

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

District: (940) MT. SAN JACINTO

Quarter Ended: (Q1) Sep 30, 2016

CHANGE THE PERIOD
Fiscal Year: 2016-2017

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-2017
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	57,272,732	60,065,911	51,947,161	75,411,595
A.2	Other Financing Sources (Object 8900)	-550,669	-279,218	-178,381	-262,587
A.3	Total Unrestricted Revenue (A.1 + A.2)	56,722,063	59,786,693	51,768,780	75,149,008
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	51,733,566	55,509,075	51,422,194	82,815,073
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,253,286	1,200,983	4,738,436	1,487,204
B.3	Total Unrestricted Expenditures (B.1 + B.2)	54,986,854	56,710,058	56,160,630	84,302,277
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	1,735,209	3,076,635	-4,391,850	-9,153,269
D. Fund Balance, Beginning					
D.1	Prior Year Adjustments + (-)	0	0	-2	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	6,427,247	8,162,456	10,471,750	21,282,153
E.	Fund Balance, Ending (C. + D.2)	8,162,456	11,239,091	6,079,900	12,128,884
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	14.8%	19.8%	10.8%	14.4%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	10,622	10,798	11,853	12,327
As of the specified quarter ended for each fiscal year					

III. Total General Fund Cash Balance (Unrestricted and Restricted)

2013-14	2014-15	2015-16	2016-2017

H.1	Cash, excluding borrowed funds		8,822,310	12,905,897	26,847,743
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1 + H.2)	9,281,672	8,822,310	12,905,897	26,847,743

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)
Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	75,411,595	75,411,595	15,752,873	20.9%
I.2	Other Financing Sources (Object 8900)	-262,587	-262,587	663	-0.3%
I.3	Total Unrestricted Revenue (I.1 + I.2)	75,149,008	75,149,008	15,753,536	21%
Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	82,815,073	82,815,073	16,649,860	20.1%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,487,204	1,487,204	60,485	4.1%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	84,302,277	84,302,277	16,710,345	19.8%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-9,153,269	-9,153,269	-956,809	
L	Adjusted Fund Balance, Beginning	21,282,153	21,282,153	21,282,153	
L.1	Fund Balance, Ending (C. + L.2)	12,128,884	12,128,884	20,325,344	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	14.4%	14.4%		

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. 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? NO

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 September 30, 2016
General Fund Unrestricted
2016-2017 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 78,000	\$ 78,000	\$ -	\$ 78,000
TOTAL FEDERAL REVENUES	<u>\$ 78,000</u>	<u>\$ 78,000</u>	<u>\$ -</u>	<u>\$ 78,000</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 29,028,891	\$ 29,028,891	\$ 9,316,779	\$ 19,712,112
8630 Education Protection	10,017,557	10,017,557	2,504,389	7,513,168
8681 State Lottery	1,511,720	1,511,720	-	1,511,720
8690 Other State	3,478,818	3,478,818	93,299	3,385,519
TOTAL STATE REVENUES	<u>\$ 44,036,986</u>	<u>\$ 44,036,986</u>	<u>\$ 11,914,467</u>	<u>\$ 32,122,519</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 24,786,703	\$ 24,786,703	\$ 1,335,223	\$ 23,451,480
8818 Redevelopment Funds	237,000	237,000	-	237,000
8830 Contract/Instructional Services	293,825	293,825	24,911	268,914
8840 Theater/Other Sales	1,000	1,000	-	1,000
8850 Rents and Leases	150,000	150,000	18,944	131,056
8860 Interest	112,000	112,000	7	111,993
8872 Community Service Classes	788,045	788,045	391,237	396,808
8874 Enrollment Fees	3,450,000	3,450,000	1,123,227	2,326,773
8880 Nonresident Tuition	657,032	657,032	624,693	32,339
8890 Other Local	821,004	821,004	320,164	500,840
TOTAL LOCAL REVENUES	<u>\$ 31,296,609</u>	<u>\$ 31,296,609</u>	<u>\$ 3,838,406</u>	<u>\$ 27,458,203</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 75,411,595</u>	<u>\$ 75,411,595</u>	<u>\$ 15,752,873</u>	<u>\$ 59,658,722</u>
8900 Other Financing Sources	(262,587)	(262,587)	663	(263,250)
TOTAL UNRESTRICTED REVENUES	<u>\$ 75,149,008</u>	<u>\$ 75,149,008</u>	<u>\$ 15,753,536</u>	<u>\$ 59,395,472</u>
NET BEGINNING BALANCE	<u>21,282,153</u>	<u>21,282,153</u>	<u>21,282,153</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 96,431,161</u>	<u>\$ 96,431,161</u>	<u>\$ 37,035,689</u>	<u>\$ 59,395,472</u>

- NOTES:**
1. General Fund Cash for the period beginning September 1, 2016: \$24,223,256.52. Ending cash balance on September 30, 2016: \$26,847,763.91.
 2. The beginning fund balance includes the Board of Trustees Special Reserve of \$10,786,974.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2016
General Fund Unrestricted
2016-2017 Financial Report #3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 30,545,285	\$ 30,545,285	\$ 6,083,766	\$ 24,335,065	\$ 126,454
2000 Classified Salaries	18,395,351	18,437,572	3,987,760	14,351,038	98,774
3000 Employee Benefits	18,344,153	18,354,054	3,139,784	15,145,449	68,821
4000 Books/Supplies	2,093,576	2,093,576	458,049	1,632,197	3,330
5000 Other Operating Expenses	10,786,723	10,734,601	2,540,046	8,160,182	34,373
6000 Capital Outlay	2,649,985	2,649,985	440,455	1,761,819	447,711
UNRESTRICTED GENERAL FUND EXPENDITURES	<u>\$ 82,815,073</u>	<u>\$ 82,815,073</u>	<u>\$ 16,649,860</u>	<u>\$ 65,385,750</u>	<u>\$ 779,463</u>
7000 Other - Financial Aid	85,000	85,000	10,485	-	74,515
Interfund Transfer Fund 61	226,520	226,520	-	-	226,520
Interfund Transfer Fund 41	1,011,480	1,011,480	-	-	1,011,480
Intrafund Transfer Fund 33	164,204	164,204	50,000	-	114,204
TOTAL OTHER OUTGO	<u>\$ 1,487,204</u>	<u>\$ 1,487,204</u>	<u>\$ 60,485</u>	<u>\$ -</u>	<u>\$ 1,426,719</u>
TOTAL EXPENDITURES	<u>\$ 84,302,277</u>	<u>\$ 84,302,277</u>	<u>\$ 16,710,345</u>	<u>\$ 65,385,750</u>	<u>\$ 2,206,182</u>
7900 Reserve for Contingencies					
Board Designated Reserve	11,828,884	11,828,884	10,786,974	-	1,041,910
General	300,000	300,000	9,538,370	-	(9,238,370)
Ending Fund Balance	<u>\$ 12,128,884</u>	<u>\$ 12,128,884</u>	<u>\$ 20,325,344</u>	<u>\$ -</u>	<u>\$ (8,196,460)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 96,431,161</u>	<u>\$ 96,431,161</u>	<u>\$ 37,035,689</u>	<u>\$ 65,385,750</u>	<u>\$ (5,990,278)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement September 30, 2016

General Fund Restricted

2016-2017 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES				
8120 Higher Education Act	\$ 2,014,333	\$ 2,014,333	\$ 175,706	\$ 1,838,627
8130 Workforce Investment Act	378,314	378,314	16,889	361,425
8140 Temporary Assist. Needy Famil.	98,704	98,704	27,637	71,067
8170 Vocational & Techn. Educ. Act	504,622	504,622	10,976	493,646
8190 Other Federal Revenues	635,277	635,277	359,385	275,892
TOTAL FEDERAL REVENUES	\$ 3,631,250	\$ 3,631,250	\$ 590,593	\$ 3,040,657
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 105,628	\$ 105,628	\$ -	\$ 105,628
8621 Disabled Students Program	956,128	956,128	267,716	688,412
8622 EOPS	669,864	669,864	187,562	482,302
8623 Child Development Apport.	5,000	5,000	-	5,000
8626 CalWorks	450,849	450,849	126,238	324,611
8627 Song Brown Capitation Grant	253,556	253,556	34,531	219,025
8629 Other Categorical Apportion.	12,757,452	12,757,452	7,156,583	5,600,869
8653 Instructional Improvement Grant	825,605	825,605	-	825,605
8681 State Lottery Revenue	380,000	380,000	-	380,000
TOTAL STATE REVENUES	\$ 16,404,082	\$ 16,404,082	\$ 7,772,630	\$ 8,631,452
8800 LOCAL REVENUES				
8871 Child Development Services	\$ -	\$ -	\$ -	\$ -
8881 Parking Services & Public Transp.	370,000	370,000	46,564	323,436
8886 Parking Citations	36,000	36,000	5,316	30,684
8888 Parking Meter	39,000	39,000	2,121	36,879
8890 Other Local Revenue	4,218,640	4,218,640	2,408,139	1,810,501
TOTAL LOCAL REVENUES	\$ 4,663,640	\$ 4,663,640	\$ 2,462,140	\$ 2,201,500
8900 INCOMING TRANSFERS				
8980 Incoming Transfers	\$ -	\$ -	\$ -	\$ -
8999 Incoming Transfers Intra Fund	270,587	270,587	-	270,587
TOTAL OTHER FINANCING	\$ 270,587	\$ 270,587	\$ -	\$ 270,587
TOTAL REVENUES	\$ 24,969,559	\$ 24,969,559	\$ 10,825,363	\$ 14,144,196
BEGINNING BALANCE	\$ 113,026	\$ 113,026	\$ 113,026	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 25,082,585	\$ 25,082,585	\$ 10,938,389	\$ 14,144,196

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement September 30, 2016
General Fund Restricted
2016-2017 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 5,132,804	\$ 5,132,804	\$ 898,703	\$ 1,872,093	\$ 2,362,008
2000 Classified Salaries	4,352,916	4,352,916	675,052	1,555,137	2,122,727
3000 Employee Benefits	2,668,891	2,668,891	427,516	1,126,964	1,114,411
4000 Books/Supplies	1,338,061	1,310,619	119,814	28,213	1,162,592
5000 Other Operating Expenses	6,022,330	5,996,743	510,629	607,417	4,878,697
6000 Capital Outlay	1,484,290	1,537,319	155,981	128,504	1,252,834
7000 Other Outgo	4,032,358	4,032,358	911,579	8,187,177	(5,066,398)
TOTAL EXPENDITURES	<u>\$ 25,031,650</u>	<u>\$ 25,031,650</u>	<u>\$ 3,699,274</u>	<u>\$ 13,505,505</u>	<u>\$ 7,826,871</u>
7900 Ending Fund Balance	50,935	50,935	7,239,114	-	(7,188,179)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 25,082,585</u>	<u>\$ 25,082,585</u>	<u>\$ 10,938,389</u>	<u>\$ 13,505,505</u>	<u>\$ 638,691</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement September 30, 2016
Cafeteria Fund
2016-2017 Financial Statement #3

	<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	\$ 60,000	\$ 60,000	\$ 3,079	\$ -	\$ 56,921
8847 Cafeteria Food Sales (less discounts)	966,000	966,000	198,381	-	767,619
8860 Interest	220	220	-	-	220
8890 Other Local Revenue	-	-	31,190	-	(26,419)
8980 Other Financing Sources	105,000	105,000	-	-	105,000
TOTAL LOCAL REVENUE	<u>\$ 1,131,220</u>	<u>\$ 1,131,220</u>	<u>\$ 232,650</u>	<u>\$ -</u>	<u>\$ 903,341</u>
NET BEGINNING BALANCE	<u>\$ 4,004</u>	<u>\$ 4,004</u>	<u>\$ 4,004</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,135,224</u>	<u>\$ 1,135,224</u>	<u>\$ 236,654</u>	<u>\$ -</u>	<u>\$ 898,570</u>

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
1000 Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	367,569	367,569	83,017	237,868	46,684
3000 Employee Benefits	124,166	124,166	29,707	95,768	(1,309)
4000 Supplies and Materials	584,739	584,739	114,053	5,000	465,686
5000 Operating Expenses	57,250	57,250	5,335	2,207	49,708
6000 Capital Outlay	1,500	1,500	-	-	1,500
TOTAL EXPENDITURES	<u>\$ 1,135,224</u>	<u>\$ 1,135,224</u>	<u>\$ 232,112</u>	<u>\$ 340,843</u>	<u>\$ 562,269</u>
7900 Ending Fund Balance	-	-	4,542	-	(4,542)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,135,224</u>	<u>\$ 1,135,224</u>	<u>\$ 236,654</u>	<u>\$ 340,843</u>	<u>\$ 557,727</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning September 1, 2016: \$9,731.82 Ending cash balance on September 30, 2016: \$48,380.58.

