

Fiscal Year: 2023

Quarter Ended: 2

Line	Description	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Projected 2023-2024
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	93,302,726	98,545,808	112,464,940	118,967,499
A.2	Other Financing Sources (Object 8900)	380,445	272,159	351,440	(349,892)
A.3	Total Unrestricted Revenue (A.1 + A.2)	93,683,171	98,817,967	112,816,380	118,617,607

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 108,000	\$ 108,000	\$ -	\$ 108,000
8600 STATE REVENUES				
8611 General Apportionment	\$ 42,491,380	\$ 42,491,380	\$ 25,160,889	\$ 17,330,491
8630 Education Protection	21,758,398	21,758,398	7,941,207	13,817,191
8671 Homeowner's Property Tax Relief	317,911	317,911	-	317,911
8681 State Lottery	2,165,241	2,165,241	1,067,708	1,097,533
8685 State Mandated Costs	371,556	371,556	-	371,556
8690 Other State	4,636,160	4,636,160	1,533,456	3,102,704
TOTAL STATE REVENUES	\$ 71,740,646	\$ 71,740,646	\$ 35,703,260	\$ 36,037,386
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 35,410,948	\$ 35,410,948	\$ 16,185,546	\$ 19,225,402
8818 Redevelopment Funds	2,601,969	2,601,969	123,988	2,477,981
8830 Contract/Instructional Services	72,000	134,124	10,267	123,857
8840 Theater/Other Sales	25,200	25,200	17,203	7,997
8850 Rents and Leases	227,314	227,314	147,623	79,691
8860 Interest	1,020,000	1,020,000	111,048	908,952
8872 Community Service Classes	355,438	355,438	20,474	334,964
8874 Enrollment Fees	5,323,749	5,323,749	2,478,466	2,845,283
8877 Instructional Materials and Sales	5,000	5,000	1,650	3,350
8879 Student Records	45,000	45,000	15,197	29,803
8880 Nonresident Tuition	1,500,000	1,500,000	1,204,508	295,492
8885 Other Student Fees and Charges	166,306	166,306	88,468	77,838
8890 Other Local	303,805	303,805	1,046,645	(742,840)
TOTAL LOCAL REVENUES	\$ 47,056,729	\$ 47,118,853	\$ 21,451,083	\$ 25,667,770
UNRESTRICTED GENERAL FUND REVENUES	\$ 118,905,375	\$ 118,967,499	\$ 57,154,343	\$ 61,813,156
8900 Other Financing Sources	(349,892)	(349,892)	(357,892)	8,000
TOTAL UNRESTRICTED REVENUES	\$ 118,555,483	\$ 118,617,607	\$ 56,796,451	\$ 61,821,156

		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000	Academic Salaries	\$ 40,038,358	\$ 40,053,050	\$ 19,707,144	\$ 20,163,836	\$ 182,070
2000	Classified Salaries	26,490,404	26,498,835			

	<u>Adopted</u> <u>Budget</u>		<u>Revised</u> <u>Budget</u>		<u>Received</u> <u>To Date</u>		<u>Balance</u>
8100 FEDERAL REVENUES							
8120 Higher Education Act	\$ 2,432,930		\$ 2,432,930		\$ 510,395		\$ 1,922,535
8130 Workforce Investment Act	917,628		917,628		-		917,628

Mt. San Jacinto Community College District
2023-2024 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	\$ 7,675,457	\$ 7,819,135	\$ 3,147,764	\$ 1,851,790	\$ 2,819,581
2000 Classified Salaries	11,810,801	12,041,727	2,767,221	1,720,047	7,554,459
3000 Employee Benefits	5,319,409	5,452,778	1,796,508	1,478,851	2,177,419
4000 Books/Supplies	1,825,736	1,902,587	512,538	279,299	1,110,750
5000 Other Operating Expenses	18,706,374	18,779,672	3,084,558	608,656	15,086,458
6000 Capital Outlay	10,821,259	10,840,468	1,854,937	4,100,969	4,884,562
7000 Other Outgo	18,457,915	18,494,704	10,176,527	2,857,008	5,461,169
TOTAL EXPENDITURES	<u>\$ 74,616,951</u>	<u>\$ 75,331,071</u>	<u>\$ 23,340,053</u>	<u>\$ 12,896,621</u>	<u>\$ 39,094,398</u>
7900 Ending Fund Balance	\$ 869,131	\$ 869,131	\$ 26,794,256	\$ -	\$ (25,925,125)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 75,486,082</u>	<u>\$ 76,200,202</u>	<u>\$ 50,134,309</u>	<u>\$ 12,896,621</u>	<u>\$ 13,169,273</u>

NOTES:

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

	<u>Adopted</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Received</u> <u>To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8840 Sales and Commissions	\$ 37,500	\$ 37,500	\$ 31,460	\$ -	\$ 6,040
8846 Catering	120,000	120,000	112,022	-	7,978
8847 Cafeteria Food Sales (less discounts)	322,500	322,500	181,978	-	140,522
8849 Café Merchandise	50,000	50,000	12,754	-	37,246
8860 Interest	25,000	25,000	2,788	-	22,212
8890 Other Local Revenue	1,500	1,500	28,582	-	(27,082)
TOTAL LOCAL REVENUE	\$ 556,500	\$ 556,500	\$ 369,584	\$ -	\$ 186,916
8900 INCOMING TRANSFERS	-	-	-	-	-
NET BEGINNING BALANCE	\$ 3,338,880	\$ 3,338,880	\$ 3,338,880	\$ -	\$ -

