

Mt. San Jacinto Community College District
Income Statement March 31, 2021
General Fund Unrestricted
2020-2021 Financial Report #9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 98,000	\$ 98,000	\$ -	\$ 98,000
TOTAL FEDERAL REVENUES	<u>\$ 98,000</u>	<u>\$ 98,000</u>	<u>\$ -</u>	<u>\$ 98,000</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 32,355,647	\$ 32,355,647	\$ 25,589,619	\$ 6,766,028
8630 Education Protection	13,421,092	13,421,092	6,994,788	6,426,304
8671 Homeowner's Property Tax Relief	323,136	323,136	157,817	165,319
8681 State Lottery	1,736,790	1,736,790	1,271,796	464,994
8685 State Mandated Costs	350,852	350,852	350,852	-
8690 Other State	3,825,409	3,825,409	739,191	3,086,218
TOTAL STATE REVENUES	<u>\$ 52,012,926</u>	<u>\$ 52,012,926</u>	<u>\$ 35,104,063</u>	<u>\$ 16,908,863</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 30,694,283	\$ 30,694,283	\$ 21,249,794	\$ 9,444,489
8818 Redevelopment Funds	2,559,185	2,559,185	1,053,668	1,505,517
8830 Contract/Instructional Services	78,114	78,114	(1,294)	79,408
8840 Theater/Other Sales	239	239	-	239
8850 Rents and Leases	270,166	270,166	23,450	246,716
8860 Interest	751,085	751,085	122,443	628,642
8872 Community Service Classes	542,143	542,143	-	-
8877 Instructional Materials and Sales	10,531	10,531	-	10,531
8879 Student Records	45,100	45,100	27,809	17,291
8880 Nonresident Tuition	1,460,972	1,460,972	645,426	815,546
8885 Other Student Fees and Charges	148,162	148,162	21,061	127,101
8890 Other Local	270,207	270,207	259,119	11,088
TOTAL LOCAL REVENUES	<u>\$ 40,292,030</u>	<u>\$ 40,292,030</u>	<u>\$ 25,890,480</u>	<u>\$ 14,401,550</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 92,402,956</u>	<u>\$ 92,402,956</u>	<u>\$ 60,994,543</u>	<u>\$ 31,408,413</u>
8900 Other Financing Sources	(253,018)	(253,018)	-	(253,018)
TOTAL UNRESTRICTED REVENUES	<u>\$ 92,149,938</u>	<u>\$ 92,149,938</u>	<u>\$ 60,994,543</u>	<u>\$ 31,155,395</u>
NET BEGINNING BALANCE	<u>38,643,109</u>	<u>38,643,109</u>	<u>38,643,109</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 130,793,047</u>	<u>\$ 130,793,047</u>	<u>\$ 99,637,652</u>	<u>\$ 31,155,395</u>

NOTES:

1. General Fund Cash for the period beginning March 1, 2021: \$56,968,350.61. Ending cash balance on March 31, 2021: \$53,098,180.26.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$14,530,390.

		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000	Academic Salaries	\$ 33,825,355	\$ 33,825,355	\$ 22,762,556	\$ 9,826,142	\$ 1,236,657
2000	Classified Salaries	22,837,563	22,837,563	14,751,130	7,478,203	608,230
3000	Employee Benefits	23,847,214	23,847,214	12,694,197	9,193,199	1,959,818
4000	Books/Supplies	2,421,151	2,421,151	293,242	1,899,010	228,899
5000	Other Operating Expenses	15,110,970	15,110,970	4,701,980		

