

CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q  
VIEW QUARTERLY DATA

CHANGE THE PERIOD ▼

Fiscal Year: 2020-2021

District: (940) MT. SAN JACINTO

Quarter Ended: (Q3) Mar 31, 2021

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected 2020-2021
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	81,407,897	81,386,685	95,336,630	92,402,956
A.2	Other Financing Sources (Object 8900)	-255,361	-281,335	-230,923	-253,018
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	81,152,536	81,105,350	95,105,707	92,149,938
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	75,646,018	78,401,393	81,589,520	113,388,777
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,424,994	1,906,384	1,956,649	2,041,261
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	77,071,012	80,307,777	83,546,169	115,430,038
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	4,081,524	797,573	11,559,538	-23,280,100
D.	<b>Fund Balance, Beginning</b>	23,373,079	28,046,810	27,083,572	38,643,109
D.1	Prior Year Adjustments + (-)	592,207	-1,760,811	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	23,965,286	26,285,999	27,083,572	38,643,109
E.	<b>Fund Balance, Ending (C. + D.2)</b>	28,046,810	27,083,572	38,643,110	15,363,009
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	36.4%	33.7%	46.3%	13.3%

**II. Annualized Attendance FTES:** This data is being captured in CCFS-320 and is no longer required here.

G.1	Annualized FTES (excluding apprentice and non-resident)				
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

Line	Description	As of the specified quarter ended for each fiscal year			
		2017-18	2018-19	2019-20	2020-2021
H.1	Cash, excluding borrowed funds		43,094,261	46,011,910	53,098,180
H.2	Cash, borrowed funds only		0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	37,443,742	43,094,261	46,011,910	53,098,180

**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)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	92,402,956	92,402,956	60,994,543	66%
I.2	Other Financing Sources (Object 8900)	-253,018	-253,018	0	

I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	92,149,938	92,149,938	60,994,543	66.2%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	113,388,777	113,388,777	55,480,004	48.9%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,041,261	2,041,261	1,526,507	74.8%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	115,430,038	115,430,038	57,006,511	49.4%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	<b>-23,280,100</b>	<b>-23,280,100</b>	3,988,032	
L	Adjusted Fund Balance, Beginning	38,643,109	38,643,109	38,643,109	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	15,363,009	15,363,009	42,631,141	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	13.3%	13.3%		

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, 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>
<b>8100 FEDERAL REVENUES</b>	\$ 98,000	\$ 98,000	\$ -	\$ 98,000
<b>TOTAL FEDERAL REVENUES</b>	<u>\$ 98,000</u>	<u>\$ 98,000</u>	<u>\$ -</u>	<u>\$ 98,000</u>
<b>8600 STATE REVENUES</b>				
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
<b>TOTAL STATE REVENUES</b>	<u>\$ 52,012,926</u>	<u>\$ 52,012,926</u>	<u>\$ 35,104,063</u>	<u>\$ 16,908,863</u>
<b>8800 LOCAL REVENUES</b>				
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	179,095	363,048
8874 Enrollment Fees	3,461,843	3,461,843	2,309,909	1,151,934
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
<b>TOTAL LOCAL REVENUES</b>	<u>\$ 40,292,030</u>	<u>\$ 40,292,030</u>	<u>\$ 25,890,480</u>	<u>\$ 14,401,550</u>
<b>UNRESTRICTED GENERAL FUND REVENUES</b>	<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)
<b>TOTAL UNRESTRICTED REVENUES</b>	<u>\$ 92,149,938</u>	<u>\$ 92,149,938</u>	<u>\$ 60,994,543</u>	<u>\$ 31,155,395</u>
<b>NET BEGINNING BALANCE</b>	<u>38,643,109</u>	<u>38,643,109</u>	<u>38,643,109</u>	<u>-</u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<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.

**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>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>1000</b> Academic Salaries	\$ 33,825,355	\$ 33,825,355	\$ 22,762,556	\$ 9,826,142	\$ 1,236,657
<b>2000</b> Classified Salaries	22,837,563	22,837,563	14,751,130	7,478,203	608,230
<b>3000</b> Employee Benefits	23,847,214	23,847,214	12,694,197	9,193,199	1,959,818
<b>4000</b> Books/Supplies	2,421,151	2,421,151	293,242	1,899,010	228,899
<b>5000</b> Other Operating Expenses	15,110,970	15,110,970	4,701,980	4,316,999	6,091,991
<b>6000</b> Capital Outlay	15,346,524	15,346,524	276,899	3,009,804	12,059,821
<b>UNRESTRICTED GENERAL FUND EXPENDITURES</b>	<b>\$ 113,388,777</b>	<b>\$ 113,388,777</b>	<b>\$ 55,480,004</b>	<b>\$ 35,723,357</b>	<b>\$ 22,185,416</b>
<b>7000</b> Other - Financial Aid	\$ 85,000	\$ 85,000	\$ (29,754)	\$ 114,754	\$ -
Interfund Transfer Fund 61	400,000	400,000	-	400,000	-
Interfund Transfer Fund 41	1,500,000	1,500,000	1,500,000	-	-
Intrafund Transfer Fund 33	56,261	56,261	56,261	-	-
<b>TOTAL OTHER OUTGO</b>	<b>\$ 2,041,261</b>	<b>\$ 2,041,261</b>	<b>\$ 1,526,507</b>	<b>\$ 514,754</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 115,430,038</b>	<b>\$ 115,430,038</b>	<b>\$ 57,006,511</b>	<b>\$ 36,238,111</b>	<b>\$ 22,185,416</b>
<b>7900</b> Reserve for Contingencies					
Board Designated Reserve	\$ 15,063,009	\$ 15,063,009	\$ 14,530,390	\$ 532,619	\$ -
General	300,000	300,000	28,100,751	-	(27,800,751)
Ending Fund Balance	<b>\$ 15,363,009</b>	<b>\$ 15,363,009</b>	<b>\$ 42,631,141</b>	<b>\$ 532,619</b>	<b>\$ (27,800,751)</b>
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<b>\$ 130,793,047</b>	<b>\$ 130,793,047</b>	<b>\$ 99,637,652</b>	<b>\$ 36,770,730</b>	<b>\$ (5,615,335)</b>

**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>
<b>8100 FEDERAL REVENUES</b>				
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
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 8,092,048</b>	<b>\$ 23,451,018</b>	<b>\$ 3,445,262</b>	<b>\$ 20,005,756</b>
<b>8600 STATE REVENUES</b>				
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
<b>TOTAL STATE REVENUES</b>	<b>\$ 25,455,644</b>	<b>\$ 26,297,928</b>	<b>\$ 17,827,299</b>	<b>\$ 8,470,629</b>
<b>8800 LOCAL REVENUES</b>				
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)
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 778,777</b>	<b>\$ 778,777</b>	<b>\$ 670,634</b>	<b>\$ 108,143</b>
<b>8900 INCOMING TRANSFERS</b>				
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
<b>TOTAL OTHER FINANCING</b>	<b>\$ 4,384,207</b>	<b>\$ 4,384,207</b>	<b>\$ 3,296,353</b>	<b>\$ 1,087,854</b>
<b>TOTAL REVENUES</b>	<b>\$ 38,710,676</b>	<b>\$ 54,911,930</b>	<b>\$ 25,239,547</b>	<b>\$ 29,672,383</b>
<b>BEGINNING BALANCE</b>	<b>\$ 309,287</b>	<b>\$ 309,287</b>	<b>\$ 309,287</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b>\$ 39,019,963</b>	<b>\$ 55,221,217</b>	<b>\$ 25,548,834</b>	<b>\$ 29,672,383</b>

**NOTES:**

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**Expenditure Statement March 31, 2021**  
**General Fund Restricted**  
**2020-2021 Financial Report #9**

	<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	\$ 6,014,616	\$ 7,198,060	\$ 4,142,717	\$ 607,014	\$ 2,448,329
<b>2000</b> Classified Salaries	5,627,919	6,198,218	3,384,829	900,139	1,913,250
<b>3000</b> Employee Benefits	3,963,507	4,360,960	2,176,570	602,169	1,582,220
<b>4000</b> Books/Supplies	989,781	1,270,188	516,646	353,051	400,491
<b>5000</b> Other Operating Expenses	9,289,111	23,525,500	2,329,393	711,559	20,484,549
<b>6000</b> Capital Outlay	1,856,662	2,482,638	315,391	1,047,390	1,119,857
<b>7000</b> Other Outgo	10,966,620	9,873,906	5,386,600	21,329	4,465,978
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,708,216</b>	<b>\$ 54,909,470</b>	<b>\$ 18,252,146</b>	<b>\$ 4,242,650</b>	<b>\$ 32,414,675</b>
<b>7900</b> Ending Fund Balance	\$ 311,747	\$ 311,747	\$ 7,296,688	\$ -	\$ (6,984,941)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<b>\$ 39,019,963</b>	<b>\$ 55,221,217</b>	<b>\$ 25,548,834</b>	<b>\$ 4,242,650</b>	<b>\$ 25,429,733</b>