TOTAL REVENUES AND

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	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8190 Federal Food Revenue	\$ 127,363	\$ 127,363	\$ 51,230	\$ -	\$ 76,133
	\$ 127,363	\$ 127,363	\$ 51,230	\$ -	\$ 76,133
8623 Contract Revenue	\$ 17,066	\$ 17,066	\$ 8,874	\$ -	\$ 8,192
8650 Reimbursable Categorical Progr.	1,358,067	1,455,687	818,125	-	637,562
8690 State Food Revenue	1,800	1,800	612	-	1,188
8699 HEERF Stipend	38,135	51,720	51,720	-	-
	\$ 1,415,068	\$ 1,526,273	\$ 879,331	\$ -	\$ 646,942
8871 Child Development Services	\$ 21,731	\$ 21,731	\$ 1,022	\$ -	\$ 20,709
8899 Quality Rating Improvement Sys	24,602	24,602	24,602	-	-
	\$ 46,333	\$ 46,333	\$ 25,624	\$ -	\$ 20,709

	\$ 1,828,544	\$ 1,939,749	\$ 1,195,965	\$ -	\$ 743,784
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	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
	607,207	607,207	293,457	271,444	42,306
	332,616	332,616	142,008	154,416	36,192
	65,000	82,360	20,044	14,518	47,798
	575,202	669,047	22,414	6,055	640,578
	65,000	65,000	-	-	65,000

Mt. San Jacinto Community College District
 2023-2024 Q2 Income Statement
 Self-Insurance Fund

	<u>Adopted</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Received</u> <u>To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest	\$ 20,000	\$ 20,000	\$ 1,517	TOTAL EXPENDITURES/ CONTIN	

NOTES:
 1. Period beginning cash balance at October 1, 2023: \$1,703,851.33; ending cash balance at December 31, 2023: \$1,669,021.27.

	<u>Adopted</u> <u>Budget</u>	<u>Revised</u> <u>Budget</u>	<u>Received</u> <u>To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8820 In-Kind Donations	\$ 365,099	\$ 365,099	\$ -	\$ -	\$ 365,099
8821 Donations	1,200,000	1,200,000	846,164	-	353,836
8827 Other Income	25,000	20,000	(15,400)	-	35,400
8828 Sponsorship	-	500	450	-	50
8832 Commissions Revenue	70	70	-	-	70
8841 Ticket Sales	32,000	37,000	36,177	-	823
8842 Advertising Sales	7,000	7,000	3,735	-	3,265
8845 Concession Sales	310	860	855	-	5
8848 Fee Revenue	100	100	(13)	-	113
8849 Miscellaneous Sales	1,000	1,000	-	-	1,000
8856 Entry Fee Income	10,000	8,950	2,600	-	6,350
8857 Membership Fee	15,000	15,000	2,383	-	12,617
8859 Annual Management Fees	20,000	20,000	-	-	20,000
8861 Interest	200	200	97	-	103
8862 Investment Interest	80,000	80,000	21,800	-	58,200
8864 Investment Gains/Losses	100,000	100,000	-	-	100,000
TOTAL LOCAL REVENUES	\$ 1,855,779	\$ 1,855,779	\$ 898,848	\$ -	\$ 956,931
8900 OTHER FINANCING SOURCES					
8980 Interfund Transfers-In	\$ 800	\$ 800	\$ -	\$ -	\$ 800
8999 Intrafund Transfers-In	250,000	250,000	17,676	-	232,324

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8821 Donations	\$ 100	\$ 100	\$ -	\$ -	\$ 100
8832 Commissions	2,000	2,000	283	-	1,717
8841 Ticket Sales	5,000	5,000	4,439	-	561
8842 Advertising Sales	100	100	-	-	100
8849 Miscellaneous Income	100	100	24,424	-	(24,324)
8857 Members					

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Student RepresentiorFee

	Adopted Budget	Revised Budget	Actual Year To Date	Encumbrance	Balance
INCOME					
Semester Fees	\$ 73,000	\$ 73,000	\$ 55,856	\$ -	\$ 17,144
Interest	16	16	7	-	9
TOTAL INCOME	\$ 73,016	\$ 73,016	\$ 55,863	\$ -	\$ 17,153
BEGINNING BALANCE	\$ 97,084	\$ 97,084	\$ 97,086	\$ -	\$ (2)
TOTAL INCOME AND BEGINNING BALANCE	\$ 170,100	\$ 170,100	\$ 152,949	\$ -	\$ 17,151
EXPENDITURES					
Food Expense	\$ 1,000	\$ 1,000	\$ 640	\$ -	\$ 360
Mileage	250	250	-	-	250
Conferences	20,000	20,000	1,800	3,600	14,600
Student Travel	6,000	6,000	-	-	6,000
Dues & Membership	5,000	5,000	-	-	5,000
AB1054 Fees	33,945	33,945	-	27,928	6,017
Student Scholarship	6,815	6,815	-	-	6,815
TOTAL EXPENDITURES	\$ 73,010	\$ 73,010	\$ 2,440	\$ 31,528	0Td [(250)1483.34