193,518</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,457,873</u>	<u>\$ 1,457,873</u>	<u>\$ 813,058</u>	<u>\$ 179,313</u>	<u>\$ 465,502</u>

NOTES:

1. Period beginning cash balance at September 1, 2022: \$1,298,668.13; ending cash balance at September 30, 2022: \$1,272,997.39.

Mt. San Jacinto Community College District
Income Statement September 30, 2022
Foundation Fund
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual YTD</u>	<u>Balance</u>
8800 Local Revenues				
8821 Donations	\$ 995,000	\$ 995,000	\$ 377,927	\$ 617,073
8841 Ticket Sales	14,000	14,000	1,780	12,220
8842 Advertising Sales	4,560	4,560	-	4,560
8848 Fee Revenue	300	300	-	300
8849 Miscellaneous Sales	6,150	6,150	-	6,150
8856 Entry Fee Income	13,000	13,000	1,046	11,954
8857 Membership Fee	30,000	30,000	784	29,216
8859 Annual Management Fees	18,000	18,000	15	17,985
8861 Interest	170	170	42	128
8862 Investment Interest	90,000	90,000	13,090	76,910
8864 Investment Gains/Losses	44,329	44,329	-	44,329
Total Local Revenues	<u>\$ 1,215,509</u>	<u>\$ 1,215,509</u>	<u>\$ 394,684</u>	<u>\$ 820,825</u>
8900 Other Financing Sources				
8999 Intrafund Transfers-In	179,000	179,000	-	179,000
Total Other Financing Sources	<u>\$ 179,000</u>	<u>\$ 179,000</u>	<u>\$ -</u>	<u>\$ 179,000</u>
Total Revenues and Other Financing Sources	<u>\$ 1,394,509</u>	<u>\$ 1,394,509</u>	<u>\$ 394,684</u>	<u>\$ 999,825</u>
Beginning Fund Balance	4,655,827	4,655,827	4,655,827	-
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 6,050,336</u>	<u>\$ 6,050,336</u>	<u>\$ 5,050,511</u>	<u>\$ 999,825</u>

Mt. San Jacinto Community College District
Income Statement September 30, 2022
Foundation Fund
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual YTD</u>	<u>Balance</u>
4000 Supplies and Materials				
4500 Non Instructional	\$ 15,000	\$ 18,000	\$ 17,008	\$ 992
4501 Uniforms Clothing Costumes	45,000	42,000	-	42,000
4710 Food	11,000	11,000	470	10,530
Total Supplies and Materials	\$ 71,000	\$ 71,000	\$ 17,478	\$ 53,522
5000-6000 Other Operating Expenses and Equipment				
5002 Bad Debt	\$ 200	\$ 200	-	\$ 200
5045 Postage	200	200		200
5100 Contract Services	90,000	90,000	17,324	72,676
5151 Foundation Management Fee	18,000	18,000	15	17,985
5195 Entry Fee	14,000	14,000		14,000
5210 Mileage	100	100	77	23
5220 Conferences	3,800	3,800	139	3,661
5224 Student Travel	1,500	1,500		1,500
5300 Dues and Memberships	1,300	1,300		1,300
5500 Utilities	1	1		1
5635 Rents or Leases	1,000	1,000		1,000
5690 Miscellaneous	7,600	7,600	584	7,016
5740 Advertising	1,500	1,500		1,500
5801 Donations Expense	138,315	138,315		138,315
5802 Prizes and Awards	7,700	7,700	653	7,047
5995 Bank Charges	37,000	37,000	8,271	28,729
5999 Credit Charges	4,400	4,400	1,559	2,841
6492 Equipment Expense	2,000	2,000	-	2,000
Total Other Operating Expenses and Equipment	\$ 328,616	\$ 328,616	\$ 28,622	\$ 299,994
Total Expenditures (4000 - 6000)	\$ 399,616	\$ 399,616	\$ 46,100	\$ 353,516
7000 Other Outgo				
7301 Intrafund Transfers-Out	\$ 179,000	\$ 179,000	-	\$ 179,000
7510 Student Financial Scholarship	726,000	726,000	50,550	675,450
Total Other Outgo	\$ 905,000	\$ 905,000	\$ 50,550	\$ 854,450
Total Expenditures (4000 - 7000)	\$ 1,304,616	\$ 1,304,616	\$ 96,650	\$ 1,207,966
Ending Fund Balance	4,745,720	4,745,720	4,953,861	(208,141)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 6,050,336	\$ 6,050,336	\$ 5,050,511	\$ 999,825

**Mt. San Jacinto Community College District
Income Statement September 30, 2022
Student Government Association Fund
2022-2023 Financial Report #3**

