

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD ▾

Fiscal Year: 2017-2018

District: (940) MT. SAN JACINTO

Quarter Ended: (Q3) Mar 31, 2018

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-2018
<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)	60,065,911	75,504,869	76,041,732	77,658,133
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>	<b>59,786,693</b>	<b>75,235,273</b>	<b>75,771,823</b>	<b>77,401,337</b>
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	55,509,075	64,025,798	72,270,384	85,933,500
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>	<b>56,710,058</b>	<b>65,192,211</b>	<b>73,680,897</b>	<b>87,426,679</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>3,076,635</b>	<b>10,043,062</b>	<b>2,090,926</b>	<b>-10,025,342</b>
D.	<b>Fund Balance, Beginning</b>	<b>8,162,456</b>	<b>11,239,091</b>	<b>21,282,153</b>	<b>23,373,079</b>
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>8,162,456</b>	<b>11,239,091</b>	<b>21,282,153</b>	<b>23,373,079</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>11,239,091</b>	<b>21,282,153</b>	<b>23,373,079</b>	<b>13,347,737</b>
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		25,719,930	33,129,120	37,443,742
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	14,641,495	25,719,930	33,129,120	37,443,742

**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.</b>	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	77,317,144	77,658,133	59,516,624	76.6%
I.2	Other Financing Sources (Object 8900)	-256,796	-256,796	-264,107	102.8%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	<b>77,060,348</b>	<b>77,401,337</b>	<b>59,252,517</b>	<b>76.6%</b>
<b>J.</b>	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	85,592,511	85,933,500	52,943,182	61.6%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,493,179	1,493,179	267,252	17.9%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	<b>87,085,690</b>	<b>87,426,679</b>	<b>53,210,434</b>	<b>60.9%</b>
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	<b>-10,025,342</b>	<b>-10,025,342</b>	<b>6,042,083</b>	
L	Adjusted Fund Balance, Beginning	23,373,079	23,373,079	23,373,079	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	<b>13,347,737</b>	<b>13,347,737</b>	<b>29,415,162</b>	
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		Academic				Classified	
	Total Cost Increase	% *	Permanent		Temporary		Total Cost Increase	% *
Total Cost Increase			% *	Total Cost Increase	% *			
<b>a. SALARIES:</b>								
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 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**  
**Expenditure Statement March 31, 2018**  
**General Fund Unrestricted**  
**2017 - 2018 Financial Report #9**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 31,367,431	\$ 31,440,961	\$ 21,431,544	\$ 9,856,403	\$ 153,014
2000 Classified Salaries	19,038,073	19,099,839	13,126,508	5,909,618	63,713
3000 Employee Benefits	19,080,119	19,106,398	10,872,912	8,102,046	131,440
4000 Books/Supplies	2,146,674	2,034,888	801,738	1,226,714	6,436
5000 Other Operating Expenses	11,451,508	11,362,268	5,989,174	5,336,131	36,963
6000 Capital Outlay	2,508,706	2,889,146	721,306	2,045,104	122,736
<b>UNRESTRICTED GENERAL FUND EXPENDITURES</b>	<b><u>\$ 85,592,511</u></b>	<b><u>\$ 85,933,500</u></b>	<b><u>\$ 52,943,182</u></b>	<b><u>\$ 32,476,016</u></b>	<b><u>\$ 514,302</u></b>
7000 Other - Financial Aid	85,000	85,000	18,277	-	66,723
Interfund Transfer Fund 61	143,975	143,975	143,975	-	-
Interfund Transfer Fund 41	1,100,000	1,100,000	-	-	1,100,000
Intrafund Transfer Fund 33	164,204	164,204	105,000	-	59,204
<b>TOTAL OTHER OUTGO</b>	<b><u>\$ 1,493,179</u></b>	<b><u>\$ 1,493,179</u></b>	<b><u>\$ 267,252</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,225,927</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 87,085,690</u></b>	<b><u>\$ 87,426,679</u></b>	<b><u>\$ 53,210,434</u></b>	<b><u>\$ 32,476,016</u></b>	<b><u>\$ 1,740,229</u></b>
7900 Reserve for Contingencies					
Board Designated Reserve	13,047,737	13,047,737	12,964,155	-	83,582
General	300,000	300,000	16,451,007	-	(16,151,007)
Ending Fund Balance	<b><u>\$ 13,347,737</u></b>	<b><u>\$ 13,347,737</u></b>	<b><u>\$ 29,415,162</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (16,067,425)</u></b>
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<b><u>\$ 100,433,427</u></b>	<b><u>\$ 100,774,416</u></b>	<b><u>\$ 82,625,596</u></b>	<b><u>\$ 32,476,016</u></b>	<b><u>\$ (14,327,196)</u></b>

**Mt. San Jacinto Community College District**  
**Income Statement March 31, 2018**  
**General Fund Unrestricted**  
**2017 - 2018 Financial Report #9**

	<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	\$ 2,870	\$ 75,130
<b>TOTAL FEDERAL REVENUES</b>	<u>\$ 78,000</u>	<u>\$ 78,000</u>	<u>\$ 2,870</u>	<u>\$ 75,130</u>
<b>8600 STATE REVENUES</b>				
8611 General Apportionment	\$ 28,711,030	\$ 28,711,030	\$ 24,848,315	\$ 3,862,715
8630 Education Protection	9,284,862	9,284,862	7,307,852	1,977,010
8681 State Lottery	1,795,946	1,795,946	1,373,134	422,812
8690 Other State	2,398,012	2,739,001	1,058,184	1,680,817
<b>TOTAL STATE REVENUES</b>	<u>\$ 42,189,850</u>	<u>\$ 42,530,839</u>	<u>\$ 34,587,485</u>	<u>\$ 7,943,354</u>
<b>8800 LOCAL REVENUES</b>				
8811 Property Tax Revenues	\$ 28,001,699	\$ 28,001,699	\$ 17,565,990	\$ 10,435,709
8818 Redevelopment Funds	247,000	247,000	773,221	(526,221)
8830 Contract/Instructional Services	190,042	190,042	63,065	126,977
8840 Theater/Other Sales	1,000	1,000	256	744
8850 Rents and Leases	135,219	135,219	79,563	55,656
8860 Interest	112,000	112,000	174,920	(62,920)
8872 Community Service Classes	922,720	922,720	741,958	180,762
8874 Enrollment Fees	3,450,000	3,450,000	3,483,873	(33,873)
8880 Nonresident Tuition	1,025,875	1,025,875	1,158,590	(132,715)
8890 Other Local	963,739	963,739	884,833	78,906
<b>TOTAL LOCAL REVENUES</b>	<u>\$ 35,049,294</u>	<u>\$ 35,049,294</u>	<u>\$ 24,926,269</u>	<u>\$ 10,123,025</u>
<b>UNRESTRICTED GENERAL FUND REVENUES</b>	<u>\$ 77,317,144</u>	<u>\$ 77,658,133</u>	<u>\$ 59,516,624</u>	<u>\$ 18,141,509</u>
8900 Other Financing Sources	(256,796)	(256,796)	(264,107)	7,311
<b>TOTAL UNRESTRICTED REVENUES</b>	<u>\$ 77,060,348</u>	<u>\$ 77,401,337</u>	<u>\$ 59,252,517</u>	<u>\$ 18,148,820</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>\$ 100,774,416</u>	<u>\$ 82,625,596</u>	<u>\$ 18,148,820</u>

**NOTES:**

1. General Fund Cash for the period beginning March 1, 2018: \$35,373,440.67. Ending cash balance on March 31, 2018: \$37,443,741.67.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$12,964,155.00.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**

**Income Statement March 31, 2018**

**General Fund Restricted**

**2017-2018 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	\$ 2,120,189	\$ 2,132,627	\$ 940,615	\$ 1,192,012
8130 Workforce Investment Act	466,064	488,561	-	488,561
8140 Temporary Assist. Needy Famil.	66,383	105,667	-	105,667
8170 Vocational & Techn. Educ. Act	615,691	615,691	238,456	377,235
8190 Other Federal Revenues	183,783	184,408	163,415	20,993
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 3,452,110</b>	<b>\$ 3,526,954</b>	<b>\$ 1,342,486</b>	<b>\$ 2,184,468</b>
<b>8600 STATE REVENUES</b>				
8600 STRS On Behalf	\$ 105,628	\$ 105,628	\$ -	\$ 105,628
8620 AB134 Emergency Student Aid	-	-	-	-
8621 Disabled Students Program	928,561	1,160,072	881,654	278,418
8622 EOPS	637,164	647,117	506,822	140,295
8623 Child Development Apport.	4,750	5,000	1,250	3,750
8626 CalWorks	614,019	654,252	465,956	188,296
8627 Other State Programs	827,447	846,947	110,300	736,647
8629 Other Categorical Apportion.	13,670,819	15,659,820	13,029,490	2,630,330
8653 Instructional Improvement Grant	573,193	543,444	302,940	240,504
8681 State Lottery Revenue	380,000	438,105	107,383	330,722
<b>TOTAL STATE REVENUES</b>	<b>\$ 17,741,581</b>	<b>\$ 20,060,385</b>	<b>\$ 15,405,794</b>	<b>\$ 4,654,590</b>
<b>8800 LOCAL REVENUES</b>				
8881 Parking Services & Public Transp.	\$ 325,000	\$ 325,000	\$ 276,264	\$ 48,736
8886 Parking Citations	35,000	35,000	48,702	(13,702)
8888 Parking Meter	35,000	35,000	29,175	5,825
8890 Other Local Revenue	47,881	49,881	27,590	22,291
8891 Revenue Clearing	-	-	15,463	(15,463)
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 442,881</b>	<b>\$ 444,881</b>	<b>\$ 397,193</b>	<b>\$ 47,688</b>
<b>8900 INCOMING TRANSFERS</b>				
8970 Fiscal Agent Pass Through	\$ 3,985,584	\$ 3,869,756	\$ 3,628,887	\$ 240,869
8999 Incoming Transfers Intra Fund	264,796	264,796	264,796	-
<b>TOTAL OTHER FINANCING</b>	<b>\$ 4,250,380</b>	<b>\$ 4,134,552</b>	<b>\$ 3,893,683</b>	<b>\$ 240,869</b>
<b>TOTAL REVENUES</b>	<b>\$ 25,886,952</b>	<b>\$ 28,166,772</b>	<b>\$ 21,039,156</b>	<b>\$ 7,127,615</b>
<b>BEGINNING BALANCE</b>	<b>\$ 127,374</b>	<b>\$ 127,374</b>	<b>\$ 127,374</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<b>\$ 26,014,326</b>	<b>\$ 28,294,145</b>	<b>\$ 21,166,530</b>	<b>\$ 7,127,615</b>

**NOTES:**

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**Expenditure Statement March 31, 2018**  
**General Fund Restricted**  
**2017-2018 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	\$ 5,908,846	\$ 6,867,970	\$ 2,905,418	\$ 532,998	\$ 3,429,554
<b>2000</b> Classified Salaries	\$ 4,308,501	\$ 4,425,779	\$ 2,228,935	\$ 495,218	1,701,626
<b>3000</b> Employee Benefits	\$ 3,134,089	\$ 3,350,027	\$ 1,372,965	\$ 388,641	1,588,421
<b>4000</b> Books/Supplies	\$ 990,901	\$ 1,629,905	\$ 311,175	\$ 204,760	1,113,970
<b>5000</b> Other Operating Expenses	\$ 5,080,430	\$ 4,714,012	\$ 1,380,951	\$ 323,267	3,009,794
<b>6000</b> Capital Outlay	\$ 1,664,842	\$ 1,891,699	\$ 443,734	\$ 266,716	1,181,249
<b>7000</b> Other Outgo	\$ 4,882,735	\$ 5,370,771	\$ 3,951,140	\$ 1,218,360	201,271
<b>TOTAL EXPENDITURES</b>	<u>\$ 25,970,344</u>	<u>\$ 28,250,163</u>	<u>\$ 12,594,318</u>	<u>\$ 3,429,960</u>	<u>\$ 12,225,885</u>
<b>7900</b> Ending Fund Balance	\$ 43,982	\$ 43,982	\$ 8,572,212	\$ -	\$ (8,528,230)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 26,014,326</u>	<u>\$ 28,294,145</u>	<u>\$ 21,166,530</u>	<u>\$ 3,429,960</u>	<u>\$ 3,697,655</u>

**NOTES:**

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

**Mt. San Jacinto Community College District  
Income Statement March 31, 2018  
Cafeteria Fund  
2017-2018 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	\$ 65,000	\$ 65,000	\$ 29,123	\$ -	\$ 35,877
8847 Cafeteria Food Sales (less discounts)	1,055,000	1,055,000	764,183	-	290,817
8860 Interest	320	320	209	-	111
8891 Other Local Revenue	-	-	18,792	-	(18,792)
8980 Other Financing Sources	60,000	60,000	10,000	-	50,000
<b>TOTAL LOCAL REVENUE</b>	<u>\$ 1,180,320</u>	<u>\$ 1,180,320</u>	<u>\$ 822,307</u>	<u>\$ -</u>	<u>\$ 358,013</u>
<b>NET BEGINNING BALANCE</b>	<u>\$ 4,077</u>	<u>\$ 4,077</u>	<u>\$ 4,077</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u>\$ 1,184,397</u>	<u>\$ 1,184,397</u>	<u>\$ 826,384</u>	<u>\$ -</u>	<u>\$ 358,013</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	\$ 388,354	\$ 388,354	\$ 281,497	\$ 77,665	\$ 29,192
3000 Employee Benefits	138,375	138,375	97,823	33,403	7,149
4000 Supplies and Materials	599,748	597,676	407,733	3,566	186,377
5000 Operating Expenses	56,420	58,492	36,772	6,407	15,313
6000 Capital Outlay	1,500	1,500	523	-	977
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,184,397</u>	<u>\$ 1,184,397</u>	<u>\$ 824,348</u>	<u>\$ 121,041</u>	<u>\$ 239,008</u>
7900 Ending Fund Balance	-	-	2,036	-	(2,036)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 1,184,397</u>	<u>\$ 1,184,397</u>	<u>\$ 826,384</u>	<u>\$ 121,041</u>	<u>\$ 236,972</u>

**NOTES:**

1. Cafeteria Fund Cash for the period beginning March 1, 2018: \$12,792.74. Ending cash balance on March 31, 2018: \$24,329.19.



**Mt. San Jacinto Community College District**  
**Income Statement March 31, 2018**  
**Child Development Fund**  
**2017-2018 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	\$ 70,000	\$ 70,000	\$ 29,004	\$ -	\$ 40,996
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 29,004</b>	<b>\$ -</b>	<b>\$ 40,996</b>
<b>8600 STATE REVENUES</b>					
8623 Contract Revenue	\$ 12,895	\$ 13,097	\$ 13,097	\$ -	\$ -
8650 Reimbursable Categorical Progr.	801,189	910,300	646,056	-	264,244
8690 State Food Revenue	3,000	3,000	1,296	-	1,704
<b>TOTAL STATE REVENUES</b>	<b>\$ 817,084</b>	<b>\$ 926,397</b>	<b>\$ 660,449</b>	<b>\$ -</b>	<b>\$ 265,948</b>
<b>8800 LOCAL REVENUES</b>					
8850 Rents and Leases	\$ 6,575	\$ 6,575	\$ 4,931	\$ -	\$ 1,644
8860 Interest	-	-	522	-	(522)
8871 Child Development Services	162,202	162,202	112,330	-	49,872
8899 Quality Rating Improvement System	-	-	15,000	-	(15,000)
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 168,777</b>	<b>\$ 168,777</b>	<b>\$ 132,783</b>	<b>\$ -</b>	<b>\$ 35,994</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>\$ 1,329,378</b>	<b>\$ 927,236</b>	<b>\$ -</b>	<b>\$ 402,142</b>

**NOTES:**

1. Child Care Center fund cash balance at March 1, 2018: \$145,305.31. Ending cash balance at March 31, 2018: \$170,118.66.

**Mt. San Jacinto Community College District  
Expenditure Statement March 31, 2018  
Child Development Fund  
2017-2018 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	\$ 742,263	\$ 838,004	\$ 503,137	\$ 175,083	\$ 159,784
<b>3000</b> Employee Benefits	290,342	293,571	178,816	78,938	35,817
<b>4000</b> Books/Supplies	30,519	30,938	18,250	1,280	11,408
<b>5000</b> Other Operating Expenses	156,941	166,078	92,762	65	73,251
<b>6000</b> Capital Outlay	-	787	-	-	787
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,220,065</u>	<u>\$ 1,329,378</u>	<u>\$ 792,965</u>	<u>\$ 255,366</u>	<u>\$ 281,047</u>
<b>7900</b> Ending Fund Balance	\$ -	\$ -	\$ 134,271	\$ -	\$ (134,271)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 1,220,065</u>	<u>\$ 1,329,378</u>	<u>\$ 927,236</u>	<u>\$ 255,366</u>	<u>\$ 146,776</u>

**Mt. San Jacinto Community College District**  
**Income Statement March 31, 2018**  
**Capital Outlay Fund**  
**2017-2018 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	\$ 290,187	\$ 290,187	\$ 110,162	\$ -	\$ 180,025
8652 Block Grant & Scheduled Maintenance	1,676,415	1,630,905	1,691,031	-	(60,126)
8652 Prop 39 Energy Sustainability	772,404	772,404	83,375	-	689,029
<b>TOTAL STATE REVENUES</b>	<b>\$ 2,739,006</b>	<b>\$ 2,693,496</b>	<b>\$ 1,884,568</b>	<b>\$ -</b>	<b>\$ 808,928</b>
<b>8800 LOCAL REVENUES</b>					
8860 Interest and Investment Income	\$ 20,000	\$ 20,000	\$ 33,697	\$ -	\$ (13,697)
8880 Capital Outlay Fee	45,000	45,000	48,099	-	(3,099)
8890 Redevelopment Revenues	700,000	700,000	413,142	-	286,858
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 765,000</b>	<b>\$ 765,000</b>	<b>\$ 494,938</b>	<b>\$ -</b>	<b>\$ 270,062</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>\$ 4,558,496</b>	<b>\$ 2,379,506</b>	<b>\$ -</b>	<b>\$ 2,178,990</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>\$ 10,221,009</b>	<b>\$ 8,042,019</b>	<b>\$ -</b>	<b>\$ 2,178,990</b>

**NOTES:**  
1. Period beginning cash balance at March 1, 2018: \$5,288,637. Ending cash balance at March 31, 2018: \$5,371,646.

**Mt. San Jacinto Community College District  
Expenditure Statement March 31, 2018  
Capital Outlay Fund  
2017-2018 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	\$ 109,634	\$ 109,634	\$ 81,528	\$ 27,024	\$ 1,082
<b>3000</b> Employee Benefits	50,354	50,354	31,588	11,013	7,753
<b>4000</b> Books/Supplies	160,375	166,447	16,933	-	149,514
<b>5000</b> Other Operating Expenses	837,312	845,596	548,359	234,639	62,598
<b>6000</b> Capital Outlay	4,593,296	4,533,430	1,095,260	235,145	3,203,025
<b>TOTAL EXPENDITURES</b>	<u>\$ 5,750,971</u>	<u>\$ 5,705,461</u>	<u>\$ 1,773,668</u>	<u>\$ 507,821</u>	<u>\$ 3,423,972</u>
<b>7900</b> Ending Fund Balance	4,515,548	4,515,548	6,268,351	-	(1,752,803)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 10,266,519</u>	<u>\$ 10,221,009</u>	<u>\$ 8,042,019</u>	<u>\$ 507,821</u>	<u>\$ 1,671,169</u>

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**Mt. San Jacinto Community College District**  
**Income Statement March 31, 2018**  
**Bond Fund**  
**2017-2018 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	\$ 200,000	\$ 200,000	\$ 243,753	\$ -	\$ (43,753)
8890 Other Local Revenue	-	-	10		(10)
<b>TOTAL LOCAL REVENUES</b>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 243,763</u>	<u>\$ -</u>	<u>\$ (43,763)</u>
<b>8900 Other Financing Sources</b>					
8940 Proceeds of General Long Term Debt*	\$ -	\$ 120,000,000	\$ 120,000,000	\$ -	\$ -
<b>TOTAL Other Financing Sources</b>	<u>\$ -</u>	<u>\$ 120,000,000</u>	<u>\$ 120,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES</b>	<u>\$ 200,000</u>	<u>\$ 120,200,000</u>	<u>\$ 120,243,763</u>	<u>\$ -</u>	<u>\$ (43,763)</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>\$ 163,074,073</u>	<u>\$ 163,117,836</u>	<u>\$ -</u>	<u>\$ (43,763)</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	\$ 245,305	\$ 80,730	\$ -
3000 Employee Benefits	133,715	131,815	86,049	29,373	16,393
5000 *Other Operating Expenses	143,150	917,150	813,409	51,913	51,828
6000 *Capital Outlay	31,502,690	150,728,690	67,270,700	7,422,460	76,035,530
<b>TOTAL EXPENDITURES</b>	<u>\$ 32,103,690</u>	<u>\$ 152,103,690</u>	<u>\$ 68,415,463</u>	<u>\$ 7,584,476</u>	<u>\$ 76,103,751</u>
7900 Ending Fund Balance	10,970,383	10,970,383	94,702,373	(7,584,476)	(76,147,514)
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u>\$ 43,074,073</u>	<u>\$ 163,074,073</u>	<u>\$ 163,117,836</u>	<u>\$ -</u>	<u>\$ (43,763)</u>

- NOTES:**  
1. Period beginning cash balance at March 1, 2018: \$151,637,575.06. Ending cash balance at March 31, 2018: \$94,702,373.27.  
2. \*Budget Modification Included from Series "B"

**Mt. San Jacinto Community College District  
Income and Expenditure Statement March 31, 2018**

**Bookstore**

**2017-2018 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)	\$2,360,000	\$2,360,000	\$1,567,664	\$792,336
Commissions and Fees	8,000	8,000	2,473	5,527
Interest	100	100	24	76
Other Income	60,000	60,000	57,144	2,856
<b>A. TOTAL INCOME</b>	<b><u>\$2,428,100</u></b>	<b><u>\$2,428,100</u></b>	<b><u>\$1,627,305</u></b>	<b><u>\$800,795</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>\$2,340,612</u></b>	<b><u>\$800,795</u></b>
<b>EXPENDITURES</b>				
Cost of Goods Sold	\$1,750,000	\$1,750,000	\$1,139,824	\$610,176
Classified Personnel	294,936	293,256	93,424	199,832
Student Personnel	40,000	41,680	41,680	0
Fringe Benefits	85,000	85,000	29,206	55,794
District Fees & Chargebacks	47,000	44,251	17,652	26,599
Operating Supplies	1,200	4,137	4,137	0
Bank/Merchant Fees	27,000	27,000	12,697	14,303
Contract Services	38,000	35,923	31,328	4,595
Depreciation	11,000	13,077	13,077	0
Equipment	80,000	78,794	1,147	77,647
Equipment Repair	325	325	109	216
Bad Debts	0	756	756	0
Cash Short/(Over)	0	551	551	0
Educational & Buying Trips	700	700	342	358
Other Expenses	285	372	372	0
Interfund Transfer	60,000	60,000	10,000	50,000
<b>B. TOTAL EXPENDITURES</b>	<b><u>\$2,435,446</u></b>	<b><u>\$2,435,822</u></b>	<b><u>\$1,396,302</u></b>	<b><u>\$1,039,520</u></b>
Ending Fund Balance	705,961	705,585	944,310	(238,725)
<b>TOTAL EXPENDITURES AND ENDING BALANCE</b>	<b><u>\$3,141,407</u></b>	<b><u>\$3,141,407</u></b>	<b><u>\$2,340,612</u></b>	<b><u>\$800,795</u></b>
<b>C. OPERATING SURPLUS (DEFICIT)</b>			<b>\$231,003</b>	

**Mt. San Jacinto Community College District  
Income Statement March 31, 2018  
Self-Insurance Fund  
2017-2018 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	\$ 5,000	\$ 5,000	\$ 4,497	\$ -	\$ 503
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>59,257</u>	<u>-</u>	<u>90,743</u>
<b>TOTAL LOCAL REVENUES</b>	<u><b>\$ 155,000</b></u>	<u><b>\$ 155,000</b></u>	<u><b>\$ 63,754</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 91,246</b></u>
<b>8900 INCOMING TRANSFERS</b>	<u>\$ 143,975</u>	<u>\$ 143,975</u>	<u>\$ 143,975</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET BEGINNING BALANCE</b>	<u>\$ 565,097</u>	<u>\$ 565,097</u>	<u>\$ 565,097</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES AND BEGINNING BALANCE</b>	<u><b>\$ 864,072</b></u>	<u><b>\$ 864,072</b></u>	<u><b>\$ 772,826</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 91,246</b></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	<u>\$ 80,214</u>	<u>\$ 80,214</u>	<u>\$ 53,403</u>	<u>\$ 15,527</u>	<u>\$ 11,284</u>
<b>3000</b> Employee Benefits	<u>27,835</u>	<u>27,835</u>	<u>17,544</u>	<u>5,305</u>	<u>4,986</u>
<b>4000</b> Books/Supplies	<u>4,865</u>	<u>4,865</u>	<u>(262)</u>	<u>-</u>	<u>5,127</u>
<b>5000</b> Other Operating Expenses	<u>483,166</u>	<u>483,166</u>	<u>48,310</u>	<u>9,860</u>	<u>424,996</u>
<b>6000</b> Capital Outlay	<u>82,606</u>	<u>82,606</u>	<u>3,702</u>	<u>-</u>	<u>78,904</u>
<b>TOTAL EXPENDITURES</b>	<u><b>\$ 678,686</b></u>	<u><b>\$ 678,686</b></u>	<u><b>\$ 122,697</b></u>	<u><b>\$ 30,692</b></u>	<u><b>\$ 525,297</b></u>
<b>7900</b> Ending Fund Balance	<u>185,386</u>	<u>185,386</u>	<u>650,129</u>	<u>-</u>	<u>(464,743)</u>
<b>TOTAL EXPENDITURES/ CONTINGENCIES</b>	<u><b>\$ 864,072</b></u>	<u><b>\$ 864,072</b></u>	<u><b>\$ 772,826</b></u>	<u><b>\$ 30,692</b></u>	<u><b>\$ 60,554</b></u>

**NOTES:**

1. Period beginning cash balance at March 01, 2018: \$921,531.55; ending cash balance at March 31, 2018: \$908,421.20.

**Mt. San Jacinto Community College District**  
**Income and Expenditure Statement Through March 31, 2018**  
**Student Representation Fee**  
**2017 - 2018 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	<u>\$1,075</u>	<u>\$1,075</u>	<u>\$938</u>	<u>\$137</u>
<b>TOTAL INCOME</b>	<u><u>\$1,075</u></u>	<u><u>\$1,075</u></u>	<u><u>\$938</u></u>	<u><u>\$137</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>\$4,329</u></u>	<u><u>\$137</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>\$4,329</u>	<u>(\$3,163)</u>
<b>TOTAL EXPENDITURES AND ENDING BALANCE</b>	<u><u>\$4,466</u></u>	<u><u>\$4,466</u></u>	<u><u>\$4,329</u></u>	<u><u>\$137</u></u>

**NOTE:**

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



**Mt. San Jacinto Community College District**  
**Income and Expenditure Statement March 31, 2018**  
**Student Government Association**  
**2017 - 2018 Financial Report # 9**

	<b>Beginning Balance 7/1/2017</b>	<b>Income YTD</b>	<b>Expense YTD</b>	<b>Ending Balance</b>
Associated Student Body	\$ 8,996	\$ 30,572	\$ 23,623	\$ 15,945
Inter-Club Council	-	-	-	-
<b>ASB TOTALS</b>	<b>\$ 8,996</b>	<b>\$ 30,572</b>	<b>\$ 23,623</b>	<b>\$ 15,945</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	66	-	307
Spanish Club	78	2	-	80
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	150	-	589
Physics - Astromomy Club	142	-	-	142
Upward Bound Student Org.	1,112	50	400	762
Talon Talks	285	-	-	285
Southwest Assoc. of Nursing Students	2,117	2,675	2,063	2,729
Animation Club	100	-	-	100
S.E.A.L.	17	-	-	17
MSJC Campus News	129	-	-	129
Phi Theta Kappa	1,399	4,500	2,645	3,254
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	122	-	705
Heart of Art	165	-	-	165
Political Science Club	276	-	-	276
Mu Alpha Theta	1,115	130	-	1,245
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	441	29	-	470

**Mt. San Jacinto Community College District**  
**Income and Expenditure Statement March 31, 2018**  
**Student Government Association**  
**2017 - 2018 Financial Report # 9**

	<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	-	1,118	499
Rotaract	97	-	-	97
MSJC Psychology Club	565	-	-	565
Active Minds	107	-	-	107
Stem Club MVC	184	45	-	229
Run Club	250	-	-	250
<b>CLUB TOTALS</b>	<b>\$ 20,640</b>	<b>\$ 7,769</b>	<b>\$ 6,226</b>	<b>\$ 22,183</b>

**ASSOCIATED STUDENT BODY PROGRAMS**

Performing Arts Music MVC	42,957	1,565	3,144	41,378
Performing Arts/Theater/Dance MVC	12,782	3,318	1,908	14,192
Performing Arts/Theater SJC	4,464	2,607	3,765	3,306
Performing Arts/Music	5,269	308	57	5,520
Performing Arts/Dance SJC	15,811	1,822	199	17,434
Performing Arts/Symphony	2,049	583	108	2,524
Cheerleading Program	304	-	-	304
Performing Arts/Dance MVC	14,668	1,977	1,398	15,247
Visual Arts/Art Gallery	2,326	-	-	2,326
Performing Arts/Hemet Harmonizers	1,625	-	419	1,206
<b>PROGRAM TOTALS</b>	<b>\$ 102,255</b>	<b>\$ 12,180</b>	<b>\$ 10,998</b>	<b>\$ 103,437</b>

<b>GRAND TOTALS</b>	<b>\$ 131,891</b>	<b>\$ 50,521</b>	<b>\$ 40,847</b>	<b>\$ 141,565</b>
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**NOTES**

Warrant approval for Mar - \$7,475.45  
Warrant numbers: 6168 - 6173

**Mt. San Jacinto Community College District  
Income and Expenditure Statement March 31, 2018  
Mt. San Jacinto Foundation  
2017 - 2018 Financial Report # 9**

	<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	\$ 75,518	\$ 60,832	\$ 216,131
<b>Perm Schlrs &amp; Endowments - Fund 831</b>	2,866,300	46,985	108,491	2,804,794
<b>Revolving Scholarships - Fund 832</b>	459,902	313,571	282,781	490,692
<b>Instructional Programs - Fund 833</b>	87,159	50,775	9,513	128,421
<b>Subsidiary Programs - Fund 834</b>	242,170	73,831	52,870	263,131
<b>Operations - Fund 835</b>	109,480	134,268	142,585	101,163
<b>GRAND TOTALS</b>	<u>\$ 3,966,456</u>	<u>\$ 694,948</u>	<u>\$ 657,072</u>	<u>\$ 4,004,332</u>

**NOTE:**

Warrant approval for March 2018 - \$90,264.29

Warrant numbers: 7802 - 7811