Mt. San Jacinto Community College District
Income Statement September 30, 2016
Child Development Fund
2016-2017 Financial Report #3

	<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	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ 70,000
TOTAL FEDERAL REVENUES	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ 70,000
8600 STATE REVENUES					
8623 Contract Revenue	\$ 12,813	\$ 12,813	\$ 12,813	\$ -	\$ -
8650 Reimbursable Categorical Progr.	814,008	814,008	207,469	-	606,539
8690 State Food Revenue	3,000	3,000	-	-	3,000
TOTAL STATE REVENUES	\$ 829,821	\$ 829,821	\$ 220,282	\$ -	\$ 609,539
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 19,724	\$ 19,724	\$ -	\$ -	\$ 19,724
8871 Child Development Services	108,926	108,926	13,579	-	95,347
8890 Other Local Revenue	-	-	-	-	-
8899 Quality Rating Improvement System	31,481	31,481	31,481	-	-
TOTAL LOCAL REVENUES	\$ 160,131	\$ 160,131	\$ 45,060	\$ -	\$ 115,071
8900 Incoming Transfers	\$ 164,204	\$ 164,204	\$ 50,000	\$ -	\$ 114,204
TOTAL OTHER FINANCING	\$ 164,204	\$ 164,204	\$ 50,000	\$ -	\$ 114,204
TOTAL REVENUES	\$ 1,224,156	\$ 1,224,156	\$ 315,342	\$ -	\$ 908,814
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 1,224,156	\$ 1,224,156	\$ 315,342	\$ -	\$ 908,814

NOTES:

1. Child Care Center fund cash balance at September 1, 2016: \$148,818.94. Ending cash balance at September 30, 2016: \$178,825.54.

Mt. San Jacinto Community College District
Expenditure Statement September 30, 2016
Child Development Fund
2016-2017 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	727,684	727,684	119,804	612,275	(4,395)
3000 Employee Benefits	308,604	308,604	64,441	262,698	(18,535)
4000 Books/Supplies	10,975	10,975	2,541	3,680	4,754
5000 Other Operating Expenses	175,160	175,160	2,176	-	172,984
6000 Capital Outlay	1,733	1,733	-	-	1,733
7000 Other Outgo	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,224,156</u>	<u>\$ 1,224,156</u>	<u>\$ 188,962</u>	<u>\$ 878,653</u>	<u>\$ 156,541</u>
7900 Ending Fund Balance	-	-	126,380	-	(126,380)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,224,156</u>	<u>\$ 1,224,156</u>	<u>\$ 315,342</u>	<u>\$ 878,653</u>	<u>\$ 30,161</u>

Mt. San Jacinto Community College District
Income Statement September 30, 2016
Capital Outlay Fund
2016-2017 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8600 STATE REVENUES					
8651 Community College Construction Act	\$ 4,142,000	\$ 4,142,000	\$ -	\$ -	\$ 4,142,000
8652 Scheduled Maintenance & Repair	<u>1,453,490</u>	<u>1,453,490</u>	<u>516,088</u>	<u>-</u>	<u>937,402</u>
8652 Prop 39 Energy Sustainability	<u>433,234</u>	<u>433,234</u>	<u>-</u>	<u>-</u>	<u>433,234</u>
TOTAL STATE REVENUES	<u>\$ 6,028,724</u>	<u>\$ 6,028,724</u>	<u>\$ 516,088</u>	<u>\$ -</u>	<u>\$ 5,512,636</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 20,000
8880 Capital Outlay Fee	<u>25,000</u>	<u>25,000</u>	<u>17,316</u>	<u>-</u>	<u>7,684</u>
8890 Redevelopment Revenues	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
8890 Water Conservation	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
TOTAL LOCAL REVENUES	<u>\$ 945,000</u>	<u>\$ 945,000</u>	<u>\$ 17,316</u>	<u>\$ -</u>	<u>\$ 927,684</u>
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 850,000	\$ 850,000	\$ -	\$ -	\$ 850,000
TOTAL Other Financing Sources	<u>\$ 850,000</u>	<u>\$ 850,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 850,000</u>
TOTAL REVENUES	<u>\$ 7,823,724</u>	<u>\$ 7,823,724</u>	<u>\$ 533,404</u>	<u>\$ -</u>	<u>\$ 7,290,320</u>
NET BEGINNING BALANCE	<u>\$ 4,927,620</u>	<u>\$ 4,927,620</u>	<u>\$ 4,927,620</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 12,751,344</u>	<u>\$ 12,751,344</u>	<u>\$ 5,461,024</u>	<u>\$ -</u>	<u>\$ 7,290,320</u>

NOTES:
1. Period beginning cash balance at September 1, 2016: \$4,446,208. Ending cash balance at September 30, 2016: \$4,554,012.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2016
Capital Outlay Fund
2016-2017 Financial Report #3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 111,220	\$ 111,220	\$ 22,042	\$ 42,592	\$ 46,586
3000 Employee Benefits	50,282	50,282	7,396	15,600	27,286
4000 Books/Supplies	52,013	58,099	7,631	-	50,468
5000 Other Operating Expenses	811,773	881,344	195,738	14,392	671,214
6000 Capital Outlay	7,428,886	7,353,229	107,674	187,086	7,058,469
TOTAL EXPENDITURES	<u>\$ 8,454,174</u>	<u>\$ 8,454,174</u>	<u>\$ 340,481</u>	<u>\$ 259,670</u>	<u>\$ 7,854,023</u>
7900 Ending Fund Balance	4,297,170	4,297,170	5,120,543	-	(823,373)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 12,751,344</u>	<u>\$ 12,751,344</u>	<u>\$ 5,461,024</u>	<u>\$ 259,670</u>	<u>\$ 7,030,650</u>

Mt. San Jacinto Community College District
Income Statement September 30, 2016
Bond Fund
2016-2017 Financial Report #03

	<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	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 200,000
TOTAL LOCAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>
8900 Other Financing Sources					
8940 Proceeds of General Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>
NET BEGINNING BALANCE	<u>\$ 54,781,961</u>	<u>\$ 54,781,961</u>	<u>\$ 54,781,961</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 54,981,961</u>	<u>\$ 54,981,961</u>	<u>\$ 54,781,961</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>
EXPENDITURES					
2000 Classified Salaries	\$ 309,612	\$ 309,612	\$ 67,198	\$ 195,591	\$ 46,823
3000 Employee Benefits	111,223	111,223	25,401	78,666	7,156
4000 Supplies	100,000	100,000	2,635	-	97,365
5000 Other Operating Expenses	1,452,562	1,362,562	180,814	76,141	1,105,607
6000 Capital Outlay	25,803,928	25,893,928	3,135,582	2,463,468	20,294,878
TOTAL EXPENDITURES	<u>\$ 27,777,325</u>	<u>\$ 27,777,325</u>	<u>\$ 3,411,630</u>	<u>\$ 2,813,866</u>	<u>\$ 21,551,829</u>
7900 Ending Fund Balance	27,204,636	27,204,636	51,370,331	(2,813,866)	(21,351,829)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 54,981,961</u>	<u>\$ 54,981,961</u>	<u>\$ 54,781,961</u>	<u>\$ -</u>	<u>\$ 200,000</u>

NOTES:
1. Period beginning cash balance at September 1, 2016: \$52,008,282. Ending cash balance at September 30, 2016: \$51,201,569.

Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2016
Bookstore
2016-2017 Financial Statement #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$2,180,815	\$2,180,815	\$861,499	\$1,319,316
Commissions and Fees	8,000	8,000	1,876	6,124
Interest	130	130	30	100
Other Income	50,000	50,000	22,392	27,608
A. TOTAL INCOME	<u>\$2,238,945</u>	<u>\$2,238,945</u>	<u>\$885,797</u>	<u>\$1,353,148</u>
BEGINNING BALANCE	<u>\$931,476</u>	<u>\$931,476</u>	<u>\$931,476</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$3,170,421</u>	<u>\$3,170,421</u>	<u>\$1,817,273</u>	<u>\$1,353,148</u>
EXPENDITURES				
Cost of Goods Sold	\$1,722,500	\$1,722,500	\$618,088	\$1,104,412
Classified Personnel	271,959	271,959	44,180	227,779
Student Personnel	38,259	38,259	2,889	35,370
Fringe Benefits	104,039	104,039	14,284	89,755
District Fees & Chargebacks	65,000	65,000	2,700	62,300
Operating Supplies	20,000	20,000	374	19,626
Bank/Merchant Fees	25,000	25,000	1,896	23,104
Contract Services	36,000	36,000	25,160	10,840
Depreciation	11,000	11,000	6,707	4,293
Equipment	79,000	79,000	0	79,000
Equipment Repair	325	325	0	325
Bad Debts	0	0	0	0
Cash Short/(Over)	0	38	38	0
Educational & Buying Trips	700	662	16	646
Other Expenses	285	285	0	285
Site Improvements	0	0	0	0
Reserve Contingencies	0	0	0	0
Interfund Transfer	105,000	105,000	0	105,000
B. TOTAL EXPENDITURES	<u>\$2,479,067</u>	<u>\$2,479,067</u>	<u>\$716,332</u>	<u>\$1,762,735</u>
Ending Fund Balance	691,354	691,354	1,100,941	(409,587)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,170,421</u>	<u>\$3,170,421</u>	<u>\$1,817,273</u>	<u>\$1,353,148</u>
C. OPERATING SURPLUS (DEFICIT)			\$169,465	

Mt. San Jacinto Community College District
Income Statement September 30, 2016
Self-Insurance Fund
2016-2017 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 1,000
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
TOTAL LOCAL REVENUES	<u>\$ 151,000</u>	<u>\$ 151,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,000</u>
8900 INCOMING TRANSFERS	<u>\$ 388,000</u>	<u>\$ 388,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 388,000</u>
NET BEGINNING BALANCE	<u>\$ 168,276</u>	<u>\$ 168,276</u>	<u>\$ 168,276</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 707,276</u>	<u>\$ 707,276</u>	<u>\$ 168,276</u>	<u>\$ -</u>	<u>\$ 539,000</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	\$ 78,808	\$ 78,808	\$ 16,076	\$ 46,237	\$ 16,495
3000 Employee Benefits	<u>25,215</u>	<u>25,215</u>	<u>4,971</u>	<u>14,748</u>	<u>5,496</u>
4000 Books/Supplies	<u>3,616</u>	<u>3,616</u>	<u>(48)</u>	<u>-</u>	<u>3,664</u>
5000 Other Operating Expenses	<u>84,526</u>	<u>84,526</u>	<u>15,585</u>	<u>7,715</u>	<u>61,226</u>
6000 Capital Outlay	<u>82,495</u>	<u>82,495</u>	<u>665</u>	<u>-</u>	<u>81,830</u>
TOTAL EXPENDITURES	<u>\$ 274,660</u>	<u>\$ 274,660</u>	<u>\$ 37,249</u>	<u>\$ 68,700</u>	<u>\$ 168,711</u>
7900 Ending Fund Balance	<u>432,616</u>	<u>432,616</u>	<u>131,026</u>	<u>-</u>	<u>301,590</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 707,276</u>	<u>\$ 707,276</u>	<u>\$ 168,275</u>	<u>\$ 68,700</u>	<u>\$ 470,301</u>

NOTES:

1. Period beginning cash balance at September 1, 2016: \$293,431.30; ending cash balance at September 30, 2016: \$240,183.21.

Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2016
Student Government Association
2016 - 2017 Financial Report # 3

	Beginning Balance 7/1/2016	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 10,871	\$ 17,478	\$ -	\$ 28,349
Inter-Club Council	-	-	-	-
ASB TOTALS	\$ 10,871	\$ 17,478	\$ -	\$ 28,349
Black Student Union	319	-	-	319
EOPS CARE Club	306	-	-	306
Sand VolleyBall Club	100	-	-	100
Creative Writing Club	144	-	-	144
Ceramic Club	30	-	-	30
Savory Sensations Club	5	-	-	5
S.A.T.O.R.I. Garden Movements	100	-	-	100
G.I.S.	100	-	-	100
Puente Club	615	-	-	615
Club Aguilas	100	-	-	100
Cheerleading Club	34	-	-	34
Queer Straight Alliance	100	-	-	100
History Club	125	-	-	125
F.E.I.C	100	-	-	100
Pass Pride Club	100	-	-	100
Amnesty International	288	-	-	288
Child Development Student Grp	113	-	-	113
Nerd Squad	76	-	-	76
Upward Bound Student Org.	1,312	-	200.00	1,112
Talon Talks	226	-	-	226
Southwest Assoc. of Nursing Students	1,579	-	-	1,579
Animation Club	100	-	-	100
Phi Theta Kappa	3,581	1,180	-	4,761
FAVE	3,032	-	-	3,032
Philosophical Society	97	-	-	97
Masqueraders Theatre Club	240	-	-	240
Eagles Veteran	227	-	-	227
Communication Studies Club	186	-	-	186
Heart of Art	165	-	-	165
Political Science Club	19	-	-	19
Mu Alpha Theta	362	-	-	362
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	120	-	-	120
Future Leaders Club	199	-	-	199
International Student Union	180	-	-	180
Anthropology Club	307	-	-	307
MSJC Talon Journalism Club	0	-	-	0
Rotaract	88	-	-	88
MSJC Psychology Club	455	-	-	455
Active Minds	95	-	-	95
Stem Club MVC	184	-	-	184
Run Club	250	-	-	250
CLUB TOTALS	\$ 15,796	\$ 1,180	\$ 200	\$ 16,776

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2016
Student Government Association
2016 - 2017 Financial Report # 3**

	<u>Beginning Balance 7/1/2016</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Ending Balance</u>
ASSOCIATED STUDENT BODY PROGRAMS				
Men's Basketball	6,267	930	72	7,125
Women's Basketball	5,465	-	5,465	-
Women's Soccer	-	1,544	-	1,544
Women's Volleyball	662	2,853	-	3,515
Men's Tennis	145	-	-	145
Women's Tennis	46	-	-	46
Men's Golf	7,925	-	-	7,925
Women's Softball	130	25	-	155
Athletic Training	170	-	170	-
Football (All Sports Club)	3,605	255	-	3,860
Performing Arts Music MVC	38,979	-	-	38,979
Performing Arts/Theater/Dance MVC	10,569	-	-	10,569
Performing Arts/Theater SJC	15,529	-	2,112	13,417
Athletics - General	14,278	-	1,173	13,105
Performing Arts/Music	4,887	-	-	4,887
Performing Arts/Dance SJC	13,257	-	-	13,257
Performing Arts/Symphony	1,615	-	-	1,615
Men's Baseball	-	4,710	-	4,710
Cheerleading Program	304	-	-	304
Performing Arts/Dance MVC	14,113	-	-	14,113
Women's Golf	4,603	-	4,603	-
Visual Arts/Art Gallery	2,030	296	-	2,326
Performing Arts/Hemet Harmonizers	2,444	-	-	2,444
PROGRAM TOTALS	\$ 147,023	\$ 10,613	\$ 13,595	\$ 144,041
GRAND TOTALS	\$ 173,690	\$ 29,271	\$ 13,795	\$ 189,166

NOTES

Warrant approval for Sept.- \$14,001.40

Warrant numbers: 6094 -6099

Mt. San Jacinto Community College District
Income and Expenditure Statement Through Sept. 30, 2016
Student Representation Fee
2016 - 2017 Financial Report # 3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$945	\$945	\$508	\$437
Interest	0	0	0	(0)
TOTAL INCOME	<u>\$945</u>	<u>\$945</u>	<u>\$508</u>	<u>\$437</u>
BEGINNING BALANCE	<u>\$2,336</u>	<u>\$2,336</u>	<u>\$2,336</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$3,281</u>	<u>\$3,281</u>	<u>\$2,844</u>	<u>\$437</u>
EXPENDITURES				
Supplies and Materials	\$115	\$115	\$0	\$115
Other Operating Expenses & Services	650	650	0	650
TOTAL EXPENDITURES	<u>\$765</u>	<u>\$765</u>	<u>\$0</u>	<u>\$765</u>
ENDING BALANCE	<u>\$2,516</u>	<u>\$2,516</u>	<u>\$2,844</u>	<u>(\$328)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,281</u>	<u>\$3,281</u>	<u>\$2,844</u>	<u>\$437</u>

NOTE:

Warrant approval for September : \$ -0

Warrant numbers: -

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2016
Mt. San Jacinto Foundation
2016 - 2017 Financial Report # 3**

	<u>Beginning Balance 7/1/2016</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 232,330	\$ 12,477	\$ 9,264	\$ 235,543
Perm Schlrs & Endowments - Fund 831	2,507,418	2,339	4,054	2,505,703
Revolving Scholarships - Fund 832	459,089	158,852	0	617,941
Instructional Programs - Fund 833	83,596	350	199	83,747
Subsidiary Programs - Fund 834	180,955	2,637	(138)	183,730
Operations - Fund 835	80,217	61,342	1,594	139,965
GRAND TOTALS	<u>\$ 3,543,605</u>	<u>\$ 237,997</u>	<u>\$ 14,973</u>	<u>\$ 3,766,629</u>

NOTE:

Warrant approval for September 2016 - \$16,036.00
Warrant numbers: 7682 - 7682