

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

Quarterly Financial Status Report, CCFS-31 IQ
VIEW QUARTERLY DATA

CHANGE THE PERIOD ▼

Fiscal Year: 2022-2023

Quarter Ended: (Q2) Dec 31, 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	12,176.30

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

		As of the specified quarter ended for each fiscal year			
		2019-20	2020-21	2021-22	2022-23
H.1	Cash, excluding borrowed funds		52,878,571	70,506,137	88,751,249
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	42,775,284	52,878,571	70,506,137	88,751,249

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	51,752,013	47%
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	51,752,013	46.9%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	132,093,832	132,093,832	45,597,305	34.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	5,722,033	5,722,033	5,592,991	97.7%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	137,815,865	137,815,865	51,190,296	37.1%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-27,423,672	-27,423,672	561,717	
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	56,903,178	
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?

YES

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled	Management	Academic	Classified

(Specify) YYYY-YY	Permanent		Temporary					
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:								
Year 1: 2021-22					321,246			
Year 2: 2022-23	1,145,702		2,976,354		432,224	6.5%	278,365	6.5%
Year 3:								
b. BENEFITS:								
Year 1: 2021-22					72,078			
Year 2: 2022-23	379,767		667,799		96,978	6.5%	97,252	6.5%
Year 3:								

* As specified in Collective Bargaining Agreement or other Employment Contract

c. 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.

d. Did any contracts settled in this time period cover part-time, temporary faculty? **YES**

d.1
Does the contract include minimum standards for the terms of reemployment preference and evaluation for part-time, temporary faculty in order to remain eligible to receive Student Equity and Achievement Program funds*? **YES**

**As a condition for receiving Student Equity and Achievement Program funds, negotiations between districts and the exclusive representative for part-time, temporary faculty must include minimum standards for the terms of reemployment preference and evaluation as outlined in Education Code section 87482.3. Education Code section 78222(d)(2) links the negotiation requirement to the receipt of funds for the Student Equity and Achievement Program.*

d.2
Does the collective bargaining agreement achieve parity between compensation for full-time and part-time, temporary faculty? **YES**

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? **NO**
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, 2022
General Fund Unrestricted
2022-2023 Financial Report #06

	<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	\$ 22,186,015	\$ 14,949,233
8630 Education Protection	18,800,269	18,800,269	9,400,134	9,400,135
8671 Homeowner's Property Tax Relief	317,911	317,911	-	317,911
8681 State Lottery	2,071,960	2,071,960	1,040,068	1,031,892
8685 State Mandated Costs	371,556	371,556	-	371,556
8690 Other State	6,161,477	6,161,477	1,464,420	4,697,057
TOTAL STATE REVENUES	<u>\$ 64,858,421</u>	<u>\$ 64,858,421</u>	<u>\$ 34,090,637</u>	<u>\$ 30,767,784</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 35,407,000	\$ 35,407,000	\$ 13,962,108	\$ 21,444,892
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	34,534	74,866
8860 Interest	220,000	220,000	10,762	209,238
8872 Community Service Classes	507,671	507,671	59,931	447,740
8874 Enrollment Fees	4,635,950	4,635,950	2,152,518	2,483,432
8877 Instructional Materials and Sales	5,000	5,000	1,600	3,400
8879 Student Records	42,000	42,000	12,020	29,980
8880 Nonresident Tuition	1,400,000	1,400,000	1,171,174	228,826
8885 Other Student Fees and Charges	110,000	110,000	95,863	14,137
8890 Other Local	50,000	50,000	160,866	(110,866)
TOTAL LOCAL REVENUES	<u>\$ 45,153,221</u>	<u>\$ 45,153,221</u>	<u>\$ 17,661,376</u>	<u>\$ 27,491,845</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 110,112,458</u>	<u>\$ 110,112,458</u>	<u>\$ 51,752,013</u>	<u>\$ 58,360,445</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>\$ 51,752,013</u>	<u>\$ 58,640,180</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>\$ 108,093,474</u>	<u>\$ 58,640,180</u>

NOTES:

1. General Fund Cash for the period beginning December 1, 2022: \$76,985,853.10. Ending cash balance on December 31, 2022: \$88,751,248.93.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$20,388,959.