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement March 31, 2021

General Fund Restricted

2020-2021 Financial Report #9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES				
8120 Higher Education Act	\$ 6,296,167	\$ 22,076,813	\$ 3,439,787	\$ 18,637,026
8130 Workforce Investment Act	\$ 583,234	\$ 726,626	\$ 50,482	676,144
8140 Temporary Assist. Needy Famil.	\$ 105,258	\$ 105,258	\$ -	105,258
8170 Vocational & Techn. Educ. Act	\$ 519,321	\$ 519,321	\$ 47,482	471,839
8190 Other Federal Revenues	\$ 588,068	\$ 23,000	\$ (92,489)	115,489
TOTAL FEDERAL REVENUES	\$ 8,092,048	\$ 23,451,018	\$ 3,445,262	\$ 20,005,756
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 551,866	\$ 551,866	\$ -	\$ 551,866
8621 Disabled Students Program	\$ 1,276,104	\$ 1,274,278	\$ 1,236,905	37,373
8622 EOPS	\$ 647,059	\$ 647,059	\$ 647,059	-
8623 Child Development Apport.	\$ 5,000	\$ 5,000	\$ 3,895	1,105
8626 CalWorks	\$ 675,890	\$ 675,890	\$ 675,889	1
8627 Other State Programs	\$ 1,655,238	\$ 2,025,792	\$ 107,679	1,918,113
8629 Other Categorical Apportion.	\$ 19,862,758	\$ 20,336,314	\$ 15,123,380	5,212,934
8653 Instructional Improvement Grant	\$ 214,378	\$ 214,378	\$ -	214,378
8681 State Lottery Revenue	\$ 567,351	\$ 567,351	\$ 32,492	534,859
TOTAL STATE REVENUES	\$ 25,455,644	\$ 26,297,928	\$ 17,827,299	\$ 8,470,629
8800 LOCAL REVENUES				
8876 Health Services	\$ 760,000	\$ 760,000	\$ 551,741	\$ 208,259
8881 Parking Services & Public Transp.	\$ -	\$ -	\$ (42)	\$ 42
8886 Parking Citations	\$ -	\$ -	\$ 18,780	(18,780)
8890 Other Local Revenue	\$ 18,777	\$ 18,777	\$ 31,787	(13,010)
8891 Revenue Clearing	\$ -	\$ -	\$ 68,368	(68,368)
TOTAL LOCAL REVENUES	\$ 778,777	\$ 778,777	\$ 670,634	\$ 108,143
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 4,123,189	\$ 4,123,189	\$ 3,296,353	\$ 826,836
8999 Incoming Transfers Intra Fund	261,018	\$ 261,018	-	261,018
TOTAL OTHER FINANCING	\$ 4,384,207	\$ 4,384,207	\$ 3,296,353	\$ 1,087,854
TOTAL REVENUES	\$ 38,710,676	\$ 54,911,930	\$ 25,239,547	\$ 29,672,383
BEGINNING BALANCE	\$ 309,287	\$ 309,287	\$ 309,287	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 39,019,963	\$ 55,221,217	\$ 25,548,834	\$ 29,672,383

NOTES:

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

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 6,014,616	\$ 7,198,060	\$ 4,142,717	\$ 607,014	\$ 2,448,329
2000 Classified Salaries	5,627,919	6,198,218	3,384,829	900,139	1,913,250
3000 Employee Benefits	3,963,507	4,360,960	2,176,570	602,169	1,582,220
4000 Books/Supplies	989,781	1,270,188	516,646	353,051	400,491
5000 Other Operating Expenses	9,289,111	23,525,500	2,329,393	711,559	20,484,549
6000 Capital Outlay	1,856,662	2,482,638	315,391	1,047,390	1,119,857
7000 Other Outgo	10,966,620	9,873,906	5,386,600	21,329	4,465,978
TOTAL EXPENDITURES	\$ 38,708,216	\$ 54,909,470	\$ 18,252,146	\$ 4,242,650	\$ 32,414,675

7900 Ending Fund /P /P /P.8 0 Td(m06.5715 Tm(2,) 745.7141 Tm.712/M)216

		<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	\$ -	-	11,355	\$ -	\$ (11,355)
8846	Catering	-	-	-	-	-
8847	Cafeteria Food Sales (less discounts)	-	-	-	-	-
8860	Interest	1000				

**Adopted
Budget**

**Revised
Budget**

**Received
To Date**

Adjustments

Balance

Adopted

Revised

Actuals

Encumbered

TOTAL STATE REVENUES	\$	2,032,022	\$	2,032,022	\$	570,022	\$	-	\$	1,462,000
8800 LOCAL REVENUES										
8860 Interest and Investment Income	\$	45,000	\$	45,000	\$	15,192	\$	-	\$	29,808
8880 Capital Outlay Fee		50,000		50,000		85,698		-		(35,698)
8890 Redevelopment Revenues		600,000		600,000		500,356		-		99,644
TOTAL LOCAL REVENUES	\$	695,000	\$	695,000	\$	601,246	\$	-	\$	93,754

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Adopted

Revised

	<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	\$ 1,200,000	\$ 1,200,000	\$ 75,962	\$ -	\$ 1,124,038
8890 Other Local Revenue	-	-			

Income and Expenditure Statement March 31, 2021
Bookstore
2020-2021 Financial Statement #9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$200,000	\$200,000	\$192,210	\$7,790
Commissions and Fees	60,000	60,000	38,933	21,067
Interest	20	20	16	4
Other Income	200,000	200,000	3,637	196,363
A. TOTAL INCOME	\$460,020	\$460,020	\$234,796	\$225,224
BEGINNING BALANCE	\$631,759	\$631,759	\$631,759	\$0
TOTAL INCOME AND BEGINNING BALANCE	\$1,091,779	\$1,091,779	\$866,555	\$225,224
EXPENDITURES				
Cost of Goods Sold	\$158,000	\$158,000	\$320,133	(\$162,133)
Classified Personnel	101,376	101,376	54,631	46,745
Student Personnel	6,711	6,711	0	6,711
Fringe Benefits	50,054	50,054	29,916	20,138
District Fees & Chargebacks	30,000	30,000	12,150	17,850
Operating Supplies	2,800	2,800	503	2,297
Bank/Merchant Fees	12,000	12,000	2,229	9,771
Contract Services	30,000	30,000	29,601	399
Depreciation	16,031	16,031	10,276	5,755
Equipment	0	0	0	0
Equipment Repair	0	0	0	0
Bad Debts	0	0	0	0
Cash Short/(Over)	0	0	0	0
Educational & Buying Trips	0	0	0	0
Other Expenses	1,000	1,000	488	512
Interfund Transfer	50,000	50,000	5,000	45,000
B. TOTAL EXPENDITURES	\$457,972	\$457,972	\$464,927	(\$6,955)
Ending Fund Balance	633,807	633,807	401,628	232,179
TOTAL EXPENDITURES AND ENDING BALANCE	\$1,091,779	\$1,091,779	\$866,555	\$225,224
C. OPERATING SURPLUS (DEFICIT)			(\$230,131)	

Note: The higher than expected Cost of Goods Sold includes an inventory variance due to the writing-off of outdated inventory.

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest	\$ 15,000	\$ 15,000	\$ 2,557	\$ -	\$ 12,443
8890 Other Local	-	-	-	-	-
TOTAL LOCAL REVENUES	\$ 15,000	\$ 15,000	2,557		

Mt. San Jacinto Community College District

	Beginning Balance 7/1/2020	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 24,482	\$ 183,195	\$ 7,400	\$ 200,277
Inter-Club Council	\$ -	-	-	-
ASB TOTALS				

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2021
Student Government Association
2020 - 2021 Financial Report # 9

<u>Beginning Balance 7/1/2020</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Ending Balance</u>
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Mt. San Jacinto Community College District
Income and Expenditure Statement Through March 31, 2021
Student Representation Fee
2020-2021 Financial Report # 9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$26,360	\$26,360	<u>9</u>	(\$33,105)
TOTAL INCOME	<u>\$26,360</u>	<u>\$26,360</u>	<u>\$59,465</u>	<u>(\$33,105)</u>
BEGINNING BALANCE	\$22,840	\$22,840	\$22,840	\$0
TOTAL INCOME AND BEGINNING BALANCE	<u>\$49,200</u>	<u>\$49,200</u>	<u>\$82,305</u>	<u>(\$33,105)</u>
EXPENDITURES				
Supplies and Materials	\$75	\$75	\$0	\$75
Entry Fee	0	0	0	0
AB1054 Fees	12,521	12,521	10,762	12,521
Student Travel	0	0	0	0
TOTAL EXPENDITURES	<u>\$12,596</u>	<u>\$12,596</u>	<u>\$10,762</u>	<u>\$1,834</u>
ENDING BALANCE	\$36,604	\$36,604	\$71,543	(\$34,939)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$49,200</u>	<u>\$49,200</u>	<u>\$82,305</u>	<u>(\$33,105)</u>

NOTE:

Warrant approval for March 31, 2021 \$ -0-
Warrant numbers: