

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

District: (940) MT. SAN JACINTO

CHANGE THE PERIOD ▼
Fiscal Year: 2014-2015
Quarter Ended: (Q1) Sep 30, 2014

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2011-12	Actual 2012-13	Actual 2013-14	Projected 2014-2015
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	51,947,161	52,792,634	57,272,732	57,680,721
A.2	Other Financing Sources (Object 8900)	-178,381	-170,174	-550,669	-286,965
A.3	Total Unrestricted Revenue (A.1 + A.2)	51,768,780	52,622,460	56,722,063	57,393,756
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	51,422,194	49,460,733	51,733,568	58,294,332
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,738,436	2,814,380	3,253,286	3,229,204
B.3	Total Unrestricted Expenditures (B.1 + B.2)	56,160,630	52,275,113	54,986,854	61,523,536
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-4,391,850	347,347	1,735,209	-4,129,780
D. Fund Balance, Beginning					
D.1	Prior Year Adjustments + (-)		0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	10,471,750	6,079,900	6,427,247	8,162,455
E. Fund Balance, Ending (C. + D.2)					
E.1	Percentage of GF Fund Balance to GF Expenditures (E / B.3)	10.8%	12.3%	14.8%	6.6%
II. Annualized Attendance FTES:					
G.1	Annualized FTES (excluding apprentice and non-resident)	10,684	10,001	10,622	10,504
III. Total General Fund Cash Balance (Unrestricted and Restricted)					
		As of the specified quarter ended for each fiscal year			
		2011-12	2012-13	2013-14	2014-2015

H.1	Cash, excluding borrowed funds		2,959,131	8,381,672	8,822,310
H.2	Cash, borrowed funds only		6,580,000	900,000	0
H.3	Total Cash (H.1 + H.2)	13,716,836	9,539,131	9,281,672	8,822,310

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)	57,680,721	57,680,721	10,397,085	18%
I.2	Other Financing Sources (Object 8900)	-286,965	-286,965	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	57,393,756	57,393,756	10,397,085	18.1%
Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	58,294,332	58,294,331	13,658,846	23.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,329,204	3,329,204	53,301	1.6%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	61,623,536	61,623,535	13,712,147	22.3%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-4,229,780	-4,229,779	-3,315,062	
L	Adjusted Fund Balance, Beginning	8,162,455	8,162,454	8,162,454	
L.1	Fund Balance, Ending (C. + L.2)	3,932,675	3,932,675	4,847,392	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)		6.4%	6.4%	

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) YYYYY-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?

This year? NO
Next year? NO

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

Mt. San Jacinto Community College District
Income Statement September 30, 2014
General Fund Unrestricted
2014-2015 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	\$ 73,610	\$ 73,610	\$ -	\$ -	\$ 73,610
TOTAL FEDERAL REVENUES	<u>\$ 73,610</u>	<u>\$ 73,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,610</u>
8600 STATE REVENUES					
8611 General Apportionment	\$ 23,774,407	\$ 23,774,407	\$ 6,652,329	\$ -	\$ 17,122,078
8630 Education Protection	8,311,021.00	8,311,021.00	2,078,308.00	-	6,232,713
8681 State Lottery	1,237,977	1,237,977	-	-	1,237,977
8690 Other State	1,031,756	1,031,756	60,178	-	971,578
TOTAL STATE REVENUES	<u>\$ 34,355,161</u>	<u>\$ 34,355,161</u>	<u>\$ 8,790,815</u>	<u>\$ -</u>	<u>\$ 25,564,346</u>
8800 LOCAL REVENUES					
8811 Property Tax Revenues	\$ 18,169,723	\$ 18,169,723	\$ 979,446	\$ -	\$ 17,190,277
8818 Redevelopment Funds	117,011	117,011	-	-	117,011
8820 Contributions, Gifts, Grants	-	-	-	-	-
8830 Contract/Instructional Services	260,661	260,661	8,052	-	252,609
8840 Theater/Other Sales	4,500	4,500	-	-	4,500
8850 Rents and Leases	98,000	98,000	6,646	-	91,354
8860 Interest	40,000	40,000	-	-	40,000
8872 Community Service Classes	500,000	500,000	51,752	-	448,248
8874 Enrollment Fees	3,210,000	3,210,000	395,241	-	2,814,759
8880 Nonresident Tuition	242,600	242,600	129,941	-	112,659
8886 Police Citations	1,800	1,800	-	-	1,800
8890 Other Local	607,655	607,655	35,192	-	572,463
TOTAL LOCAL REVENUES	<u>\$ 23,251,950</u>	<u>\$ 23,251,950</u>	<u>\$ 1,606,270</u>	<u>\$ -</u>	<u>\$ 21,645,680</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 57,680,721</u>	<u>\$ 57,680,721</u>	<u>\$ 10,397,085</u>	<u>\$ -</u>	<u>\$ 47,283,636</u>
8900 Other Financing Sources	(286,965)	(286,965)	-	-	(286,965)
TOTAL UNRESTRICTED REVENUES	<u>\$ 57,393,756</u>	<u>\$ 57,393,756</u>	<u>\$ 10,397,085</u>	<u>\$ -</u>	<u>\$ 46,996,671</u>
NET BEGINNING BALANCE	<u>8,162,455</u>	<u>8,162,455</u>	<u>8,162,455</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 65,556,211</u>	<u>\$ 65,556,211</u>	<u>\$ 18,559,540</u>	<u>\$ -</u>	<u>\$ 46,996,671</u>

NOTES:

1. General Fund Cash for the period beginning September 1, 2014: \$7,540,482.02. Ending cash balance on September 30, 2014: \$8,822,310.46.

2. The beginning fund balance includes the Board of Trustees Special Reserve of \$3,522,096.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2014
General Fund Unrestricted
2014-2015 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	\$ 22,483,702	\$ 22,531,210	\$ 5,033,575	\$ 17,494,097	\$ 3,538
2000 Classified Salaries	13,942,437	14,050,206	3,206,948	10,843,173	85
3000 Employee Benefits	10,289,854	10,336,299	2,492,548	7,842,189	1,562
4000 Books/Supplies	1,192,468	1,165,217	352,186	812,938	93
5000 Other Operating Expenses	8,646,495	8,689,490	2,268,246	6,421,157	87
6000 Capital Outlay	1,739,376	1,521,910	305,343	1,216,349	218
UNRESTRICTED GENERAL FUND EXPENDITURES	<u>\$ 58,294,332</u>	<u>\$ 58,294,332</u>	<u>\$ 13,658,846</u>	<u>\$ 44,629,903</u>	<u>\$ 5,583</u>
7000 Other - Financial Aid	65,000	65,000	12,250	-	52,750
Interfund Transfer Fund 61	-	-	-	-	-
Interfund Transfer Fund 41	3,000,000	3,000,000	-	-	3,000,000
Intrafund Transfer Fund 12	-	-	-	-	-
Intrafund Transfer Fund 33	164,204	164,204	41,051	-	123,153
Intrafund Transfer Fund 32	-	-	-	-	-
TOTAL OTHER OUTGO	<u>\$ 3,229,204</u>	<u>\$ 3,229,204</u>	<u>\$ 53,301</u>	<u>\$ -</u>	<u>\$ 3,175,903</u>
TOTAL EXPENDITURES	<u>\$ 61,523,536</u>	<u>\$ 61,523,536</u>	<u>\$ 13,712,147</u>	<u>\$ 44,629,903</u>	<u>\$ 3,181,486</u>
7900 Reserve for Contingencies					
Board Designated Reserve	3,732,675	3,732,675	-	-	3,732,675
General	300,000	300,000	-	-	300,000
Ending Fund Balance	<u>\$ 4,032,675</u>	<u>\$ 4,032,675</u>	<u>\$ 4,847,393</u>	<u>\$ -</u>	<u>\$ (814,718)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 65,556,211</u>	<u>\$ 65,556,211</u>	<u>\$ 18,559,540</u>	<u>\$ 44,629,903</u>	<u>\$ 2,366,768</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement September 30, 2014

General Fund Restricted

2014-2015 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	\$ 1,721,684	\$ 1,721,684	\$ 47,204	\$ 1,674,480
8130 Workforce Investment Act	396,665	396,665	-	396,665
8140 Temporary Assist. Needy Famil.	84,280	84,280	23,598	60,682
8170 Vocational & Techn. Educ. Act	524,407	524,407	97,447	426,960
8190 Other Federal Revenues	1,247,746	1,247,746	(190)	1,247,936
TOTAL FEDERAL REVENUES	\$ 3,974,782	\$ 3,974,782	\$ 168,059	\$ 3,806,723
8600 STATE REVENUES				
8621 Disabled Students Program	\$ 795,752	\$ 795,752	\$ 222,811	\$ 572,941
8622 EOPS	519,714	519,714	138,244	381,470
8623 Child Development Apport.	5,000	5,000	466	4,534
8626 CalWorks	381,300	381,300	106,764	274,536
8627 Song Brown Capitation Grant	511,789	511,789	5,250	506,539
8629 Other Categorical Apportion.	2,493,100	2,493,100	451,728	2,041,372
8650 Reimbursable Categorical Prog.	-	-	-	-
8653 Instructional Improvement Grant	574,346	574,346	-	574,346
8681 State Lottery Revenue	150,000	150,000	-	150,000
TOTAL STATE REVENUES	\$ 5,431,001	\$ 5,431,001	\$ 925,263	\$ 4,505,738
8800 LOCAL REVENUES				
8871 Child Development Services	\$ -	\$ -	\$ 476	\$ (476)
8881 Parking Services & Public Transp.	262,500	262,500	27,143	235,357
8886 Parking Citations	40,000	40,000	5,426	34,574
8888 Parking Meter	40,000	40,000	4,996	35,004
8890 Other Local Revenue	976,258	976,258	434,992	541,266
TOTAL LOCAL REVENUES	\$ 1,318,758	\$ 1,318,758	\$ 473,033	\$ 845,725
8900 INCOMING TRANSFERS				
8980 Incoming Transfers	\$ -	\$ -	\$ -	\$ -
8999 Incoming Transfers Intra Fund	287,210	287,210	-	287,210
TOTAL OTHER FINANCING	\$ 287,210	\$ 287,210	\$ -	\$ 287,210
TOTAL REVENUES	\$ 11,011,751	\$ 11,011,751	\$ 1,566,355	\$ 9,445,396
BEGINNING BALANCE	\$ 521,828	\$ 521,828	\$ 521,828	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 11,533,579	\$ 11,533,579	\$ 2,088,183	\$ 9,445,396

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement September 30, 2014
General Fund Restricted
2014-2015 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	\$ 2,030,689	\$ 1,927,744	\$ 307,104	\$ 514,492	\$ 1,106,148
2000 Classified Salaries	3,779,943	3,772,863	547,291	1,203,081	2,022,491
3000 Employee Benefits	1,235,352	1,227,368	221,442	600,940	404,986
4000 Books/Supplies	531,647	505,978	41,317	41,163	423,498
5000 Other Operating Expenses	2,035,039	2,120,085	353,776	363,157	1,403,152
6000 Capital Outlay	1,579,737	1,638,369	158,871	109,990	1,369,508
7000 Other Outgo	253,157	253,157	6,627	86,509	160,021
TOTAL EXPENDITURES	<u><u>\$ 11,445,564</u></u>	<u><u>\$ 11,445,564</u></u>	<u><u>\$ 1,636,428</u></u>	<u><u>\$ 2,919,332</u></u>	<u><u>\$ 6,889,804</u></u>
7900 Ending Fund Balance	88,015	88,015	451,755		(363,740)
TOTAL EXPENDITURES/ CONTINGENCIES	<u><u>\$ 11,533,579</u></u>	<u><u>\$ 11,533,579</u></u>	<u><u>\$ 2,088,183</u></u>	<u><u>\$ 2,919,332</u></u>	<u><u>\$ 6,526,064</u></u>

NOTES:

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

**Mt. San Jacinto Community College District
Income Statement September 30, 2014
Cafeteria Fund
2014-2015 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	\$ 40,000	\$ 40,000	\$ 18,579	\$ -	\$ 21,421
8847 Cafeteria Food Sales (less discounts)	736,634	736,634	108,195	-	628,439
8860 Interest	300	300	42	-	258
8980 Other Financing Sources	193,514	193,514	81,088	-	112,426
TOTAL LOCAL REVENUE	<u>\$ 970,448</u>	<u>\$ 970,448</u>	<u>\$ 207,904</u>	<u>\$ -</u>	<u>\$ 762,544</u>
NET BEGINNING BALANCE	<u>\$ 6,486</u>	<u>\$ 6,486</u>	<u>\$ 6,486</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 976,934</u>	<u>\$ 976,934</u>	<u>\$ 214,390</u>	<u>\$ -</u>	<u>\$ 762,544</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	330,036	330,036	70,362	217,145	42,529
3000 Employee Benefits	110,341	110,341	25,818	82,141	2,382
4000 Supplies and Materials	481,087	481,087	114,447	17,770	348,870
5000 Operating Expenses	43,620	43,620	2,739	3,275	37,606
6000 Capital Outlay	11,850	11,850	-	3,240	8,610
TOTAL EXPENDITURES	<u>\$ 976,934</u>	<u>\$ 976,934</u>	<u>\$ 213,366</u>	<u>\$ 323,571</u>	<u>\$ 439,997</u>
7900 Ending Fund Balance	-	-	1,024	-	(1,024)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 976,934</u>	<u>\$ 976,934</u>	<u>\$ 214,390</u>	<u>\$ 323,571</u>	<u>\$ 438,973</u>

NOTES:
1. Cafeteria Fund Cash for the period beginning September 1, 2014: \$57,414.50 Ending cash balance on September 30, 2014: \$5,842.73.

**Mt. San Jacinto Community College District
Income Statement September 30, 2014
Child Development Fund
2014-2015 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	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 75,000
TOTAL FEDERAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 173,078	\$ 173,078	\$ 85,656	\$ -	\$ 87,422
8650 Reimbursable Categorical Progr.	536,862	536,862	134,457	-	402,405
8690 State Food Revenue	4,000	4,000	-	-	4,000
TOTAL STATE REVENUES	<u>\$ 713,940</u>	<u>\$ 713,940</u>	<u>\$ 220,113</u>	<u>\$ -</u>	<u>\$ 493,827</u>
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 6,575	\$ 6,575	\$ -	\$ -	\$ 6,575
8871 Child Development Services	121,771	121,771	7,087	-	114,684
8890 Other Local Revenue	-	-	-	-	-
TOTAL LOCAL REVENUES	<u>\$ 128,346</u>	<u>\$ 128,346</u>	<u>\$ 7,087</u>	<u>\$ -</u>	<u>\$ 121,259</u>
8900 Incoming Transfers	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 41,051</u>	<u>\$ -</u>	<u>\$ 123,153</u>
TOTAL OTHER FINANCING	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 41,051</u>	<u>\$ -</u>	<u>\$ 123,153</u>
TOTAL REVENUES	<u>\$ 1,081,490</u>	<u>\$ 1,081,490</u>	<u>\$ 268,251</u>	<u>\$ -</u>	<u>\$ 813,239</u>
BEGINNING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,081,490</u>	<u>\$ 1,081,490</u>	<u>\$ 268,251</u>	<u>\$ -</u>	<u>\$ 813,239</u>

NOTES:

1. Child Care Center fund cash balance at September 1, 2014: \$75,140.36. Ending cash balance at September 30, 2014: \$113,053.69.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2014
Child Development Fund
2014-2015 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	678,537	678,537	107,675	503,082	67,780
3000 Employee Benefits	262,101	262,101	52,595	204,430	5,076
4000 Books/Supplies	-	-	-	-	-
5000 Other Operating Expenses	140,607	140,607	1,710	1,148	137,749
6000 Capital Outlay	-	-	-	-	-
7000 Other Outgo	245	245	-	-	245
TOTAL EXPENDITURES	<u>\$ 1,081,490</u>	<u>\$ 1,081,490</u>	<u>\$ 161,980</u>	<u>\$ 708,660</u>	<u>\$ 210,850</u>
7900 Ending Fund Balance	-	-	106,271	-	(106,271)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,081,490</u>	<u>\$ 1,081,490</u>	<u>\$ 268,251</u>	<u>\$ 708,660</u>	<u>\$ 104,579</u>

Mt. San Jacinto Community College District
Income Statement September 30, 2014
Capital Outlay Fund
2014-2015 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	\$ 368,755	\$ 368,755	\$ -	\$ -	\$ 368,755
8652 Scheduled Maintenance & Repair	1,018,459	1,018,459	399,148		619,311
8652 Prop 39 Energy Sustainability	725,297	725,297	304,321		420,976
TOTAL STATE REVENUES	<u>\$ 2,112,511</u>	<u>\$ 2,112,511</u>	<u>\$ 703,469</u>	<u>\$ -</u>	<u>\$ 1,409,042</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000
8880 Capital Outlay Fee	80,000	80,000	10,800	-	69,200
8890 Redevelopment Revenues	700,000	700,000	-	-	700,000
TOTAL LOCAL REVENUES	<u>\$ 785,000</u>	<u>\$ 785,000</u>	<u>\$ 10,800</u>	<u>\$ -</u>	<u>\$ 774,200</u>
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
TOTAL Other Financing Services	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000,000</u>
TOTAL REVENUES	<u>\$ 5,897,511</u>	<u>\$ 5,897,511</u>	<u>\$ 714,269</u>	<u>\$ -</u>	<u>\$ 5,183,242</u>
NET BEGINNING BALANCE	<u>\$ 4,933,233</u>	<u>\$ 4,933,233</u>	<u>\$ 4,933,233</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 10,830,744</u>	<u>\$ 10,830,744</u>	<u>\$ 5,647,502</u>	<u>\$ -</u>	<u>\$ 5,183,242</u>

NOTES:
1. Period beginning cash balance at September 1, 2014: \$3,668,058. Ending cash balance at September 30, 2014: \$3,473,879.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2014
Capital Outlay Fund
2014-2015 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	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	115,454	115,454	14,436	-	101,018
3000 Employee Benefits	50,428	50,428	4,983	-	45,445
4000 Books/Supplies	18,326	19,931	60,669	-	(40,738)
5000 Other Operating Expenses	1,866,633	1,867,857	332,612	-	1,535,245
6000 Capital Outlay	3,624,516	3,621,687	242,555	-	3,379,132
TOTAL EXPENDITURES	<u>\$ 5,675,357</u>	<u>\$ 5,675,357</u>	<u>\$ 655,255</u>	<u>\$ -</u>	<u>\$ 5,020,102</u>
7900 Ending Fund Balance	5,155,387	5,155,387	4,992,247	-	163,140
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 10,830,744</u>	<u>\$ 10,830,744</u>	<u>\$ 5,647,502</u>	<u>\$ -</u>	<u>\$ 5,183,242</u>

Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2014
Bookstore
2014-2015 Financial Statement #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$2,112,000	\$2,112,000	\$1,006,791	\$1,105,209
Commissions and Fees	8,000	8,000	3,036	4,964
Interest	225	225	46	179
Other Income	110,000	110,000	4,265	105,735
A. TOTAL INCOME	<u>\$2,230,225</u>	<u>\$2,230,225</u>	<u>\$1,014,138</u>	<u>\$1,216,087</u>
BEGINNING BALANCE	<u>\$1,310,302</u>	<u>\$1,310,302</u>	<u>\$1,310,302</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$3,540,527</u>	<u>\$3,540,527</u>	<u>\$2,324,440</u>	<u>\$1,216,087</u>
EXPENDITURES				
Cost of Goods Sold	\$1,650,000	\$1,650,000	\$746,443	\$903,557
Classified Personnel	285,000	285,000	44,742	240,258
Student Personnel	28,000	28,000	9,150	18,850
Fringe Benefits	96,000	96,000	16,237	79,763
District Fees & Chargebacks	56,500	56,500	1,350	55,150
Operating Supplies	20,600	20,600	5,717	14,883
Bank/Merchant Fees	23,500	23,500	3,167	20,333
Contract Services	26,000	26,000	930	25,070
Depreciation	47,000	47,000	3,351	43,649
Equipment	0	0	0	0
Equipment Repair	1,500	1,500	530	970
Bad Debts	0	0	(1,742)	1,742
Cash Short/(Over)	0	0	302	(302)
Educational & Buying Trips	85	85	0	85
Other Expenses	0	0	460	(460)
Site Improvements	18,000	18,000	0	18,000
Reserve Contingencies	0	0	0	0
Interfund Transfer	193,514	193,514	100,000	93,514
B. TOTAL EXPENDITURES	<u>\$2,445,699</u>	<u>\$2,445,699</u>	<u>\$930,636</u>	<u>\$1,515,063</u>
Ending Fund Balance	1,094,828	1,094,828	1,393,804	(298,976)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,540,527</u>	<u>\$3,540,527</u>	<u>\$2,324,440</u>	<u>\$1,216,087</u>
C. OPERATING SURPLUS (DEFICIT)			\$83,502	

**Mt. San Jacinto Community College District
Income Statement September 30, 2014
Self-Insurance Fund
2014-2015 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	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ 1,200
8890 Other Local	150,000	150,000	-	-	150,000
TOTAL LOCAL REVENUES	<u>\$ 151,200</u>	<u>\$ 151,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,200</u>
NET BEGINNING BALANCE	<u>\$ 153,865</u>	<u>\$ 153,864</u>	<u>\$ 153,864</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 305,065</u>	<u>\$ 305,064</u>	<u>\$ 153,864</u>	<u>\$ -</u>	<u>\$ 151,200</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	24,658	24,658	6,775	20,437	(2,554)
3000 Employee Benefits	7,994	7,994	2,365	7,101	(1,472)
4000 Books/Supplies	243	243	-	-	243
5000 Other Operating Expenses	80,000	80,000	6,424	37,600	35,976
6000 Capital Outlay	87,894	87,894	-	-	87,894
TOTAL EXPENDITURES	<u>\$ 200,789</u>	<u>\$ 200,789</u>	<u>\$ 15,564</u>	<u>\$ 65,138</u>	<u>\$ 120,087</u>
7900 Ending Fund Balance	104,276	104,276	138,300	-	(34,024)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 305,065</u>	<u>\$ 305,065</u>	<u>\$ 153,864</u>	<u>\$ 65,138</u>	<u>\$ 86,063</u>

NOTES:
1. Period beginning cash balance at September 1, 2014: \$444,606.63. Ending cash balance at September 30, 2014: \$419,925.18.

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2014
Mt. San Jacinto Foundation
2014 - 2015 Financial Report # 3**

	<u>Beginning Balance 7/1/2014</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 225,639	\$ 19,652	\$ 17,474	\$ 227,817
Perm Schlrships & Endowments - Fund 831	2,535,851	15,468	8,366	2,542,953
Revolving Scholarships - Fund 832	361,532	105,805	64,467	402,870
Instructional Programs - Fund 833	93,547	1,660	332	94,875
Subsidiary Programs - Fund 834	197,464	686	2,426	195,724
Operations - Fund 835	133,718	7,698	31,492	109,924
GRAND TOTALS	<u>\$ 3,547,751</u>	<u>\$ 150,969</u>	<u>\$ 124,557</u>	<u>\$ 3,574,163</u>

NOTE:

Warrant approval for September 2014 - \$120,564.29

Warrant numbers: 7555 - 7559

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2014
Student Government Association
2014 - 2015 Financial Report # 3**

	<u>Beginning Balance 7/1/2014</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Ending Balance</u>
Associated Student Body	\$ 15,942	\$ 15,388	\$ 580	\$ 30,750
Inter-Club Council	281	0	0	281
ASB TOTALS	<u>\$ 16,223</u>	<u>\$ 15,388</u>	<u>\$ 580</u>	<u>\$ 31,031</u>
Black Student Union	319	0	0	319
EOPS CARE Club	300	0	0	300
Creative Writing Club	100	0	0	100
Ceramic Club	61	0	0	61
Challenge Club	157	0	0	157
Savory Sensations Club	5	0	0	5
Puente Club	315	0	0	315
Cheerleading Club	34	0	0	34
Queer Straight Alliance	100	0	0	100
Butterfly Popcorn Prod.	100	0	0	100
Amnesty International	323	0	0	323
Child Development Student Grp	100	0	0	100
Upward Bound Student Org.	1,117	500	0	1,617
Southwest Assoc. of Nursing Students	2,705	47	0	2,752
Economics Club	65	0	0	65
Phi Theta Kappa	2,105	1,400	0	3,505
S.T.E.M	414	0	0	414
FAVE	3,032	0	0	3,032
Christians on Campus	0	0	0	0
Random Acts of Movement	143	0	0	143
Masqueraders Theatre Club	240	0	0	240
Eagles Veteran	227	0	0	227
Communication Studies Club	186	0	0	186
Heart of Art	165	0	0	165
Political Science Club	19	0	0	19
Atheist Club	100	0	0	100
Mu Alpha Theta	362	0	0	362
Asian Pacific Islanders Club	0	(86)	0	(86)
A Second Chance Club	220	0	0	220
International Student Union	140	40	0	180
Poetry & Music Club	100	0	0	100
Global Brigades Club	100	0	0	100
Anthropology Club	247	30	0	277
MSJC Journalism Club	1,052	0	0	1,052
Kerygma Club	100	0	0	100
Immortal Knights Chess Club	100	0	0	100
3-D Magic Club	102	0	0	102
Rotaract	88	0	0	88
MSJC Psychology Club	455	0	0	455
Active Minds	100	0	0	100
Stem Club MVC	0	(28)	0	(28)
Run Club	250	0	0	250
CLUB TOTALS	<u>\$ 15,848</u>	<u>\$ 1,903</u>	<u>\$ -</u>	<u>\$ 17,751</u>

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2014
Student Government Association
2014 - 2015 Financial Report # 3**

	<u>Beginning Balance 7/1/2014</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Ending Balance</u>
ASSOCIATED STUDENT BODY PROGRAMS				
Men's Basketball	3,975	1,465	1,140	4,300
Women's Basketball	1,269	1,700	0	2,969
Women's Soccer	0	0	0	0
Women's Volleyball	1,754	8,750	872	9,632
Men's Tennis	113	0	0	113
Women's Tennis	0	0	0	0
Men's Golf	4,095	1,200	150	5,145
Women's Softball	1,559	900	591	1,868
Athletic Training	0	1,645	0	1,645
Football (All Sports Club)	1,999	11,720	1,867	11,852
Performing Arts Music MVC	24,361	0	0	24,361
Performing Arts/Theater/Dance MVC	4,419	0	0	4,419
Performing Arts/Theater SJC	9,874	0	498	9,376
Athletics - General	20,789	1,541	1,081	21,249
Performing Arts/Music	5,182	0	0	5,182
Performing Arts/Dance SJC	7,503	0	0	7,503
Performing Arts/Symphony	702	0	0	702
Men's Baseball	360	6,705	0	7,065
Cheerleading Program	159	0	0	159
Performing Arts/Dance MVC	12,271	0	0	12,271
Women's Golf	3,421	2,350	898	4,873
Visual Arts/Art Gallery	1	378	0	379
Performing Arts/Hemet Harmonizers	1,545	0	0	1,545
PROGRAM TOTALS	<u>\$ 105,351</u>	<u>\$ 38,354</u>	<u>\$ 7,097</u>	<u>\$ 136,608</u>
GRAND TOTALS	<u><u>\$ 137,422</u></u>	<u><u>\$ 55,645</u></u>	<u><u>\$ 7,677</u></u>	<u><u>\$ 185,390</u></u>

NOTES

Warrant approval for September : \$6,457.60

Warrant numbers: 5686-5710

Mt. San Jacinto Community College District
Income and Expenditure Statement Through September 30, 2014
Student Representation Fee
2014 - 2015 Financial Report # 3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$700	\$700	\$358	\$342
Interest	0	0	0	(0)
TOTAL INCOME	<u>\$700</u>	<u>\$700</u>	<u>\$358</u>	<u>\$342</u>
BEGINNING BALANCE	<u>\$1,938</u>	<u>\$1,938</u>	<u>\$1,938</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$2,638</u>	<u>\$2,638</u>	<u>\$2,296</u>	<u>\$342</u>
EXPENDITURES				
Supplies and Materials	\$115	\$115	\$0	\$115
Other Operating Expenses & Services	550	550	0	550
TOTAL EXPENDITURES	<u>\$665</u>	<u>\$665</u>	<u>\$0</u>	<u>\$665</u>
ENDING BALANCE	<u>\$1,973</u>	<u>\$1,973</u>	<u>\$2,296</u>	<u>(\$323)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$2,638</u>	<u>\$2,638</u>	<u>\$2,296</u>	<u>\$342</u>

NOTE:

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