Quarterly Financial Status Report, CCFS-311Q

Fiscal Year: 2023 **Quarter Ended: 1**

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Projected 2023-2024
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	**Revenues:**				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	93,302,726	98,545,808	112,464,940	118,905,375
A.2	Other Financing Sources (Object 8900)	380,445	272,159	351,440	(349,892)
A.3	**Total Unrestricted Revenue (A.1 + A.2)**	93,683,171	98,817,967	112,816,380	118,555,483
B.	**Expenditures:**				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	77,290,662	84,998,160	97,264,507	113,030,381
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,924,846	10,589,119	5,637,033	5,718,409
B.3	**Total Unrestricted Expenditures (B.1 + B.2)**	79,215,508	95,587,279	102,901,540	118,748,790
C.	**Revenues Over(Under) Expenditures (A.3 - B.3)**	14,467,663	3,230,688	9,914,840	(193,307)
D.	**Fund Balance, Beginning**	38,643,110	53,110,773	56,341,461	66,256,301
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	**Adjusted Fund Balance, Beginning (D + D.1)**	38,643,110	53,110,773	56,341,461	66,256,301
E.	**Fund Balance, Ending (C. + D.2)**	53,110,773	56,341,461	66,256,301	66,062,994
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	67.0%	58.9%	64.4%	55.63%

Line	Description	As of the specified quarter ended for each fiscal year			
		2020-2021	2021-2022	2022-2023	2023-2024
Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	49,346,845	67,112,333	79,339,515	93,185,574
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	49,346,845	67,112,333	79,339,515	93,185,574

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Projected Actuals as of June 30 (Col. 4)
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	**Revenues:**				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	118,905,375	118,905,375	20,484,174	118,905,375
I.2	Other Financing Sources (Object 8900)	(349,892)	(349,892)	(357,892)	(349,892)
I.3	**Total Unrestricted Revenue (I.1 + I.2)**	118,555,483	118,555,483	20,126,282	118,555,483
J.	**Expenditures:**				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	112,827,628	113,030,381	23,670,031	113,030,381
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	5,718,409	5,718,409	5,636,409	5,718,409
J.3	**Total Unrestricted Expenditures (J.1 + J.2)**	118,546,037	118,748,790	29,306,440	118,748,790
K.	**Revenues Over(Under) Expenditures (I.3 - J.3)**	9,446	(193,307)	(9,180,158)	(193,307)
L.	Fund Balance, Beginning	66,256,301	66,256,301	66,256,301	66,256,301
L.1	Prior Year Adjustments + (-)	0	0	0	0
L.2	**Adjusted Fund Balance, Beginning (L + L.1)**	66,256,301	66,256,301	66,256,301	66,256,301
M.	**Fund Balance, Ending (K. + L.2)**	66,265,747	66,062,994	57,076,143	66,062,994
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	55.9%	55.6%	194.8%	55.63%

Has the district settled any employee contracts during this quarter? YES

Contract Period Settled (Specify)		Management		Academic Permanent		Academic Temporary		Classified	
YYYY-YYYY		Total Cost Increase	Percentage Increase	Total Cost Increase	Percentage Increase	Total Cost Increase	Percentage Increase	Total Cost Increase	Percentage Increase
A. Salaries									
Year One:	2022-2023	0	0.00	0	0.00	2,496,539	10.50	592,124	4.50
Year Two:		0	0.00	0	0.00	0	0.00	0	0.00
Year Three:		0	0.00	0	0.00	0	0.00	0	0.00
B. Benefits									
Year One:	2022-2023	0	0.00	0	0.00	559,624	10.50	206,568	4.50
Year Two:		0	0.00	0	0.00	0	0.00	0	0.00
Year Three:		0	0.00	0	0.00	0	0.00	0	0.00

Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code)

The district intends to fund the salary and benefit increases out of the current apportionment allocation.

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.