**NOTES:**

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

**Mt. San Jacinto Community College District**  
**Income Statement March 31, 2021**  
**Cafeteria Fund**  
**2020 - 2021 Financial Statement #9**

	<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	\$ -	-	11,355	\$ -	\$ (11,355)
8846 Catering	-	-	-	-	-
8847 Cafeteria Food Sales (less discounts)	-	-	-	-	-
8860 Interest	100	100	101	-	(1)
8891 Other Local Revenue	-	-	-	-	-
8980 Other Financing Sources	615,000	615,000	291,637	-	323,363
<b>TOTAL LOCAL REVENUE</b>	<u>\$ 615,100</u>	<u>\$ 615,100</u>	<u>\$ 303,093</u>	<u>\$ -</u>	<u>\$ 312,007</u>
<b>NET BEGINNING BALANCE</b>	<u>\$ 25,496</u>	<u>\$ 25,496</u>	<u>\$ 25,496</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u>\$ 640,596</u>	<u>\$ 640,596</u>	<u>\$ 328,590</u>	<u>\$ -</u>	<u>\$ 312,006</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	\$ 387,077	\$ 387,077	\$ 225,487	\$ 89,995	\$ 71,595
<b>3000</b> Employee Benefits	186,133	186,133	94,557	35,470	56,106
<b>4000</b> Supplies and Materials	52,000	52,000	1,814	(54,000)	104,186
<b>5000</b> Operating Expenses	14,800	14,800	8,112	8,425	(1,737)
<b>6000</b> Capital Outlay	586	586	-	-	586
<b>TOTAL EXPENDITURES</b>	<u>\$ 640,596</u>	<u>\$ 640,596</u>	<u>\$ 329,970</u>	<u>\$ 79,890</u>	<u>\$ 230,736</u>
<b>7900</b> Ending Fund Balance	-	-	(1,380)	-	1,380
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 640,596</u>	<u>\$ 640,596</u>	<u>\$ 328,590</u>	<u>\$ 79,890</u>	<u>\$ 232,116</u>

**NOTES:**  
1. Cafeteria Fund Cash for the period beginning March 1, 2021: \$82,469.18. Ending cash balance on March 31, 2021: \$47,752.94.

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

	<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	\$ 137,363	\$ 137,363	\$ 49,415	\$ -	\$ 87,948
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 137,363</b>	<b>\$ 137,363</b>	<b>\$ 49,415</b>	<b>\$ -</b>	<b>\$ 87,948</b>
<b>8600 STATE REVENUES</b>					
8623 Contract Revenue	\$ 13,889	\$ 13,889	\$ 10,556	\$ -	\$ 3,333
8650 Reimbursable Categorical Progr.	947,945	949,483	563,159	-	386,324
8690 State Food Revenue	2,500	2,500	-	-	2,500
<b>TOTAL STATE REVENUES</b>	<b>\$ 964,334</b>	<b>\$ 965,872</b>	<b>\$ 573,715</b>	<b>\$ -</b>	<b>\$ 392,157</b>
<b>8800 LOCAL REVENUES</b>					
8860 Interest	-	-	40	-	(40)
8899 Quality Rating Improvement System	32,434	32,434	48,433	-	(15,999)
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 32,434</b>	<b>\$ 32,434</b>	<b>\$ 48,473</b>	<b>\$ -</b>	<b>\$ (16,039)</b>
<b>8900 Incoming Transfers</b>	<b>\$ 56,261</b>	<b>\$ 56,261</b>	<b>\$ 56,261</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL OTHER FINANCING</b>	<b>\$ 56,261</b>	<b>\$ 56,261</b>	<b>\$ 56,261</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,190,392</b>	<b>\$ 1,191,930</b>	<b>\$ 727,864</b>	<b>\$ -</b>	<b>\$ 464,066</b>

**NOTES:**

1. Child Care Center fund cash balance at March 1, 2021: \$190,743.40. Ending cash balance at March 31, 2021: \$205,700.77.



**Mt. San Jacinto Community College District**  
**Expenditure Statement March 31, 2021**  
**Child Development Fund**  
**2020-2021 Financial Report #9**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>2000</b> Classified Salaries	\$ 522,530	\$ 522,530	\$ 317,900	\$ 126,753	\$ 77,877
<b>3000</b> Employee Benefits	234,970	234,970	172,470	66,423	(3,923)
<b>4000</b> Books/Supplies	54,675	56,881	10,263	8,938	37,681
<b>5000</b> Other Operating Expenses	365,283	365,597	8,795	5,901	350,902
<b>6000</b> Capital Outlay	12,934	11,952	11,951	14,406	(14,406)
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 1,190,392</u></u>	<u><u>\$ 1,191,930</u></u>	<u><u>\$ 521,379</u></u>	<u><u>\$ 222,421</u></u>	<u><u>\$ 448,131</u></u>
<b>7900</b> Ending Fund Balance	\$ -	\$ -	\$ 206,485	\$ -	\$ (206,485)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u><u>\$ 1,190,392</u></u>	<u><u>\$ 1,191,930</u></u>	<u><u>\$ 727,864</u></u>	<u><u>\$ 222,421</u></u>	<u><u>\$ 241,646</u></u>

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

	<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	\$ 1,462,000	\$ 1,462,000	\$ -	\$ -	\$ 1,462,000
8652 Block Grant & Scheduled Maintenance	<u>570,022</u>	<u>570,022</u>	<u>570,022</u>	<u>-</u>	<u>-</u>
<b>TOTAL STATE REVENUES</b>	<b><u>\$ 2,032,022</u></b>	<b><u>\$ 2,032,022</u></b>	<b><u>\$ 570,022</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,462,000</u></b>
<b>8800 LOCAL REVENUES</b>					
8860 Interest and Investment Income	\$ 45,000	\$ 45,000	\$ 15,192	\$ -	\$ 29,808
8880 Capital Outlay Fee	<u>50,000</u>	<u>50,000</u>	<u>85,698</u>	<u>-</u>	<u>(35,698)</u>
8890 Redevelopment Revenues	<u>600,000</u>	<u>600,000</u>	<u>500,356</u>	<u>-</u>	<u>99,644</u>
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 695,000</u></b>	<b><u>\$ 695,000</u></b>	<b><u>\$ 601,246</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 93,754</u></b>
<b>8900 Other Financing Sources</b>					
8980 Interfund Transfers - In	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000	\$ -	\$ -
<b>TOTAL Other Financing Sources</b>	<b><u>\$ 1,550,000</u></b>	<b><u>\$ 1,550,000</u></b>	<b><u>\$ 1,550,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 4,277,022</u></b>	<b><u>\$ 4,277,022</u></b>	<b><u>\$ 2,721,268</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,555,754</u></b>
<b>NET BEGINNING BALANCE</b>	<b><u>\$ 7,154,178</u></b>	<b><u>\$ 7,154,178</u></b>	<b><u>\$ 7,154,178</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b><u>\$ 11,431,200</u></b>	<b><u>\$ 11,431,200</u></b>	<b><u>\$ 9,875,446</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,555,754</u></b>

**NOTES:**

1. Period beginning cash balance at March 1, 2021: \$3,364,286.62. Ending cash balance at March 31, 2021: \$6,429,247.49.

**Mt. San Jacinto Community College District**  
**Expenditure Statement March 31, 2021**  
**Capital Outlay Fund**  
**2020-2021 Financial Report #9**

	<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	\$ 123,420	\$ 125,887	\$ 95,032	\$ 30,855	\$ -
<b>3000</b> Employee Benefits	54,546	55,522	41,815	13,707	-
<b>4000</b> Books/Supplies	25,000	367,853	367,853	-	-
<b>5000</b> Other Operating Expenses	827,000	827,000	476,396	350,604	-
<b>6000</b> Capital Outlay	7,091,396	6,745,100	2,465,102	2,364,026	1,915,972
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 8,121,362</u></u>	<u><u>\$ 8,121,362</u></u>	<u><u>\$ 3,446,198</u></u>	<u><u>\$ 2,759,192</u></u>	<u><u>\$ 1,915,972</u></u>
<b>7900</b> Ending Fund Balance	3,309,838	3,309,838	6,429,248	-	(3,119,410)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u><u>\$ 11,431,200</u></u>	<u><u>\$ 11,431,200</u></u>	<u><u>\$ 9,875,446</u></u>	<u><u>\$ 2,759,192</u></u>	<u><u>\$ (1,203,438)</u></u>

**Mt. San Jacinto Community College District**  
**Income Statement December 31, 2020**  
**Bond Fund**  
**2020-2021 Financial Report #09**

	<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	\$ 1,200,000	\$ 1,200,000	\$ 75,962	\$ -	\$ 1,124,038
8890 Other Local Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 1,200,000</u></b>	<b><u>\$ 1,200,000</u></b>	<b><u>\$ 75,962</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,124,038</u></b>
<b>8900 Other Financing Sources</b>					
8940 Proceeds of General Long Term Debt **	\$ 105,000,000	\$ 105,000,000	\$ 105,414,750	\$ -	\$ (414,750)
** See Note 2					
<b>TOTAL Other Financing Sources</b>	<b><u>\$ 105,000,000</u></b>	<b><u>\$ 105,000,000</u></b>	<b><u>\$ 105,414,750</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (414,750)</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 106,200,000</u></b>	<b><u>\$ 106,200,000</u></b>	<b><u>\$ 105,490,712</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 709,288</u></b>
<b>NET BEGINNING BALANCE</b>	<b><u>\$ 35,908,189</u></b>	<b><u>\$ 35,908,189</u></b>	<b><u>\$ 35,908,189</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b><u>\$ 142,108,189</u></b>	<b><u>\$ 142,108,189</u></b>	<b><u>\$ 141,398,901</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 709,288</u></b>
<b>EXPENDITURES</b>					
<b>2000</b> Classified Salaries	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>3000</b> Employee Benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>5000</b> Other Operating Expenses	<u>807,500</u>	<u>1,107,500</u>	<u>865,841</u>	<u>169,295</u>	<u>72,363</u>
<b>6000</b> Capital Outlay	<u>53,310,220</u>	<u>53,010,220</u>	<u>30,965,294</u>	<u>5,733,600</u>	<u>16,311,327</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 54,117,720</u></b>	<b><u>\$ 54,117,720</u></b>	<b><u>\$ 31,831,135</u></b>	<b><u>\$ 5,902,895</u></b>	<b><u>\$ 16,383,690</u></b>
<b>7900</b> Ending Fund Balance	<u>87,990,469</u>	<u>87,990,469</u>	<u>109,567,766</u>	<u>-</u>	<u>(21,577,297)</u>
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<b><u>\$ 142,108,189</u></b>	<b><u>\$ 142,108,189</u></b>	<b><u>\$ 141,398,901</u></b>	<b><u>\$ 5,902,895</u></b>	<b><u>\$ (5,193,607)</u></b>

- NOTES:**
1. Period beginning cash balance at March 1, 2021: \$110,438,546.28. Ending cash balance at March 31, 2020: \$109,152,108.36
  2. Premium received from the sale of Bonds (Series C) - Bud Mod to follow.

**Mt. San Jacinto Community College District**  
**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>
<b>INCOME</b>				
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
<b>A. TOTAL INCOME</b>	<b>\$460,020</b>	<b>\$460,020</b>	<b>\$234,796</b>	<b>\$225,224</b>
<b>BEGINNING BALANCE</b>	<b>\$631,759</b>	<b>\$631,759</b>	<b>\$631,759</b>	<b>\$0</b>
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b>\$1,091,779</b>	<b>\$1,091,779</b>	<b>\$866,555</b>	<b>\$225,224</b>
<b>EXPENDITURES</b>				
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>B. TOTAL EXPENDITURES</b>	<b>\$457,972</b>	<b>\$457,972</b>	<b>\$464,927</b>	<b>(\$6,955)</b>
Ending Fund Balance	633,807	633,807	401,628	232,179
<b>TOTAL EXPENDITURES AND ENDING BALANCE</b>	<b>\$1,091,779</b>	<b>\$1,091,779</b>	<b>\$866,555</b>	<b>\$225,224</b>
<b>C. OPERATING SURPLUS (DEFICIT)</b>			<b>(\$230,131)</b>	

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

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

	<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	\$ 15,000	\$ 15,000	\$ 2,557	\$ -	\$ 12,443
8890 Other Local	-	-	-	-	-
<b>TOTAL LOCAL REVENUES</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 2,557</u>	<u>\$ -</u>	<u>\$ 12,443</u>
<b>8900 INCOMING TRANSFERS</b>	400,000	400,000	-	-	400,000
<b>NET BEGINNING BALANCE</b>	<u>\$ 851,645</u>	<u>\$ 851,645</u>	<u>\$ 851,645</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u>\$ 1,266,645</u>	<u>\$ 1,266,645</u>	<u>\$ 854,202</u>	<u>\$ -</u>	<u>\$ 412,443</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>1000 Academic Salaries</b>	\$ 44,313	\$ 49,841	\$ 37,623	\$ 12,218	\$ -
<b>2000 Classified Salaries</b>	63,620	65,340	49,325	16,017	-
<b>3000 Employee Benefits</b>	40,240	43,550	32,786	10,735	29
<b>4000 Books/Supplies</b>	5,000	5,000	-	-	5,000
<b>5000 Other Operating Expenses</b>	200,000	194,570	61,505	128,566	4,499
<b>6000 Capital Outlay</b>	50,000	50,000	-	30,000	20,000
<b>TOTAL EXPENDITURES</b>	<u>\$ 403,173</u>	<u>\$ 408,301</u>	<u>\$ 181,239</u>	<u>\$ 197,536</u>	<u>\$ 29,528</u>
<b>7900 Ending Fund Balance</b>	863,472	858,344	672,963	(197,536)	382,917
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 1,266,645</u>	<u>\$ 1,266,645</u>	<u>\$ 854,202</u>	<u>\$ -</u>	<u>\$ 412,443</u>

**NOTES:**

1. Period beginning cash balance at March 01, 2021: \$849,412.02; ending cash balance at March 31, 2021: 819,576.80.

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

	<u>Beginning Balance 7/1/2020</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
<b>Fund Drives - Fund 830</b>	\$ 163,974	\$ 17,409	\$ (200)	\$ 181,583
<b>Perm Schlrships &amp; Endowments - Fund 831</b>	2,858,639	157,091	20,089	2,995,641
<b>Revolving Scholarships - Fund 832</b>	658,486	471,917	207,123	923,280
<b>Instructional Programs - Fund 833</b>	132,009	68,354	4,139	196,224
<b>Subsidiary Programs - Fund 834</b>	284,369	4,153	1,416	287,106
<b>Operations - Fund 835</b>	107,780	8,342	31,706	84,416
<b>GRAND TOTALS</b>	<u>\$ 4,205,257</u>	<u>\$ 727,266</u>	<u>\$ 264,273</u>	<u>\$ 4,668,250</u>

**NOTE:**

Warrant approval for March 31, 2021 - \$159,707.82  
Warrant numbers: 8071 - 8073

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

	<b>Beginning Balance 7/1/2020</b>	<b>Income YTD</b>	<b>Expense YTD</b>	<b>Ending Balance</b>
Associated Student Body	\$ 24,482	\$ 183,195	\$ 7,400	\$ 200,277
Inter-Club Council	\$ -	-	-	-
<b>ASB TOTALS</b>	<b>\$ 24,482</b>	<b>\$ 183,195</b>	<b>\$ 7,400</b>	<b>\$ 200,277</b>
Actions Sign Louder Club	104	-	-	104
Art Club	36	-	-	36
Entrepreneurship	19	-	-	19
S.A.I.L Club	31	-	-	31
MSJC Law Club	50	-	-	50
Networking Inf. Security Club	41	-	-	41
Criminal Justice Club	108	-	-	108
Black Student Union	504	-	-	504
EOPS CARE Club	306	-	-	306
A2MEND	35	-	-	35
Creative Writing Club	358	-	-	358
Ceramic Club	317	-	-	317
Spanish Club	152	-	-	152
ALAS	64	-	-	64
E-Sport Gaming	12	-	-	12
Fencing Club	5	-	-	5
Puente Club	414	-	-	414
Latter Day Saints	9	-	-	9
Music Production	16	-	-	16
OXFAM	11	-	-	11
Poetry Club - Medicine of the Day	94	-	-	94
History Club	317	-	-	317
Polynesian Club	45	-	-	45
SEAL	52	-	-	52
Amnesty International	362	-	-	362
Pre-Med Club	80	-	-	80
Child Development Student Grp	421	-	-	421
Nerd Squad	514	-	-	514
Physics - Astromomy Club	413	-	-	413
Upward Bound Student Org.	341	-	340	1
Talon Talks	285	-	-	285
Southwest Assoc. of Nursing Students	4,038	-	-	4,038
UMOJA	37	-	-	37
S.E.A.L.	17	-	-	17
MSJC Campus News	129	-	-	129
Phi Theta Kappa	1	7,685	262	7,424
S.T.E.M	292	-	-	292
FAVE	0	-	-	0
ZION Bible Study	47	-	-	47
Creative Writing - SJC	80	-	-	80
Philosophical Society	275	-	-	275
Masqueraders Theatre Club	468	-	-	468
Eagles Veteran	528	-	-	528
Communication Studies Club	205	-	-	205
Heart of Art	165	-	-	165
Political Science Club	296	-	-	296
Boxing Club	12	-	-	12
Chess Club	14	-	-	14
Mu Alpha Theta	999	317	-	1,316
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	339	-	-	339
Audio-Ent. Club	555	-	-	555



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

	<b>Beginning Balance 7/1/2020</b>	<b>Income YTD</b>	<b>Expense YTD</b>	<b>Ending Balance</b>
Future Leaders Club	199	-	-	199
International Student Union	258	-	-	258
Hobbies & Gaming	25	-	-	25
Anatomy & Physiology	39	-	-	39
Anthropology Club	493	-	-	493
MSJC Talon - Eagles Eye	25	-	-	25
Paranormal Society	24	-	-	24
Muslim Students Alliance	5	-	-	5
Sexuality & Gender Alliance	37	-	-	37
Rotaract	150	-	-	150
MSJC Psychology Club	654	-	-	654
Active Minds	187	-	-	187
Stem Club MVC	1,198	-	-	1,198
Roboneers	163	-	-	163
<b>CLUB TOTALS</b>	<b>\$ 17,507</b>	<b>\$ 8,002</b>	<b>602</b>	<b>\$ 24,907</b>

**ASSOCIATED STUDENT BODY PROGRAMS**

Performing Arts Music MVC	41,043	-	-	41,043
Performing Arts/Theater/Dance MVC	7,866	-	-	7,866
Performing Arts/Theater SJC	882	-	31	851
Performing Arts/Music	2,634	-	31	2,603
Performing Arts/Dance SJC	23,196	-	31	23,165
Performing Arts/Symphony	3,616	-	31	3,585
Cheerleading Program	304	-	-	304
Performing Arts Dance MVC	6,354	-	-	6,354
Visual Arts/Art Gallery	1,933	-	-	1,933
Performing Arts/Hemet Harmonizers	919	-	17	902

<b>PROGRAM TOTALS</b>	<b>\$ 88,747</b>	<b>\$ -</b>	<b>\$ 141</b>	<b>\$ 88,606</b>
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<b>GRAND TOTALS</b>	<b>\$ 130,735</b>	<b>\$ 191,197</b>	<b>\$ 8,143</b>	<b>\$ 313,790</b>
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**NOTES**

[Warrant approval for March 2021 - \\$35,620.40](#)

Warrant numbers: 6255 - 6260

**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>
<b>INCOME</b>				
Semester Fees	\$26,360	\$26,360	<u>\$59,465</u>	<u>(\$33,105)</u>
<b>TOTAL INCOME</b>	<u>\$26,360</u>	<u>\$26,360</u>	<u>\$59,465</u>	<u>(\$33,105)</u>
<b>BEGINNING BALANCE</b>	\$22,840	\$22,840	\$22,840	\$0
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<u>\$49,200</u>	<u>\$49,200</u>	<u>\$82,305</u>	<u>(\$33,105)</u>
<b>EXPENDITURES</b>				
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
<b>TOTAL EXPENDITURES</b>	<u>\$12,596</u>	<u>\$12,596</u>	<u>\$10,762</u>	<u>\$1,834</u>
<b>ENDING BALANCE</b>	\$36,604	\$36,604	\$71,543	<u>(\$34,939)</u>
<b>TOTAL EXPENDITURES AND ENDING BALANCE</b>	<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: