CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q

VIEW QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2022-2023

District: (940) MT. SAN JACINTO **Quarter Ended: (Q3) Mar 31, 2023**

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

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
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	11,905.49

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		53,098,180	62,812,747	91,596,234
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	46,011,910	53,098,180	62,812,747	91,596,234

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	81,049,362	73.6%
I.2	Other Financing Sources (Object 8900)	279,735	279,735	279,735	100%
I.3	**Total Unrestricted Revenue (I.1 + I.2)**	110,392,193	110,392,193	81,329,097	73.7%
J.	**Expenditures:**				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	132,093,832	132,093,832	67,405,229	51%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	5,722,033	5,722,033	5,637,033	98.5%
J.3	**Total Unrestricted Expenditures (J.1 + J.2)**	137,815,865	137,815,865	73,042,262	53%
K.	**Revenues Over(Under) Expenditures (I.3 - J.3)**	-27,423,672	-27,423,672	8,286,835	
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	64,628,296	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	21%	21%		

V. Has the district settled any employee contracts during this quarter? NO

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANs), issuance of COPs, etc.)? **NO**

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

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

This year?	**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 March 31, 2023
General Fund Unrestricted
2022-2023 Financial Report #09

	Adopted Budget	Revised Budget	Received To Date	Balance
8100 FEDERAL REVENUES	$ 100,816	$ 100,816	$ -	$ 100,816
TOTAL FEDERAL REVENUES	**$ 100,816**	**$ 100,816**	**$ -**	**$ 100,816**
8600 STATE REVENUES				
8611 General Apportionment	$ 37,135,248	$ 37,135,248	$ 32,405,663	$ 4,729,585
8630 Education Protection	18,800,269	18,800,269	14,198,801	4,601,468
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	2,038,472	4,123,005
TOTAL STATE REVENUES	**$ 64,858,421**	**$ 64,858,421**	**$ 49,683,004**	**$ 15,175,417**
8800 LOCAL REVENUES				
8811 Property Tax Revenues	$ 35,407,000	$ 35,407,000	$ 24,308,808	$ 11,098,192
8818 Redevelopment Funds	2,594,000	2,594,000	1,683,417	910,583
8830 Contract/Instructional Services	72,000	72,000	539	71,461
8840 Theater/Other Sales	200	200	13,236	(13,036)
8850 Rents and Leases	109,400	109,400	91,723	17,677
8860 Interest	220,000	220,000	327,697	(107,697)
8872 Community Service Classes	507,671	507,671	247,689	259,982
8874 Enrollment Fees	4,635,950	4,635,950	2,755,183	1,880,767
8877 Instructional Materials and Sales	5,000	5,000	3,125	1,875
8879 Student Records	42,000	42,000	25,247	16,753
8880 Nonresident Tuition	1,400,000	1,400,000	1,488,719	(88,719)
8885 Other Student Fees and Charges	110,000	110,000	114,734	(4,734)
8890 Other Local	50,000	50,000	306,241	(256,241)
TOTAL LOCAL REVENUES	**$ 45,153,221**	**$ 45,153,221**	**$ 31,366,358**	**$ 13,786,863**
UNRESTRICTED GENERAL FUND REVENUES	**$ 110,112,458**	**$ 110,112,458**	**$ 81,049,362**	**$ 29,063,096**
8900 Other Financing Sources	279,735	279,735	279,735	-
TOTAL UNRESTRICTED REVENUES	**$ 110,392,193**	**$ 110,392,193**	**$ 81,329,097**	**$ 29,063,096**
NET BEGINNING BALANCE	**56,341,461**	**56,341,461**	**56,341,461**	**-**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 166,733,654**	**$ 166,733,654**	**$ 137,670,558**	**$ 29,063,096**

NOTES:

1. General Fund Cash for the period beginning March 1, 2023: $91,327,303.33. Ending cash balance on March 31, 2023: $91,596,234.05.

2. The beginning fund balance includes the Board of Trustees Special Reserve of $20,388,959.

Mt. San Jacinto Community College District
Expenditure Statement March 31, 2023
General Fund Unrestricted
2022-2023 Financial Report #09

		Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
1000	Academic Salaries	$ 38,965,119	$ 38,985,743	$ 27,536,971	$ 8,002,359	$ 3,446,413
2000	Classified Salaries	26,642,684	26,645,790	15,976,398	5,955,082	4,714,310
3000	Employee Benefits	31,294,364	31,299,491	15,658,337	9,770,528	5,870,626
4000	Books/Supplies	1,350,148	1,340,058	745,776	320,709	273,573
5000	Other Operating Expenses	10,190,264	10,266,598	6,740,982	1,555,486	1,970,130
6000	Capital Outlay	23,651,253	23,556,152	746,765	563,538	22,245,849
UNRESTRICTED GENERAL FUND EXPENDITURES		**$ 132,093,832**	**$ 132,093,832**	**$ 67,405,229**	**$ 26,167,702**	**$ 38,520,901**
7000	Other - Financial Aid	$ 85,000	$ 85,000	$ -	$ 85,000	$ -
	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**	**$ 5,637,033**	**$ 85,000**	**$ -**
TOTAL EXPENDITURES		**$ 137,815,865**	**$ 137,815,865**	**$ 73,042,262**	**$ 26,252,702**	**$ 38,520,901**
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	44,239,337	-	(40,948,378)
	Ending Fund Balance	**$ 28,917,789**	**$ 28,917,789**	**$ 64,628,296**	**$ -**	**$ (35,710,507)**
TOTAL EXPENDITURES/ CONTINGENCIES		**$ 166,733,654**	**$ 166,733,654**	**$ 137,670,558**	**$ 26,252,702**	**$ 2,810,394**

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Income Statement March 31, 2023
General Fund Restricted
2022-2023 Financial Report #09

	Adopted Budget	Revised Budget	Received To Date	Balance
8100 FEDERAL REVENUES				
8120 Higher Education Act	$ 2,205,422	$ 2,219,252	$ 719,574	$ 1,499,678
8130 Workforce Investment Act	747,901	858,565	119,859	738,706
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	4,422,552	16,154,095
TOTAL FEDERAL REVENUES	**$ 22,050,529**	**$ 24,833,402**	**$ 5,385,436**	**$ 19,447,966**
8600 STATE REVENUES				
8600 STRS On Behalf	$ 759,055	$ 759,055	$ -	$ 759,055
8621 Disabled Students Program	2,345,724	2,345,724	1,980,297	365,427
8622 EOPS	1,006,917	1,006,917	768,474	238,443
8623 Child Development Apport.	5,000	5,000	1,250	3,750
8626 CalWorks	974,708	974,708	795,810	178,898
8627 Other State Programs	6,266,259	7,107,499	4,777,772	2,329,727
8629 Other Categorical Apportion.	37,729,935	37,148,809	32,005,214	5,143,595
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**	**$ 52,285,677**	**$ 40,541,874**	**$ 11,743,803**
8800 LOCAL REVENUES				
8876 Health Services	$ 826,000	$ 826,000	$ 715,327	$ 110,673
8881 Parking Services & Public Transp.	141,024	141,024	100,045	40,979
8886 Parking Citations	-	-	687	(687)
8888 Parking Meter	10,000	10,000	477	9,523
8890 Other Local Revenue	20,382	51,431	45,431	6,000
8894 Health Center Fees	5,000	5,000	8,211	(3,211)
TOTAL LOCAL REVENUES	**$ 1,002,406**	**$ 1,033,455**	**$ 870,178**	**$ 163,277**
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	$ 4,586,913	$ 4,513,584	$ 3,596,824	$ 916,760
8999 Incoming Transfers Intra Fund	262,260	262,260	262,260	-
TOTAL OTHER FINANCING	**$ 4,849,173**	**$ 4,775,844**	**$ 3,859,084**	**$ 916,760**
TOTAL REVENUES	**$ 77,927,671**	**$ 82,928,378**	**$ 50,656,572**	**$ 32,271,806**
BEGINNING BALANCE	**1,547,874**	**1,547,875**	**1,547,875**	**-**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 79,475,545**	**$ 84,476,253**	**$ 52,204,447**	**$ 32,271,806**

NOTES:

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

* Includes object code 8652 which was corrected in April 2023.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement March 31, 2023
General Fund Restricted
2022-2023 Financial Report #09

	Adopted Budget	Revised Budget	Actuals To Date	Encumbered Expenses	Balance
1000 Academic Salaries	$ 7,110,737	$ 8,400,725	$ 4,613,579	$ 921,335	$ 2,865,811
2000 Classified Salaries	9,857,386	11,328,152	3,497,478	804,868	7,025,806
3000 Employee Benefits	5,048,825	5,886,113	2,475,823	702,594	2,707,696
4000 Books/Supplies	1,683,153	2,229,902	672,699	517,240	1,039,963
5000 Other Operating Expenses	22,290,748	20,696,486	3,471,959	951,052	16,273,475
6000 Capital Outlay	16,725,577	18,962,056	1,542,043	12,544,191	4,875,823
7000 Other Outgo	16,078,553	16,292,253	10,214,997	1,907,720	4,169,536
TOTAL EXPENDITURES	**$ 78,794,979**	**$ 83,795,687**	**$ 26,488,578**	**$ 18,349,000**	**$ 38,958,110**
7900 Ending Fund Balance	$ 680,566	$ 680,566	$ 25,715,869	$ -	$ (25,035,303)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 79,475,545**	**$ 84,476,253**	**$ 52,204,447**	**$ 18,349,000**	**$ 13,922,806**

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

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2023
Cafeteria Fund
2022-2023 Financial Statement #09

		Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8800	**LOCAL REVENUES**					
8840	Sales and Commissions	$ 30,000	$ 30,000	$ 17,958	$ -	$ 12,042
8846	Catering	60,000	60,000	67,404	15,000	(22,404)
8847	Cafeteria Food Sales (less discounts)	135,000	135,000	208,737	85,000	(158,737)
8860	Interest	900	900	5,357	-	(4,457)
TOTAL LOCAL REVENUE		**$ 225,900**	**$ 225,900**	**$ 299,456**	$ 100,000	**$ (173,556)**
8900	**INCOMING TRANSFERS**	986,839	986,839	50,000	763,283	173,556
NET BEGINNING BALANCE		**$ 1,493,945**	**$ 1,493,945**	**$ 1,493,945**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE		**$ 2,706,684**	**$ 2,706,684**	**$ 1,843,401**	**$ 863,283**	**$ 0**

		Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
EXPENDITURES						
2000	Classified Salaries	$ 605,400	$ 605,400	$ 283,702	$ 104,890	$ 216,808
3000	Employee Benefits	269,596	269,596	136,850	55,419	77,327
4000	Supplies and Materials	105,000	130,000	127,208	2,792	-
5000	Operating Expenses	86,890	61,890	47,456	14,434	-
6000	Capital Outlay	5,000	5,000	(4,594)	586	9,008
TOTAL EXPENDITURES		**$ 1,071,886**	**$ 1,071,886**	**$ 590,622**	**$ 178,121**	**$ 303,143**
7900	Ending Fund Balance	**1,634,798**	**1,634,798**	**1,252,779**	**-**	**382,019**
TOTAL EXPENDITURES/ CONTINGENCIES		**$ 2,706,684**	**$ 2,706,684**	**$ 1,843,401**	**$ 178,121**	**$ 685,162**

NOTES:

1. Cafeteria Fund Cash for the period beginning March 1, 2023: $1,318,625.53. Ending cash balance on March 31, 2023: $1,287,684.50.

Mt. San Jacinto Community College District
Income Statement March 31, 2023
Child Development Fund
2022-2023 Financial Report #09

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8100 FEDERAL REVENUES					
8190 Federal Food Revenue	$ 133,814	$ 143,366	$ 123,760	$ -	$ 19,606
TOTAL FEDERAL REVENUES	**$ 133,814**	**$ 143,366**	**$ 123,760**	**$ -**	**$ 19,606**
8600 STATE REVENUES					
8623 Contract Revenue	$ 15,083	$ 15,769	$ 11,984	$ -	$ 3,785
8650 Reimbursable Categorical Progr.	989,795	1,265,947	865,015	-	400,932
8690 State Food Revenue	1,400	1,400	886	-	514
8699 HEERF Stipend	37,361	37,361	37,360		1
TOTAL STATE REVENUES	**$ 1,043,639**	**$ 1,320,477**	**$ 915,245**	**$ -**	**$ 405,232**
8800 LOCAL REVENUES					
8871 Child Development Services	$ 5,951	$ 5,951	$ 3,731	$ -	$ 2,220
8899 Quality Rating Improvement Syster	6,125	6,125	6,125	-	-
TOTAL LOCAL REVENUES	**$ 12,076**	**$ 12,076**	**$ 9,856**	**$ -**	**$ 2,220**
8900 Incoming Transfers	$ 56,261	$ 56,261	$ 56,261	$ -	$ -
TOTAL OTHER FINANCING	**$ 56,261**	**$ 56,261**	**$ 56,261**	**$ -**	**$ -**
TOTAL REVENUES	**$ 1,245,790**	**$ 1,532,180**	**$ 1,105,122**	**$ -**	**$ 427,058**
BEGINNING BALANCE	**$ 183,519**	**$ 183,519**	**$ 183,519**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 1,429,309**	**$ 1,715,699**	**$ 1,288,641**	**$ -**	**$ 427,058**

NOTES:

1. Child Care Center fund cash balance at March 1, 2023: $605,950.82. Ending cash balance at March 31, 2023: $588,522.15.

Mt. San Jacinto Community College District
Expenditure Statement March 31, 2023
Child Development Fund
2022-2023 Financial Report #09

	Adopted Budget	Revised Budget	Actuals To Date	Encumbered Expenses	Balance
2000 Classified Salaries	$ 597,364	$ 626,488	$ 376,167	$ 136,676	$ 113,645
3000 Employee Benefits	312,974	312,974	194,454	71,379	47,141
4000 Books/Supplies	43,600	49,386	24,637	16,324	8,425
5000 Other Operating Expenses	384,451	585,406	16,874	9,357	559,175
6000 Capital Outlay	90,920	141,445	95,231	-	46,214
TOTAL EXPENDITURES	**$ 1,429,309**	**$ 1,715,699**	**$ 707,363**	**$ 233,736**	**$ 774,600**
7900 Ending Fund Balance	$ -	$ -	$ 581,278	$ -	$ (581,278)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 1,429,309**	**$ 1,715,699**	**$ 1,288,641**	**$ 233,736**	**$ 193,322**

Mt. San Jacinto Community College District
Income Statement March 31, 2023
Capital Outlay Fund
2022-2023 Financial Report #09

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8600 STATE REVENUES					
8651 Community College Construction Act	$ 37,700,351	$ 37,700,351	$ 2,585,219	$ 9,548,018	$ 25,567,114
8652 Block Grant & Scheduled Maintenance	5,428,002	13,545,117	13,117,040	428,077	-
8690 Other State Revenues	-	155,000	117,800	37,200	-
TOTAL STATE REVENUES	**$ 43,128,353**	**$ 51,400,468**	**$ 15,820,059**	**$ 10,013,295**	**$ 25,567,114**
8800 LOCAL REVENUES					
8860 Interest and Investment Income	$ 45,000	$ 45,000	$ 76,215	$ 25,405	$ (56,620)
8880 Capital Outlay Fee	90,000	90,000	129,417	44,000	(83,417)
8890 Redevelopment Revenues	1,000,000	1,000,000	621,312	207,104	171,584
TOTAL LOCAL REVENUES	**$ 1,135,000**	**$ 1,135,000**	**$ 826,944**	**$ 276,509**	**$ 31,547**
8900 Other Financing Sources					
8980 Interfund Transfers - In	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ -	$ -
TOTAL Other Financing Sources	**$ 5,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ -**	**$ -**
TOTAL REVENUES	**$ 49,263,353**	**$ 57,535,468**	**$ 21,647,003**	**$ 10,289,804**	**$ 25,598,661**
NET BEGINNING BALANCE	**$ 13,679,758**	**$ 13,679,758**	**$ 13,679,758**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 62,943,111**	**$ 71,215,226**	**$ 35,326,761**	**$ 10,289,804**	**$ 25,598,661**

NOTES:
1. Period beginning cash balance at March 1, 2023: $17,551677.66. Ending cash balance at March 31, 2023: $23,088,670.31.

Mt. San Jacinto Community College District
Expenditure Statement March 31, 2023
Capital Outlay Fund
2022-2023 Financial Report #09

		Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
2000	Classified Salaries	$ 187,286	$ 187,286	$ 86,775	$ 100,511	$ -
3000	Employee Benefits	93,144	93,144	39,803	53,341	-
4000	Books/Supplies	50,000	48,780	2,230	10,000	36,550
5000	Other Operating Expenses	768,100	1,118,870	859,908	200,000	58,962
6000	Capital Outlay	59,575,658	67,498,223	11,581,348	8,154,000	47,762,875
TOTAL EXPENDITURES		**$ 60,674,188**	**$ 68,946,303**	**$ 12,570,064**	**$ 8,517,852**	**$ 47,858,387**
7900	Ending Fund Balance	2,268,923	2,268,923	22,756,697	-	(20,487,774)
TOTAL EXPENDITURES/ CONTINGENCIES		**$ 62,943,111**	**$ 71,215,226**	**$ 35,326,761**	**$ 8,517,852**	**$ 27,370,613**

Mt. San Jacinto Community College District Income and Expenditure Statement March 31, 2023
Bond Fund
2022-2023 Financial Report #09

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8800 LOCAL REVENUES					
8860 Interest and Investment Income	$ 100,000	$ 100,000	$ 287,026	$ -	$ (187,026)
8890 Other Local Revenue	-	-			-
TOTAL LOCAL REVENUES	**$ 100,000**	**$ 100,000**	**$ 287,026**	**$ -**	**$ (187,026)**
TOTAL REVENUES	**$ 100,000**	**$ 100,000**	**$ 287,026**	**$ -**	**$ (187,026)**
NET BEGINNING BALANCE	**$ 65,444,237**	**$ 65,444,237**	**$ 65,444,237**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 65,544,237**	**$ 65,544,237**	**$ 65,731,263**	**$ -**	**$ (187,026)**

	Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
EXPENDITURES					
5000 Other Operating Expenses	$ 174,500.00	$ 174,500.00	$ 71,230	$ 73,473	$ 29,797
6000 Capital Outlay	64,551,990	64,551,990	19,501,324	17,147,608	27,903,057
TOTAL EXPENDITURES	**$ 64,726,490**	**$ 64,726,490**	**$ 19,572,554**	**$ 17,221,081**	**$ 27,932,855**
7900 Ending Fund Balance	817,747	817,747	46,158,709	-	(45,340,962)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 65,544,237**	**$ 65,544,237**	**$ 65,731,263**	**$ 17,221,081**	**$ (17,408,107)**

NOTES:
1. Period beginning cash balance at March 1, 2023: $49,487,231.38. Ending cash balance at March 31, 2022: $47,526,052.18

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2023
Bookstore
2022-2023 Financial Statement #09

	Adopted Budget	Revised Budget	Actual Year To Date	Balance
INCOME				
Sales (less discounts)	$ 306,000	$ 306,000	$ 47,371	$ 258,629
Commissions and Fees	23,000	22,970	14,402	8,568
Interest	40	70	103	(33)
Other Income	595,000	595,000	8,888	586,112
TOTAL INCOME	**$ 924,040**	**$ 924,040**	**$ 70,764**	**$ 853,276**
BEGINNING BALANCE	**$ 1,829,485**	**$ 1,829,485**	**$ 1,829,485**	**$ -**
TOTAL INCOME AND BEGINNING BALANCE	**$ 2,753,525**	**$ 2,753,525**	**$ 1,900,249**	**$ 853,276**
EXPENDITURES				
Cost of Goods Sold	$ 153,175	$ 153,175	$ 96,018	$ 57,157
Classified Personnel	131,000	131,000	9,320	121,680
Student Personnel	3,000	3,000	0	3,000
Fringe Benefits	60,000	15,654	6,364	9,290
District Fees & Chargebacks	40,000	12,503	4,050	8,453
Operating Supplies	800	800	0	800
Bank/Merchant Fees	5,000	5,000	1,448	3,552
Contract Services	65,000	92,497	92,497	0
Depreciation	13,702	13,449	4,567	8,882
Equipment	0	0	0	0
Equipment Repair	0	125	125	0
Bad Debts	0	0	0	0
Cash Short/(Over)	0	128	128	0
Educational & Buying Trips	0	0	0	0
Other Expenses	5,000	49,346	49,346	0
Interfund Transfer	50,000	50,000	50,000	0
TOTAL EXPENDITURES	**$ 526,677**	**$ 526,677**	**$ 313,863**	**$ 212,814**
Ending Fund Balance	2,226,848	2,226,848	1,586,386	640,462
TOTAL EXPENDITURES AND ENDING BALANCE	**$ 2,753,525**	**$ 2,753,525**	**$ 1,900,249**	**$ 853,276**
OPERATING SURPLUS (DEFICIT)			**$ (243,099)**	

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2023
Self-Insurance Fund
2022-2023 Financial Report #09

	Adopted Budget	Revised Budget	Received To Date	Adjustments	Balance
8800 LOCAL REVENUES					
8860 Interest	$ 4,043	$ 4,043	$ 5,801	$ -	$ (1,758)
8890 Other Local	60,000	60,000	4,210	-	55,790
TOTAL LOCAL REVENUES	**$ 64,043**	**$ 64,043**	**$ 10,011**	**$ -**	**$ 54,032**
8900 INCOMING TRANSFERS	580,772	580,772	580,772	-	-
NET BEGINNING BALANCE	**$ 813,058**	**$ 813,058**	**$ 813,058**	**$ -**	**$ -**
TOTAL REVENUES AND BEGINNING BALANCE	**$ 1,457,873**	**$ 1,457,873**	**$ 1,403,841**	**$ -**	**$ 54,032**

	Adopted Budget	Revised Budget	Actual To Date	Encumbered Expenses	Balance
EXPENDITURES					
2000 Classified Salaries	$ 152,283	$ 152,283	$ 101,252	$ 27,822	$ 23,209
3000 Employee Benefits	67,100	67,100	44,439	12,955	9,706
4000 Books/Supplies	45,000	35,000	5,082	-	29,918
5000 Other Operating Expenses	220,000	230,000	154,275	71,610	4,115
6000 Capital Outlay	50,000	50,000	9,586	-	40,414
TOTAL EXPENDITURES	**$ 534,383**	**$ 534,383**	**$ 314,634**	**$ 112,387**	**$ 107,362**
7900 Ending Fund Balance	923,490	923,490	1,089,207	-	(165,717)
TOTAL EXPENDITURES/ CONTINGENCIES	**$ 1,457,873**	**$ 1,457,873**	**$ 1,403,841**	**$ 112,387**	**$ (58,355)**

NOTES:
1. Period beginning cash balance at March 1, 2023: $1,550,663.39; ending cash balance at March 31, 2023: $1,471,269.17.

Mt. San Jacinto Community College District
Income Statement March 31, 2023
Foundation Fund
2022-2023 Financial Report #09

		Adopted Budget	Revised Budget	Actual YTD	Adjustments	Balance
8800	Local Revenues					
8820	In-Kind Donations	$ -	$ -	$ 4,731	$ 200,000	$ (204,731)
8821	Donations	995,000	995,000	941,259	53,741	-
8827	Other Income	-	-	7,103	-	(7,103)
8832	Commissions Revenue	-	-	68	-	(68)
8841	Ticket Sales	14,000	14,000	22,528	10,000	(18,528)
8842	Advertising Sales	4,560	4,560	6,535	-	(1,975)
8845	Concession Sales	-	-	310	100	(410)
8848	Fee Revenue	300	300	(124)	-	424
8849	Miscellaneous Sales	6,150	6,150	(5,750)	500	11,400
8856	Entry Fee Income	13,000	13,000	7,856	2,000	3,144
8857	Membership Fee	30,000	30,000	2,665	500	26,835
8859	Annual Management Fees	18,000	18,000	30	17,970	-
8861	Interest	170	170	136	-	34
8862	Investment Interest	90,000	90,000	55,362	18,454	16,184
8864	Investment Gains/Losses	44,329	44,329	-	44,329	-
	Total Local Revenues	**$ 1,215,509**	**$ 1,215,509**	**$ 1,042,709**	**$ 347,594**	**$ (174,794)**
8900	Other Financing Sources					
8980	Interfund Transfers-In	-	-	200	-	(200)
8999	Intrafund Transfers-In	179,000	179,000	71,353	-	107,647
	Total Other Financing Sources	**$ 179,000**	**$ 179,000**	**$ 71,553**	**$ -**	**$ 107,447**
	Total Revenues and Other Financing Sources	**$ 1,394,509**	**$ 1,394,509**	**$ 1,114,262**	**$ 347,594**	**$ (67,347)**
Beginning Fund Balance		4,655,827	4,655,827	4,655,827		-
Total Revenues, Other Financing Sources, and Beginning Fund Balance		**$ 6,050,336**	**$ 6,050,336**	**$ 5,770,089**	**$ 347,594**	**$ (67,347)**

Mt. San Jacinto Community College District
Expenditure Statement March 31, 2023
Foundation Fund
2022-2023 Financial Report #09

		Adopted Budget	Revised Budget	Actual YTD	Encumbrances	Balance
4000	Supplies and Materials					
4500	Non Instructional	$ 15,000	$ 15,000	$ 9,732	$ 3,810	$ 1,458
4501	Uniforms Clothing Costumes	45,000	52,758	44,046	8,712	-
4710	Food	11,000	11,000	4,508	1,014	5,478
	Total Supplies and Materials	**$ 71,000**	**$ 78,758**	**$ 58,286**	**$ 13,536**	**$ 6,936**
5000-6000	Other Operating Expenses and Equipment					
5002	Bad Debt	$ 200	$ 200	$ -	$ -	$ 200
5045	Postage	200	200	-	-	200
5100	Contract Services	90,000	217,352	117,199	100,153	-
5151	Foundation Management Fee	18,000	10,242	30	10,212	-
5195	Entry Fee	14,000	1,561	725	836	-
5210	Mileage	100	23	-	-	23
5219	Other Travel Expense	-	77	77	-	-
5220	Conferences	3,800	3,800	-	-	3,800
5224	Student Travel	1,500	1,500	139	-	1,361
5300	Dues and Memberships	1,300	3,040	3,040	-	-
5500	Utilities	1	1	-	-	1
5635	Rents or Leases	1,000	1,250	1,250	-	-
5690	Miscellaneous	7,600	7,600	4,155	1,974	1,471
5740	Advertising	1,500	24,841	4,138	20,703	-
5801	Donations Expense	138,315	163,559	-	163,559	-
5802	Prizes and Awards	7,700	1,664	1,464	200	-
5995	Bank Charges	37,000	37,000	22,161	14,000	839
5999	Credit Charges	4,400	2,744	2,744	-	-
6492	Equipment Expense	2,000	-	-	-	-
	Total Other Operating Expenses and Equipment	**$ 328,616**	**$ 476,654**	**$ 157,122**	**$ 311,637**	**$ 7,895**
	Total Expenditures (4000 - 6000)	**$ 399,616**	**$ 555,412**	**$ 215,408**	**$ 325,173**	**$ 14,831**
7000	Other Outgo					
7300	Interfund Transfers-Out	$ -	$ 200	$ 200	$ -	$ -
7301	Intrafund Transfers-Out	179,000	154,298	71,353	-	82,945
7510	Student Financial Scholarship	726,000	726,000	266,493	-	459,507
	Total Other Outgo	**$ 905,000**	**$ 880,498**	**$ 338,046**	**$ -**	**$ 542,452**
	Total Expenditures (4000 - 7000)	**$ 1,304,616**	**$ 1,435,910**	**$ 553,454**	**$ 325,173**	**$ 557,283**
Ending Fund Balance		4,745,720	4,614,426	5,216,635	-	(602,209)
Total Expenditures, Other Outgo, and Ending Fund Balance		**$ 6,050,336**	**$ 6,050,336**	**$ 5,770,089**	**$ 325,173**	**$ (44,926)**

NOTE:

* Increase in revised budget to cover increase in expenditures

Mt. San Jacinto Community College District
Income Statement March 31, 2023
Student Government Association Fund
2022-2023 Financial Report #09

		Adopted Budget	Revised Budget	Actual YTD	Adjustments	Balance
8800	Local Revenues					
8821	Donations	$ 3,700	$ 279	$ 75	$ -	$ 204
8832	Commissions	540	1,376	1,376	-	-
8841	Ticket Sales	2,250	2,699	2,199	500	-
8842	Advertising Sales	375	75	-	-	75
8849	Miscellaneous Sales	835	386	-	-	386
8857	Membership Fee	6,140	6,460	5,920	540	-
8861	Interest	33	34	34	-	-
8887	ASB Card Fee	200,000	202,564	182,565	19,999	-
	Total Local Revenues	**$ 213,873**	**$ 213,873**	**$ 192,169**	**$ 21,039**	**$ 665**
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**	**$ 192,169**	**$ 21,039**	**$ 3,508**
	Beginning Fund Balance	314,761	314,761	314,761	-	-
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	**$ 531,477**	**$ 531,477**	**$ 506,930**	**$ 21,039**	**$ 3,508**

Mt. San Jacinto Community College District
Expenditure Statement March 31, 2023
Student Government Association Fund
2022-2023 Financial Report #09

		Adopted Budget	Revised Budget	Actual YTD	Encumbrances	Balance
4000	Supplies and Materials					
4500	Non Instructional	$ 7,500	$ 7,500	$ 2,719	$ 1,287	$ 3,494
4501	Uniforms Clothing Costumes	103,000	100,481	428	47,956	52,097
4710	Food	4,000	6,096	1,978	4,118	-
	Total Supplies and Materials	**$ 114,500**	**$ 114,077**	**$ 5,125**	**$ 53,361**	**$ 55,591**
5000	Other Operating Expenses and Services					
5045	Postage	$ 200	$ 200	$ -	$ -	$ 200
5100	Contract	17,000	24,172	5,398	18,775	(1)
5150	District Administrative Fees and Charges	5,000	5,000	5,000	-	-
5195	Entry Fee	100	2,298	-	2,298	-
5210	Mileage Expense	-	114	114	-	-
5220	Conferences	4,145	7,986	6,175	1,811	-
5224	Student Travel	10,000	225	-	-	225
5300	Dues & Membership Expense	2,255	201	202	-	(1)
5500	Utilities	3,550	-	-	-	-
5690	Miscellaneous Expense	2,500	4,941	1,325	3,616	-
5740	Advertising	900	900	141	634	125
5801	Donation Expense	7,740	7,740	-	-	7,740
5802	Prizes Awards	5,000	5,000	869	-	4,131
5999	Credit Card Charges	230	266	266	-	-
	Total Other Operating Expenses and Services	**$ 58,620**	**$ 59,043**	**$ 19,490**	**$ 27,134**	**$ 12,419**
	Total Expenditures (4000 - 6000)	**$ 173,120**	**$ 173,120**	**$ 24,615**	**$ 80,495**	**$ 68,010**
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**	**$ 24,615**	**$ 80,495**	**$ 70,310**
Ending Fund Balance		356,057	356,057	482,315	-	(126,258)
Total Expenditures, Other Outgo, and Ending Fund Balance		**$ 531,477**	**$ 531,477**	**$ 506,930**	**$ 80,495**	**$ (55,948)**

Mt. San Jacinto Community College District
Income and Expenditure Statement Through March 31, 2023
Student Representation Fee
2022-2023 Quarterly Report # 09

		Adopted Budget	Revised Budget	Actual Year To Date	Adjustments/ Encumbrances	Balance
	INCOME					
8884	Semester Fees	$ 79,127	$ 79,117	$ 56,870	$ -	$ 22,247
8861	Interest	-	10	10	-	-
	TOTAL INCOME	**$ 79,127**	**$ 79,127**	**$ 56,880**	**$ -**	**$ 22,247**
	BEGINNING BALANCE	$ 96,977	$ 96,977	$ 96,977	$ -	$ -
	TOTAL INCOME AND BEGINNING BALANCE	**$ 176,104**	**$ 176,104**	**$ 153,857**	**$ -**	**$ 22,247**
	EXPENDITURES					
5220	Conferences	$ -	$ 10,280	$ 10,280	$ -	$ -
5601	AB1054 Fees	39,556	39,556	-	39,556	-
5210	Mileage	-	119	119	-	-
5224	Student Travel	1,485	-	-	-	-
	TOTAL EXPENDITURES	**$ 41,041**	**$ 49,955**	**$ 10,399**	**$ 39,556**	**$ -**
	ENDING BALANCE	$ 135,063	$ 126,149	$ 143,458	$ -	$ (17,309)
	TOTAL EXPENDITURES AND ENDING BALANCE	**$ 176,104**	**$ 176,104**	**$ 153,857**	**$ 39,556**	**$ (17,309)**

NOTE:
* Increase in revised budget due to increase in organization activity

Warrant approval for March 31, 2023 $ 3,939.82
Warrant numbers: 204