Does the district have significant fiscal problems that must be addressed? **This Year?** NO

If yes, what are the problems and what actions will be taken? **Next Year?** NO

Mt. San Jacinto Community College District
2023-2024 Q1 Income Statement
General Fund Unrestricted

	Adopted Budget	Revised Budget	Received To Date	Balance
8100 FEDERAL REVENUES	$ 108,000	$ 108,000	$ -	$ 108,000
8600 STATE REVENUES				
8611 General Apportionment	$ 42,491,380	$ 42,491,380	$ 15,214,489	$ 27,276,891
8630 Education Protection	21,758,398	21,758,398	-	21,758,398
8671 Homeowner's Property Tax Relief	317,911	317,911	-	317,911
8681 State Lottery	2,165,241	2,165,241	-	2,165,241
8685 State Mandated Costs	371,556	371,556	-	371,556
8690 Other State	4,636,160	4,636,160	592,532	4,043,628
TOTAL STATE REVENUES	**$ 71,740,646**	**$ 71,740,646**	**$ 15,807,021**	**$ 55,933,625**
8800 LOCAL REVENUES				
8811 Property Tax Revenues	$ 35,410,948	$ 35,410,948	$ 940,260	$ 34,470,688
8818 Redevelopment Funds	2,601,969	2,601,969	-	2,601,969
8830 Contract/Instructional Services	72,000	72,000	-	72,000
8840 Theater/Other Sales	25,200	25,200	1,180	24,020
8850 Rents and Leases	227,314	227,314	33,263	194,051
8860 Interest	1,020,000	1,020,000	30	1,019,970
8872 Community Service Classes	355,438	355,438	2,496	352,942
8874 Enrollment Fees	5,323,749	5,323,749	2,177,563	3,146,186
8877 Instructional Materials and Sales	5,000	5,000	1,600	3,400
8879 Student Records	45,000	45,000	3,881	41,119
8880 Nonresident Tuition	1,500,000	1,500,000	1,239,065	260,935
8885 Other Student Fees and Charges	166,306	166,306	73,322	92,984
8890 Other Local	303,805	303,805	204,493	99,312
TOTAL LOCAL REVENUES	**$ 47,056,729**	**$ 47,056,729**	**$ 4,677,153**	**$ 42,379,576**
UNRESTRICTED GENERAL FUND REVENUES	**$ 118,905,375**	**$ 118,905,375**	**$ 20,484,174**	**$ 98,421,201**
8900 Other Financing Sources	(349,892)	(349,892)	(357,892)	8,000
TOTAL UNRESTRICTED REVENUES	**$ 118,555,483**	**$ 118,555,483**	**$ 20,126,282**	**$ 98,429,201**
NET BEGINNING BALANCE	**66,256,301**	**66,256,301**	**66,256,301**	**-**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 184,811,784**	**$ 184,811,784**	**$ 86,382,583**	**$ 98,429,201**

NOTES:

1. General Fund Cash for the period beginning September 1, 2023: $96,582,051.70. Ending cash balance on September 30, 2023: $93,185,574.39.

2. The beginning fund balance includes the Board of Trustees Special Reserve of $27,121,626.00.

Mt. San Jacinto Community College District
2023-2024 Q1 Income Statement
General Fund Unrestricted

		Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
1000	Academic Salaries	$ 40,038,358	$ 40,041,710	$ 9,025,534	$ 27,309,667	$ 3,706,509
2000	Classified Salaries	26,490,404	26,496,804	5,639,259	19,567,209	1,290,336
3000	Employee Benefits	29,955,176	29,956,338	4,731,540	22,563,269	2,661,529
4000	Books/Supplies	1,265,577	1,258,977	261,694	618,377	378,906
5000	Other Operating Expenses	11,979,632	12,166,502	3,828,819	7,102,650	1,235,033
6000	Capital Outlay	3,098,481	3,110,050	183,185	1,897,335	1,029,530
7000	Other - Financial Aid	$ 85,000	$ 85,000	$ 3,000	$ 2,000	$ 80,000
	Interfund Transfer Fund 61	577,148	577,148	577,148	-	-
	Interfund Transfer Fund 41	5,000,000	5,000,000	5,000,000	-	-
	Intrafund Transfer Fund 33	56,261	56,261	56,261	-	-
TOTAL OTHER OUTGO		**$ 5,718,409**	**$ 5,718,409**	**$ 5,636,409**	**$ 2,000**	**$ 80,000**
TOTAL EXPENDITURES		**$ 118,546,037**	**$ 118,748,790**	**$ 29,306,440**	**$ 79,060,507**	**$ 10,381,843**
7900	Reserve for Contingencies					
	Board Designated Reserve	$ 27,121,626	$ 27,121,626	$ 26,026,535	$ -	$ 1,095,091
	General	39,144,121	38,941,368	31,049,608	-	7,891,760
	Total Ending Fund Balance	**$ 66,265,747**	**$ 66,062,994**	**$ 57,076,143**	**$ -**	**$ 8,986,851**
TOTAL EXPENDITURES/ CONTINGENCIES		**$ 184,811,784**	**$ 184,811,784**	**$ 86,382,583**	**$ 79,060,507**	**$ 19,368,694**

Mt. San Jacinto Community College District
2023-2024 Q1 Income Statement
General Fund Restricted

	Adopted Budget	Revised Budget	Received To Date	Balance
8100 FEDERAL REVENUES				
8120 Higher Education Act	$ 2,432,930	$ 2,432,930	$ 202,961	$ 2,229,969
8130 Workforce Investment Act	917,628	917,628	-	917,628
8140 Temporary Assist. Needy Famil.	98,043	98,043	-	98,043
8170 Vocational & Techn. Educ. Act	814,497	814,497	373,824	440,673
8190 Other Federal Revenues	7,761,639	7,761,639	593,830	7,167,809
TOTAL FEDERAL REVENUES	**$ 12,024,737**	**$ 12,024,737**	**$ 1,170,615**	**$ 10,854,122**
8600 STATE REVENUES				
8600 STRS On Behalf	$ -	$ -	$ -	$ -
8621 Disabled Students Program	2,959,570	2,959,570	1,975,140	984,430
8622 EOPS	1,071,027	1,071,027	333,251	737,776
8623 Child Development Apport.	5,000	5,000	1,250	3,750
8626 CalWorks	981,555	981,555	466,981	514,574
8627 Other State Programs	8,494,401	8,494,401	4,379,676	4,114,725
8629 Other Categorical Apportion.	38,208,784	38,208,784	27,871,857	10,336,927
8653 Instructional Improvement Grant	2,063,356	2,063,356	2,063,356	-
8681 State Lottery Revenue	1,260,893	1,260,893	444,297	816,596
8690 Other State Revenues	445,096	445,096	-	445,096
TOTAL STATE REVENUES	**$ 55,489,682**	**$ 55,489,682**	**$ 37,535,808**	**$ 17,953,874**
8800 LOCAL REVENUES				
8876 Health Services	$ 929,600	$ 929,600	$ 452,548	$ 477,052
8881 Parking Services & Public Transp.	248,048	248,048	16,465	231,583
8886 Parking Citations	62,012	62,012	421	61,591
8888 Parking Meter	-	-	-	-
8890 Other Local Revenue	37,917	37,917	17,918	19,999
8894 Health Center Fees	25,000	25,000	11,313	13,687
TOTAL LOCAL REVENUES	**$ 1,302,577**	**$ 1,302,577**	**$ 498,665**	**$ 803,912**
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	$ 4,933,296	$ 4,933,296	$ 1,710,590	$ 3,222,706
8999 Incoming Transfers Intra Fund	357,892	357,892	357,892	-
TOTAL OTHER FINANCING	**$ 5,291,188**	**$ 5,291,188**	**$ 2,068,482**	**$ 3,222,706**
TOTAL REVENUES	**$ 74,108,184**	**$ 74,108,184**	**$ 41,273,570**	**$ 32,834,614**
BEGINNING BALANCE	**1,377,898**	**1,377,899**	**1,377,899**	**-**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 75,486,082**	**$ 75,486,082**	**$ 42,651,469**	**$ 32,834,614**

NOTES:

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

Mt. San Jacinto Community College District
2023-2024 Q1 Income Statement
General Fund Restricted

	Adopted Budget	Revised Budget	Actuals To Date	Encumbered Expenses	Balance
1000 Academic Salaries	$ 7,675,457	$ 7,675,457	$ 1,437,847	$ 2,766,369	$ 3,471,241
2000 Classified Salaries	11,810,801	11,810,801	1,251,078	2,787,898	7,771,825
3000 Employee Benefits	5,319,409	5,319,409	865,809	2,273,063	2,180,537
4000 Books/Supplies	1,825,736	1,818,235	95,513	409,861	1,312,861
5000 Other Operating Expenses	18,706,374	18,710,557	1,692,570	1,251,768	15,766,219
6000 Capital Outlay	10,821,259	10,824,577	1,561,203	4,113,227	5,150,147
7000 Other Outgo	18,457,915	18,457,915	2,223,301	4,635,270	11,599,344
TOTAL EXPENDITURES	**$ 74,616,951**	**$ 74,616,951**	**$ 9,127,321**	**$ 18,237,457**	**$ 47,252,174**
7900 Ending Fund Balance	$ 869,131	$ 869,131	$ 33,524,148	$ -	$ (32,655,017)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 75,486,082**	**$ 75,486,082**	**$ 42,651,469**	**$ 18,237,457**	**$ 14,597,157**

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

Mt. San Jacinto Community College District
Income Statement September 30, 2023
Cafeteria Fund
2023 - 2024 Financial Statement #03

		Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8800	**LOCAL REVENUES**					
8840	Sales and Commissions	$ 37,500	$ 37,500	$ 24,104	$ -	$ 13,396
8846	Catering	120,000	120,000	43,584	-	76,416
8847	Cafeteria Food Sales (less discounts)	322,500	322,500	38,521	-	283,979
8849	Café Merchandise	50,000	50,000	8,109	-	41,891
8860	Interest	25,000	25,000	-	-	25,000
8890	Other Local Revenue	1,500	1,500	7,964	-	(6,464)
TOTAL LOCAL REVENUE		**$ 556,500**	**$ 556,500**	**$ 122,282**	$ -	**$ 434,218**
8900	**INCOMING TRANSFERS**	-	-	-	-	-
NET BEGINNING BALANCE		**$ 3,338,880**	**$ 3,338,880**	**$ 3,338,880**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE		**$ 3,895,380**	**$ 3,895,380**	**$ 3,461,162**	**$ -**	**$ 434,218**

		Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
EXPENDITURES						
2000	Classified Salaries	$ 575,913	$ 575,913	$ 97,824	$ 280,901	$ 197,188
3000	Employee Benefits	299,388	299,388	49,023	151,157	99,208
4000	Supplies and Materials	148,120	148,120	47,452	99,027	1,641
5000	Operating Expenses	83,950	83,950	6,850	40,046	37,054
6000	Capital Outlay	-	-	-	982	(982)
TOTAL EXPENDITURES		**$ 1,107,371**	**$ 1,107,371**	**$ 201,149**	**$ 572,113**	**$ 334,109**
7900	Ending Fund Balance	**2,788,009**	**2,788,009**	**3,260,013**	**-**	**(472,004)**
TOTAL EXPENDITURES/ CONTINGENCIES		**$ 3,895,380**	**$ 3,895,380**	**$ 3,461,162**	**$ 572,113**	**$ (137,895)**

NOTES:

1. Cafeteria Fund Cash for the period beginning September 1, 2023: $3,312,925.93. Ending cash balance on September 30, 2023: $3,283,663.50.

Mt. San Jacinto Community College District
2023-2024 Q1 Income Statement
Child Development Fund

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8100 FEDERAL REVENUES	$ 127,363	$ 127,363	$ 21,341	$ -	$ 106,022
8600 STATE REVENUES					
8623 Contract Revenue	$ 17,066	$ 17,066	$ 4,778	$ -	$ 12,288
8650 Reimbursable Categorical Progr.	1,358,067	1,358,067	438,085	-	919,982
8690 State Food Revenue	1,800	1,800	-	-	1,800
8699 HEERF Stipend	38,135	38,135	46,495		(8,360) (2)
TOTAL STATE REVENUES	**$ 1,415,068**	**$ 1,415,068**	**$ 489,358**	**$ -**	**$ 925,710**
8800 LOCAL REVENUES					
8871 Child Development Services	$ 21,731	$ 21,731	$ -	$ -	$ 21,731
8899 Quality Rating Improvement Syste	24,602	24,602	24,602	-	-
TOTAL LOCAL REVENUES	**$ 46,333**	**$ 46,333**	**$ 24,602**	**$ -**	**$ 21,731**
8900 Incoming Transfers	$ 56,261	$ 56,261	$ 56,261	$ -	$ -
TOTAL REVENUES	**$ 1,645,025**	**$ 1,645,025**	**$ 591,562**	**$ -**	**$ 1,053,463**
BEGINNING BALANCE	**$ 183,519**	**$ 183,519**	**$ 183,519**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 1,828,544**	**$ 1,828,544**	**$ 775,081**	**$ -**	**$ 1,053,463**

	Adopted Budget	Revised Budget	Actuals To Date	Encumbered Expenses	Balance
2000 Classified Salaries	$ 607,207	$ 607,207	$ 106,814	$ 450,409	$ 49,984
3000 Employee Benefits	332,616	332,616	62,852	248,269	21,495
4000 Books/Supplies	65,000	74,000	7,040	26,060	40,900
5000 Other Operating Expenses	575,202	566,202	5,582	15,395	545,225
6000 Capital Outlay	65,000	65,000	-	-	65,000
TOTAL EXPENDITURES	**$ 1,645,025**	**$ 1,645,025**	**$ 182,288**	**$ 740,133**	**$ 722,604**
7900 Ending Fund Balance	$ 183,519	$ 183,519	$ 592,793	$ -	$ (409,274)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 1,828,544**	**$ 1,828,544**	**$ 775,081**	**$ 740,133**	**$ 313,330**

NOTES:

1. Child Care Center fund cash balance at September 1, 2023: $359,250.09. Ending cash balance at Setember 30, 2023: $337,470.27.
2. Additional stipends were received after adopted budget.

Mt. San Jacinto Community College District
2023-2024 Q1 Income Statement
Capital Outlay Fund

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8600 STATE REVENUES					
8651 Community College Construction Act	$ 18,132,493	$ 18,132,493	$ -	$ -	$ 18,132,493
8652 Block Grant & Scheduled Maintenance	4,348,598	4,348,598	4,279,613	-	68,985
8690 Other State Revenue	155,000	155,000	155,000		
TOTAL STATE REVENUES	**$ 22,636,091**	**$ 22,636,091**	**$ 4,434,613**	**$ -**	**$ 18,201,478**
8800 LOCAL REVENUES					
8860 Interest and Investment Income	$ 427,701	$ 427,701	$ -	$ -	$ 427,701
8880 Capital Outlay Fee	120,000	120,000	79,013	-	40,987
8890 Redevelopment Revenues	1,000,000	1,000,000	-	-	1,000,000
TOTAL LOCAL REVENUES	**$ 1,547,701**	**$ 1,547,701**	**$ 79,013**	**$ -**	**$ 1,468,688**
8980 Interfund Transfers - In	$ 10,001,519	$ 10,001,519	$ 5,000,000	$ -	$ 5,001,519
TOTAL REVENUES	**$ 34,185,311**	**$ 34,185,311**	**$ 9,513,626**	**$ -**	**$ 24,671,685**
NET BEGINNING BALANCE	**18,692,185**	**18,692,185**	**18,692,185**	**-**	**-**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 52,877,496**	**$ 52,877,496**	**$ 28,205,811**	**$ -**	**$ 24,671,685**

	Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
2000 Classified Salaries	$ 180,627	$ 180,627	$ 3,657	$ 176,790	$ 180
3000 Employee Benefits	104,813	104,813	2,068	102,700	45
4000 Books/Supplies	50,000	50,000	38,878	11,000	122
5000 Other Operating Expenses	865,000	865,000	256,283	600,000	8,717
6000 Capital Outlay	46,608,005	46,608,005	2,834,978	31,573,000	12,200,027
TOTAL EXPENDITURES	**$ 47,808,445**	**$ 47,808,445**	**$ 3,135,864**	**$ 32,463,490**	**$ 12,209,091**
7900 Ending Fund Balance	5,069,051	5,069,051	25,069,947	-	(20,000,896)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 52,877,496**	**$ 52,877,496**	**$ 28,205,811**	**$ 32,463,490**	**$ (7,791,805)**

NOTES:
1. Period beginning cash balance at September 1, 2023: $18/,036,218.87. Ending cash balance at Septtember 30, 2023: $27,216,588.96.

Mt. San Jacinto Community College District
2023-2024 Q1 Income Statement
Bond Fund

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
TOTAL LOCAL REVENUES	**$ 450,000**	**$ 450,000**	**$ -**	**$ -**	**$ 450,000**
NET BEGINNING BALANCE	**$ 35,320,904**	**$ 35,320,904**	**$ 35,320,904**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 35,770,904**	**$ 35,770,904**	**$ 35,320,904**	**$ -**	**$ 450,000**

	Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
EXPENDITURES					
5000 Other Operating Expenses	$ 166,500.00	$ 166,500.00	$ 5,958	$ 78,093	$ 82,450
6000 Capital Outlay	31,080,750	31,080,750	2,621,695	14,265,623	14,193,433
TOTAL EXPENDITURES	**$ 31,247,250**	**$ 31,247,250**	**$ 2,627,652**	**$ 14,343,715**	**$ 14,275,883**
7900 Ending Fund Balance	4,523,654	4,523,654	32,693,252	-	(28,169,598)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 35,770,904**	**$ 35,770,904**	**$ 35,320,904**	**$ 14,343,715**	**$ (13,893,715)**

NOTES:
1. Period beginning cash balance at September 1, 2023: $34,717,173.78. Ending cash balance at September 30, 2023: $33,140,419.72.

