

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD

Fiscal Year: 2018-2019

Quarter Ended: (Q2) Dec 31, 2018

District: (940) MT. SAN JACINTO

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2015-16	Actual 2016-17	Actual 2017-18	Projected 2018-2019
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	75,504,869	76,041,732	81,407,897	83,969,909
A.2	Other Financing Sources (Object 8900)	-269,596	-269,909	-255,361	-273,335
A.3	Total Unrestricted Revenue (A.1 + A.2)	75,235,273	75,771,823	81,152,536	83,696,574
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	64,025,798	72,270,384	75,646,018	95,650,234
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,166,413	1,410,513	1,424,994	1,981,261
B.3	Total Unrestricted Expenditures (B.1 + B.2)	65,192,211	73,680,897	77,071,012	97,631,495
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	10,043,062	2,090,926	4,081,524	-13,934,921
D. Fund Balance, Beginning					
D.1	Prior Year Adjustments + (-)	0	0	592,207	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	11,239,091	21,282,153	23,965,286	28,046,810
E.	Fund Balance, Ending (C. + D.2)	21,282,153	23,373,079	28,046,810	14,111,889
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	32.6%	31.7%	36.4%	14.5%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	11,853	12,301	10,805	12,420
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2015-16	2016-17	2017-18	2018-2019
H.1	Cash, excluding borrowed funds		29,521,234	31,157,488	41,410,499
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	20,183,854	29,521,234	31,157,488	41,410,499

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. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	83,969,909	83,969,909	36,930,475	44%
I.2	Other Financing Sources (Object 8900)	-273,335	-273,335	-281,335	102.9%
I.3	Total Unrestricted Revenue (I.1 + I.2)	83,696,574	83,696,574	36,649,140	43.8%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	95,650,234	95,650,234	36,645,679	38.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,981,261	1,981,261	64,324	3.2%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	97,631,495	97,631,495	36,710,003	37.6%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-13,934,921	-13,934,921	-60,863	
L.	Adjusted Fund Balance, Beginning	28,046,810	28,046,810	28,046,810	
L.1	Fund Balance, Ending (C. + L.2)	14,111,889	14,111,889	27,985,947	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	14.5%	14.5%		

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		Academic				Classified	
			Permanent		Temporary			
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
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 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?
Next year?

NO
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 December 31, 2018
General Fund Unrestricted
2018 - 2019 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 88,000	\$ 88,000	-	\$ 88,000
TOTAL FEDERAL REVENUES	<u>\$ 88,000</u>	<u>\$ 88,000</u>	<u>-</u>	<u>\$ 88,000</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 32,901,618	\$ 32,901,618	\$ 17,381,983	\$ 15,519,635
8630 Education Protection	9,723,575	9,723,575	4,868,300	4,855,275
8671 Homeowner's Property Tax Relief	350,000	350,000	-	350,000
8681 State Lottery	1,781,649	1,781,649	-	1,781,649
8685 State Mandated Costs	362,788	362,788	-	362,788
8690 Other State	1,785,615	1,785,615	729,721	1,055,894
TOTAL STATE REVENUES	<u>\$ 46,905,245</u>	<u>\$ 46,905,245</u>	<u>\$ 22,980,004</u>	<u>\$ 23,925,241</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 29,053,754	\$ 29,053,754	\$ 11,087,252	\$ 17,966,502
8818 Redevelopment Funds	700,000	700,000	-	700,000
8830 Contract/Instructional Services	246,095	246,095	47,615	198,480
8840 Theater/Other Sales	1,000	1,000	302	698
8850 Rents and Leases	259,143	259,143	108,067	151,076
8860 Interest	400,000	400,000	8,828	391,172
8872 Community Service Classes	777,178	777,178	197,699	579,479
8874 Enrollment Fees	3,586,909	3,586,909	1,562,494	2,024,415
8877 Instructional Materials and Sales	30,000	30,000	8,764	21,236
8879 Student Records	31,000	31,000	22,400	8,600
8880 Nonresident Tuition	1,189,398	1,189,398	335,140	854,258
8885 Other Student Fees and Charges	166,332	166,332	64,818	101,514
8890 Other Local	535,855	535,855	507,092	28,763
TOTAL LOCAL REVENUES	<u>\$ 36,976,664</u>	<u>\$ 36,976,664</u>	<u>\$ 13,950,471</u>	<u>\$ 23,026,193</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 83,969,909</u>	<u>\$ 83,969,909</u>	<u>\$ 36,930,475</u>	<u>\$ 47,039,434</u>
8900 Other Financing Sources	(273,335)	(273,335)	(281,335)	8,000
TOTAL UNRESTRICTED REVENUES	<u>\$ 83,696,574</u>	<u>\$ 83,696,574</u>	<u>\$ 36,649,140</u>	<u>\$ 47,047,434</u>
NET BEGINNING BALANCE	<u>28,046,810</u>	<u>28,046,810</u>	<u>28,046,810</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 111,743,384</u>	<u>\$ 111,743,384</u>	<u>\$ 64,695,950</u>	<u>\$ 47,047,434</u>

NOTES:

1. General Fund Cash for the period beginning December 1, 2018: \$33,310,308.77. Ending cash balance on December 31, 2018: \$41,410,498.54.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$13,374,193.

Mt. San Jacinto Community College District
Expenditure Statement December 31, 2018
General Fund Unrestricted
2018 - 2019 Financial Report #6

		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000	Academic Salaries	\$ 33,396,535	\$ 33,397,220	\$ 14,264,225	\$ 18,990,687	\$ 142,308
2000	Classified Salaries	20,730,402	20,739,556	9,179,894	11,474,868	84,794
3000	Employee Benefits	21,001,908	21,004,855	7,774,425	13,129,707	100,723
4000	Books/Supplies	1,826,542	1,837,029	488,171	1,337,053	11,805
5000	Other Operating Expenses	13,409,678	13,328,473	4,441,597	8,836,979	49,897
6000	Capital Outlay	5,285,169	5,343,101	497,367	4,391,022	454,712
UNRESTRICTED GENERAL FUND EXPENDITURES		<u>\$ 95,650,234</u>	<u>\$ 95,650,234</u>	<u>\$ 36,645,679</u>	<u>\$ 58,160,316</u>	<u>\$ 844,239</u>
7000	Other - Financial Aid	85,000	85,000	8,063	76,937	-
	Interfund Transfer Fund 61	340,000	340,000	-	340,000	-
	Interfund Transfer Fund 41	1,500,000	1,500,000	-	1,500,000	-
	Intrafund Transfer Fund 33	56,261	56,261	56,261	-	-
TOTAL OTHER OUTGO		<u>\$ 1,981,261</u>	<u>\$ 1,981,261</u>	<u>\$ 64,324</u>	<u>\$ 1,916,937</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u>\$ 97,631,495</u>	<u>\$ 97,631,495</u>	<u>\$ 36,710,003</u>	<u>\$ 60,077,253</u>	<u>\$ 844,239</u>
7900	Reserve for Contingencies					
	Board Designated Reserve	13,811,889	13,811,889	13,374,193	-	437,696
	General	300,000	300,000	14,611,754	-	(14,311,754)
	Ending Fund Balance	<u>\$ 14,111,889</u>	<u>\$ 14,111,889</u>	<u>\$ 27,985,947</u>	<u>\$ -</u>	<u>\$ (13,874,058)</u>
TOTAL EXPENDITURES/ CONTINGENCIES		<u>\$ 111,743,384</u>	<u>\$ 111,743,384</u>	<u>\$ 64,695,950</u>	<u>\$ 60,077,253</u>	<u>\$ (13,029,819)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement December 31, 2018
General Fund Restricted
2018-2019 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES				
8120 Higher Education Act	\$ 2,025,613	\$ 2,029,873	\$ 470,016	\$ 1,559,857
8130 Workforce Investment Act	\$ 410,598	\$ 410,598	\$ -	410,598
8140 Temporary Assist. Needy Famil.	\$ 103,141	\$ 103,141	\$ -	103,141
8170 Vocational & Techn. Educ. Act	\$ 478,854	\$ 478,854	\$ 129,596	349,258
8190 Other Federal Revenues	\$ 11,875	\$ 11,875	\$ -	11,875
TOTAL FEDERAL REVENUES	\$ 3,030,081	\$ 3,034,341	\$ 599,612	\$ 2,434,729
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 105,628	\$ 105,628	\$ -	\$ 105,628
8621 Disabled Students Program	\$ 917,372	\$ 917,372	\$ 477,033	440,339
8622 EOPS	\$ 680,269	\$ 680,269	\$ 319,676	360,593
8623 Child Development Apport.	\$ 5,000	\$ 5,000	\$ 1,250	3,750
8626 CalWorks	\$ 656,778	\$ 607,772	\$ 316,041	291,731
8627 Other State Programs	\$ 1,823,688	\$ 1,823,688	\$ 44,783	1,778,905
8629 Other Categorical Apportion.	\$ 20,082,513	\$ 20,372,368	\$ 14,891,480 *	5,480,888
8653 Instructional Improvement Grant	\$ 446,994	\$ 446,994	\$ 446,994	0
8681 State Lottery Revenue	\$ 625,347	\$ 683,285	\$ -	683,285
TOTAL STATE REVENUES	\$ 25,343,589	\$ 25,642,376	\$ 16,497,257	\$ 9,145,119
8800 LOCAL REVENUES				
8876 Health Services	\$ -	\$ 483,797	\$ -	\$ 483,797
8881 Parking Services & Public Transp.	\$ 325,000	\$ 325,000	\$ 152,706	\$ 172,294
8886 Parking Citations	\$ 84,000	\$ 84,000	\$ 51,783	32,217
8888 Parking Meter	\$ 44,000	\$ 44,000	\$ 25,066	18,934
8890 Other Local Revenue	\$ 15,418	\$ 78,924	\$ 6,995	71,929
8891 Revenue Clearing	\$ -	\$ -	\$ 476,340	(476,340)
TOTAL LOCAL REVENUES	\$ 468,418	\$ 1,015,721	\$ 712,890	\$ 302,831
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 4,097,186	\$ 4,097,186	\$ 2,618,493	\$ 1,478,693
8999 Incoming Transfers Intra Fund	281,335	281,335	281,335	-
TOTAL OTHER FINANCING	\$ 4,378,521	\$ 4,378,521	\$ 2,899,828	\$ 1,478,693
TOTAL REVENUES	\$ 33,220,609	\$ 34,070,959	\$ 20,709,587	\$ 13,361,372
BEGINNING BALANCE	\$ 182,295	\$ 182,294	\$ 182,294	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 33,402,904	\$ 34,253,253	\$ 20,891,881	\$ 13,361,372

NOTES:

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

* \$108,181 corrected from Resource 2403, Object 8620 for Hunger Free Campus in January

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement December 31, 2018
General Fund Restricted
2018-2019 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 7,517,941	\$ 7,599,765	\$ 2,045,335	\$ 999,886	\$ 4,554,544
2000 Classified Salaries	5,232,234	5,263,813	1,687,906	1,166,262	2,409,645
3000 Employee Benefits	4,176,886	4,146,802	1,107,358	896,691	2,142,752
4000 Books/Supplies	1,715,871	1,984,238	156,419	262,994	1,564,825
5000 Other Operating Expenses	6,068,780	5,473,783	1,034,115	382,745	4,056,923
6000 Capital Outlay	2,376,813	3,424,911	579,558	752,209	2,093,144
7000 Other Outgo	6,287,691	6,266,673	2,527,987	2,063,333	1,675,353
TOTAL EXPENDITURES	<u>\$ 33,376,216</u>	<u>\$ 34,159,985</u>	<u>\$ 9,138,679</u>	<u>\$ 6,524,120</u>	<u>\$ 18,497,187</u>
7900 Ending Fund Balance	\$ 26,688	\$ 93,268	\$ 11,753,202	\$ -	\$ (11,659,934)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 33,402,904</u>	<u>\$ 34,253,253</u>	<u>\$ 20,891,881</u>	<u>\$ 6,524,120</u>	<u>\$ 6,837,252</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement December 31, 2018
Cafeteria Fund
2018 - 2019 Financial Statement #6

		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800	LOCAL REVENUES					
8840	Sales and Commissions	\$ 65,000	\$ 65,000	\$ 11,377	\$ -	\$ 53,623
8847	Cafeteria Food Sales (less discounts)	1,060,000	1,060,000	498,824	-	561,176
8860	Interest	430	430	7	-	423
8890	Other Local Revenue	-	-	(8,400)	-	8,400
8980	Other Financing Sources	50,000	50,000	45,000	-	5,000
	TOTAL LOCAL REVENUE	<u>\$ 1,175,430</u>	<u>\$ 1,175,430</u>	<u>\$ 546,809</u>	<u>\$ -</u>	<u>\$ 628,621</u>
	NET BEGINNING BALANCE	<u>\$ 3,836</u>	<u>\$ 3,836</u>	<u>\$ 3,836</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 550,645</u>	<u>\$ -</u>	<u>\$ 628,621</u>
		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
	EXPENDITURES					
2000	Classified Salaries	\$ 364,530	\$ 364,530	\$ 179,596	\$ 136,899	\$ 48,035
3000	Employee Benefits	129,111	129,111	68,121	68,684	(7,694)
4000	Supplies and Materials	626,175	626,175	259,313	224,828	142,034
5000	Operating Expenses	57,950	57,950	19,130	3,659	35,160
6000	Capital Outlay	1,500	1,500	-	5,654	(4,154)
	TOTAL EXPENDITURES	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 526,160</u>	<u>\$ 439,724</u>	<u>\$ 213,383</u>
7900	Ending Fund Balance	-	-	24,486	-	(24,486)
	TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 550,645</u>	<u>\$ 439,724</u>	<u>\$ 188,897</u>

NOTES:
1. Cafeteria Fund Cash for the period beginning December 1, 2018: \$34,476.97. Ending cash balance on December 31, 2018: \$17,052.32.

**Mt. San Jacinto Community College District
Income Statement December 31, 2018
Child Development Fund
2018-2019 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8100 FEDERAL REVENUES					
8190 Federal Food Revenue	\$ 60,000	\$ 60,000	\$ 14,319	\$ -	\$ 45,681
TOTAL FEDERAL REVENUES	\$ 60,000	\$ 60,000	\$ 14,319	\$ -	\$ 45,681
8600 STATE REVENUES					
8623 Contract Revenue	\$ 13,451	\$ 13,451	\$ 13,451	\$ -	\$ -
8650 Reimbursable Categorical Progr.	675,516	973,247	360,646	-	612,601
8690 State Food Revenue	2,500	2,500	659	-	1,841
TOTAL STATE REVENUES	\$ 691,467	\$ 989,198	\$ 374,756	\$ -	\$ 614,442
8800 LOCAL REVENUES					
8871 Child Development Services	\$ 57,212	\$ 57,212	\$ 20,240	\$ -	\$ 36,972
8899 Quality Rating Improvement System	-	-	34,500	-	(34,500)
TOTAL LOCAL REVENUES	\$ 57,212	\$ 57,212	\$ 54,740	\$ -	\$ 2,472
8900 Incoming Transfers	\$ 56,261	\$ 56,261	\$ 56,261	\$ -	\$ -
TOTAL OTHER FINANCING	\$ 56,261	\$ 56,261	\$ 56,261	\$ -	\$ -
TOTAL REVENUES	\$ 864,940	\$ 1,162,671	\$ 500,076	\$ -	\$ 662,595

NOTES:

1. Child Care Center fund cash balance at December 1, 2018: \$157,206.43. Ending cash balance at December 31, 2018: \$151,581.76.

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2018
Child Development Fund
2018-2019 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 511,709	\$ 611,709	\$ 244,800	\$ 347,725	\$ 19,184
3000 Employee Benefits	250,244	251,661	135,275	177,145	(60,759)
4000 Books/Supplies	12,000	53,536	1,414	3,363	48,759
5000 Other Operating Expenses	90,987	245,765	16,523	2,340	226,902
TOTAL EXPENDITURES	<u>\$ 864,940</u>	<u>\$ 1,162,671</u>	<u>\$ 398,012</u>	<u>\$ 530,573</u>	<u>\$ 234,086</u>
7900 Ending Fund Balance	\$ -	\$ -	\$ 102,064	\$ -	\$ (102,064)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 864,940</u>	<u>\$ 1,162,671</u>	<u>\$ 500,076</u>	<u>\$ 530,573</u>	<u>\$ 132,022</u>

**Mt. San Jacinto Community College District
Income Statement December 31, 2018
Capital Outlay Fund
2018-2019 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8600 STATE REVENUES					
8652 Block Grant & Scheduled Maintenance	776,686	776,686	645,984	-	130,702
8652 Prop 39 Energy Sustainability	419,170	419,170	419,170	-	-
TOTAL STATE REVENUES	<u>\$ 1,195,856</u>	<u>\$ 1,195,856</u>	<u>\$ 1,065,154</u>	<u>\$ -</u>	<u>\$ 130,702</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 40,000	\$ 40,000	\$ 990	\$ -	\$ 39,010
8880 Capital Outlay Fee	50,000	50,000	39,269	-	10,731
8890 Redevelopment Revenues	600,000	600,000	-	-	600,000
TOTAL LOCAL REVENUES	<u>\$ 690,000</u>	<u>\$ 690,000</u>	<u>\$ 40,259</u>	<u>\$ -</u>	<u>\$ 649,741</u>
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
TOTAL Other Financing Sources	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>
TOTAL REVENUES	<u>\$ 3,385,856</u>	<u>\$ 3,385,856</u>	<u>\$ 1,105,413</u>	<u>\$ -</u>	<u>\$ 2,280,443</u>
NET BEGINNING BALANCE	<u>\$ 4,219,078</u>	<u>\$ 4,219,078</u>	<u>\$ 4,219,078</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 7,604,934</u>	<u>\$ 7,604,934</u>	<u>\$ 5,324,491</u>	<u>\$ -</u>	<u>\$ 2,280,443</u>

NOTES:

1. Period beginning cash balance at December 1, 2018: \$3,689,311.27. Ending cash balance at December 31, 2018: \$3,706,386.53.

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2018
Capital Outlay Fund
2018-2019 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 110,732	\$ 113,059	\$ 57,694	\$ 55,365	\$ -
3000 Employee Benefits	47,046	47,571	23,874	23,697	-
4000 Books/Supplies	200,000	200,000	7,932	-	192,068
5000 Other Operating Expenses	630,000	686,622	392,089	294,533	-
6000 Capital Outlay	4,016,106	3,956,632	439,213	90,501	3,426,918
TOTAL EXPENDITURES	<u>\$ 5,003,884</u>	<u>\$ 5,003,884</u>	<u>\$ 920,802</u>	<u>\$ 464,096</u>	<u>\$ 3,618,986</u>
7900 Ending Fund Balance	2,601,050	2,601,050	4,403,689	-	(1,802,639)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 7,604,934</u>	<u>\$ 7,604,934</u>	<u>\$ 5,324,491</u>	<u>\$ 464,096</u>	<u>\$ 1,816,347</u>

**Mt. San Jacinto Community College District
Income Statement December, 2018
Bond Fund
2018-2019 Financial Report #06**

	<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	\$ 400,000	\$ 400,000	\$ 21,766	\$ -	\$ 378,234
TOTAL LOCAL REVENUE	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 21,766</u>	<u>\$ -</u>	<u>\$ 378,234</u>
NET BEGINNING BALANCE	<u>\$ 91,305,979</u>	<u>\$ 91,305,979</u>	<u>\$ 91,305,979</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 91,705,979</u>	<u>\$ 91,705,979</u>	<u>\$ 91,327,745</u>	<u>\$ -</u>	<u>\$ 378,234</u>

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
2000 Classified Salaries	\$ 333,021	\$ 333,021	\$ 166,683	\$ 166,961	\$ (623)
3000 Employee Benefits	124,292	124,292	66,102	66,697	(8,507)
5000 Other Operating Expenses	2,500	2,500	(6,985)	-	9,485
6000 Capital Outlay	80,661,682	80,661,682	2,171,047	7,122,287	71,368,348
TOTAL EXPENDITURES	<u>\$ 81,121,495</u>	<u>\$ 81,121,495</u>	<u>\$ 2,396,847</u>	<u>\$ 7,355,945</u>	<u>\$ 71,368,703</u>
7900 Ending Fund Balance	10,584,484	10,584,484	88,930,898	(7,355,945)	(70,990,469)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 91,705,979</u>	<u>\$ 91,705,979</u>	<u>\$ 91,327,745</u>	<u>\$ -</u>	<u>\$ 378,234</u>

NOTES:

1. Period beginning cash balance at December 1, 2018: \$89,132,648.89. Ending cash balance at December 31, 2018: \$89,064,307.67.

Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2018
Bookstore

2018-2019 Financial Statement #6

	Adopted Budget	Revised Budget	Actual Year To Date	Balance
INCOME				
Sales (less discounts)	\$2,035,500	\$2,035,500	\$723,571	\$1,311,929
Commissions and Fees	9,500	9,500	1,392	8,108
Interest	34	34	15	19
Other Income	55,000	55,000	13,138	41,862
A. TOTAL INCOME	<u>\$2,100,034</u>	<u>\$2,100,034</u>	<u>\$738,116</u>	<u>\$1,361,918</u>
BEGINNING BALANCE	<u>\$825,181</u>	<u>\$825,181</u>	<u>\$825,181</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$2,925,215</u>	<u>\$2,925,215</u>	<u>\$1,563,297</u>	<u>\$1,361,918</u>
EXPENDITURES				
Cost of Goods Sold	\$1,500,000	\$1,500,000	\$503,963	\$996,037
Classified Personnel	136,745	136,745	32,405	104,340
Student Personnel	50,000	44,831	12,333	32,498
Fringe Benefits	63,272	63,272	17,283	45,989
District Fees & Chargebacks	49,000	49,000	4,050	44,950
Operating Supplies	8,000	8,000	4,458	3,542
Bank/Merchant Fees	26,000	26,000	13,242	12,758
Contract Services	50,000	50,000	25,875	24,125
Depreciation	21,000	21,000	9,310	11,690
Equipment	0	0	0	0
Equipment Repair	590	590	0	590
Bad Debts	0	4,925	4,925	0
Cash Short/(Over)	0	244	244	0
Educational & Buying Trips	450	450	82	368
Other Expenses	2,300	2,300	294	2,006
Interfund Transfer	50,000	50,000	45,000	5,000
B. TOTAL EXPENDITURES	<u>\$1,957,357</u>	<u>\$1,957,357</u>	<u>\$673,464</u>	<u>\$1,283,893</u>
Ending Fund Balance	967,858	967,858	889,833	78,025
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$2,925,215</u>	<u>\$2,925,215</u>	<u>\$1,563,297</u>	<u>\$1,361,918</u>
C. OPERATING SURPLUS (DEFICIT)			\$64,652	

Mt. San Jacinto Community College District
Income Statement December 31, 2018
Self-Insurance Fund
2018 - 2019 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest	\$ 5,000	\$ 5,000	\$ 224	\$ -	\$ 4,776
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>67,243</u>	<u>-</u>	<u>82,757</u>
TOTAL LOCAL REVENUES	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 67,467</u>	<u>\$ -</u>	<u>\$ 87,533</u>
8900 INCOMING TRANSFERS	<u>\$ 340,000</u>	<u>\$ 340,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 340,000</u>
NET BEGINNING BALANCE	<u>\$ 741,890</u>	<u>\$ 741,890</u>	<u>\$ 741,890</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,236,890</u>	<u>\$ 1,236,890</u>	<u>\$ 809,357</u>	<u>\$ -</u>	<u>\$ 427,533</u>

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
2000 Classified Salaries	\$ 118,690	\$ 118,690	\$ 36,290	\$ 32,072	\$ 50,328
3000 Employee Benefits	<u>44,707</u>	<u>44,707</u>	<u>12,345</u>	<u>12,311</u>	<u>20,051</u>
4000 Books/Supplies	<u>4,865</u>	<u>4,865</u>	<u>-</u>	<u>-</u>	<u>4,865</u>
5000 Other Operating Expenses	<u>483,166</u>	<u>483,166</u>	<u>55,682</u>	<u>8,893</u>	<u>418,591</u>
6000 Capital Outlay	<u>82,606</u>	<u>82,606</u>	<u>22,908</u>	<u>-</u>	<u>59,698</u>
TOTAL EXPENDITURES	<u>\$ 734,034</u>	<u>\$ 734,034</u>	<u>\$ 127,225</u>	<u>\$ 53,276</u>	<u>\$ 553,533</u>
7900 Ending Fund Balance	<u>502,856</u>	<u>502,856</u>	<u>682,132</u>	<u>-</u>	<u>(179,276)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,236,890</u>	<u>\$ 1,236,890</u>	<u>\$ 809,357</u>	<u>\$ 53,276</u>	<u>\$ 374,257</u>

NOTES:

1. Period beginning cash balance at December 1, 2018: \$904,700.59; ending cash balance at December 31, 2018: \$892,364.76.

Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2018
Student Government Association
2018 - 2019 Financial Report # 6

	Beginning Balance 7/1/2018	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 13,562	\$ 21,361	\$ 4,570	\$ 30,353
Inter-Club Council	-	-	-	-
ASB TOTALS	\$ 13,562	\$ 21,361	\$ 4,570	\$ 30,353
Actions Sign Louder Club	104	-	-	104
Art Club	18	-	-	18
Spectrum S.P.A.C.E	69	-	-	69
S.A.I.L Club	16	-	-	16
League of Legends	34	-	-	34
Running Club	8	-	-	8
Criminal Justice Club	38	-	-	38
Black Student Union	504	-	-	504
EOPS CARE Club	306	-	-	306
A2MEND	21	-	-	21
Creative Writing Club	235	-	-	235
Ceramic Club	317	-	-	317
Spanish Club	130	-	-	130
ALAS	12	-	-	12
Dreams & Cinematography	26	-	-	26
Fencing Club	5	-	-	5
Puente Club	532	-	-	532
Later Day Saints	9	-	-	9
Music Production	16	-	-	16
OXFAM	11	-	-	11
Poetry Club - Medicine of the Day	16	-	-	16
History Club	237	-	-	237
Polynesian Club	30	-	-	30
SEAL	38	-	-	38
Amnesty International	362	-	-	362
Pre-Med Club	80	-	-	80
Child Development Student Grp	421	-	-	421
Nerd Squad	498	-	-	498
Physics - Astromomy Club	147	-	-	147
Upward Bound Student Org.	762	-	200	562
Talon Talks	285	-	-	285
Southwest Assoc. of Nursing Students	3,008	286	-	3,294
UMOJA	20	-	-	20
S.E.A.L.	17	-	-	17
MSJC Campus News	129	-	-	129
Phi Theta Kappa	3,774	1,360	185	4,949
S.T.E.M	215	-	-	215
FAVE	3,032	-	-	3,032
ZION Bible Study	29	-	-	29
Creative Writing - SJC	58	-	-	58
Philosophical Society	236	-	-	236
Masqueraders Theatre Club	378	63	-	441
Eagles Veteran	483	-	-	483
Communication Studies Club	725	-	-	725
Heart of Art	165	-	-	165
Political Science Club	203	-	-	203
Mu Alpha Theta	1,103	-	-	1,103
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	440	-	-	440

**Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2018
Student Government Association
2018 - 2019 Financial Report # 6**

	Beginning Balance 7/1/2018	Income YTD	Expense YTD	Ending Balance
Audio-Ent. Club	545	-	-	545
Future Leaders Club	199	-	-	199
International Student Union	189	-	-	189
Anthropology Club	379	-	-	379
MSJC Talon - Eagles Eye	1,546	-	682	864
Rotaract	97	-	-	97
MSJC Psychology Club	579	-	-	579
Active Minds	122	-	-	122
Stem Club MVC	225	142	96	271
Run Club	0	-	-	0
CLUB TOTALS	\$ 23,220	\$ 1,851	1,163	\$ 23,908

ASSOCIATED STUDENT BODY PROGRAMS

Performing Arts Music MVC	42,747	1,750	155	44,342
Performing Arts/Theater/Dance MVC	14,103	357	1,000	13,460
Performing Arts/Theater SJC	2,241	1,438	3,108	571
Performing Arts/Music	5,510	274	28	5,756
Performing Arts/Dance SJC	19,061	1,793	66	20,788
Performing Arts/Symphony	2,106	607	32	2,681
Cheerleading Program	304	-	-	304
Performing Arts Dance MVC	9,342	2,015	202	11,155
Visual Arts/Art Gallery	2,326	-	-	2,326
Performing Arts/Hemet Harmonizers	1,206	-	-	1,206
PROGRAM TOTALS	\$ 98,946	\$ 8,234	\$ 4,591	\$ 102,589

GRAND TOTALS	\$ 135,728	\$ 31,446	\$ 10,324	\$ 156,850
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NOTES

Warrant approval for Dec - \$150.00

Warrant numbers: 6204 - 6204

Mt. San Jacinto Community College District
Income and Expenditure Statement Through December 31, 2018
Student Representation Fee
2018 - 2019 Financial Report # 6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	<u>\$1,067</u>	<u>\$1,067</u>	<u>\$724</u>	<u>\$343</u>
TOTAL INCOME	<u><u>\$1,067</u></u>	<u><u>\$1,067</u></u>	<u><u>\$724</u></u>	<u><u>\$343</u></u>
BEGINNING BALANCE	<u>\$4,437</u>	<u>\$4,437</u>	<u>\$4,437</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u><u>\$5,504</u></u>	<u><u>\$5,504</u></u>	<u><u>\$5,161</u></u>	<u><u>\$343</u></u>
EXPENDITURES				
Supplies and Materials	\$100	\$100	\$0	\$100
Entry Fee	700	700	0	\$700
Student Travel	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>\$2,500</u>
TOTAL EXPENDITURES	<u><u>\$3,300</u></u>	<u><u>\$3,300</u></u>	<u><u>\$0</u></u>	<u><u>\$3,300</u></u>
ENDING BALANCE	<u>\$2,204</u>	<u>\$2,204</u>	<u>\$5,161</u>	<u>(\$2,957)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$5,504</u></u>	<u><u>\$5,504</u></u>	<u><u>\$5,161</u></u>	<u><u>\$343</u></u>

NOTE:

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

**Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2018
Mt. San Jacinto Foundation
2018 - 2019 Financial Report #6**

	<u>Beginning Balance 7/1/2018</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 202,503	\$ 22,902	\$ 33,060	\$ 192,345
Perm Schlrships & Endowments - Fund 831	2,944,746	18,219	12,078	2,950,887
Revolving Scholarships - Fund 832	507,104	467,072	195,407	778,769
Instructional Programs - Fund 833	122,594	8,753	796	130,551
Subsidiary Programs - Fund 834	292,226	40,465	18,473	314,218
Operations - Fund 835	107,680	103,613	65,247	146,046
GRAND TOTALS	<u>\$ 4,176,853</u>	<u>\$ 661,024</u>	<u>\$ 325,061</u>	<u>\$ 4,512,816</u>

NOTE:

Warrant approval for December 2018 - \$10,477.70

Warrant numbers: 7866 - 7869