

Quarterly Financial Status Report, CCFS-311Q

Fiscal Year: 2025		Quarter Ended: 2		As of June 30 for the fiscal year specified			
Line	Description	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025		
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:							
A.	Revenues:						
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	98,545,808	112,464,940	132,234,491	127,790,743		
A.2	Other Financing Sources (Object 8900)	272,159	351,440	(354,267)	(332,000)		
A.3	Total Unrestricted Revenue (A.1 + A.2)	98,817,967	112,816,380	131,880,224	127,458,743		
B.	Expenditures:						
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	84,998,160	97,264,507	106,819,872	131,665,906		
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	10,589,119	5,637,033	5,544,181	15,276,878		
B.3	Total Unrestricted Expenditures (B.1 + B.2)	95,587,279	102,901,540	112,364,053	146,942,784		
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	3,230,688	9,914,840	19,516,171	(19,484,041)		
D.	Fund Balance, Beginning	53,110,773	56,341,461	66,256,301	85,772,474		
D.1	Prior Year Adjustments + (-)	0	0	0	0		
D.2	Adjusted Fund Balance, Beginning (D + D.1)	53,110,773	56,341,461	66,256,301	85,772,474		
E.	Fund Balance, Ending (C. + D.2)	56,341,461	66,256,301	85,772,472	66,288,433		
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	58.9%	64.4%	76.3%	45.1%		

		As of the specified quarter ended for each fiscal year			
Line	Description	2021-2022	2022-2023	2023-2024	2024-2025
II. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	70,506,137	88,751,249	100,597,390	95,033,484
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	70,506,137	88,751,249	100,597,390	95,033,484

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	127,790,743	127,790,743	49,387,051	38.6%
I.2	Other Financing Sources (Object 8900)	(332,000)	(332,000)	(338,632)	102.0%
I.3	Total Unrestricted Revenue (I.1 + I.2)	127,458,743	127,458,743	49,048,419	38.5%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	131,665,906	131,665,906	50,516,887	38.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	15,276,878	15,276,878	15,201,878	99.5%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	146,942,784	146,942,784	65,718,765	44.7%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	(19,484,041)	(19,484,041)	(16,670,346)	
L.	Fund Balance, Beginning	84,604,511	85,772,474	85,772,474	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	84,604,511	85,772,474	85,772,474	
M.	Fund Balance, Ending (K. + L.2)	65,120,470	66,288,433	69,102,128	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	44.3%	45.1%		

IV. 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:	2024-2025	0	0.00	0	0.00	0	0.00	696,741	14.00
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:	2024-2025	0	0.00	0	0.00	0	0.00	98,012	0.00
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

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?

NO

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

V. 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.

VI. 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
2024-2025 Q2 Income Statement
General Fund Unrestricted

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 94,000	\$ 94,000	\$ -	\$ 94,000
8600 STATE REVENUES				
8611 General Apportionment	\$ 46,515,768	\$ 46,515,768	\$ 26,031,915	\$ 20,483,853
8630 Education Protection	13,665,581	13,665,581	1,038,962	12,626,619
8671 Homeowner's Property Tax Relief	317,911	317,911	47,816	270,095
8681 State Lottery	2,165,241	2,165,241	-	2,165,241
8685 State Mandated Costs	425,349	425,349	445,981	(20,632)
8690 Other State	5,057,261	5,057,261	1,070,248	3,987,013
TOTAL STATE REVENUES	\$ 68,147,111	\$ 68,147,111	\$ 28,634,922	\$ 39,512,189
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 43,434,450	\$ 43,434,450	\$ 17,201,019	\$ 26,233,431
8818 Redevelopment Funds	4,348,988	4,348,988	2,795	4,346,193
8830 Contract/Instructional Services	72,000	72,000	1,455	70,545
8840 Theater/Other Sales	25,200	25,200	10,412	14,788
8850 Rents and Leases	237,979	237,979	80,020	157,959
8860 Interest	3,500,000	3,500,000	112,954	3,387,046
8872 Community Service Classes	355,438	355,438	25,765	329,673
8874 Enrollment Fees	5,323,749	5,323,749	1,997,550	3,326,199
8877 Instructional Materials and Sales	5,000	5,000	2,100	2,900
8879 Student Records	50,000	50,000	17,226	32,774
8880 Nonresident Tuition	1,582,504	1,582,504	986,528	595,976
8885 Other Student Fees and Charges	134,789	134,789	90,622	44,167
8890 Other Local	479,535	479,535	223,683	255,852
TOTAL LOCAL REVENUES	\$ 59,549,632	\$ 59,549,632	\$ 20,752,129	\$ 38,797,503
UNRESTRICTED GENERAL FUND REVENUES	\$ 127,790,743	\$ 127,790,743	\$ 49,387,051	\$ 78,403,692
8900 Other Financing Sources	(332,000)	(332,000)	(338,632)	6,632
TOTAL UNRESTRICTED REVENUES	\$ 127,458,743	\$ 127,458,743	\$ 49,048,419	\$ 78,410,324
NET BEGINNING BALANCE				
Board Designated Reserve	\$ 29,188,278	\$ 29,188,278	\$ 29,188,278	\$ -
General	55,416,233	56,584,196	56,584,196	-
TOTAL BEGINNING BALANCE	\$ 84,604,511	\$ 85,772,474	\$ 85,772,474	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 212,063,254	\$ 213,231,217	\$ 134,820,893	\$ 78,410,324

NOTES:

Beginning balance increase due to FY23-24 ending balance adjustment.

**Mt. San Jacinto Community College District
2024-2025 Q2 Income Statement
General Fund Unrestricted**

		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000	Academic Salaries	\$ 48,401,949	\$ 48,401,949	\$ 20,095,557	\$ 24,366,532	\$ 3,939,860
2000	Classified Salaries	30,524,737	30,519,618	12,124,475	15,404,117	2,991,026
3000	Employee Benefits	33,854,493	33,854,534	10,959,184	20,129,799	2,765,551
4000	Supplies and Materials	1,373,082	1,335,820	577,871	657,850	100,099
5000	Other Operating Expenses	14,502,451	14,524,326	6,388,731	6,547,681	1,587,914
6000	Capital Outlay	3,009,194	3,029,659	371,069	1,834,702	823,888
7000	Other - Financial Aid	\$ 85,000	\$ 85,000	\$ 10,000	\$ 1,000	\$ 74,000
	Interfund Transfer Fund 61	15,135,617	15,135,617	15,135,617	-	-
	Interfund Transfer Fund 41	-	-	-	-	-
	Intrafund Transfer Fund 33	56,261	56,261	56,261	-	-
TOTAL OTHER OUTGO		<u>\$ 15,276,878</u>	<u>\$ 15,276,878</u>	<u>\$ 15,201,878</u>	<u>\$ 1,000</u>	<u>\$ 74,000</u>
TOTAL EXPENDITURES		<u>\$ 146,942,784</u>	<u>\$ 146,942,784</u>	<u>\$ 65,718,765</u>	<u>\$ 68,941,681</u>	<u>\$ 12,282,338</u>
7900	Reserve for Contingencies					
	Board Designated Reserve	\$ 29,188,278	\$ 29,188,278	\$ 29,188,278	\$ -	\$ -
	General	35,932,192	37,100,155	39,913,849	-	(2,813,694)
	Total Ending Fund Balance	<u>\$ 65,120,470</u>	<u>\$ 66,288,433</u>	<u>\$ 69,102,127</u>	<u>\$ -</u>	<u>\$ (2,813,694)</u>
TOTAL EXPENDITURES/ CONTINGENCIES		<u>\$ 212,063,254</u>	<u>\$ 213,231,217</u>	<u>\$ 134,820,892</u>	<u>\$ 68,941,681</u>	<u>\$ 9,468,644</u>

Mt. San Jacinto Community College District
2024-2025 Q2 Income Statement
General Fund Restricted

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES				
8120 Higher Education Act	\$ 2,446,094	\$ 2,446,094	\$ 625,781	\$ 1,820,313
8130 Workforce Investment Act	740,078	740,078	477,689	262,389
8140 Temporary Assist. Needy Famil.	94,258	94,258	-	94,258
8160 Veterans Education	35,104	35,104	17,552	17,552
8170 Vocational & Techn. Educ. Act	669,135	892,605	246,474	646,131
8190 Other Federal Revenues	1,368,964	1,368,964	691,036	677,928
TOTAL FEDERAL REVENUES	\$ 5,353,633	\$ 5,577,103	\$ 2,058,532	\$ 3,518,571
8600 STATE REVENUES				
8621 Disabled Students Program	3,125,520	3,125,520	2,546,338	579,182
8622 EOPS	1,337,399	1,337,399	810,496	526,903
8623 Child Development Apport.	5,000	5,000	1,250	3,750
8626 CalWorks	941,372	941,372	609,525	331,847
8627 Other State Programs	4,843,425	5,429,669	1,299,133	4,130,536
8629 Other Categorical Apportion.	35,182,511	35,182,511	28,482,691	6,699,820
8653 Instructional Improvement Grant	1,980,980	1,980,980	1,980,980	-
8681 State Lottery Revenue	880,776	880,776	-	880,776
8690 Other State Revenues	511,543	511,543	-	511,543
TOTAL STATE REVENUES	\$ 48,808,526	\$ 49,394,770	\$ 35,730,413	\$ 13,664,357
8800 LOCAL REVENUES				
8876 Health Services	\$ 1,200,000	\$ 1,200,000	\$ 494,572	\$ 705,428
8881 Parking Services & Public Transp.	600,000	600,000	203,587	396,413
8886 Parking Citations	120,000	120,000	17,525	102,475
8890 Other Local Revenue	14,499	14,499	14,500	(1)
8894 Health Center Fees	60,000	60,000	28,810	31,190
TOTAL LOCAL REVENUES	\$ 1,994,499	\$ 1,994,499	\$ 758,994	\$ 1,235,505
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 4,977,340	\$ 4,977,340	\$ 2,971,870	\$ 2,005,470
8999 Incoming Transfers Intra Fund	340,000	340,000	340,000	-
TOTAL OTHER FINANCING	\$ 5,317,340	\$ 5,317,340	\$ 3,311,870	\$ 2,005,470
TOTAL REVENUES	\$ 61,473,998	\$ 62,283,712	\$ 41,859,809	\$ 20,423,903
BEGINNING BALANCE	1,567,724	1,567,725	1,567,725	-
TOTAL REVENUES AND BEGINNING BALANCE	\$ 63,041,722	\$ 63,851,437	\$ 43,427,534	\$ 20,423,903

NOTES:

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

**Mt. San Jacinto Community College District
2024-2025 Q2 Income Statement
General Fund Restricted**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 8,863,654	\$ 9,054,047	\$ 3,484,444	\$ 2,018,897	\$ 3,550,706
2000 Classified Salaries	9,724,387	9,903,964	3,190,662	2,075,197	4,638,105
3000 Employee Benefits	5,699,990	5,808,606	1,998,082	1,697,438	2,113,086
4000 Books/Supplies	1,584,767	1,690,696	372,391	253,139	1,065,166
5000 Other Operating Expenses	17,337,457	17,249,337	2,457,548	1,072,892	13,718,897
6000 Capital Outlay	4,591,487	4,788,190	1,249,190	658,884	2,880,116
7000 Other Outgo	13,709,339	13,825,956	5,408,497	2,854,951	5,562,508
TOTAL EXPENDITURES	<u><u>\$ 61,511,081</u></u>	<u><u>\$ 62,320,796</u></u>	<u><u>\$ 18,160,814</u></u>	<u><u>\$ 10,631,398</u></u>	<u><u>\$ 33,528,584</u></u>
7900 Ending Fund Balance	\$ 1,530,641	\$ 1,530,641	\$ 25,266,720	\$ -	\$ (23,736,079)
TOTAL EXPENDITURES/ CONTINGENCIES	<u><u>\$ 63,041,722</u></u>	<u><u>\$ 63,851,437</u></u>	<u><u>\$ 43,427,534</u></u>	<u><u>\$ 10,631,398</u></u>	<u><u>\$ 9,792,505</u></u>

NOTES:

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

Mt. San Jacinto Community College District
2024-2025 Q2 Income Statement
Cafeteria Fund

	<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	\$ 37,500	\$ 37,500	\$ 5,932	\$ -	\$ 31,568
8846 Catering	<u>360,000</u>	<u>360,000</u>	<u>98,901</u>	<u>-</u>	<u>261,099</u>
8847 Cafeteria Food Sales (less discounts)	<u>402,500</u>	<u>402,500</u>	<u>266,785</u>	<u>-</u>	<u>135,715</u>
8849 Caf� Merchandise	<u>50,000</u>	<u>50,000</u>	<u>16,209</u>	<u>-</u>	<u>33,791</u>
8860 Interest	<u>100,000</u>	<u>100,000</u>	<u>3,292</u>	<u>-</u>	<u>96,708</u>
8890 Other Local Revenue	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
TOTAL LOCAL REVENUE	<u>\$ 951,500</u>	<u>\$ 951,500</u>	<u>\$ 391,119</u>	<u>\$ -</u>	<u>\$ 560,381</u>
8900 INCOMING TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET BEGINNING BALANCE	<u>\$ 3,048,701</u>	<u>\$ 3,048,701</u>	<u>\$ 3,048,700</u>	<u>\$ -</u>	<u>\$ 1</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 4,000,201</u>	<u>\$ 4,000,201</u>	<u>\$ 3,439,819</u>	<u>\$ -</u>	<u>\$ 560,382</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	<u>\$ 636,532</u>	<u>\$ 636,532</u>	<u>\$ 246,441</u>	<u>\$ 211,693</u>	<u>\$ 178,398</u>
3000 Employee Benefits	<u>293,709</u>	<u>293,709</u>	<u>119,616</u>	<u>116,454</u>	<u>57,639</u>
4000 Supplies and Materials	<u>264,430</u>	<u>258,930</u>	<u>160,861</u>	<u>33,610</u>	<u>64,459</u>
5000 Other Operating Expenses	<u>81,331</u>	<u>86,831</u>	<u>41,734</u>	<u>44,862</u>	<u>235</u>
6000 Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 1,276,002</u>	<u>\$ 1,276,002</u>	<u>\$ 568,652</u>	<u>\$ 406,619</u>	<u>\$ 300,731</u>
7900 Ending Fund Balance	<u>2,724,199</u>	<u>2,724,199</u>	<u>2,871,166</u>	<u>-</u>	<u>(146,967)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 4,000,201</u>	<u>\$ 4,000,201</u>	<u>\$ 3,439,818</u>	<u>\$ 406,619</u>	<u>\$ 153,764</u>

**Mt. San Jacinto Community College District
2024-2025 Q2 Income Statement
Child Development Fund**

	<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	\$ 188,715	\$ 188,715	\$ 134,544	\$ -	\$ 54,171
TOTAL FEDERAL REVENUES	<u>\$ 188,715</u>	<u>\$ 188,715</u>	<u>\$ 134,544</u>	<u>\$ -</u>	<u>\$ 54,171</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 17,250	\$ 17,250	\$ 8,970	\$ -	\$ 8,280
8650 Reimbursable Categorical Program	1,651,668	1,651,668	848,433	-	803,235
8690 State Food Revenue	2,000	2,000	504	-	1,496
8699 HEERF Stipend	48,418	48,418	51,306	(1)	(2,888)
TOTAL STATE REVENUES	<u>\$ 1,719,336</u>	<u>\$ 1,719,336</u>	<u>\$ 909,213</u>	<u>\$ -</u>	<u>\$ 810,123</u>
8800 LOCAL REVENUES					
8871 Child Development Services	\$ 4,350	\$ 4,350	\$ 746	\$ -	\$ 3,604
8899 Quality Rating Improvement System	26,278	26,278	26,279	-	(1)
TOTAL LOCAL REVENUES	<u>\$ 30,628</u>	<u>\$ 30,628</u>	<u>\$ 27,025</u>	<u>\$ -</u>	<u>\$ 3,603</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>\$ 1,994,940</u>	<u>\$ 1,994,940</u>	<u>\$ 1,127,043</u>	<u>\$ -</u>	<u>\$ 867,897</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>\$ 2,178,459</u>	<u>\$ 2,178,459</u>	<u>\$ 1,310,562</u>	<u>\$ -</u>	<u>\$ 867,897</u>

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2000 Classified Salaries	<u>768,268</u>	<u>782,225</u>	<u>235,215</u>	<u>220,757</u>	<u>326,253</u>
3000 Employee Benefits	<u>365,009</u>	<u>368,283</u>	<u>120,025</u>	<u>131,028</u>	<u>117,230</u>
4000 Supplies and Materials	<u>66,280</u>	<u>66,280</u>	<u>13,860</u>	<u>14,071</u>	<u>38,349</u>
5000 Other Operating Expenses	<u>743,590</u>	<u>713,870</u>	<u>18,839</u>	<u>15,304</u>	<u>679,727</u>
6000 Capital Outlay	<u>51,793</u>	<u>64,282</u>	<u>17,797</u>	<u>-</u>	<u>46,485</u>
TOTAL EXPENDITURES	<u>\$ 1,994,940</u>	<u>\$ 1,994,940</u>	<u>\$ 405,736</u>	<u>\$ 381,160</u>	<u>\$ 1,208,044</u>
7900 Ending Fund Balance	<u>\$ 183,519</u>	<u>\$ 183,519</u>	<u>\$ 904,826</u>	<u>\$ -</u>	<u>\$ (721,307)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 2,178,459</u>	<u>\$ 2,178,459</u>	<u>\$ 1,310,562</u>	<u>\$ 381,160</u>	<u>\$ 486,737</u>

NOTES:

1. ARPA Childcare Stipend going to Board in January.

**Mt. San Jacinto Community College District
2024-2025 Q2 Income Statement
Capital Outlay Fund**

	<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	\$ 1,255,610	\$ 1,255,610	\$ -	\$ -	\$ 1,255,610
8652 Block Grant & Scheduled Maintenance	3,365,361	3,365,361	3,365,362	-	(1)
8690 Other State Revenue	155,000	155,000	155,000		
TOTAL STATE REVENUES	<u>\$ 4,775,971</u>	<u>\$ 4,775,971</u>	<u>\$ 3,520,362</u>	<u>\$ -</u>	<u>\$ 1,255,609</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 1,000,000	\$ 1,000,000	\$ 32,638	\$ -	\$ 967,362
8880 Capital Outlay Fee	160,000	160,000	64,020	-	95,980
8890 Redevelopment Revenues	1,400,000	1,400,000	-	-	1,400,000
TOTAL LOCAL REVENUES	<u>\$ 2,560,000</u>	<u>\$ 2,560,000</u>	<u>\$ 96,658</u>	<u>\$ -</u>	<u>\$ 2,463,342</u>
8980 Interfund Transfers - In	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -	\$ -
TOTAL REVENUES	<u>\$ 17,335,971</u>	<u>\$ 17,335,971</u>	<u>\$ 13,617,020</u>	<u>\$ -</u>	<u>\$ 3,718,951</u>
NET BEGINNING BALANCE	<u>29,693,812</u>	<u>29,693,812</u>	<u>29,693,812</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 47,029,783</u>	<u>\$ 47,029,783</u>	<u>\$ 43,310,832</u>	<u>\$ -</u>	<u>\$ 3,718,951</u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 190,531	\$ 190,531	\$ 89,138	\$ 89,138	\$ 12,255
3000 Employee Benefits	104,395	104,395	47,822	49,302	7,271
4000 Supplies and Materials	50,000	50,000	-	-	50,000
5000 Other Operating Expenses	865,000	1,029,895	501,161	365,612	163,122
6000 Capital Outlay	41,125,422	40,960,527	1,673,347	1,634,823	37,652,357
TOTAL EXPENDITURES	<u>\$ 42,335,348</u>	<u>\$ 42,335,348</u>	<u>\$ 2,311,468</u>	<u>\$ 2,138,875</u>	<u>\$ 37,885,005</u>
7900 Ending Fund Balance	4,694,435	4,694,435	40,999,364	-	(36,304,929)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 47,029,783</u>	<u>\$ 47,029,783</u>	<u>\$ 43,310,832</u>	<u>\$ 2,138,875</u>	<u>\$ 1,580,076</u>

Mt. San Jacinto Community College District
2024-2025 Q2 Income Statement
Bond Fund

	<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	\$ 900,000	\$ 900,000	\$ 21,061	\$ -	\$ 878,939
8890 Other Local Revenue	-	-			-
TOTAL LOCAL REVENUES	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 21,061</u>	<u>\$ -</u>	<u>\$ 878,939</u>
TOTAL REVENUES	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 21,061</u>	<u>\$ -</u>	<u>\$ 878,939</u>
NET BEGINNING BALANCE	<u>\$ 19,940,943</u>	<u>\$ 19,940,943</u>	<u>\$ 19,940,943</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 20,840,943</u>	<u>\$ 20,840,943</u>	<u>\$ 19,962,004</u>	<u>\$ -</u>	<u>\$ 878,939</u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
4000 Supplies and Materials	\$ -	\$ 5,274	\$ 5,273	\$ -	\$ 1
5000 Other Operating Expenses	50,950	50,950	3,022	5,381	42,547
6000 Capital Outlay	20,789,993	20,784,719	403,009	2,199,629	18,182,081
TOTAL EXPENDITURES	<u>\$ 20,840,943</u>	<u>\$ 20,840,943</u>	<u>\$ 411,304</u>	<u>\$ 2,205,010</u>	<u>\$ 18,224,629</u>
7900 Ending Fund Balance	-	-	19,550,700	-	(19,550,700)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 20,840,943</u>	<u>\$ 20,840,943</u>	<u>\$ 19,962,004</u>	<u>\$ 2,205,010</u>	<u>\$ (1,326,071)</u>

Mt. San Jacinto Community College District
2024-2025 Q2 Income Statement
Self-Insurance Fund

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest	\$ 50,000	\$ 50,000	\$ 1,314	\$ -	\$ 48,686
8890 Other Local	85,000	85,000	34,917	-	50,083
TOTAL LOCAL REVENUES	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 36,231</u>	<u>\$ -</u>	<u>\$ 98,769</u>
8900 INCOMING TRANSFERS	5,135,617	5,135,617	5,135,617	-	-
NET BEGINNING BALANCE	<u>\$ 1,561,533</u>	<u>\$ 1,561,533</u>	<u>\$ 1,561,533</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 6,832,150</u>	<u>\$ 6,832,150</u>	<u>\$ 6,733,381</u>	<u>\$ -</u>	<u>\$ 98,769</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	\$ 228,208	\$ 228,208	\$ 99,798	\$ 100,079	\$ 28,332
3000 Employee Benefits	86,005	86,005	27,323	41,301	17,381
4000 Supplies and Materials	44,370	44,370	5,195	4,500	34,675
5000 Other Operating Expenses	310,630	310,630	29,459	58,429	222,742
6000 Capital Outlay	50,000	50,000	-	-	50,000
TOTAL EXPENDITURES	<u>\$ 719,213</u>	<u>\$ 719,213</u>	<u>\$ 161,775</u>	<u>\$ 204,309</u>	<u>\$ 353,130</u>
7900 Ending Fund Balance	6,112,937	6,112,937	6,571,605	-	(458,668)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 6,832,150</u>	<u>\$ 6,832,150</u>	<u>\$ 6,733,380</u>	<u>\$ 204,309</u>	<u>\$ (105,538)</u>

**Mt. San Jacinto Community College District
2024-2025 Q2 Income Statement
Foundation Fund**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8820 In-Kind Donations	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000
8821 Donations	1,300,000	1,300,000	779,416	-	520,584
8827 Other Income	25,000	24,000	-	-	24,000
8828 Sponsorships	500	500	-	-	500
8832 Commissions Revenue	70	70	-	-	70
8841 Ticket Sales	50,000	50,000	33,797	-	16,203
8842 Advertising Sales	4,500	4,500	1,350	-	3,150
8845 Concession Sales	2,000	2,000	232	-	1,768
8849 Miscellaneous Sales	100	100	-	-	100
8856 Entry Fee Income	9,500	9,500	1,700	-	7,800
8857 Membership Fee	5,000	5,000	5,530	-	(530)
8859 Annual Management Fees	65,000	65,000	-	-	65,000
8861 Interest	230	230	114	-	116
8862 Investment Interest	92,000	92,000	24,733	-	67,267
8864 Investment Gains/Losses	400,000	400,000	-	-	400,000
8890 Other Local Revenue	-	1,000	920	-	80
TOTAL LOCAL REVENUES	\$ 1,958,900	\$ 1,958,900	\$ 847,792	\$ -	\$ 1,111,108
8900 Other Financing Sources					
8999 Intrafund Transfers-In	20,000	20,000	-	-	20,000
TOTAL OTHER FINANCING	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 20,000
NET BEGINNING BALANCE	\$ 6,699,711	\$ 6,699,711	\$ 6,699,712	\$ -	\$ (1)
TOTAL REVENUES AND BEGINNING BALANCE	\$ 8,678,611	\$ 8,678,611	\$ 7,547,504	\$ -	\$ 1,131,107
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
4000 Supplies and Materials	\$ 126,000	\$ 126,000	\$ 16,865	\$ 82,090	\$ 27,045
5000 Other Operating Expenses	315,000	315,000	26,940	191,269	96,791
7000 Other Outgoing	720,000	720,000	193,378	13,352	513,270
TOTAL EXPENDITURES	\$ 1,161,000	\$ 1,161,000	\$ 237,183	\$ 286,711	\$ 637,106
7900 Ending Fund Balance	7,517,611	7,517,611	7,310,321	-	207,290
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 8,678,611	\$ 8,678,611	\$ 7,547,504	\$ 286,711	\$ 844,396

NOTES

* Net beg balance different due to rounding

**Mt. San Jacinto Community College District
2024 - 2025 Q2 Income Statement
Student Government Association Fund**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8832 Commissions	\$ 500	\$ 500	\$ 75	\$ -	\$ 425
8841 Ticket Sales	7,000	7,000	7,089	-	(89)
8842 Advertising Sales	100	100	-	-	100
8849 Miscellaneous Sales	500	500	-	-	500
8857 Membership Fee	17,000	17,000	180	-	16,820
8861 Interest	60	60	29	-	31
8887 ASB Card Fee	256,000	256,000	187,182	-	68,818
TOTAL LOCAL REVENUES	\$ 281,160	\$ 281,160	\$ 194,555	\$ -	\$ 86,605
8900 Other Financing Sources					
8980 Interfund Transfers-In	\$ 100	\$ 100	\$ -	\$ -	\$ 100
TOTAL OTHER FINANCING	\$ 100	\$ 100	\$ -	\$ -	\$ 100
NET BEGINNING BALANCE	\$ 507,805	\$ 507,805	\$ 508,302	\$ -	\$ (497)
TOTAL REVENUES AND BEGINNING BALANCE	\$ 789,065	\$ 789,065	\$ 702,857	\$ -	\$ 86,208
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
2000 Salaries	\$ 650	\$ 650	\$ -	\$ -	\$ 650
3000 Benefits	60	60	-	-	60
4000 Books/Supplies	86,000	86,000	924	54,761	30,315
5000 Other Operating Expenses	95,000	95,000	1,818	13,374	79,808
7000 Other Outgoing	100	100	-	-	100
TOTAL EXPENDITURES	\$ 181,810	\$ 181,810	\$ 2,742	\$ 68,135	\$ 110,933
7900 Ending Fund Balance	607,255	607,255	700,115	-	(92,860)
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 789,065	\$ 789,065	\$ 702,857	\$ 68,135	\$ 18,073

*Notes: Beginning balance difference due to corrections made after budget

**Mt. San Jacinto Community College District
2024 - 2025 Q2 Income Statement
Student Representation Fee**

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8880 REVENUE					
8884 Semester Fees	\$ 80,000	\$ 80,000	\$ 57,442	\$ -	\$ 22,558
8861 Interest	16	16	7	-	9
TOTAL REVENUE	\$ 80,016	\$ 80,016	\$ 57,449	\$ -	\$ 22,567
BEGINNING BALANCE	\$ 81,023	\$ 80,500	\$ 80,500	\$ -	\$ -
TOTAL INCOME AND BEGINNING BALANCE	\$ 161,039	\$ 160,516	\$ 137,949	\$ -	\$ 22,567
	Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
EXPENDITURES					
4710 Food Expense	\$ -	\$ 1,100	\$ 700	\$ 368	\$ 32
5220 Conferences	20,000	18,900	-	8,289	10,611
5210 Mileage	250	250	-	-	250
5224 Student Travel	7,000	7,000	-	-	7,000
5300 Dues Membership	5,000	5,000	-	-	5,000
5601 AB1054 Fees	35,650	35,650	-	28,721	6,929
7510 Student Scholarship	5,000	5,000	-	-	5,000
TOTAL EXPENDITURES	\$ 72,900	\$ 72,900	\$ 700	\$ 37,378	\$ 34,822
ENDING BALANCE	\$ 88,139	\$ 87,616	\$ 137,249	\$ -	\$ (49,633)
TOTAL EXPENDITURES AND ENDING BALANCE	\$ 161,039	\$ 160,516	\$ 137,949	\$ 37,378	\$ (14,811)

NOTE:

* Change in beginning balance due to closing corrections