

Quarterly Financial Status Report, CCFS-31 IQ

Fiscal Year: 2025		Quarter Ended: 1		As of June 30 for the fiscal year specified			
Line	Description	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025		
<b>Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>							
A.	<b>Revenues:</b>						
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	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	98,817,967	112,816,380	131,880,224	127,458,743		
B.	<b>Expenditures:</b>						
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	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	95,587,279	102,901,540	112,364,053	146,942,784		
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	3,230,688	9,914,840	19,516,171	(19,484,041)		
D.	<b>Fund Balance, Beginning</b>	53,110,773	56,341,461	66,256,301	85,772,474		
D.1	Prior Year Adjustments + (-)	0	0	0	0		
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	53,110,773	56,341,461	66,256,301	85,772,474		
E.	<b>Fund Balance, Ending (C. + D.2)</b>	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
<b>Total General Fund Cash Balance (Unrestricted and Restricted)</b>					
H.1	Cash, excluding borrowed funds	67,112,333	79,339,515	93,185,574	104,791,307
H.2	Cash, borrowed funds only	0	0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	67,112,333	79,339,515	93,185,574	104,791,307

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	127,790,743	127,790,743	16,120,637	12.6%
I.2	Other Financing Sources (Object 8900)	(332,000)	(332,000)	0	0.0%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	127,458,743	127,458,743	16,120,637	12.6%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	131,665,906	131,665,906	25,731,768	19.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	15,276,878	15,276,878	0	0.0%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	146,942,784	146,942,784	25,731,768	17.5%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	(19,484,041)	(19,484,041)	(9,611,131)	
L.	<b>Fund Balance, Beginning</b>	84,604,511	85,772,474	85,772,474	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	<b>Adjusted Fund Balance, Beginning (L + L.1)</b>	84,604,511	85,772,474	85,772,474	
M.	<b>Fund Balance, Ending (K. + L.2)</b>	65,120,470	66,288,433	76,161,343	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	44.3%	45.1%		

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
<b>A. Salaries</b>									
Year One:	2023-2024	0	0.00	0	0.00	987,658	0.00	0	0.00
Year Two:	2024-2025	0	0.00	0	0.00	617,251	4.00	0	0.00
Year Three:	2025-2026	0	0.00	0	0.00	385,782	2.00	0	0.00
<b>B. Benefits</b>									
Year One:	2023-2024	0	0.00	0	0.00	217,127	0.00	0	0.00
Year Two:	2024-2025	0	0.00	0	0.00	135,314	0.00	0	0.00
Year Three:	2025-2026	0	0.00	0	0.00	84,571	0.00	0	0.00

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

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

Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

NO

If yes, list events and their financial ramifications.

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

This Year?

NO

If yes, what are the problems and what actions will be taken?

Next Year?

NO

**Mt. San Jacinto Community College District**  
**2024-2025 Q1 Income Statement**  
**General Fund Unrestricted**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
<b>8100 FEDERAL REVENUES</b>	\$ 94,000	\$ 94,000	\$ -	\$ 94,000
<b>8600 STATE REVENUES</b>				
8611 General Apportionment	\$ 46,515,768	\$ 46,515,768	\$ 14,017,185	\$ 32,498,583
8630 Education Protection	13,665,581	13,665,581	-	13,665,581
8671 Homeowner's Property Tax Relief	317,911	317,911	-	317,911
8681 State Lottery	2,165,241	2,165,241	-	2,165,241
8685 State Mandated Costs	425,349	425,349	-	425,349
8690 Other State	5,057,261	5,057,261	593,517	4,463,744
<b>TOTAL STATE REVENUES</b>	<b>\$ 68,147,111</b>	<b>\$ 68,147,111</b>	<b>\$ 14,610,702</b>	<b>\$ 53,536,409</b>
<b>8800 LOCAL REVENUES</b>				
8811 Property Tax Revenues	\$ 43,434,450	\$ 43,434,450	\$ 613,016	\$ 42,821,434
8818 Redevelopment Funds	4,348,988	4,348,988	-	4,348,988
8830 Contract/Instructional Services	72,000	72,000	-	72,000
8840 Theater/Other Sales	25,200	25,200	541	24,659
8850 Rents and Leases	237,979	237,979	54,524	183,455
8860 Interest	3,500,000	3,500,000	-	3,500,000
8872 Community Service Classes	355,438	355,438	6,741	348,697
8874 Enrollment Fees	5,323,749	5,323,749	107,758	5,215,991
8877 Instructional Materials and Sales	5,000	5,000	-	5,000
8879 Student Records	50,000	50,000	4,425	45,575
8880 Nonresident Tuition	1,582,504	1,582,504	636,472	946,032
8885 Other Student Fees and Charges	134,789	134,789	66,417	68,372
8890 Other Local	479,535	479,535	20,041	459,494
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 59,549,632</b>	<b>\$ 59,549,632</b>	<b>\$ 1,509,935</b>	<b>\$ 58,039,697</b>
<b>UNRESTRICTED GENERAL FUND REVENUES</b>	<b>\$ 127,790,743</b>	<b>\$ 127,790,743</b>	<b>\$ 16,120,637</b>	<b>\$ 111,670,106</b>
8900 Other Financing Sources	(332,000)	(332,000)	-	(332,000)
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>\$ 127,458,743</b>	<b>\$ 127,458,743</b>	<b>\$ 16,120,637</b>	<b>\$ 111,338,106</b>
<b>NET BEGINNING BALANCE</b>				
Board Designated Reserve	\$ 29,188,278	\$ 29,188,278	\$ 29,188,278	\$ -
General	55,416,233	56,584,196	56,584,196	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$ 84,604,511</b>	<b>\$ 85,772,474</b>	<b>\$ 85,772,474</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b>\$ 212,063,254</b>	<b>\$ 213,231,217</b>	<b>\$ 101,893,111</b>	<b>\$ 111,338,106</b>

**Mt. San Jacinto Community College District  
2024-2025 Q1 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>
<b>1000</b>	Academic Salaries	\$ 48,401,949	\$ 48,401,949	\$ 9,228,476	\$ 34,695,810	\$ 4,477,663
<b>2000</b>	Classified Salaries	30,524,737	30,524,737	6,090,059	22,682,369	1,752,309
<b>3000</b>	Employee Benefits	33,854,493	33,854,493	5,764,479	26,280,391	1,809,623
<b>4000</b>	Supplies and Materials	1,373,082	1,356,911	311,533	556,189	489,189
<b>5000</b>	Other Operating Expenses	14,502,451	14,518,622	4,124,485	8,706,351	1,687,786
<b>6000</b>	Capital Outlay	3,009,194	3,009,194	212,736	1,411,182	1,385,276
<b>7000</b>	Other - Financial Aid	\$ 85,000	\$ 85,000	\$ -	\$ -	\$ 85,000
	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	-
<b>TOTAL OTHER OUTGO</b>		<b>\$ 15,276,878</b>	<b>\$ 15,276,878</b>	<b>\$ -</b>	<b>\$ 15,191,878</b>	<b>\$ 85,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 146,942,784</b>	<b>\$ 146,942,784</b>	<b>\$ 25,731,768</b>	<b>\$ 109,524,170</b>	<b>\$ 11,686,846</b>
<b>7900</b>	Reserve for Contingencies					
	Board Designated Reserve	\$ 29,188,278	\$ 29,188,278	\$ 29,188,278	\$ -	\$ -
	General	35,932,192	37,100,155	46,973,065	-	(9,872,910)
	<b>Total Ending Fund Balance</b>	<b>\$ 65,120,470</b>	<b>\$ 66,288,433</b>	<b>\$ 76,161,343</b>	<b>\$ -</b>	<b>\$ (9,872,910)</b>
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>		<b>\$ 212,063,254</b>	<b>\$ 213,231,217</b>	<b>\$ 101,893,111</b>	<b>\$ 109,524,170</b>	<b>\$ 1,813,936</b>

**Mt. San Jacinto Community College District**  
**2024-2025 Q1 Income Statement**  
**General Fund Restricted**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
<b>8100 FEDERAL REVENUES</b>				
8120 Higher Education Act	\$ 2,446,094	\$ 2,446,094	\$ 200,750	\$ 2,245,344
8130 Workforce Investment Act	740,078	740,078	332,965	407,113
8140 Temporary Assist. Needy Famil.	94,258	94,258	23,530	70,728
8160 Veterans Education	35,104	35,104	17,552	17,552
8170 Vocational & Techn. Educ. Act	669,135	669,135	160,959	508,176
8190 Other Federal Revenues	1,368,964	1,368,964	90,290	1,278,674
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 5,353,633</b>	<b>\$ 5,353,633</b>	<b>\$ 826,046</b>	<b>\$ 4,527,587</b>
<b>8600 STATE REVENUES</b>				
8621 Disabled Students Program	3,125,520	3,125,520	2,256,748	868,772
8622 EOPS	1,337,399	1,337,399	547,044	790,355
8623 Child Development Apport.	5,000	5,000	1,250	3,750
8626 CalWorks	941,372	941,372	443,600	497,772
8627 Other State Programs	4,843,425	4,843,425	789,121	4,054,304
8629 Other Categorical Apportion.	35,182,511	35,182,511	25,387,395	9,795,116
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
<b>TOTAL STATE REVENUES</b>	<b>\$ 48,808,526</b>	<b>\$ 48,808,526</b>	<b>\$ 31,406,138</b>	<b>\$ 17,402,388</b>
<b>8800 LOCAL REVENUES</b>				
8876 Health Services	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000
8881 Parking Services & Public Transp.	600,000	600,000	294	599,706
8886 Parking Citations	120,000	120,000	1,522	118,478
8890 Other Local Revenue	14,499	14,499	14,500	(1)
8894 Health Center Fees	60,000	60,000	11,456	48,544
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 1,994,499</b>	<b>\$ 1,994,499</b>	<b>\$ 27,772</b>	<b>\$ 1,966,727</b>
<b>8900 INCOMING TRANSFERS</b>				
8970 Fiscal Agent Pass Through	\$ 4,977,340	\$ 4,977,340	\$ 1,720,152	\$ 3,257,188
8999 Incoming Transfers Intra Fund	340,000	340,000	-	340,000
<b>TOTAL OTHER FINANCING</b>	<b>\$ 5,317,340</b>	<b>\$ 5,317,340</b>	<b>\$ 1,720,152</b>	<b>\$ 3,597,188</b>
<b>TOTAL REVENUES</b>	<b>\$ 61,473,998</b>	<b>\$ 61,473,998</b>	<b>\$ 33,980,107</b>	<b>\$ 27,493,891</b>
<b>BEGINNING BALANCE</b>	<b>1,567,724</b>	<b>1,567,725</b>	<b>1,567,725</b>	<b>-</b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b>\$ 63,041,722</b>	<b>\$ 63,041,723</b>	<b>\$ 35,547,832</b>	<b>\$ 27,493,891</b>

**NOTES:**

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

**Mt. San Jacinto Community College District  
2024-2025 Q1 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>
<b>1000</b> Academic Salaries	\$ 8,863,654	\$ 8,863,654	\$ 1,690,597	\$ 3,124,636	\$ 4,048,421
<b>2000</b> Classified Salaries	9,724,387	9,724,387	1,487,492	2,893,331	5,343,564
<b>3000</b> Employee Benefits	5,699,990	5,699,990	979,881	2,476,176	2,243,933
<b>4000</b> Books/Supplies	1,584,767	1,586,642	164,597	177,997	1,244,048
<b>5000</b> Other Operating Expenses	17,337,457	17,335,582	1,186,400	1,067,765	15,081,417
<b>6000</b> Capital Outlay	4,591,487	4,591,487	290,868	1,083,235	3,217,384
<b>7000</b> Other Outgo	13,709,339	13,709,339	49,809	4,614,174	9,045,356
<b>TOTAL EXPENDITURES</b>	<u>\$ 61,511,081</u>	<u>\$ 61,511,081</u>	<u>\$ 5,849,644</u>	<u>\$ 15,437,314</u>	<u>\$ 40,224,123</u>
<b>7900</b> Ending Fund Balance	\$ 1,530,641	\$ 1,530,642	\$ 29,698,188	\$ -	\$ (28,167,546)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 63,041,722</u>	<u>\$ 63,041,723</u>	<u>\$ 35,547,832</u>	<u>\$ 15,437,314</u>	<u>\$ 12,056,577</u>

**NOTES:**

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

**Mt. San Jacinto Community College District  
2024-2025 Q1 Income Statement  
Cafeteria Fund**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
<b>8800 LOCAL REVENUES</b>					
8840 Sales and Commissions	\$ 37,500	\$ 37,500	\$ 4,789	\$ -	\$ 32,711
8846 Catering	360,000	360,000	52,493	-	307,507
8847 Cafeteria Food Sales (less discounts)	402,500	402,500	53,987	-	348,513
8849 Café Merchandise	50,000	50,000	5,700	-	44,300
8860 Interest	100,000	100,000	-	-	100,000
8890 Other Local Revenue	1,500	1,500	-	-	1,500
<b>TOTAL LOCAL REVENUE</b>	<u><u>\$ 951,500</u></u>	<u><u>\$ 951,500</u></u>	<u><u>\$ 116,969</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 834,531</u></u>
<b>8900 INCOMING TRANSFERS</b>	-	-	-	-	-
<b>NET BEGINNING BALANCE</b>	<u><u>\$ 3,048,701</u></u>	<u><u>\$ 3,048,701</u></u>	<u><u>\$ 3,048,701</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u><u>\$ 4,000,201</u></u>	<u><u>\$ 4,000,201</u></u>	<u><u>\$ 3,165,670</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 834,531</u></u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>EXPENDITURES</b>					
<b>2000</b> Classified Salaries	\$ 636,532	\$ 636,532	\$ 116,784	\$ 443,650	\$ 76,098
<b>3000</b> Employee Benefits	293,709	293,709	58,053	212,825	22,831
<b>4000</b> Supplies and Materials	264,430	264,430	80,260	179,818	4,352
<b>5000</b> Other Operating Expenses	81,331	81,331	9,790	50,593	20,948
<b>6000</b> Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 1,276,002</u></u>	<u><u>\$ 1,276,002</u></u>	<u><u>\$ 264,887</u></u>	<u><u>\$ 886,887</u></u>	<u><u>\$ 124,228</u></u>
<b>7900</b> Ending Fund Balance	2,724,199	2,724,199	2,900,783	-	(176,584)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u><u>\$ 4,000,201</u></u>	<u><u>\$ 4,000,201</u></u>	<u><u>\$ 3,165,670</u></u>	<u><u>\$ 886,887</u></u>	<u><u>\$ (52,356)</u></u>

**Mt. San Jacinto Community College District  
2024 2025 Q1 Income Statement  
Child Development Fund**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
<b>8100 FEDERAL REVENUES</b>					
8190 Federal Food Revenue	\$ 188,715	\$ 188,715	\$ 73,279	\$ -	\$ 115,436
<b>TOTAL FEDERAL REVENUES</b>	<u><b>\$ 188,715</b></u>	<u><b>\$ 188,715</b></u>	<u><b>\$ 73,279</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 115,436</b></u>
<b>8600 STATE REVENUES</b>					
8623 Contract Revenue	\$ 17,250	\$ 17,250	\$ 4,830	\$ -	\$ 12,420
8650 Reimbursable Categorical Program.	1,651,668	1,651,668	617,258	-	1,034,410
8690 State Food Revenue	2,000	2,000	-	-	2,000
8699 HEERF Stipend	48,418	48,418	48,418	-	-
<b>TOTAL STATE REVENUES</b>	<u><b>\$ 1,719,336</b></u>	<u><b>\$ 1,719,336</b></u>	<u><b>\$ 670,506</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 1,048,830</b></u>
<b>8800 LOCAL REVENUES</b>					
8871 Child Development Services	\$ 4,350	\$ 4,350	\$ -	\$ -	\$ 4,350
8899 Quality Rating Improvement System	26,278	26,278	26,279	-	(1)
<b>TOTAL LOCAL REVENUES</b>	<u><b>\$ 30,628</b></u>	<u><b>\$ 30,628</b></u>	<u><b>\$ 26,279</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 4,349</b></u>
<b>8900 Incoming Transfers</b>	<u><b>\$ 56,261</b></u>	<u><b>\$ 56,261</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 56,261</b></u>
<b>TOTAL OTHER FINANCING</b>	<u><b>\$ 56,261</b></u>	<u><b>\$ 56,261</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 56,261</b></u>
<b>TOTAL REVENUES</b>	<u><b>\$ 1,994,940</b></u>	<u><b>\$ 1,994,940</b></u>	<u><b>\$ 770,064</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 1,224,876</b></u>
<b>BEGINNING BALANCE</b>	<u><b>\$ 183,519</b></u>	<u><b>\$ 183,519</b></u>	<u><b>\$ 183,519</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u><b>\$ 2,178,459</b></u>	<u><b>\$ 2,178,459</b></u>	<u><b>\$ 953,583</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 1,224,876</b></u>

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>1000 Academic Salaries</b>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
<b>2000 Classified Salaries</b>	<u><b>768,268</b></u>	<u><b>768,268</b></u>	<u><b>86,733</b></u>	<u><b>331,136</b></u>	<u><b>350,399</b></u>
<b>3000 Employee Benefits</b>	<u><b>365,009</b></u>	<u><b>365,009</b></u>	<u><b>54,659</b></u>	<u><b>197,416</b></u>	<u><b>112,934</b></u>
<b>4000 Supplies and Materials</b>	<u><b>66,280</b></u>	<u><b>66,280</b></u>	<u><b>5,957</b></u>	<u><b>21,975</b></u>	<u><b>38,348</b></u>
<b>5000 Other Operating Expenses</b>	<u><b>743,590</b></u>	<u><b>743,590</b></u>	<u><b>6,818</b></u>	<u><b>12,916</b></u>	<u><b>723,856</b></u>
<b>6000 Capital Outlay</b>	<u><b>51,793</b></u>	<u><b>51,793</b></u>	<u><b>17,797</b></u>	<u><b>-</b></u>	<u><b>33,996</b></u>
<b>TOTAL EXPENDITURES</b>	<u><b>\$ 1,994,940</b></u>	<u><b>\$ 1,994,940</b></u>	<u><b>\$ 171,964</b></u>	<u><b>\$ 563,443</b></u>	<u><b>\$ 1,259,533</b></u>
<b>7900 Ending Fund Balance</b>	<u><b>\$ 183,519</b></u>	<u><b>\$ 183,519</b></u>	<u><b>\$ 781,619</b></u>	<u><b>\$ -</b></u>	<u><b>\$ (598,100)</b></u>
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u><b>\$ 2,178,459</b></u>	<u><b>\$ 2,178,459</b></u>	<u><b>\$ 953,583</b></u>	<u><b>\$ 563,443</b></u>	<u><b>\$ 661,433</b></u>



**Mt. San Jacinto Community College District  
2024-2025 Q1 Income Statement  
Capital Outlay Fund**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
<b>8600 STATE REVENUES</b>					
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		
<b>TOTAL STATE REVENUES</b>	<b>\$ 4,775,971</b>	<b>\$ 4,775,971</b>	<b>\$ 3,520,362</b>	<b>\$ -</b>	<b>\$ 1,255,609</b>
<b>8800 LOCAL REVENUES</b>					
8860 Interest and Investment Income	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
8880 Capital Outlay Fee	160,000	160,000	-	-	160,000
8890 Redevelopment Revenues	1,400,000	1,400,000	-	-	1,400,000
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 2,560,000</b>	<b>\$ 2,560,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,560,000</b>
8980 Interfund Transfers - In	\$ 10,000,000	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000
<b>TOTAL REVENUES</b>	<b>\$ 17,335,971</b>	<b>\$ 17,335,971</b>	<b>\$ 3,520,362</b>	<b>\$ -</b>	<b>\$ 13,815,609</b>
<b>NET BEGINNING BALANCE</b>	<b>29,693,812</b>	<b>29,693,812</b>	<b>29,693,812</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b>\$ 47,029,783</b>	<b>\$ 47,029,783</b>	<b>\$ 33,214,174</b>	<b>\$ -</b>	<b>\$ 13,815,609</b>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>2000</b> Classified Salaries	\$ 190,531	\$ 190,531	\$ 44,569	\$ 133,707	\$ 12,255
<b>3000</b> Employee Benefits	104,395	104,395	23,172	73,953	7,270
<b>4000</b> Supplies and Materials	50,000	50,000	-	40,000	10,000
<b>5000</b> Other Operating Expenses	865,000	865,000	171,970	690,000	3,030
<b>6000</b> Capital Outlay	41,125,422	41,125,422	76,748	10,000,000	31,048,674
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,335,348</b>	<b>\$ 42,335,348</b>	<b>\$ 316,459</b>	<b>\$ 10,937,660</b>	<b>\$ 31,081,229</b>
<b>7900</b> Ending Fund Balance	4,694,435	4,694,435	32,897,715	-	(28,203,280)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<b>\$ 47,029,783</b>	<b>\$ 47,029,783</b>	<b>\$ 33,214,174</b>	<b>\$ 10,937,660</b>	<b>\$ 2,877,949</b>

**Mt. San Jacinto Community College District  
2024-2025 Q1 Income Statement  
Bond Fund**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
<b>8800 LOCAL REVENUES</b>					
8860 Interest and Investment Income	\$ 900,000	\$ 900,000	\$ -	\$ -	\$ 900,000
8890 Other Local Revenue	-	-	-	-	-
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>
<b>NET BEGINNING BALANCE</b>	<b>\$ 19,940,943</b>	<b>\$ 19,940,943</b>	<b>\$ 19,940,943</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b>\$ 20,840,943</b>	<b>\$ 20,840,943</b>	<b>\$ 19,940,943</b>	<b>\$ -</b>	<b>\$ 900,000</b>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>EXPENDITURES</b>					
4000 Supplies and Materials	\$ -	\$ 5,500	\$ 5,273	\$ -	\$ 227
5000 Other Operating Expenses	50,950	50,950	2,225	2,546	46,179
6000 Capital Outlay	20,789,993	20,784,493	1,405,679	3,430,652	15,948,162
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,840,943</b>	<b>\$ 20,840,943</b>	<b>\$ 1,413,178</b>	<b>\$ 3,433,198</b>	<b>\$ 15,994,568</b>
7900 Ending Fund Balance	-	0	18,527,765	-	(18,527,765)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<b>\$ 20,840,943</b>	<b>\$ 20,840,943</b>	<b>\$ 19,940,943</b>	<b>\$ 3,433,198</b>	<b>\$ (2,533,198)</b>

**Mt. San Jacinto Community College District  
2024-2025 Q1 Income Statement  
Self-Insurance Fund**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
<b>8800 LOCAL REVENUES</b>					
8860 Interest	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000
8890 Other Local	85,000	85,000	3,547	-	81,453
<b>TOTAL LOCAL REVENUES</b>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 3,547</u>	<u>\$ -</u>	<u>\$ 131,453</u>
<b>8900 INCOMING TRANSFERS</b>	5,135,617	5,135,617	-	-	5,135,617
<b>NET BEGINNING BALANCE</b>	<u>\$ 1,561,533</u>	<u>\$ 1,561,533</u>	<u>\$ 1,561,533</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u>\$ 6,832,150</u>	<u>\$ 6,832,150</u>	<u>\$ 1,565,080</u>	<u>\$ -</u>	<u>\$ 5,267,070</u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>EXPENDITURES</b>					
<b>2000</b> Classified Salaries	\$ 228,208	\$ 228,208	\$ 49,927	\$ 150,118	\$ 28,163
<b>3000</b> Employee Benefits	86,005	86,005	15,294	60,373	10,338
<b>4000</b> Supplies and Materials	44,370	44,370	1,211	818	42,341
<b>5000</b> Other Operating Expenses	310,630	310,630	14,438	126,685	169,506
<b>6000</b> Capital Outlay	50,000	50,000	-	-	50,000
<b>TOTAL EXPENDITURES</b>	<u>\$ 719,213</u>	<u>\$ 719,213</u>	<u>\$ 80,870</u>	<u>\$ 337,994</u>	<u>\$ 300,348</u>
<b>7900</b> Ending Fund Balance	6,112,937	6,112,937	1,484,210	-	4,628,727
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 6,832,150</u>	<u>\$ 6,832,150</u>	<u>\$ 1,565,080</u>	<u>\$ 337,994</u>	<u>\$ 4,929,075</u>

**Mt. San Jacinto Community College District  
2024-2025 Q1 Income Statement  
Foundation Fund**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
<b>8800 LOCAL REVENUES</b>					
8820 In-Kind Donations	\$ 5,000	\$ 5,000	\$ -	\$ -	5,000
8821 Donations	1,300,000	1,300,000	561,263	-	738,737
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	13,973	-	36,027
8842 Advertising Sales	4,500	4,500	-	-	4,500
8845 Concession Sales	2,000	2,000	232	-	1,768
8849 Miscellaneous Sales	100	100	-	-	100
8856 Entry Fee Income	9,500	9,500	-	-	9,500
8857 Membership Fee	5,000	5,000	1,375	-	3,625
8859 Annual Management Fees	65,000	65,000	-	-	65,000
8861 Interest	230	230	53	-	177
8862 Investment Interest	92,000	92,000	7,919	-	84,081
8864 Investment Gains/Losses	400,000	400,000	-	-	400,000
8890 Other Local Revenue	-	1,000	920	-	80
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 1,958,900</b>	<b>\$ 1,958,900</b>	<b>\$ 585,735</b>	<b>\$ -</b>	<b>\$ 1,373,165</b>
8900 Other Financing Sources					
8999 Intrafund Transfers-In	20,000	20,000	-	-	20,000
<b>8900 INCOMING TRANSFERS</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>NET BEGINNING BALANCE</b>	<b>\$ 6,699,711</b>	<b>\$ 6,699,711</b>	<b>\$ 6,699,712</b>	<b>\$ -</b>	<b>\$ (1)</b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b>\$ 8,678,611</b>	<b>\$ 8,678,611</b>	<b>\$ 7,285,447</b>	<b>\$ -</b>	<b>\$ 1,393,164</b>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>EXPENDITURES</b>					
<b>4000</b> Supplies and Materials	\$ 126,000	\$ 126,000	\$ -	\$ 50,233	\$ 75,767
<b>5000</b> Other Operating Expenses	315,000	315,000	10,771	68,586	235,643
<b>7000</b> Other Outgoing	720,000	720,000	-	12,000	708,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,161,000</b>	<b>\$ 1,161,000</b>	<b>\$ 10,771</b>	<b>\$ 130,819</b>	<b>\$ 1,019,410</b>
<b>7900</b> Ending Fund Balance	7,517,611	7,517,611	7,274,676	-	242,935
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<b>\$ 8,678,611</b>	<b>\$ 8,678,611</b>	<b>\$ 7,285,447</b>	<b>\$ 130,819</b>	<b>\$ 1,262,345</b>

**Mt. San Jacinto Community College District  
2024 - 2025 Q1 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>
<b>8800 LOCAL REVENUES</b>					
8821 Donations	\$ -	\$ -	\$ -	\$ -	\$ -
8832 Commissions	500	500	-	-	500
8841 Ticket Sales	7,000	7,000	5,091	-	1,909
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	14	-	46
8887 ASB Card Fee	256,000	256,000	102,957	-	153,043
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 281,160</u></b>	<b><u>\$ 281,160</u></b>	<b><u>\$ 108,242</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 172,918</u></b>
8900 Other Financing Sources					
8980 Interfund Transfers-In	\$ 100	\$ 100	\$ -	\$ -	\$ 100
<b>8900 INCOMING TRANSFERS</b>	<b><u>\$ 100</u></b>	<b><u>\$ 100</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 100</u></b>
<b>NET BEGINNING BALANCE</b>	<b><u>\$ 507,805</u></b>	<b><u>\$ 507,805</u></b>	<b><u>\$ 508,302</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (497)</u></b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b><u>\$ 789,065</u></b>	<b><u>\$ 789,065</u></b>	<b><u>\$ 616,544</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 172,521</u></b>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>EXPENDITURES</b>					
<b>2000</b> Salaries	\$ 650	\$ 650	\$ -	\$ -	650
<b>3000</b> Benefits	60	60	-	-	60
<b>4000</b> Books/Supplies	86,000	86,000	-	26,466	59,534
<b>5000</b> Other Operating Expenses	95,000	95,000	92	24,936	69,972
<b>7000</b> Other Outgoing	100	100	-	-	100
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 181,810</u></b>	<b><u>\$ 181,810</u></b>	<b><u>\$ 92</u></b>	<b><u>\$ 51,402</u></b>	<b><u>\$ 130,316</u></b>
<b>7900</b> Ending Fund Balance	607,255	607,255	616,452	-	(9,197)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<b><u>\$ 789,065</u></b>	<b><u>\$ 789,065</u></b>	<b><u>\$ 616,544</u></b>	<b><u>\$ 51,402</u></b>	<b><u>\$ 121,119</u></b>

\*Notes: Begining balance difference due to corrections made after budget

**Mt. San Jacinto Community College District  
2024 - 2025 Q1 Income Statement  
Student Representation Fee**

	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Received To Date</b>	<b>Adjustments</b>	<b>Balance</b>
<b>8880 REVENUE</b>					
8884 Semester Fees	\$ 80,000	\$ 80,000	\$ 31,460	\$ -	\$ 48,540
8861 Interest	16	16	3	-	13
<b>TOTAL REVENUE</b>	<b>\$ 80,016</b>	<b>\$ 80,016</b>	<b>\$ 31,463</b>	<b>\$ -</b>	<b>\$ 48,553</b>
<b>BEGINNING BALANCE</b>	\$ 81,023	\$ 80,500	\$ 80,500	\$ -	\$ -
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>\$ 161,039</b>	<b>\$ 160,516</b>	<b>\$ 111,963</b>	<b>\$ -</b>	<b>\$ 48,553</b>
	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual To Date</b>	<b>Encumbered Expenses</b>	<b>Balance</b>
<b>EXPENDITURES</b>					
5220 Conferences	\$ 20,000	\$ 20,000	\$ -	\$ 4,864	\$ 15,136
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	-	-	35,650
7510 Student Scholarship	5,000	5,000	-	-	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 72,900</b>	<b>\$ 72,900</b>	<b>\$ -</b>	<b>\$ 4,864</b>	<b>\$ 68,036</b>
<b>ENDING BALANCE</b>	\$ 88,139	\$ 87,616	\$ 111,963	\$ -	\$ (24,347)
<b>TOTAL EXPENDITURES AND ENDING BALANCE</b>	<b>\$ 161,039</b>	<b>\$ 160,516</b>	<b>\$ 111,963</b>	<b>\$ 4,864</b>	<b>\$ 43,689</b>

**NOTE:**

\* Change in beginning balance due to closing corrections