Mt. San Jacinto Community College District
Income Statement December 31, 2022
General Fund Unrestricted
2022-2023 Financial Report #06

		<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	\$ 38,981,744	\$ 18,128,824	\$ 17,367,606	\$ 3,485,314
2000	Classified Salaries	26,642,684	26,642,684	10,761,842	13,275,693	2,605,149
3000	Employee Benefits	31,294,364	31,298,097	10,676,326	16,375,357	4,246,414
4000	Books/Supplies	1,350,148	1,348,423	547,011	395,130	406,282
5000	Other Operating Expenses	10,190,264	10,247,952	4,910,786	4,903,662	433,504
6000	Capital Outlay	23,651,253	23,574,932	572,516	6,467,503	16,534,913
UNRESTRICTED GENERAL FUND EXPENDITURES		\$ 132,093,832	\$ 132,093,832	\$ 45,597,305	\$ 58,784,951	\$ 27,711,576
7000	Other - Financial Aid	\$ 85,000	\$ 85,000	\$ 12,219	\$ 72,781	\$ -
	Interfund Transfer Fund 61	580,772	580,772	580,772	-	-
	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		\$ 5,722,033	\$ 5,722,033	\$ 5,592,991	\$ 129,042	\$ -
TOTAL EXPENDITURES		\$ 137,815,865	\$ 137,815,865	\$ 51,190,296	\$ 58,913,993	\$ 27,711,576
7900	Reserve for Contingencies					
	Board Designated Reserve	\$ 25,626,830	\$ 25,626,830	\$ 20,388,959	\$ 5,237,871	\$ -
	General	3,290,959	3,290,959	36,514,219	-	(33,223,260)
	Ending Fund Balance	\$ 28,917,789	\$ 28,917,789	\$ 56,903,178	\$ 5,237,871	\$ (33,223,260)
TOTAL EXPENDITURES/ CONTINGENCIES		\$ 166,733,654	\$ 166,733,654	\$ 108,093,474	\$ 64,151,864	\$ (5,511,684)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement December 31, 2022

General Fund Restricted

2022-2023 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	\$ 2,205,422	\$ 2,219,252	\$ 416,390	\$ 1,802,862
8130 Workforce Investment Act	747,901	858,565	-	858,565
8140 Temporary Assist. Needy Famil.	110,095	110,095	-	110,095
8170 Vocational & Techn. Educ. Act	643,645	1,068,843	123,451	945,392
8190 Other Federal Revenues	18,343,466	20,576,647	3,557,222	17,019,425
TOTAL FEDERAL REVENUES	\$ 22,050,529	\$ 24,833,402	\$ 4,097,063	\$ 20,736,339
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 759,055	\$ 759,055	\$ -	\$ 759,055
8621 Disabled Students Program	2,345,724	2,345,724	1,614,871	730,853
8622 EOPS	1,006,917	1,006,917	530,031	476,886
8623 Child Development Apport.	5,000	5,000	1,250	3,750
8626 CalWorks	974,708	974,708	616,911	357,797
8627 Other State Programs	6,266,259	6,543,099	4,499,584	2,043,515
8629 Other Categorical Apportion.	37,729,935	36,816,150	25,109,689	11,706,461
8653 Instructional Improvement Grant*	121,369	2,121,369	121,369	2,000,000
8681 State Lottery Revenue	816,596	816,596	91,688	724,908
TOTAL STATE REVENUES	\$ 50,025,563	\$ 51,388,618	\$ 32,585,393	\$ 18,803,225
8800 LOCAL REVENUES				
8876 Health Services	\$ 826,000	\$ 826,000	\$ 371,727	\$ 454,273
8881 Parking Services & Public Transp.	141,024	141,024	86,787	54,237
8886 Parking Citations	-	-	530	(530)
8888 Parking Meter	10,000	10,000	477	9,523
8890 Other Local Revenue	20,382	51,431	36,430	15,001
8894 Health Center Fees	5,000	5,000	5,128	(128)
TOTAL LOCAL REVENUES	\$ 1,002,406	\$ 1,033,455	\$ 501,079	\$ 532,376
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 4,586,913	\$ 4,586,913	\$ 2,525,756	\$ 2,061,157
8999 Incoming Transfers Intra Fund	262,260	262,260	-	262,260
TOTAL OTHER FINANCING	\$ 4,849,173	\$ 4,849,173	\$ 2,525,756	\$ 2,323,417
TOTAL REVENUES	\$ 77,927,671	\$ 82,104,648	\$ 39,709,291	\$ 42,395,357
BEGINNING BALANCE	1,547,874	1,547,875	1,547,875	-
TOTAL REVENUES AND BEGINNING BALANCE	\$ 79,475,545	\$ 83,652,523	\$ 41,257,166	\$ 42,395,357

NOTES:

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

* Includes object code 8652 which was moved to 8653 in January 2023.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement December 31, 2022
General Fund Restricted
2022-2023 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	\$ 7,110,737	\$ 8,403,852	\$ 3,024,265	\$ 1,618,292	\$ 3,761,295
2000 Classified Salaries	9,857,386	11,124,961	2,233,385	1,626,828	7,264,748
3000 Employee Benefits	5,048,825	5,908,145	1,612,244	1,356,983	2,938,918
4000 Books/Supplies	1,683,153	2,012,651	335,323	509,290	1,168,038
5000 Other Operating Expenses	22,290,748	20,258,959	2,286,103	1,089,553	16,883,303
6000 Capital Outlay	16,725,577	18,974,458	1,316,290	8,479,641	9,178,527
7000 Other Outgo	16,078,553	16,288,931	4,166,056	2,613,654	9,509,221
TOTAL EXPENDITURES	<u>\$ 78,794,979</u>	<u>\$ 82,971,957</u>	<u>\$ 14,973,666</u>	<u>\$ 17,294,241</u>	<u>\$ 50,704,050</u>
7900 Ending Fund Balance	\$ 680,566	\$ 680,566	\$ 26,283,500	\$ -	\$ (25,602,934)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 79,475,545</u>	<u>\$ 83,652,523</u>	<u>\$ 41,257,166</u>	<u>\$ 17,294,241</u>	<u>\$ 25,101,116</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement December 31, 2022
Cafeteria Fund
2022 - 2023 Financial Statement #06

	<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	\$ 15,567	\$ -	\$ 14,433
8846 Catering	60,000	60,000	37,355	-	22,645
8847 Cafeteria Food Sales (less discounts)	135,000	135,000	129,108	-	5,892
8860 Interest	900	900	170	-	730
TOTAL LOCAL REVENUE	<u>\$ 225,900</u>	<u>\$ 225,900</u>	<u>\$ 182,200</u>	<u>\$ -</u>	<u>\$ 43,700</u>
8900 INCOMING TRANSFERS	986,839	986,839	-	-	986,839
NET BEGINNING BALANCE	<u>\$ 1,493,945</u>	<u>\$ 1,493,945</u>	<u>\$ 1,493,945</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 2,706,684</u>	<u>\$ 2,706,684</u>	<u>\$ 1,676,145</u>	<u>\$ -</u>	<u>\$ 1,030,539</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	\$ 605,400	\$ 605,400	\$ 178,110	\$ 202,388	\$ 224,902
3000 Employee Benefits	269,596	269,596	86,885	103,954	78,757
4000 Supplies and Materials	105,000	130,000	86,870	26,206	16,924
5000 Operating Expenses	86,890	61,890	21,793	31,537	8,560
6000 Capital Outlay	5,000	5,000	(4,594)	-	9,594
TOTAL EXPENDITURES	<u>\$ 1,071,886</u>	<u>\$ 1,071,886</u>	<u>\$ 369,064</u>	<u>\$ 364,085</u>	<u>\$ 338,737</u>
7900 Ending Fund Balance	1,634,798	1,634,798	1,307,081	-	327,717
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 2,706,684</u>	<u>\$ 2,706,684</u>	<u>\$ 1,676,145</u>	<u>\$ 364,085</u>	<u>\$ 666,454</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning December 1, 2022: \$1,383,737.46. Ending cash balance on December 31, 2022: \$1,350,580.86.

Mt. San Jacinto Community College District
Income Statement December 31, 2022
Child Development Fund
2022-2023 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	\$ 133,814	\$ 133,814	\$ 78,980	\$ -	\$ 54,834
TOTAL FEDERAL REVENUES	<u>\$ 133,814</u>	<u>\$ 133,814</u>	<u>\$ 78,980</u>	<u>\$ -</u>	<u>\$ 54,834</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 15,083	\$ 15,769	\$ 7,843	\$ -	\$ 7,926
8650 Reimbursable Categorical Progr.	989,795	1,240,451	577,051	-	663,400
8690 State Food Revenue	1,400	1,400	302	-	1,098
8699 HEERF Stipend	37,361	37,361	37,361	-	-
TOTAL STATE REVENUES	<u>\$ 1,043,639</u>	<u>\$ 1,294,981</u>	<u>\$ 622,557</u>	<u>\$ -</u>	<u>\$ 672,424</u>
8800 LOCAL REVENUES					
8871 Child Development Services	\$ 5,951	\$ 5,951	\$ 2,215	\$ -	\$ 3,736
8899 Quality Rating Improvement System	6,125	6,125	6,125	-	-
TOTAL LOCAL REVENUES	<u>\$ 12,076</u>	<u>\$ 12,076</u>	<u>\$ 8,340</u>	<u>\$ -</u>	<u>\$ 3,736</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>\$ 1,497,132</u>	<u>\$ 709,877</u>	<u>\$ -</u>	<u>\$ 787,255</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>\$ 1,680,651</u>	<u>\$ 893,396</u>	<u>\$ -</u>	<u>\$ 787,255</u>

NOTES:

1. Child Care Center fund cash balance at December 1, 2022: \$518,828.53. Ending cash balance at December 31, 2022: \$551,847.78.

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2022
Child Development Fund
2022-2023 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	\$ 597,364	\$ 613,902	\$ 223,844	\$ 251,639	\$ 138,419
3000 Employee Benefits	312,974	312,974	121,658	140,060	51,256
4000 Books/Supplies	43,600	49,386	19,863	17,776	11,747
5000 Other Operating Expenses	384,451	562,944	10,615	14,559	537,770
6000 Capital Outlay	90,920	141,445	87,087	9,869	44,489
TOTAL EXPENDITURES	<u>\$ 1,429,309</u>	<u>\$ 1,680,651</u>	<u>\$ 463,067</u>	<u>\$ 433,903</u>	<u>\$ 783,681</u>
7900 Ending Fund Balance	\$ -	\$ -	\$ 430,329	\$ -	\$ (430,329)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,429,309</u>	<u>\$ 1,680,651</u>	<u>\$ 893,396</u>	<u>\$ 433,903</u>	<u>\$ 353,352</u>

Mt. San Jacinto Community College District
Income Statement December 31, 2022
Capital Outlay Fund
2022-2023 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	\$ 37,700,351	\$ 37,700,351	\$ -	\$ -	\$ 37,700,351
8652 Block Grant & Scheduled Maintenance	5,428,002	13,545,117	10,688,923	-	2,856,194
8690 Other State Revenues	-	155,000	80,600	-	74,400
TOTAL STATE REVENUES	<u>\$ 43,128,353</u>	<u>\$ 51,400,468</u>	<u>\$ 10,769,523</u>	<u>\$ -</u>	<u>\$ 40,630,945</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 45,000	\$ 45,000	\$ 2,381	\$ -	\$ 42,619
8880 Capital Outlay Fee	90,000	90,000	65,429	-	24,571
8890 Redevelopment Revenues	1,000,000	1,000,000	-	-	1,000,000
TOTAL LOCAL REVENUES	<u>\$ 1,135,000</u>	<u>\$ 1,135,000</u>	<u>\$ 67,810</u>	<u>\$ -</u>	<u>\$ 1,067,190</u>
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -
TOTAL Other Financing Sources	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 49,263,353</u>	<u>\$ 57,535,468</u>	<u>\$ 15,837,333</u>	<u>\$ -</u>	<u>\$ 41,698,135</u>
NET BEGINNING BALANCE	<u>\$ 13,679,758</u>	<u>\$ 13,679,758</u>	<u>\$ 13,679,758</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 62,943,111</u>	<u>\$ 71,215,226</u>	<u>\$ 29,517,091</u>	<u>\$ -</u>	<u>\$ 41,698,135</u>

NOTES:

1. Period beginning cash balance at December 1, 2022: \$21,581,969.02. Ending cash balance at December 31, 2022: \$22,549,986.23

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2022
Capital Outlay Fund
2022-2023 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	\$ 187,286	\$ 187,286	\$ 46,746	\$ 140,540	\$ -
3000 Employee Benefits	93,144	93,144	20,083	73,061	-
4000 Books/Supplies	50,000	48,780	431	35,000	13,349
5000 Other Operating Expenses	768,100	1,118,870	557,813	485,000	76,057
6000 Capital Outlay	59,575,658	67,498,223	6,699,242	18,154,000	42,644,981
TOTAL EXPENDITURES	\$ 60,674,188	\$ 68,946,303	\$ 7,324,315	\$ 18,887,601	\$ 42,734,387
7900 Ending Fund Balance	2,268,923	2,268,923	22,192,776	-	(19,923,853)
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 62,943,111	\$ 71,215,226	\$ 29,517,091	\$ 18,887,601	\$ 22,810,534

Mt. San Jacinto Community College District
Income Statement December 31, 2022
Bond Fund
2022-2023 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	\$ 100,000	\$ 100,000	\$ 9,833	\$ -	\$ 90,167
8890 Other Local Revenue	-	-			-
TOTAL LOCAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 9,833</u>	<u>\$ -</u>	<u>\$ 90,167</u>
TOTAL REVENUES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 9,833</u>	<u>\$ -</u>	<u>\$ 90,167</u>
NET BEGINNING BALANCE	<u>\$ 65,444,237</u>	<u>\$ 65,444,237</u>	<u>\$ 65,444,237</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 65,544,237</u>	<u>\$ 65,544,237</u>	<u>\$ 65,454,070</u>	<u>\$ -</u>	<u>\$ 90,167</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	\$ 34,547	\$ 109,591	\$ 30,362
6000 Capital Outlay	64,551,990	64,551,990	12,085,216	23,308,901	29,157,872
TOTAL EXPENDITURES	<u>\$ 64,726,490</u>	<u>\$ 64,726,490</u>	<u>\$ 12,119,763</u>	<u>\$ 23,418,492</u>	<u>\$ 29,188,234</u>
7900 Ending Fund Balance	817,747	817,747	53,334,307	-	(52,516,560)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 65,544,237</u>	<u>\$ 65,544,237</u>	<u>\$ 65,454,070</u>	<u>\$ 23,418,492</u>	<u>\$ (23,328,325)</u>

NOTES:

1. Period beginning cash balance at December 1, 2022: \$55,877,863.36. Ending cash balance at December 31, 2022: \$54,792,424.65

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2022**

**Bookstore
2022-2023 Financial Statement #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$ 306,000.00	\$ 306,000.00	\$ 47,371.00	\$ 258,629.00
Commissions and Fees	23,000	22,970	13,188	9,782
Interest	40	70	67	3
Other Income	595,000	595,000	0	595,000
TOTAL INCOME	\$ 924,040.00	\$ 924,040.00	\$ 60,626.00	\$ 863,414.00
BEGINNING BALANCE	\$ 1,829,485.00	\$ 1,829,485.00	\$ 1,829,485.00	\$ -
TOTAL INCOME AND BEGINNING BALANCE	\$ 2,753,525.00	\$ 2,753,525.00	\$ 1,890,111.00	\$ 863,414.00
EXPENDITURES				
Cost of Goods Sold	\$ 153,175.00	\$ 153,175.00	\$ 54,812.00	\$ 98,363.00
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	4,608	55,392
District Fees & Chargebacks	40,000	40,000	2,700	37,300
Operating Supplies	800	800	0	800
Bank/Merchant Fees	5,000	5,000	1,448	3,552
Contract Services	65,000	65,000	64,555	445
Depreciation	13,702	13,702	4,110	9,592
Equipment	0	0	0	0
Equipment Repair	0	0	0	0
Bad Debts	0	0	0	0
Cash Short/(Over)	0	0	(133)	133
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	\$ 526,677.00	\$ 526,677.00	\$ 138,824.00	\$ 387,853.00
Ending Fund Balance	2,226,848	2,226,848	1,751,287	475,561
TOTAL EXPENDITURES AND ENDING BALANCE	\$ 2,753,525.00	\$ 2,753,525.00	\$ 1,890,111.00	\$ 863,414.00
OPERATING SURPLUS (DEFICIT)			\$ (78,198.00)	

**Mt. San Jacinto Community College District
Income Statement December 31, 2022
Self-Insurance Fund
2022-2023 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	\$ 4,043	\$ 4,043	\$ 197	\$ -	\$ 3,846
8890 Other Local	<u>60,000</u>	<u>60,000</u>	<u>68</u>	<u>-</u>	<u>59,932</u>
TOTAL LOCAL REVENUES	<u>\$ 64,043</u>	<u>\$ 64,043</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ 63,778</u>
8900 INCOMING TRANSFERS	<u>580,772</u>	<u>580,772</u>	<u>580,772</u>	<u>-</u>	<u>-</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>\$ 1,394,095</u>	<u>\$ -</u>	<u>\$ 63,778</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	\$ 73,655	\$ 55,645	\$ 22,984
3000 Employee Benefits	<u>67,100</u>	<u>67,100</u>	<u>31,878</u>	<u>27,773</u>	<u>7,449</u>
4000 Books/Supplies	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>45,000</u>
5000 Other Operating Expenses	<u>220,000</u>	<u>220,000</u>	<u>46,959</u>	<u>68,582</u>	<u>104,458</u>
6000 Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>3,626</u>	<u>-</u>	<u>46,374</u>
TOTAL EXPENDITURES	<u>\$ 534,383</u>	<u>\$ 534,383</u>	<u>\$ 156,118</u>	<u>\$ 152,000</u>	<u>\$ 226,265</u>
7900 Ending Fund Balance	<u>923,490</u>	<u>923,490</u>	<u>1,237,977</u>	<u>-</u>	<u>(314,487)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,457,873</u>	<u>\$ 1,457,873</u>	<u>\$ 1,394,095</u>	<u>\$ 152,000</u>	<u>\$ (88,222)</u>

NOTES:

1. Period beginning cash balance at December 1, 2022: \$1,221,969.78; ending cash balance at December 31, 2022: \$1,039,268.52.

Mt. San Jacinto Community College District
Income Statement December 31, 2022
Foundation Fund
2022-2023 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual YTD</u>	<u>Balance</u>
8800 Local Revenues				
8821 Donations	\$ 995,000	\$ 989,500	\$ 695,103	\$ 294,397
8841 Ticket Sales	14,000	19,000	18,115	885
8842 Advertising Sales	4,560	4,560	870	3,690
8845 Concession Sales	-	500	310	190
8848 Fee Revenue	300	300	(107)	407
8849 Miscellaneous Sales	6,150	6,150	-	6,150
8856 Entry Fee	13,000	13,000	3,596	9,404
8857 Membership Fee	30,000	30,000	2,197	27,803
8859 Foundation Mgmt Fee	18,000	18,000	30	17,970
8861 Interest	170	170	89	81
8862 Investment Income	90,000	90,000	17,716	72,284
8864 Investment Gains/Losses	44,329	44,329	-	44,329
Total Local Revenues	<u>\$ 1,215,509</u>	<u>\$ 1,215,509</u>	<u>\$ 737,919</u>	<u>\$ 477,590</u>
8900 Other Financing Sources				
8999 Intrafund Transfers-In	179,000	179,000	1,500	177,500
Total Other Financing Sources	<u>\$ 179,000</u>	<u>\$ 179,000</u>	<u>\$ 1,500</u>	<u>\$ 177,500</u>
Total Revenues and Other Financing Sources	<u>\$ 1,394,509</u>	<u>\$ 1,394,509</u>	<u>\$ 739,419</u>	<u>\$ 655,090</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>\$ 5,395,246</u>	<u>\$ 655,090</u>

Mt. San Jacinto Community College District
Income Statement December 31, 2022
Foundation Fund
2022-2023 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual YTD</u>	<u>Balance</u>
4000 Supplies and Materials				
4500 Non Instructional	\$ 15,000	\$ 15,000	\$ 44	\$ 14,956
4501 Uniforms Clothing Costumes	45,000	45,000	17,009	27,991
4710 Food	11,000	11,000	470	10,530
	<u>71,000</u>	<u>71,000</u>	<u>17,523</u>	<u>53,477</u>
Total Supplies and Materials	\$ 71,000	\$ 71,000	\$ 17,523	\$ 53,477
5000 Other Operating Expenses and Services				
5002 Bad Debt	\$ 200	\$ 200	\$ -	\$ 200
5045 Postage	200	200	-	200
5100 Contract	90,000	90,000	17,324	72,676
5151 Foundation Mgmt Fee	18,000	18,000	30	17,970
5195 Entry Fee	14,000	14,000	225	13,775
5210 Mileage	100	100	77	23
5220 Conferences	3,800	3,800	-	3,800
5224 Student Travel	1,500	1,500	139	1,361
5300 Dues & Membership Expense	1,300	1,300	-	1,300
5500 Utilities	1	1	-	1
5635 Rents or Leases	1,000	1,000	-	1,000
5690 Miscellaneous Expense	7,600	7,600	585	7,015
5740 Advertising	1,500	1,500	-	1,500
5801 Donation Expense	138,315	138,315	-	138,315
5802 Prizes Awards	7,700	7,700	652	7,048
5995 Bank Charges	37,000	37,000	13,831	23,169
5999 Credit Card Charges	4,400	4,400	2,632	1,768
6492 Equipment Expense	2,000	2,000	-	2,000
	<u>328,616</u>	<u>328,616</u>	<u>35,495</u>	<u>293,121</u>
Total Other Operating Expenses and Services	\$ 328,616	\$ 328,616	\$ 35,495	\$ 293,121
Total Expenditures (4000 - 6000)	\$ 399,616	\$ 399,616	\$ 53,018	\$ 346,598
7000 Other Outgo				
7301 Intrafund Transfers-Out	179,000	179,000	1,500	177,500
7510 Student Financial Scholarship	726,000	726,000	64,973	661,027
	<u>905,000</u>	<u>905,000</u>	<u>66,473</u>	<u>838,527</u>
Total Other Outgo	\$ 905,000	\$ 905,000	\$ 66,473	\$ 838,527
Total Expenditures (4000 - 7000)	\$ 1,304,616	\$ 1,304,616	\$ 119,491	\$ 1,185,125
Ending Fund Balance	4,745,720	4,745,720	5,275,755	(530,035)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 6,050,336	\$ 6,050,336	\$ 5,395,246	\$ 655,090

*Notes: December 2022 investment fees are not included on statement

**Mt. San Jacinto Community College District
Income Statement December 31, 2022
Student Government Association Fund
2022-2023 Financial Report #6**

	Adopted Budget	Revised Budget	Actual YTD	Balance
8800 Local Revenues				
8821 Donations	\$ 3,700	\$ 3,700	\$ -	\$ 3,700
8832 Commissions	540	540	141	399
8841 Ticket Sales	2,250	2,250	2,199	51
8842 Advertising Sales	375	375	-	375
8849 Miscellaneous Sales	835	835	-	835
8857 Membership Fee	6,140	6,140	4,280	1,860
8861 Interest	33	33	22	11
8887 ASB Card Fee	200,000	200,000	154,529	45,471
Total Local Revenues	\$ 213,873	\$ 213,873	\$ 161,171	\$ 52,702
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	\$ 161,171	\$ 55,545
Beginning Fund Balance	314,761	314,761	314,761	-
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 531,477	\$ 531,477	\$ 475,932	\$ 55,545

**Mt. San Jacinto Community College District
Income Statement December 31, 2022
Student Government Association Fund
2022-2023 Financial Report #6**

	<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	15,957	598	15,359
5150 District Administrative Fees and Charges	5,000	5,000	-	5,000
5195 Entry Fee	100	100	-	100
5220 Conferences	4,145	5,188	5,188	-
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	141	759
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	141	89
Total Other Operating Expenses and Services	\$ 58,620	\$ 58,620	\$ 6,937	\$ 51,683
Total Expenditures (4000 - 6000)	\$ 173,120	\$ 173,120	\$ 6,937	\$ 166,183
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	\$ 6,937	\$ 168,483
Ending Fund Balance	356,057	356,057	468,995	(112,938)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 531,477	\$ 531,477	\$ 475,932	\$ 55,545

Mt. San Jacinto Community College District
Income and Expenditure Statement Through December 31, 2022
Student Representation Fee
2022-2023 Financial Report # 06

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$ 79,127	\$ 79,127	\$ 48,511	\$ 30,616
TOTAL INCOME	<u>\$ 79,127</u>	<u>\$ 79,127</u>	<u>\$ 48,511</u>	<u>\$ 30,616</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>\$ 145,488</u>	<u>\$ 30,616</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>145,428</u>	<u>(10,365)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$ 176,104</u>	<u>\$ 176,104</u>	<u>\$ 145,488</u>	<u>\$ 30,616</u>

NOTE:

Warrant approval for December 31, 2022 \$ 0.00

Warrant numbers: