

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD   
Fiscal Year: 2017-2018

Quarter Ended: (Q1) Sep 30, 2017

District: (940) MT. SAN JACINTO

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-2018

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

<b>A.</b>	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	60,065,911	75,504,869	76,041,732	77,317,144
A.2	Other Financing Sources (Object 8900)	-279,218	-269,596	-269,909	-256,796
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	59,786,693	75,235,273	75,771,823	77,060,348
<b>B.</b>	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	55,509,075	64,025,798	72,270,384	85,592,511
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,200,983	1,166,413	1,410,513	1,493,179
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	56,710,058	65,192,211	73,680,897	87,085,690
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	3,076,635	10,043,062	2,090,926	-10,025,342
D.	<b>Fund Balance, Beginning</b>	8,162,456	11,239,091	21,282,153	23,373,079
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	8,162,456	11,239,091	21,282,153	23,373,079
E.	<b>Fund Balance, Ending (C. + D.2)</b>	11,239,091	21,282,153	23,373,079	13,347,737
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	19.8%	32.6%	31.7%	15.3%

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	10,798	11,853	12,301	12,301
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

As of the specified quarter ended for each fiscal year				
2014-15	2015-16	2016-17	2017-2018	

H.1	Cash, excluding borrowed funds		12,905,897	26,847,743	28,207,265
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1 + H.2)	8,822,310	12,905,897	26,847,743	28,207,265

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.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	77,317,144	77,317,144	14,380,979	18.6%
I.2	Other Financing Sources (Object 8900)	-256,796	-256,796	107	0%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	77,060,348	77,060,348	14,381,086	18.7%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	85,592,511	85,592,511	16,981,216	19.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,493,179	1,493,179	108,000	7.2%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	87,085,690	87,085,690	17,089,216	19.6%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-10,025,342	-10,025,342	-2,708,130	
L.	Adjusted Fund Balance, Beginning	23,373,079	23,373,079	23,373,079	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	13,347,737	13,347,737	20,664,949	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	15.3%	15.3%		

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

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify) YYYY-YY	Management		Permanent		Academic		Temporary		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:										
Year 1:										
Year 2:										

	Year 3:																		
<b>b. BENEFITS:</b>																			
	Year 1:																		
	Year 2:																		
	Year 3:																		

\* As specified in Collective Bargaining Agreement or other Employment Contract

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

VI. Did the district have significant events for the quarter (include recurrence 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? NO

This year?  
Next year?

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 September 30, 2017**  
**General Fund Unrestricted**  
**2017 - 2018 Financial Report #3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
<b>8100 FEDERAL REVENUES</b>	\$ 78,000	\$ 78,000	\$ -	\$ 78,000
<b>TOTAL FEDERAL REVENUES</b>	<u>\$ 78,000</u>	<u>\$ 78,000</u>	<u>\$ -</u>	<u>\$ 78,000</u>
<b>8600 STATE REVENUES</b>				
8611 General Apportionment	\$ 28,711,030	\$ 28,711,030	\$ 8,410,174	\$ 20,300,856
8630 Education Protection	9,284,862	9,284,862	2,325,408	6,959,454
8681 State Lottery	1,795,946	1,795,946	-	1,795,946
8690 Other State	2,398,012	2,398,012	81,670	2,316,342
<b>TOTAL STATE REVENUES</b>	<u>\$ 42,189,850</u>	<u>\$ 42,189,850</u>	<u>\$ 10,817,252</u>	<u>\$ 31,372,598</u>
<b>8800 LOCAL REVENUES</b>				
8811 Property Tax Revenues	\$ 28,001,699	\$ 28,001,699	\$ 292,227	\$ 27,709,472
8818 Redevelopment Funds	247,000	247,000	-	247,000
8830 Contract/Instructional Services	190,042	190,042	43,857	146,185
8840 Theater/Other Sales	1,000	1,000	-	1,000
8850 Rents and Leases	135,219	135,219	31,882	103,337
8860 Interest	112,000	112,000	26	111,974
8872 Community Service Classes	922,720	922,720	305,282	617,438
8874 Enrollment Fees	3,450,000	3,450,000	1,445,344	2,004,656
8880 Nonresident Tuition	1,025,875	1,025,875	891,202	134,673
8890 Other Local	963,739	963,739	553,907	409,832
<b>TOTAL LOCAL REVENUES</b>	<u>\$ 35,049,294</u>	<u>\$ 35,049,294</u>	<u>\$ 3,563,727</u>	<u>\$ 31,485,567</u>
<b>UNRESTRICTED GENERAL FUND REVENUES</b>	<u>\$ 77,317,144</u>	<u>\$ 77,317,144</u>	<u>\$ 14,380,979</u>	<u>\$ 62,936,165</u>
8900 Other Financing Sources	(256,796)	(256,796)	107	(256,903)
<b>TOTAL UNRESTRICTED REVENUES</b>	<u>\$ 77,060,348</u>	<u>\$ 77,060,348</u>	<u>\$ 14,381,086</u>	<u>\$ 62,679,262</u>
<b>NET BEGINNING BALANCE</b>	<u>23,373,079</u>	<u>23,373,079</u>	<u>23,373,079</u>	<u>-</u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u>\$ 100,433,427</u>	<u>\$ 100,433,427</u>	<u>\$ 37,754,165</u>	<u>\$ 62,679,262</u>

**NOTES:**

1. General Fund Cash for the period beginning September 1, 2017: \$26,057,650.50. Ending cash balance on September 30, 2017: \$28,207,264.91.

2. The beginning fund balance includes the Board of Trustees Special Reserve of \$12,964,155.00.

**Mt. San Jacinto Community College District  
Expenditure Statement September 30, 2017  
General Fund Unrestricted  
2017 - 2018 Financial Report #3**

	<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	\$ 31,367,431	\$ 31,367,431	\$ 5,983,918	\$ 25,192,292	\$ 191,221
<b>2000</b> Classified Salaries	19,038,073	19,038,073	4,299,071	14,668,430	70,572
<b>3000</b> Employee Benefits	19,080,119	19,080,119	3,352,123	15,594,823	133,173
<b>4000</b> Books/Supplies	2,146,674	2,146,674	458,291	1,683,163	5,220
<b>5000</b> Other Operating Expenses	11,451,508	11,451,508	2,492,332	8,891,287	67,889
<b>6000</b> Capital Outlay	2,508,706	2,508,706	395,481	1,619,856	493,369
<b>UNRESTRICTED GENERAL FUND EXPENDITURES</b>	<u>\$ 85,592,511</u>	<u>\$ 85,592,511</u>	<u>\$ 16,981,216</u>	<u>\$ 67,649,851</u>	<u>\$ 961,444</u>
<b>7000</b> Other - Financial Aid	85,000	85,000	3,000	-	82,000
Interfund Transfer Fund 61	226,520	226,520	-	-	226,520
Interfund Transfer Fund 41	1,017,455	1,017,455	-	-	1,017,455
Intrafund Transfer Fund 33	164,204	164,204	105,000	-	59,204
<b>TOTAL OTHER OUTGO</b>	<u>\$ 1,493,179</u>	<u>\$ 1,493,179</u>	<u>\$ 108,000</u>	<u>\$ -</u>	<u>\$ 1,385,179</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 87,085,690</u>	<u>\$ 87,085,690</u>	<u>\$ 17,089,216</u>	<u>\$ 67,649,851</u>	<u>\$ 2,346,623</u>
<b>7900</b> Reserve for Contingencies					
Board Designated Reserve	13,047,737	13,047,737	12,964,155	-	83,582
General	300,000	300,000	7,700,794	-	(7,400,794)
Ending Fund Balance	<u>\$ 13,347,737</u>	<u>\$ 13,347,737</u>	<u>\$ 20,664,949</u>	<u>\$ -</u>	<u>\$ (7,317,212)</u>
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 100,433,427</u>	<u>\$ 100,433,427</u>	<u>\$ 37,754,165</u>	<u>\$ 67,649,851</u>	<u>\$ (4,970,589)</u>

**Mt. San Jacinto Community College District**  
**Income Statement September 30, 2017**  
**Cafeteria Fund**  
**2017-2018 Financial Statement #3**

		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
<b>8800</b>	<b>LOCAL REVENUES</b>					
8840	Sales and Commissions	\$ 65,000	\$ 65,000	\$ 13,277	\$ -	\$ 51,723
8847	Cafeteria Food Sales (less discounts)	<u>1,055,000</u>	<u>1,055,000</u>	<u>202,728</u>	<u>-</u>	<u>852,272</u>
8860	Interest	<u>320</u>	<u>320</u>	<u>-</u>	<u>-</u>	<u>320</u>
8891	Other Local Revenue	<u>-</u>	<u>-</u>	<u>21,319</u>	<u>-</u>	<u>(26,419)</u>
8980	Other Financing Sources	<u>60,000</u>	<u>60,000</u>	<u>10,000</u>	<u>-</u>	<u>50,000</u>
	<b>TOTAL LOCAL REVENUE</b>	<u><u>\$ 1,180,320</u></u>	<u><u>\$ 1,180,320</u></u>	<u><u>\$ 247,324</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 927,896</u></u>
	<b>NET BEGINNING BALANCE</b>	<u><u>\$ 4,077</u></u>	<u><u>\$ 4,077</u></u>	<u><u>\$ 4,077</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
	<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u><u>\$ 1,184,397</u></u>	<u><u>\$ 1,184,397</u></u>	<u><u>\$ 251,401</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 932,996</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>					
2000	Classified Salaries	<u>\$ 388,354.00</u>	<u>\$ 388,354.00</u>	<u>\$ 84,267.00</u>	<u>\$ 224,409.00</u>	<u>\$ 79,678.00</u>
3000	Employee Benefits	<u>138,375</u>	<u>138,375</u>	<u>33,162</u>	<u>101,091</u>	<u>4,122</u>
4000	Supplies and Materials	<u>599,748</u>	<u>599,748</u>	<u>97,885</u>	<u>16,951</u>	<u>484,912</u>
5000	Operating Expenses	<u>56,420</u>	<u>56,420</u>	<u>5,799</u>	<u>7,233</u>	<u>43,388</u>
6000	Capital Outlay	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
	<b>TOTAL EXPENDITURES</b>	<u><u>\$ 1,184,397</u></u>	<u><u>\$ 1,184,397</u></u>	<u><u>\$ 221,113</u></u>	<u><u>\$ 349,684</u></u>	<u><u>\$ 613,600</u></u>
7900	Ending Fund Balance	<u>-</u>	<u>-</u>	<u>30,288</u>	<u>-</u>	<u>(30,288)</u>
	<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u><u>\$ 1,184,397</u></u>	<u><u>\$ 1,184,397</u></u>	<u><u>\$ 251,401</u></u>	<u><u>\$ 349,684</u></u>	<u><u>\$ 583,312</u></u>

**NOTES:**

1. Cafeteria Fund Cash for the period beginning September 1, 2017: \$32,658.42. Ending cash balance on September 30, 2017: \$16,659.88.

**Mt. San Jacinto Community College District**  
**Income Statement September 30, 2017**  
**Child Development Fund**  
**2017-2018 Financial Report #3**

	<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	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ 70,000
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>
<b>8600 STATE REVENUES</b>					
8623 Contract Revenue	\$ 12,895	\$ 12,895	\$ 13,097	\$ -	\$ (202)
8650 Reimbursable Categorical Progr.	801,189	801,189	-	-	801,189
8690 State Food Revenue	3,000	3,000	-	-	3,000
<b>TOTAL STATE REVENUES</b>	<b>\$ 817,084</b>	<b>\$ 817,084</b>	<b>\$ 13,097</b>	<b>\$ -</b>	<b>\$ 803,987</b>
<b>8800 LOCAL REVENUES</b>					
8850 Rents and Leases	\$ 6,575	\$ 6,575	\$ -	\$ -	\$ 6,575
8871 Child Development Services	162,202	162,202	11,282	-	150,920
8899 Quality Rating Improvement System	-	-	15,000	-	(15,000)
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 168,777</b>	<b>\$ 168,777</b>	<b>\$ 26,282</b>	<b>\$ -</b>	<b>\$ 142,495</b>
<b>8900 Incoming Transfers</b>	<b>\$ 164,204</b>	<b>\$ 164,204</b>	<b>\$ 105,000</b>	<b>\$ -</b>	<b>\$ 59,204</b>
<b>TOTAL OTHER FINANCING</b>	<b>\$ 164,204</b>	<b>\$ 164,204</b>	<b>\$ 105,000</b>	<b>\$ -</b>	<b>\$ 59,204</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,220,065</b>	<b>\$ 1,220,065</b>	<b>\$ 144,379</b>	<b>\$ -</b>	<b>\$ 1,075,686</b>

**NOTES:**

1. Child Care Center fund cash balance at September 1, 2017: \$43,236.29. Ending cash balance at September 30, 2017: \$3,582.62.

**Mt. San Jacinto Community College District  
Expenditure Statement September 30, 2017  
Child Development Fund  
2017-2018 Financial Report #3**

	<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	\$ 742,263	\$ 742,263	\$ 115,132	\$ 479,633	\$ 147,499
<b>3000</b> Employee Benefits	290,342	290,342	54,750	225,448	10,144
<b>4000</b> Books/Supplies	30,519	30,519	1,745	18,633	10,141
<b>5000</b> Other Operating Expenses	156,941	156,941	2,983	65	153,893
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,220,065</u>	<u>\$ 1,220,065</u>	<u>\$ 174,610</u>	<u>\$ 723,778</u>	<u>\$ 321,677</u>
<b>7900</b> Ending Fund Balance	\$ -	\$ -	\$ (30,231)	\$ -	\$ 30,231
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 1,220,065</u>	<u>\$ 1,220,065</u>	<u>\$ 144,379</u>	<u>\$ 723,778</u>	<u>\$ 351,908</u>



**Mt. San Jacinto Community College District**  
**Income Statement September 30, 2017**  
**Capital Outlay Fund**  
**2017-2018 Financial Report #3**

	<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	\$ 290,187	\$ 290,187	\$ -	\$ -	\$ 290,187
8652 Block Grant & Scheduled Maintenance	1,676,415	1,676,415	1,407,942	-	268,473
8652 Prop 39 Energy Sustainability	772,404	772,404	-	-	772,404
<b>TOTAL STATE REVENUES</b>	<b>\$ 2,739,006</b>	<b>\$ 2,739,006</b>	<b>\$ 1,407,942</b>	<b>\$ -</b>	<b>\$ 1,331,064</b>
<b>8800 LOCAL REVENUES</b>					
8860 Interest and Investment Income	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 20,000
8880 Capital Outlay Fee	45,000	45,000	27,538	-	17,462
8890 Redevelopment Revenues	700,000	700,000	-	-	700,000
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 765,000</b>	<b>\$ 765,000</b>	<b>\$ 27,538</b>	<b>\$ -</b>	<b>\$ 737,462</b>
<b>8900 Other Financing Sources</b>					
8980 Interfund Transfers - In	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
<b>TOTAL Other Financing Sources</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,604,006</b>	<b>\$ 4,604,006</b>	<b>\$ 1,435,480</b>	<b>\$ -</b>	<b>\$ 3,168,526</b>
<b>NET BEGINNING BALANCE</b>	<b>\$ 5,662,513</b>	<b>\$ 5,662,513</b>	<b>\$ 5,662,513</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b>\$ 10,266,519</b>	<b>\$ 10,266,519</b>	<b>\$ 7,097,993</b>	<b>\$ -</b>	<b>\$ 3,168,526</b>

**NOTES:**  
1. Period beginning cash balance at September 1, 2017: \$5,629,469. Ending cash balance at September 30, 2017: \$5,742,829.

**Mt. San Jacinto Community College District  
Expenditure Statement September 30, 2017  
Capital Outlay Fund  
2017-2018 Financial Report #3**

	<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	\$ 109,634	\$ 109,634	\$ 24,733	\$ 81,072	\$ 3,829
<b>3000</b> Employee Benefits	50,354	50,354	9,406	32,928	8,020
<b>4000</b> Books/Supplies	160,375	160,375	5,106	2,840	152,429
<b>5000</b> Other Operating Expenses	837,312	837,312	220,320	94,948	522,044
<b>6000</b> Capital Outlay	4,593,296	4,593,296	199,594	753,085	3,640,617
<b>TOTAL EXPENDITURES</b>	<u>\$ 5,750,971</u>	<u>\$ 5,750,971</u>	<u>\$ 459,159</u>	<u>\$ 964,873</u>	<u>\$ 4,326,939</u>
<b>7900</b> Ending Fund Balance	4,515,548	4,515,548	6,638,834	-	(2,123,286)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 10,266,519</u>	<u>\$ 10,266,519</u>	<u>\$ 7,097,993</u>	<u>\$ 964,873</u>	<u>\$ 2,203,653</u>

**Mt. San Jacinto Community College District  
Income Statement September 30, 2017  
Bond Fund  
2017-2018 Financial Report #03**

	<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	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 200,000
<b>TOTAL LOCAL REVENUES</b>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>
<b>TOTAL REVENUES</b>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>
<b>NET BEGINNING BALANCE</b>	<u>\$ 42,874,073</u>	<u>\$ 42,874,073</u>	<u>\$ 42,874,073</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u>\$ 43,074,073</u>	<u>\$ 43,074,073</u>	<u>\$ 42,874,073</u>	<u>\$ -</u>	<u>\$ 200,000</u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
<b>EXPENDITURES</b>					
2000 Classified Salaries	\$ 324,135	\$ 326,035	\$ 82,162	\$ 243,776	\$ 97
3000 Employee Benefits	133,715	131,815	28,746	86,098	16,971
5000 Other Operating Expenses	143,150	143,150	14,235	69,955	58,960
6000 Capital Outlay	31,502,690	31,502,690	4,220,552	8,906,753	18,375,385
<b>TOTAL EXPENDITURES</b>	<u>\$ 32,103,690</u>	<u>\$ 32,103,690</u>	<u>\$ 4,345,695</u>	<u>\$ 9,306,582</u>	<u>\$ 18,451,413</u>
7900 Ending Fund Balance	10,970,383	10,970,383	38,528,378	(9,306,582)	(18,251,413)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 43,074,073</u>	<u>\$ 43,074,073</u>	<u>\$ 42,874,073</u>	<u>\$ -</u>	<u>\$ 200,000</u>

**NOTES:**

1. Period beginning cash balance at September 1, 2017: \$40,163,862.63. Ending cash balance at September 30, 2017: \$38,530,330.82.

**Mt. San Jacinto Community College District**  
**Income and Expenditure Statement September 30, 2017**  
**Bookstore**  
**2017-2018 Financial Statement #3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
<b>INCOME</b>				
Sales (less discounts)	\$2,360,000	\$2,360,000	\$808,941	\$1,551,059
Commissions and Fees	8,000	8,000	1,654	6,346
Interest	100	100	13	87
Other Income	60,000	60,000	23,662	36,338
<b>A. TOTAL INCOME</b>	<b><u>\$2,428,100</u></b>	<b><u>\$2,428,100</u></b>	<b><u>\$834,270</u></b>	<b><u>\$1,593,830</u></b>
<b>BEGINNING BALANCE</b>	<b><u>\$713,307</u></b>	<b><u>\$713,307</u></b>	<b><u>\$713,307</u></b>	<b><u>\$0</u></b>
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<b><u>\$3,141,407</u></b>	<b><u>\$3,141,407</u></b>	<b><u>\$1,547,577</u></b>	<b><u>\$1,593,830</u></b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	\$1,750,000	\$1,750,000	\$514,284	\$1,235,716
Classified Personnel	294,936	294,936	58,638	236,298
Student Personnel	40,000	40,000	33,183	6,817
Fringe Benefits	85,000	85,000	19,504	65,496
District Fees & Chargebacks	47,000	47,000	11,915	35,085
Operating Supplies	1,200	1,200	287	913
Bank/Merchant Fees	27,000	27,000	1,266	25,734
Contract Services	38,000	38,000	19,424	18,576
Depreciation	11,000	11,000	4,262	6,738
Equipment	80,000	80,000	703	79,297
Equipment Repair	325	325	109	216
Bad Debts	0	0	104	(104)
Cash Short/(Over)	0	0	(1,445)	1,445
Educational & Buying Trips	700	700	198	502
Other Expenses	285	285	(60)	345
Interfund Transfer	60,000	60,000	10,000	50,000
<b>B. TOTAL EXPENDITURES</b>	<b><u>\$2,435,446</u></b>	<b><u>\$2,435,446</u></b>	<b><u>\$672,372</u></b>	<b><u>\$1,763,074</u></b>
Ending Fund Balance	705,961	705,961	875,205	(169,244)
<b>TOTAL EXPENDITURES AND ENDING BALANCE</b>	<b><u>\$3,141,407</u></b>	<b><u>\$3,141,407</u></b>	<b><u>\$1,547,577</u></b>	<b><u>\$1,593,830</u></b>
<b>C. OPERATING SURPLUS (DEFICIT)</b>			<b>\$161,898</b>	

**Mt. San Jacinto Community College District**  
**Income Statement September 30, 2017**  
**Self-Insurance Fund**  
**2017-2018 Financial Report #3**

	<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	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
<b>TOTAL LOCAL REVENUES</b>	<b><u>\$ 155,000</u></b>	<b><u>\$ 155,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 155,000</u></b>
<b>8900 INCOMING TRANSFERS</b>	<b><u>\$ 143,975</u></b>	<b><u>\$ 143,975</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 143,975</u></b>
<b>NET BEGINNING BALANCE</b>	<b><u>\$ 565,097</u></b>	<b><u>\$ 565,097</u></b>	<b><u>\$ 565,097</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b><u>\$ 864,072</u></b>	<b><u>\$ 864,072</u></b>	<b><u>\$ 565,097</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 298,975</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> Classified Salaries	<u>\$ 80,214</u>	<u>\$ 80,214</u>	<u>\$ 17,820</u>	<u>\$ 57,325</u>	<u>\$ 5,069</u>
<b>3000</b> Employee Benefits	<u>27,835</u>	<u>27,835</u>	<u>5,861</u>	<u>18,316</u>	<u>3,658</u>
<b>4000</b> Books/Supplies	<u>4,865</u>	<u>4,865</u>	<u>-</u>	<u>-</u>	<u>4,865</u>
<b>5000</b> Other Operating Expenses	<u>483,166</u>	<u>483,166</u>	<u>117,305</u>	<u>25,526</u>	<u>340,335</u>
<b>6000</b> Capital Outlay	<u>82,606</u>	<u>82,606</u>	<u>3,440</u>	<u>-</u>	<u>79,166</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 678,686</u></b>	<b><u>\$ 678,686</u></b>	<b><u>\$ 144,426</u></b>	<b><u>\$ 101,167</u></b>	<b><u>\$ 433,093</u></b>
<b>7900</b> Ending Fund Balance	<u>185,386</u>	<u>185,386</u>	<u>420,671</u>	<u>-</u>	<u>(235,285)</u>
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<b><u>\$ 864,072</u></b>	<b><u>\$ 864,072</u></b>	<b><u>\$ 565,097</u></b>	<b><u>\$ 101,167</u></b>	<b><u>\$ 197,808</u></b>

**NOTES:**

1. Period beginning cash balance at September 1, 2017: \$690,616.65; ending cash balance at September 30, 2017: \$680,400.25.

**Mt. San Jacinto Community College District**  
**Income and Expenditure Statement Through September 30, 2017**  
**Student Representation Fee**  
**2017 - 2018 Financial Report # 3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
<b>INCOME</b>				
Semester Fees	<u>\$1,075</u>	<u>\$1,075</u>	<u>\$501</u>	<u>\$574</u>
<b>TOTAL INCOME</b>	<u><u>\$1,075</u></u>	<u><u>\$1,075</u></u>	<u><u>\$501</u></u>	<u><u>\$574</u></u>
<b>BEGINNING BALANCE</b>	<u>\$3,391</u>	<u>\$3,391</u>	<u>\$3,391</u>	<u>\$0</u>
<b>TOTAL INCOME AND BEGINNING BALANCE</b>	<u><u>\$4,466</u></u>	<u><u>\$4,466</u></u>	<u><u>\$3,892</u></u>	<u><u>\$574</u></u>
<b>EXPENDITURES</b>				
Supplies and Materials	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>
Other Operating Expenses & Services				
Entry Fee	<u>700</u>	<u>700</u>	<u>0</u>	<u>\$700</u>
Student Travel	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>\$2,500</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$3,300</u></u>	<u><u>\$3,300</u></u>	<u><u>\$0</u></u>	<u><u>\$3,300</u></u>
<b>ENDING BALANCE</b>	<u>\$1,166</u>	<u>\$1,166</u>	<u>\$3,892</u>	<u>(\$2,726)</u>
<b>TOTAL EXPENDITURES AND ENDING BALANCE</b>	<u><u>\$4,466</u></u>	<u><u>\$4,466</u></u>	<u><u>\$3,892</u></u>	<u><u>\$574</u></u>

**NOTE:**

Warrant approval for September : \$ -0  
Warrant numbers: -

**Mt. San Jacinto Community College District**  
**Income and Expenditure Statement September 30, 2017**  
**Student Government Association**  
**2017 - 2018 Financial Report # 3**

	<b>Beginning Balance 7/1/2017</b>	<b>Income YTD</b>	<b>Expense YTD</b>	<b>Ending Balance</b>
Associated Student Body	\$ 8,996	\$ 14,932	\$ -	\$ 23,928
Inter-Club Council	-	-	-	-
<b>ASB TOTALS</b>	<b>\$ 8,996</b>	<b>\$ 14,932</b>	<b>\$ -</b>	<b>\$ 23,928</b>
Actions Sign Louder Club	10	-	-	10
Art Club	11	-	-	11
Spectrum S.P.A.C.E	69	-	-	69
S.A.I.L Club	8	-	-	8
League of Legends	34	-	-	34
Running Club	8	-	-	8
Criminal Justice Club	17	-	-	17
Black Student Union	501	-	-	501
EOPS CARE Club	306	-	-	306
Sand VolleyBall Club	100	-	-	100
Creative Writing Club	216	-	-	216
Ceramic Club	241	-	-	241
Spanish Club	78	-	-	78
Savory Sensations Club	5	-	-	5
S.A.T.O.R.I. Garden Movements	100	-	-	100
G.I.S.	100	-	-	100
Puente Club	463	-	-	463
Club Aguilas	100	-	-	100
Cheerleading Club	34	-	-	34
Queer Straight Alliance	100	-	-	100
Poetry Club - Medicine of the Day	16	-	-	16
History Club	335	-	-	335
F.E.I.C	100	-	-	100
Pass Pride Club	100	-	-	100
Amnesty International	362	-	-	362
Pre-Med Club	80	-	-	80
Child Development Student Grp	421	-	-	421
Nerd Squad	439	-	-	439
Physics - Astromomy Club	142	-	-	142
Upward Bound Student Org.	1,112	50	-	1,162
Talon Talks	285	-	-	285
Southwest Assoc. of Nursing Students	2,117	1,130	-	3,247
Animation Club	100	-	-	100
Eco Club	17	-	-	17
MSJC Campus News	129	-	-	129
Phi Theta Kappa	1,399	1,300	-	2,699
S.T.E.M	110	-	-	110
FAVE	3,032	-	-	3,032
ZION Bible Study	9	-	-	9
Creative Writing - SJC	57	-	-	57
Philosophical Society	236	-	-	236
Masqueraders Theatre Club	366	-	-	366
Eagles Veteran	476	-	-	476
Communication Studies Club	583	-	-	583
Heart of Art	165	-	-	165
Political Science Club	276	-	-	276
Mu Alpha Theta	1,115	-	-	1,115
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	441	-	-	441

**Mt. San Jacinto Community College District  
Income and Expenditure Statement September 30, 2017  
Student Government Association  
2017 - 2018 Financial Report # 3**

	<b>Beginning Balance 7/1/2017</b>	<b>Income YTD</b>	<b>Expense YTD</b>	<b>Ending Balance</b>
Audio-Ent. Club	545	-	-	545
Future Leaders Club	199	-	-	199
International Student Union	188	-	-	188
Anthropology Club	330	-	-	330
MSJC Talon Journalism Club	1,617	-	-	1,617
Rotaract	97	-	-	97
MSJC Psychology Club	565	-	-	565
Active Minds	107	-	-	107
Stem Club MVC	184	-	-	184
Run Club	250	-	-	250
<b>CLUB TOTALS</b>	<b>\$ 20,640</b>	<b>\$ 2,480</b>	<b>-</b>	<b>\$ 23,120</b>

**ASSOCIATED STUDENT BODY PROGRAMS**

Performing Arts Music MVC	42,957	-	-	42,957
Performing Arts/Theater/Dance MVC	12,782	-	-	12,782
Performing Arts/Theater SJC	4,464	106	47	4,523
Performing Arts/Music	5,269	-	-	5,269
Performing Arts/Dance SJC	15,811	442	61	16,192
Performing Arts/Symphony	2,049	-	-	2,049
Cheerleading Program	304	-	-	304
Performing Arts/Dance MVC	14,668	-	-	14,668
Visual Arts/Art Gallery	2,326	-	-	2,326
Performing Arts/Hemet Harmonizers	1,625	-	-	1,625
<b>PROGRAM TOTALS</b>	<b>\$ 102,255</b>	<b>\$ 548</b>	<b>\$ 108</b>	<b>\$ 102,695</b>

<b>GRAND TOTALS</b>	<b>\$ 131,891</b>	<b>\$ 17,960</b>	<b>\$ 108</b>	<b>\$ 149,743</b>
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**NOTES**

Warrant approval for September - \$0

Warrant numbers:



**Mt. San Jacinto Community College District  
Income and Expenditure Statement September 30, 2017  
Mt. San Jacinto Foundation  
2017 - 2018 Financial Report # 3**

	<u>Beginning Balance 7/1/2017</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
<b>Fund Drives - Fund 830</b>	\$ 201,445	\$ 12,372	\$ 27,029	\$ 186,788
<b>Perm Schlrships &amp; Endowments - Fund 831</b>	2,866,300	3,065	16,210	2,853,155
<b>Revolving Scholarships - Fund 832</b>	459,902	144,804	60,878	543,828
<b>Instructional Programs - Fund 833</b>	87,159	8,708	123	95,744
<b>Subsidiary Programs - Fund 834</b>	242,170	12,920	3,255	251,835
<b>Operations - Fund 835</b>	109,480	52,008	12,718	148,770
<b>GRAND TOTALS</b>	<u>\$ 3,966,456</u>	<u>\$ 233,877</u>	<u>\$ 120,213</u>	<u>\$ 4,080,120</u>

**NOTE:**

Warrant approval for September 2017-\$80,029.18  
Warrant numbers: 7765 - 7771