	Adopted Budget	Revised Budget	Actual YTD	Balance
8800 Local Revenues				
8821 Donations	\$ 3,700	\$ 3,700	\$ -	\$ 3,700
8832 Commissions	540	540	-	540
8841 Ticket Sales	2,250	2,250	-	2,250
8842 Advertising Sales	375	375	-	375
8849 Miscellaneous Sales	835	835	-	835
8857 Membership Fee	6,140	6,140	-	6,140
8861 Interest	33	33	10	23
8887 ASB Card Fee	200,000	200,000	89,259	110,741
Total Local Revenues	\$ 213,873	\$ 213,873	\$ 89,269	\$ 124,604
8900 Other Financing Sources				
8980 Interfund Transfers-In	\$ 1,643	\$ 1,643	-	\$ 1,643
8999 Intrafund Transfers-In	1,200	1,200	-	1,200
Total Other Financing Sources	\$ 2,843	\$ 2,843	\$ -	\$ 2,843
Total Revenues and Other Financing Sources	\$ 216,716	\$ 216,716	\$ 89,269	\$ 127,447
Beginning Fund Balance	314,761	314,761	314,761	-
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 531,477	\$ 531,477	\$ 404,030	\$ 127,447

**Mt. San Jacinto Community College District
Income Statement September 30, 2022
Student Government Association Fund
2022-2023 Financial Report #3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual YTD</u>	<u>Balance</u>
4000 Supplies and Materials				
4500 Non Instructional	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
4501 Uniforms Clothing Costumes	103,000	103,000	-	103,000
4710 Food	4,000	4,000	-	4,000
Total Supplies and Materials	\$ 114,500	\$ 114,500	\$ -	\$ 114,500
5000 Other Operating Expenses and Services				
5045 Postage	\$ 200	\$ 200	\$ -	\$ 200
5100 Contract	17,000	17,000	598	16,402
5150 District Administrative Fees and Charges	5,000	5,000	-	5,000
5195 Entry Fee	100	100	-	100
5220 Conferences	4,145	4,145	5,188	(1,043)
5224 Student Travel	10,000	10,000	-	10,000
5300 Dues & Membership Expense	2,255	2,255	-	2,255
5500 Utilities	3,550	3,550	-	3,550
5690 Miscellaneous Expense	2,500	2,500	-	2,500
5740 Advertising	900	900	-	900
5801 Donation Expense	7,740	7,740	-	7,740
5802 Prizes Awards	5,000	5,000	869	4,131
5999 Credit Card Charges	230	230	44	186
Total Other Operating Expenses and Services	\$ 58,620	\$ 58,620	\$ 6,699	\$ 51,921
Total Expenditures (4000 - 6000)	\$ 173,120	\$ 173,120	\$ 6,699	\$ 166,421
7000 Other Outgo				
7301 Intrafund Transfers-Out	\$ 1,100	\$ 1,100	\$ -	\$ 1,100
7400 Club Bonus	1,200	1,200	-	1,200
Total Other Outgo	\$ 2,300	\$ 2,300	\$ -	\$ 2,300
Total Expenditures (4000 - 7000)	\$ 175,420	\$ 175,420	\$ 6,699	\$ 168,721
Ending Fund Balance	356,057	356,057	397,331	(41,274)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 531,477	\$ 531,477	\$ 404,030	\$ 127,447

Mt. San Jacinto Community College District
Income Statement Through September 30, 2022 Student
Representation Fee
2022-2023 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$ 79,127	\$ 79,127	\$ 27,685	\$ 51,442
TOTAL INCOME	<u>\$ 79,127</u>	<u>\$ 79,127</u>	<u>\$ 27,685</u>	<u>\$ 51,442</u>
BEGINNING BALANCE	<u>96,977</u>	<u>96,977</u>	<u>96,977</u>	<u>-</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$ 176,104</u>	<u>\$ 176,104</u>	<u>\$ 124,662</u>	<u>\$ 51,442</u>
EXPENDITURES				
AB1054 Fees	39,556	39,556	-	39,556
Student Travel	<u>1,485</u>	<u>1,485</u>	<u>60</u>	<u>1,425</u>
TOTAL EXPENDITURES	<u>\$ 41,041</u>	<u>\$ 41,041</u>	<u>\$ 60</u>	<u>\$ 40,981</u>
ENDING BALANCE	<u>135,063</u>	<u>135,063</u>	<u>124,602</u>	<u>10,461</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$ 176,104</u>	<u>\$ 176,104</u>	<u>\$ 124,662</u>	<u>\$ 51,442</u>

NOTE:

Warrant approval for September 30, 2022 \$ 0.00

Warrant numbers: