

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD ▼

Fiscal Year: 2020-2021

District: (940) MT. SAN JACINTO

Quarter Ended: (Q2) Dec 31, 2020

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected 2020-2021
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	81,407,897	81,386,685	95,336,630	92,402,956
A.2	Other Financing Sources (Object 8900)	-255,361	-281,335	-230,923	-253,018
A.3	Total Unrestricted Revenue (A.1 + A.2)	81,152,536	81,105,350	95,105,707	92,149,938
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	75,646,018	78,401,393	81,589,520	113,388,777
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,424,994	1,906,384	1,956,649	2,041,261
B.3	Total Unrestricted Expenditures (B.1 + B.2)	77,071,012	80,307,777	83,546,169	115,430,038
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	4,081,524	797,573	11,559,538	-23,280,100
D.	Fund Balance, Beginning	23,373,079	28,046,810	27,083,572	38,643,109
D.1	Prior Year Adjustments + (-)	592,207	-1,760,811	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	23,965,286	26,285,999	27,083,572	38,643,109
E.	Fund Balance, Ending (C. + D.2)	28,046,810	27,083,572	38,643,110	15,363,009
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	36.4%	33.7%	46.3%	13.3%

II. Annualized Attendance FTES: This data is being captured in CCFS-320 and is no longer required here.

G.1	Annualized FTES (excluding apprentice and non-resident)				
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2017-18	2018-19	2019-20	2020-2021
H.1	Cash, excluding borrowed funds		41,410,499	42,775,284	52,878,571
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	31,157,488	41,410,499	42,775,284	52,878,571

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)	92,402,956	92,402,956	42,628,362	46.1%
I.2	Other Financing Sources (Object 8900)	-253,018	-253,018	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	92,149,938	92,149,938	42,628,362	46.3%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	113,388,777	113,388,777	37,768,744	33.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,041,261	2,041,261	62,079	3%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	115,430,038	115,430,038	37,830,823	32.8%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-23,280,100	-23,280,100	4,797,539	

L	Adjusted Fund Balance, Beginning	38,643,109	38,643,109	38,643,109
L.1	Fund Balance, Ending (C. + L.2)	15,363,009	15,363,009	43,440,648
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	13.3%	13.3%	

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? NO
Next year? 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 December 31, 2020
General Fund Unrestricted
2020-2021 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 98,000	\$ 98,000	\$ -	\$ 98,000
TOTAL FEDERAL REVENUES	<u>\$ 98,000</u>	<u>\$ 98,000</u>	<u>\$ -</u>	<u>\$ 98,000</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 32,355,647	\$ 32,355,647	\$ 17,351,578	\$ 15,004,069
8630 Education Protection	13,421,092	13,421,092	3,730,004	9,691,088
8671 Homeowner's Property Tax Relief	323,136	323,136	-	323,136
8681 State Lottery	1,736,790	1,736,790	-	1,736,790
8685 State Mandated Costs	350,852	350,852	-	350,852
8690 Other State	3,825,409	3,825,409	625,241	3,200,168
TOTAL STATE REVENUES	<u>\$ 52,012,926</u>	<u>\$ 52,012,926</u>	<u>\$ 21,706,823</u>	<u>\$ 30,306,103</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 30,694,283	\$ 30,694,283	\$ 12,444,252	\$ 18,250,031
8818 Redevelopment Funds	2,559,185	2,559,185	-	2,559,185
8830 Contract/Instructional Services	78,114	78,114	-	78,114
8840 Theater/Other Sales	239	239	-	239
8850 Rents and Leases	270,166	270,166	19,450	250,716
8860 Interest	751,085	751,085	68,321	682,764
8872 Community Service Classes	542,143	542,143	132,503	409,640
8874 Enrollment Fees	3,461,843	3,461,843	1,342,828	2,119,015
8877 Instructional Materials and Sales	10,531	10,531	-	10,531
8879 Student Records	45,100	45,100	17,887	27,213
8880 Nonresident Tuition	1,460,972	1,460,972	335,706	1,125,266
8885 Other Student Fees and Charges	148,162	148,162	15,764	132,398
8890 Other Local	270,207	270,207	6,544,828	(6,274,621)
TOTAL LOCAL REVENUES	<u>\$ 40,292,030</u>	<u>\$ 40,292,030</u>	<u>\$ 20,921,539</u>	<u>\$ 19,370,491</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 92,402,956</u>	<u>\$ 92,402,956</u>	<u>\$ 42,628,362</u>	<u>\$ 49,774,594</u>
8900 Other Financing Sources	(253,018)	(253,018)	-	(253,018)
TOTAL UNRESTRICTED REVENUES	<u>\$ 92,149,938</u>	<u>\$ 92,149,938</u>	<u>\$ 42,628,362</u>	<u>\$ 49,521,576</u>
NET BEGINNING BALANCE	<u>38,643,109</u>	<u>38,643,109</u>	<u>38,643,109</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 130,793,047</u>	<u>\$ 130,793,047</u>	<u>\$ 81,271,471</u>	<u>\$ 49,521,576</u>

NOTES:

1. General Fund Cash for the period beginning December 1, 2020: \$44,455,862.39. Ending cash balance on December 31, 2020: \$52,878,570.76.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$15,063,009.

Mt. San Jacinto Community College District
Income Statement December 31, 2020
General Fund Unrestricted
2020-2021 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 33,825,355	\$ 33,825,355	\$ 15,005,389	\$ 15,309,032	\$ 3,510,934
2000 Classified Salaries	22,837,563	22,837,563	10,088,402	11,766,943	982,218
3000 Employee Benefits	23,847,214	23,847,214	8,862,627	13,081,592	1,902,995
4000 Books/Supplies	2,421,151	2,421,151	160,429	1,228,558	1,032,164
5000 Other Operating Expenses	15,110,970	15,110,970	3,468,836	3,019,219	8,622,915
6000 Capital Outlay	15,346,524	15,346,524	183,061	711,382	14,452,081
UNRESTRICTED GENERAL FUND EXPENDITURES	\$ 113,388,777	\$ 113,388,777	\$ 37,768,744	\$ 45,116,726	\$ 30,503,307
7000 Other - Financial Aid	\$ 85,000	\$ 85,000	\$ 5,818	\$ 79,182	\$ -
Interfund Transfer Fund 61	400,000	400,000	-	400,000	-
Interfund Transfer Fund 41	1,500,000	1,500,000	-	1,500,000	-
Intrafund Transfer Fund 33	56,261	56,261	56,261	-	-
TOTAL OTHER OUTGO	\$ 2,041,261	\$ 2,041,261	\$ 62,079	\$ 1,979,182	\$ -
TOTAL EXPENDITURES	\$ 115,430,038	\$ 115,430,038	\$ 37,830,823	\$ 47,095,908	\$ 30,503,307
7900 Reserve for Contingencies					
Board Designated Reserve	\$ 15,063,009	\$ 15,063,009	\$ 14,530,390	\$ 532,619	\$ -
General	300,000	300,000	28,910,258	-	(28,610,258)
Ending Fund Balance	\$ 15,363,009	\$ 15,363,009	\$ 43,440,648	\$ 532,619	\$ (28,610,258)
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 130,793,047	\$ 130,793,047	\$ 81,271,471	\$ 47,628,527	\$ 1,893,049

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement December 31, 2020

General Fund Restricted

2020-2021 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES				
8120 Higher Education Act	\$ 6,296,167	\$ 6,301,901	\$ 1,449,119	\$ 4,852,782
8130 Workforce Investment Act	\$ 583,234	\$ 726,626	\$ -	726,626
8140 Temporary Assist. Needy Famil.	\$ 105,258	\$ 105,258	\$ -	105,258
8170 Vocational & Techn. Educ. Act	\$ 519,321	\$ 519,321	\$ -	519,321
8190 Other Federal Revenues	\$ 588,068	\$ 611,068	\$ 588,068	23,000
TOTAL FEDERAL REVENUES	\$ 8,092,048	\$ 8,264,174	\$ 2,037,187	\$ 6,226,987
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 551,866	\$ 551,866	\$ -	\$ 551,866
8621 Disabled Students Program	\$ 1,276,104	\$ 1,274,278	\$ 1,046,689	227,589
8622 EOPS	\$ 647,059	\$ 647,059	\$ 547,941	99,118
8623 Child Development Apport.	\$ 5,000	\$ 5,000	\$ -	5,000
8626 CalWorks	\$ 675,890	\$ 675,890	\$ 576,776	99,114
8627 Other State Programs	\$ 1,655,238	\$ 1,655,238	\$ 12,500	1,642,738
8629 Other Categorical Apportion.	\$ 19,862,758	\$ 19,862,758	\$ 13,840,135	6,022,623
8653 Instructional Improvement Grant	\$ 214,378	\$ 214,378	\$ -	214,378
8681 State Lottery Revenue	\$ 567,351	\$ 567,351	\$ -	567,351
TOTAL STATE REVENUES	\$ 25,455,644	\$ 25,453,818	\$ 16,024,041	\$ 9,429,777
8800 LOCAL REVENUES				
8876 Health Services	\$ 760,000	\$ 760,000	\$ 294,481	\$ 465,519
8881 Parking Services & Public Transp.	\$ -	\$ -	\$ (96)	\$ 96
8886 Parking Citations	\$ -	\$ -	\$ 14,439	(14,439)
8890 Other Local Revenue	\$ 18,777	\$ 18,777	\$ 18,787	(10)
TOTAL LOCAL REVENUES	\$ 778,777	\$ 778,777	\$ 327,611	\$ 451,166
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 4,123,189	\$ 4,123,189	\$ 2,264,211	\$ 1,858,978
8999 Incoming Transfers Intra Fund	261,018	\$ 261,018	\$ -	261,018
TOTAL OTHER FINANCING	\$ 4,384,207	\$ 4,384,207	\$ 2,264,211	\$ 2,119,996
TOTAL REVENUES	\$ 38,710,676	\$ 38,880,976	\$ 20,653,050	\$ 18,227,926
BEGINNING BALANCE	\$ 309,287	\$ 309,287	\$ 309,287	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 39,019,963	\$ 39,190,263	\$ 20,962,337	\$ 18,227,926

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement December 31, 2020
General Fund Restricted
2020-2021 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 6,014,616	\$ 7,045,927	\$ 2,714,947	\$ 1,313,759	\$ 3,017,222
2000 Classified Salaries	5,627,919	5,963,996	2,294,460	1,757,670	1,911,867
3000 Employee Benefits	3,963,507	4,345,400	1,458,934	1,230,190	1,656,276
4000 Books/Supplies	989,781	1,175,717	143,689	252,121	779,907
5000 Other Operating Expenses	9,289,111	7,979,307	1,667,384	1,005,116	5,306,808
6000 Capital Outlay	1,856,662	1,893,828	199,488	266,044	1,428,295
7000 Other Outgo	10,966,620	10,474,341	3,714,508	2,283,189	4,476,644
TOTAL EXPENDITURES	<u>\$ 38,708,216</u>	<u>\$ 38,878,516</u>	<u>\$ 12,193,409</u>	<u>\$ 8,108,089</u>	<u>\$ 18,577,018</u>
7900 Ending Fund Balance	\$ 311,747	\$ 311,747	\$ 8,768,927	\$ -	\$ (8,457,180)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 39,019,963</u>	<u>\$ 39,190,263</u>	<u>\$ 20,962,337</u>	<u>\$ 8,108,089</u>	<u>\$ 10,119,838</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement December 31, 2020
Cafeteria Fund
2020 - 2021 Financial Statement #6

	<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	\$ -	-	6,857	\$ -	\$ (6,857)
8846 Catering	-	-	-	-	-
8847 Cafeteria Food Sales (less discounts)	-	-	-	-	-
8860 Interest	100	100	33	-	67
8891 Other Local Revenue	-	-	-	-	-
8980 Other Financing Sources	615,000	615,000	187,968	-	427,032
TOTAL LOCAL REVENUE	<u>\$ 615,100</u>	<u>\$ 615,100</u>	<u>\$ 194,858</u>	<u>\$ -</u>	<u>\$ 420,242</u>
NET BEGINNING BALANCE	<u>\$ 25,496</u>	<u>\$ 25,496</u>	<u>\$ 25,496</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 640,596</u>	<u>\$ 640,596</u>	<u>\$ 220,354</u>	<u>\$ -</u>	<u>\$ 420,242</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	\$ 387,077	\$ 387,077	\$ 153,141	\$ 166,278	\$ 67,658
3000 Employee Benefits	186,133	186,133	63,886	67,084	55,163
4000 Supplies and Materials	52,000	52,000	1,614	39,660	10,726
5000 Operating Expenses	14,800	14,800	1,196	3,300	10,304
6000 Capital Outlay	586	586	-	-	586
TOTAL EXPENDITURES	<u>\$ 640,596</u>	<u>\$ 640,596</u>	<u>\$ 219,837</u>	<u>\$ 276,322</u>	<u>\$ 144,437</u>
7900 Ending Fund Balance	-	-	516	-	(516)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 640,596</u>	<u>\$ 640,596</u>	<u>\$ 220,353</u>	<u>\$ 276,322</u>	<u>\$ 143,921</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning December 1, 2020: \$83,714.38. Ending cash balance on December 31, 2020: \$49,425.29

Mt. San Jacinto Community College District
Income Statement December 31, 2020
Child Development Fund
2020-2021 Financial Report #6

	<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	\$ 137,363	\$ 137,363	\$ 31	\$ -	\$ 137,332
TOTAL FEDERAL REVENUES	<u>\$ 137,363</u>	<u>\$ 137,363</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ 137,332</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 13,889	\$ 13,889	\$ 7,222	\$ -	\$ 6,667
8650 Reimbursable Categorical Progr.	947,945	947,945	103	-	947,842
8690 State Food Revenue	2,500	2,500	-	-	2,500
TOTAL STATE REVENUES	<u>\$ 964,334</u>	<u>\$ 964,334</u>	<u>\$ 7,325</u>	<u>\$ -</u>	<u>\$ 957,009</u>
8800 LOCAL REVENUES					
8860 Interest	-	-	251	-	(251)
8871 Child Development Services	-	-	-	-	-
8899 Quality Rating Improvement System	32,434	32,434	32,433	-	1
TOTAL LOCAL REVENUES	<u>\$ 32,434</u>	<u>\$ 32,434</u>	<u>\$ 32,684</u>	<u>\$ -</u>	<u>\$ (250)</u>
8900 Incoming Transfers	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL OTHER FINANCING	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 1,190,392</u>	<u>\$ 1,190,392</u>	<u>\$ 96,301</u>	<u>\$ -</u>	<u>\$ 1,094,091</u>

NOTES:

1. Child Care Center fund cash balance at December 1, 2020: \$8,425.71. Ending cash balance at December 31, 2020: \$31,744.56.

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2020
Child Development Fund
2020-2021 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 522,530	\$ 522,530	\$ 205,650	\$ 253,507	\$ 63,373
3000 Employee Benefits	234,970	234,970	53,392	142,474	39,104
4000 Books/Supplies	54,675	55,657	-	5,077	50,580
5000 Other Operating Expenses	365,283	365,283	97	1,521	363,665
6000 Capital Outlay	12,934	11,952	-	-	11,952
TOTAL EXPENDITURES	<u><u>\$ 1,190,392</u></u>	<u><u>\$ 1,190,392</u></u>	<u><u>\$ 259,138</u></u>	<u><u>\$ 402,579</u></u>	<u><u>\$ 528,674</u></u>
7900 Ending Fund Balance	\$ -	\$ -	\$ (162,837)	\$ -	\$ 162,837
TOTAL EXPENDITURES/ CONTINGENCIES	<u><u>\$ 1,190,392</u></u>	<u><u>\$ 1,190,392</u></u>	<u><u>\$ 96,301</u></u>	<u><u>\$ 402,579</u></u>	<u><u>\$ 691,512</u></u>

Mt. San Jacinto Community College District
Income Statement December 31, 2020
Capital Outlay Fund
2020-2021 Financial Report #6

	<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	\$ 1,462,000	\$ 1,462,000	\$ -	\$ -	\$ 1,462,000
8652 Block Grant & Scheduled Maintenance	<u>570,022</u>	<u>570,022</u>	<u>570,022</u>	<u>-</u>	<u>-</u>
TOTAL STATE REVENUES	<u>\$ 2,032,022</u>	<u>\$ 2,032,022</u>	<u>\$ 570,022</u>	<u>\$ -</u>	<u>\$ 1,462,000</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 45,000	\$ 45,000	\$ 8,718	\$ -	\$ 36,282
8880 Capital Outlay Fee	<u>50,000</u>	<u>50,000</u>	<u>44,046</u>	<u>-</u>	<u>5,954</u>
8890 Redevelopment Revenues	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
TOTAL LOCAL REVENUES	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 52,764</u>	<u>\$ -</u>	<u>\$ 642,236</u>
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 1,550,000	\$ 1,550,000	\$ -	\$ -	\$ 1,550,000
TOTAL Other Financing Sources	<u>\$ 1,550,000</u>	<u>\$ 1,550,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,550,000</u>
TOTAL REVENUES	<u>\$ 4,277,022</u>	<u>\$ 4,277,022</u>	<u>\$ 622,786</u>	<u>\$ -</u>	<u>\$ 3,654,236</u>
NET BEGINNING BALANCE	<u>\$ 7,154,178</u>	<u>\$ 7,154,178</u>	<u>\$ 7,154,178</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 11,431,200</u>	<u>\$ 11,431,200</u>	<u>\$ 7,776,964</u>	<u>\$ -</u>	<u>\$ 3,654,236</u>

NOTES:

1. Period beginning cash balance at December 1, 2020: \$6,462,802.47. Ending cash balance at December 31, 2020: \$5,274,598.04..

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2020
Capital Outlay Fund
2020-2021 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 123,420	\$ 123,420	\$ 64,178	\$ 61,709	\$ (2,467)
3000 Employee Benefits	54,546	54,546	28,126	27,415	(995)
4000 Books/Supplies	25,000	367,853	367,853	-	-
5000 Other Operating Expenses	827,000	827,000	397,723	289,238	140,039
6000 Capital Outlay	7,091,396	6,748,543	1,644,486	2,364,026	2,740,031
TOTAL EXPENDITURES	<u>\$ 8,121,362</u>	<u>\$ 8,121,362</u>	<u>\$ 2,502,366</u>	<u>\$ 2,742,388</u>	<u>\$ 2,876,608</u>
7900 Ending Fund Balance	3,309,838	3,309,838	5,274,598	-	(1,964,760)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 11,431,200</u>	<u>\$ 11,431,200</u>	<u>\$ 7,776,964</u>	<u>\$ 2,742,388</u>	<u>\$ 911,848</u>

Mt. San Jacinto Community College District
Income Statement December 31, 2020
Bond Fund
2020-2021 Financial Report #06

	<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	\$ 1,200,000	\$ 1,200,000	\$ 54,461	\$ -	\$ 1,145,539
8890 Other Local Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LOCAL REVENUES	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 54,461</u>	<u>\$ -</u>	<u>\$ 1,145,539</u>
8900 Other Financing Sources					
8940 Proceeds of General Long Term Debt	\$ 105,000,000	\$ 105,000,000	\$ -	\$ -	\$ 105,000,000
TOTAL Other Financing Sources	<u>\$ 105,000,000</u>	<u>\$ 105,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,000,000</u>
TOTAL REVENUES	<u>\$ 106,200,000</u>	<u>\$ 106,200,000</u>	<u>\$ 54,461</u>	<u>\$ -</u>	<u>\$ 106,145,539</u>
NET BEGINNING BALANCE	<u>\$ 35,908,189</u>	<u>\$ 35,908,189</u>	<u>\$ 35,908,189</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 142,108,189</u>	<u>\$ 142,108,189</u>	<u>\$ 35,962,650</u>	<u>\$ -</u>	<u>\$ 106,145,539</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	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Employee Benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5000 Other Operating Expenses	<u>807,500</u>	<u>807,500</u>	<u>60,141</u>	<u>121,972</u>	<u>625,387</u>
6000 Capital Outlay	<u>53,310,220</u>	<u>53,310,220</u>	<u>22,022,131</u>	<u>6,681,485</u>	<u>24,606,603</u>
TOTAL EXPENDITURES	<u>\$ 54,117,720</u>	<u>\$ 54,117,720</u>	<u>\$ 22,082,272</u>	<u>\$ 6,803,458</u>	<u>\$ 25,231,990</u>
7900 Ending Fund Balance	<u>87,990,469</u>	<u>87,990,469</u>	<u>13,880,378</u>	<u>-</u>	<u>74,110,091</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 142,108,189</u>	<u>\$ 142,108,189</u>	<u>\$ 35,962,650</u>	<u>\$ 6,803,458</u>	<u>\$ 99,342,081</u>

NOTES:

1. Period beginning cash balance at December 1, 2020: \$17,536,195.98. Ending cash balance at December 31, 2020: \$13,464,721.07.

Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2020
Bookstore
2020-2021 Financial Statement #6

	Adopted Budget	Revised Budget	Actual Year To Date	Balance
INCOME				
Sales (less discounts)	\$200,000	\$200,000	\$78,709	\$121,291
Commissions and Fees	60,000	60,000	22,004	37,996
Interest	20	20	11	9
Other Income	200,000	200,000	2,267	197,733
A. TOTAL INCOME	\$460,020	\$460,020	\$102,991	\$357,029
BEGINNING BALANCE	\$631,759	\$631,759	\$631,759	\$0
TOTAL INCOME AND BEGINNING BALANCE	\$1,091,779	\$1,091,779	\$734,750	\$357,029
EXPENDITURES				
Cost of Goods Sold	\$158,000	\$158,000	\$76,808	\$81,192
Classified Personnel	101,376	101,376	36,772	64,604
Student Personnel	6,711	6,711	0	6,711
Fringe Benefits	50,054	50,054	20,967	29,087
District Fees & Chargebacks	30,000	30,000	6,750	23,250
Operating Supplies	2,800	2,800	503	2,297
Bank/Merchant Fees	12,000	12,000	1,627	10,373
Contract Services	30,000	30,000	28,865	1,135
Depreciation	16,031	16,031	6,851	9,180
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	1,000	1,000	488	512
Interfund Transfer	50,000	50,000	5,000	45,000
B. TOTAL EXPENDITURES	\$457,972	\$457,972	\$184,630	\$273,342
Ending Fund Balance	633,807	633,807	550,120	83,687
TOTAL EXPENDITURES AND ENDING BALANCE	\$1,091,779	\$1,091,779	\$734,750	\$357,029
C. OPERATING SURPLUS (DEFICIT)			(\$81,639)	

**Mt. San Jacinto Community College District
Income Statement December 31, 2020
Self-Insurance Fund
2020-2021 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest	\$ 15,000	\$ 15,000	\$ 1,516	\$ -	\$ 13,484
8890 Other Local	-	-	-	-	-
TOTAL LOCAL REVENUES	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 1,516</u>	<u>\$ -</u>	<u>\$ 13,484</u>
8900 INCOMING TRANSFERS	400,000	400,000	-	-	400,000
NET BEGINNING BALANCE	<u>\$ 851,645</u>	<u>\$ 851,645</u>	<u>\$ 851,645</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,266,645</u>	<u>\$ 1,266,645</u>	<u>\$ 853,161</u>	<u>\$ -</u>	<u>\$ 413,484</u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
1000 Academic Salaries	\$ 44,313	\$ 49,841	\$ 25,405	\$ 24,436	\$ -
2000 Classified Salaries	63,620	65,340	33,307	32,035	-
3000 Employee Benefits	40,240	43,550	22,081	21,469	-
4000 Books/Supplies	5,000	5,000	-	-	5,000
5000 Other Operating Expenses	200,000	194,570	27,252	146,980	20,339
6000 Capital Outlay	50,000	50,000	-	30,000	20,000
TOTAL EXPENDITURES	<u>\$ 403,173</u>	<u>\$ 408,301</u>	<u>\$ 108,045</u>	<u>\$ 254,920</u>	<u>\$ 45,339</u>
7900 Ending Fund Balance	863,472	858,344	745,116	(254,920)	368,148
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,266,645</u>	<u>\$ 1,266,645</u>	<u>\$ 853,161</u>	<u>\$ -</u>	<u>\$ 413,487</u>

NOTES:

1. Period beginning cash balance at December 01, 2020: \$902,535.39; ending cash balance at December 31, 2020: 891,729.86.

**Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2020
Mt. San Jacinto Foundation
2020 - 2021 Financial Report #6**

	<u>Beginning Balance 7/1/2020</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 163,974	\$ 15,822	\$ (2,009)	\$ 181,805
Perm Schlrs & Endowments - Fund 831	2,858,639	55,879	12,021	2,902,497
Revolving Scholarships - Fund 832	658,486	231,538	36,369	853,655
Instructional Programs - Fund 833	132,009	1,040	657	132,392
Subsidiary Programs - Fund 834	284,369	2,064	358	286,075
Operations - Fund 835	107,780	3,515	(701)	111,996
GRAND TOTALS	<u>\$ 4,205,257</u>	<u>\$ 309,858</u>	<u>\$ 46,695</u>	<u>\$ 4,468,420</u>

NOTE:

Warrant approval for December 2020 - \$-0-
Warrant numbers:

Mt. San Jacinto Community College District
Income and Expenditure Statement Dec 31, 2020
Student Government Association
2020 - 2021 Financial Report # 5

	Beginning Balance 7/1/2020	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 24,482	\$ 159,971	\$ -	\$ 184,453
Inter-Club Council	\$ -	-	-	-
ASB TOTALS	\$ 24,482	\$ 159,971	\$ -	\$ 184,453
Actions Sign Louder Club	104	-	-	104
Art Club	36	-	-	36
Entrepreneurship	19	-	-	19
S.A.I.L Club	31	-	-	31
MSJC Law Club	50	-	-	50
Networking Inf. Security Club	41	-	-	41
Criminal Justice Club	108	-	-	108
Black Student Union	504	-	-	504
EOPS CARE Club	306	-	-	306
A2MEND	35	-	-	35
Creative Writing Club	358	-	-	358
Ceramic Club	317	-	-	317
Spanish Club	152	-	-	152
ALAS	64	-	-	64
E-Sport Gaming	12	-	-	12
Fencing Club	5	-	-	5
Puente Club	414	-	-	414
Latter Day Saints	9	-	-	9
Music Production	16	-	-	16
OXFAM	11	-	-	11
Poetry Club - Medicine of the Day	94	-	-	94
History Club	317	-	-	317
Polynesian Club	45	-	-	45
SEAL	52	-	-	52
Amnesty International	362	-	-	362
Pre-Med Club	80	-	-	80
Child Development Student Grp	421	-	-	421
Nerd Squad	514	-	-	514
Physics - Astromomy Club	413	-	-	413
Upward Bound Student Org.	341	-	-	341
Talon Talks	285	-	-	285
Southwest Assoc. of Nursing Students	4,038	-	-	4,038
UMOJA	37	-	-	37
S.E.A.L.	17	-	-	17
MSJC Campus News	129	-	-	129
Phi Theta Kappa	1	5,566	262	5,305
S.T.E.M	292	-	-	292
FAVE	0	-	-	0
ZION Bible Study	47	-	-	47
Creative Writing - SJC	80	-	-	80
Philosophical Society	275	-	-	275
Masqueraders Theatre Club	468	-	-	468
Eagles Veteran	528	-	-	528
Communication Studies Club	205	-	-	205
Heart of Art	165	-	-	165
Political Science Club	296	-	-	296
Boxing Club	12	-	-	12
Chess Club	14	-	-	14
Mu Alpha Theta	999	-	-	999

**Mt. San Jacinto Community College District
Income and Expenditure Statement Dec 31, 2020
Student Government Association
2020 - 2021 Financial Report # 5**

	Beginning Balance 7/1/2020	Income YTD	Expense YTD	Ending Balance
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	339	-	-	339
Audio-Ent. Club	555	-	-	555
Future Leaders Club	199	-	-	199
International Student Union	258	-	-	258
Hobbies & Gaming	25	-	-	25
Anatomy & Physiology	39	-	-	39
Anthropology Club	493	-	-	493
MSJC Talon - Eagles Eye	25	-	-	25
Paranormal Society	24	-	-	24
Muslim Students Alliance	5	-	-	5
Sexuality & Gender Alliance	37	-	-	37
Rotaract	150	-	-	150
MSJC Psychology Club	654	-	-	654
Active Minds	187	-	-	187
Stem Club MVC	1,198	-	-	1,198
Roboneers	163	-	-	163
CLUB TOTALS	\$ 17,507	\$ 5,566	262	\$ 22,811

ASSOCIATED STUDENT BODY PROGRAMS

Performing Arts Music MVC	41,043	-	-	41,043
Performing Arts/Theater/Dance MVC	7,866	-	-	7,866
Performing Arts/Theater SJC	882	-	17	865
Performing Arts/Music	2,634	-	17	2,617
Performing Arts/Dance SJC	23,196	-	17	23,179
Performing Arts/Symphony	3,616	-	17	3,599
Cheerleading Program	304	-	-	304
Performing Arts Dance MVC	6,354	-	-	6,354
Visual Arts/Art Gallery	1,933	-	-	1,933
Performing Arts/Hemet Harmonizers	919	-	17	902

PROGRAM TOTALS	\$ 88,747	\$ -	\$ 85	\$ 88,662
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GRAND TOTALS	\$ 130,735	\$ 165,537	\$ 347	\$ 295,926
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NOTES

[Warrant approval for Dec 2020 - \\$-0-](#)

Warrant numbers:

Mt. San Jacinto Community College District
Income and Expenditure Statement Through December 31, 2020
Student Representation Fee
2020-2021 Financial Report # 6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$26,360	\$26,360	<u>\$52,165</u>	<u>(\$25,805)</u>
TOTAL INCOME	<u>\$26,360</u>	<u>\$26,360</u>	<u>\$52,165</u>	<u>(\$25,805)</u>
BEGINNING BALANCE	\$22,840	\$22,840	\$22,840	\$0
TOTAL INCOME AND BEGINNING BALANCE	<u>\$49,200</u>	<u>\$49,200</u>	<u>\$75,005</u>	<u>(\$25,805)</u>
EXPENDITURES				
Supplies and Materials	\$75	\$75	\$0	\$75
Entry Fee	0	0	0	0
AB1054 Fees	12,521	12,521	0	12,521
Student Travel	0	0	0	0
TOTAL EXPENDITURES	<u>\$12,596</u>	<u>\$12,596</u>	<u>\$0</u>	<u>\$12,596</u>
ENDING BALANCE	\$36,604	\$36,604	\$75,005	<u>(\$38,401)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$49,200</u>	<u>\$49,200</u>	<u>\$75,005</u>	<u>(\$25,805)</u>

NOTE:

Warrant approval for Dec 31, 2020 \$ 1,813.00

Warrant numbers: - 187-188