Mt. San Jacinto Community College District
2023-2024 Q1 Income Statement
Self-Insurance Fund

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8800 LOCAL REVENUES					
8860 Interest	$ 20,000	$ 20,000	$ -	$ -	$ 20,000
8890 Other Local	60,000	60,000	200	-	59,800
TOTAL LOCAL REVENUES	**$ 80,000**	**$ 80,000**	**$ 200**	**$ -**	**$ 79,800**
8900 INCOMING TRANSFERS	577,148	577,148	577,148	-	-
NET BEGINNING BALANCE	**$ 926,662**	**$ 926,662**	**$ 926,662**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 1,583,810**	**$ 1,583,810**	**$ 1,504,010**	**$ -**	**$ 79,800**

	Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
EXPENDITURES					
2000 Classified Salaries	$ 266,888	$ 266,888	$ 42,267	$ 147,986	$ 76,635
3000 Employee Benefits	113,241	113,241	12,678	59,150	41,413
4000 Books/Supplies	44,370	41,981	339	-	41,642
5000 Other Operating Expenses	310,630	313,019	20,252	119,053	173,714
6000 Capital Outlay	50,000	50,000	6,367	-	43,633
TOTAL EXPENDITURES	**$ 785,129**	**$ 785,129**	**$ 81,903**	**$ 326,189**	**$ 377,037**
7900 Ending Fund Balance	798,681	798,681	1,422,107	-	(623,426)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 1,583,810**	**$ 1,583,810**	**$ 1,504,010**	**$ 326,189**	**$ (246,389)**

NOTES:
1. Period beginning cash balance at September 1, 2023: $1,185,030.27; ending cash balance at September 30, 2023: $1,734,972.60.

Mt. San Jacinto Community College District
2023- 2024 Q1 Income Statement
Foundation Fund

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8800 LOCAL REVENUES					
8820 In-Kind Donations	$ 365,099	$ 365,099	$ -	$ -	$ 365,099
8821 Donations	1,200,000	1,200,000	480,971	4,000	715,029
8827 Other Income	25,000	25,000	-	-	25,000
8832 Commissions Revenue	70	70	-	-	70
8841 Ticket Sales	32,000	32,000	14,012	-	17,988
8842 Advertising Sales	7,000	7,000	2,135	-	4,865
8845 Concession Sales	310	310	580	-	(270)
8848 Fee Revenue	100	100	(12)	-	112
8849 Miscellaneous Sales	1,000	1,000	-	-	1,000
8856 Entry Fee Income	10,000	10,000	850	-	9,150
8857 Membership Fee	15,000	15,000	1,150	-	13,850
8859 Annual Management Fees	20,000	20,000	-	-	20,000
8861 Interest	200	200	46	-	154
8862 Investment Interest	80,000	80,000	5,731	-	74,269
8864 Investment Gains/Losses	100,000	100,000	-	-	100,000
TOTAL LOCAL REVENUES	**$ 1,855,779**	**$ 1,855,779**	**$ 505,463**	**$ 4,000**	**$ 1,346,316**
8900 Other Financing Sources					
8980 Interfund Transfers-In	$ 800	$ 800	$ -	$ -	$ 800
8999 Intrafund Transfers-In	250,000	250,000	13,224	-	236,776
8900 INCOMING TRANSFERS	**$ 250,800**	**$ 250,800**	**$ 13,224**	**$ -**	**$ 237,576**
NET BEGINNING BALANCE	**$ 5,483,977**	**$ 5,483,977**	**$ 5,483,977**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 7,590,556**	**$ 7,590,556**	**$ 6,002,664**	**$ 4,000**	**$ 1,583,892**

	Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
EXPENDITURES					
2000 Classified Salaries	$ 360,125	$ 360,125	$ -	$ 360,125	$ -
4000 Books/Supplies	87,000	87,000	6,166	32,526	48,308
5000 Other Operating Expenses	407,250	407,350	27,273	139,973	240,104
6000 Capital Outlay	2,000	1,900	-	-	1,900
7000 Other Outgoing	650,800	650,800	119,019	-	531,781
TOTAL EXPENDITURES	**$ 1,507,175**	**$ 1,507,175**	**$ 152,458**	**$ 532,624**	**$ 822,093**
7900 Ending Fund Balance	6,083,381	6,083,381	5,850,206	-	233,175
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 7,590,556**	**$ 7,590,556**	**$ 6,002,664**	**$ 532,624**	**$ 1,055,268**

Mt. San Jacinto Community College District
2023- 2024 Q1 Income Statement
Student Government Association Fund

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8800 LOCAL REVENUES					
8821 Donations	$ 100	$ 100	$ -	$ -	$ 100
8832 Commissions	2,000	2,000	-	-	2,000
8841 Ticket Sales	5,000	5,000	880	-	4,120
8842 Advertising Sales	100	100	-	-	100
8849 Miscellaneous Sales	100	24,424	24,424	-	-
8857 Membership Fee	9,100	9,100	2,160	-	6,940
8861 Interest	50	50	12	-	38
8887 ASB Card Fee	203,000	178,676	105,778	-	72,898
TOTAL LOCAL REVENUES	**$ 219,450**	**$ 219,450**	**$ 133,254**	**$ -**	**$ 86,196**
8900 Other Financing Sources					
8980 Interfund Transfers-In	$ 1,600	$ 1,600	$ -	$ -	$ 1,600
8999 Intrafund Transfers-In	-	-	-	-	-
8900 INCOMING TRANSFERS	**$ 1,600**	**$ 1,600**	**$ -**	**$ -**	**$ 1,600**
NET BEGINNING BALANCE	**$ 426,460**	**$ 426,460**	**$ 426,460**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 647,510**	**$ 647,510**	**$ 559,714**	**$ -**	**$ 87,796**

	Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
EXPENDITURES					
4000 Books/Supplies	$ 67,622	$ 67,622	$ 18,895	$ 2,682	$ 46,045
5000 Other Operating Expenses	62,000	62,000	92	6,651	55,257
7000 Other Outgoing	1,600	1,600	-	-	1,600
TOTAL EXPENDITURES	**$ 131,222**	**$ 131,222**	**$ 18,987**	**$ 9,333**	**$ 102,902**
7900 Ending Fund Balance	516,288	516,288	540,727	-	(24,439)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 647,510**	**$ 647,510**	**$ 559,714**	**$ 9,333**	**$ 78,463**

Mt. San Jacinto Community College District
2023-2024 Q1 Income Statement
Student Representation Fee

	Adopted Budget	Revised Budget	Actual Year To Date	Encumbered	Balance
INCOME					
Semester Fees	$ 73,000	$ 73,000	$ 32,570	$ -	$ 40,430
Interest	16	16	4	-	12
TOTAL INCOME	**$ 73,016**	**$ 73,016**	**$ 32,574**	**$ -**	**$ 40,442**
BEGINNING BALANCE	$ 97,084	$ 97,084	$ 97,086	$ -	$ (2)
TOTAL INCOME AND BEGINNING BALANCE	**$ 170,100**	**$ 170,100**	**$ 129,660**	**$ -**	**$ 40,440**
EXPENDITURES					
Conferences	$ 20,000	$ 20,000	$ -	$ 5,400	$ 14,600
Dues Membership	5,000	5,000	-	-	5,000
AB1054 Fees	33,945	33,945	-	-	33,945
Mileage	250	250	-	-	250
Student Scholarship	6,815	6,815	-	-	6,815
Student Travel	7,000	7,000	-	-	7,000
TOTAL EXPENDITURES	**$ 73,010**	**$ 73,010**	**$ -**	**$ 5,400**	**$ 67,610**
ENDING BALANCE	$ 97,090	$ 97,090	$ 129,660	$ -	$ (32,570)
TOTAL EXPENDITURES AND ENDING BALANCE	**$ 170,100**	**$ 170,100**	**$ 129,660**	**$ 5,400**	**$ 35,040**

NOTE:
*Increase in expenditures due to activity increase
*Beginning balanced adjusted for rounding
Warrant approval for September 30, 2023 $ 0.00
Warrant numbers: