

**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: (Q3) Mar 31, 2015

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	57,687,951
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	57,400,986
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	51,422,194	49,460,733	51,733,568	58,301,562
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	61,530,766
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 + (-)	-2	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)	2011-12	2012-13	2013-14	2014-2015
		10,684	10,001	10,622	10,988

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		-697,349	9,361,349	14,641,495
H.2	Cash, borrowed funds only		9,290,000	0	0
H.3	Total Cash (H.1 + H.2)	7,440,788	8,592,651	9,361,349	14,641,495

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	57,687,951	42,076,587	72.9%
I.2	Other Financing Sources (Object 8900)	-286,965	-286,965	7,747	-2.7%
I.3	Total Unrestricted Revenue (I.1 + I.2)	57,393,756	57,400,986	42,084,334	73.3%
Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	58,294,332	58,301,562	40,380,699	69.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,229,204	3,229,204	91,232	2.8%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	61,523,536	61,530,766	40,471,931	65.8%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-4,129,780	-4,129,780	1,612,403	
L.	Adjusted Fund Balance, Beginning	8,162,455	8,162,455	8,162,455	
L.1	Fund Balance, Ending (C. + L.2)	4,032,675	4,032,675	9,774,858	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	6.6%	6.6%		

V. Has the district settled any employee contracts during this quarter? **YES**

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.
 CSEA agreement to change reclassification process - not sure of the financial impact at this time.

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 March 31, 2015
General Fund Unrestricted
2014-2015 Financial Report #9

	<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	\$ 38,540	\$ -	\$ 35,070
TOTAL FEDERAL REVENUES	<u>\$ 73,610</u>	<u>\$ 73,610</u>	<u>\$ 38,540</u>	<u>\$ -</u>	<u>\$ 35,070</u>
8600 STATE REVENUES					
8611 General Apportionment	\$ 23,774,407	\$ 23,774,407	\$ 17,814,731	\$ -	\$ 5,959,676
8630 Education Protection	8,311,021	8,311,021	6,291,394		2,019,627
8681 State Lottery	1,237,977	1,237,977	480,180	-	757,797
8690 Other State	1,031,756	1,031,756	801,727	-	230,029
TOTAL STATE REVENUES	<u>\$ 34,355,161</u>	<u>\$ 34,355,161</u>	<u>\$ 25,388,033</u>	<u>\$ -</u>	<u>\$ 8,967,128</u>
8800 LOCAL REVENUES					
8811 Property Tax Revenues	\$ 18,169,723	\$ 18,169,723	\$ 12,922,502	\$ -	\$ 5,247,221
8818 Redevelopment Funds	117,011	117,011	692,974	-	(575,963)
8820 Contributions, Gifts, Grants	-	-	-	-	-
8830 Contract/Instructional Services	260,661	267,891	67,766	-	200,125
8840 Theater/Other Sales	4,500	4,500	724	-	3,776
8850 Rents and Leases	98,000	98,000	40,940	-	57,060
8860 Interest	40,000	40,000	14,619	-	25,381
8872 Community Service Classes	500,000	500,000	303,919	-	196,081
8874 Enrollment Fees	3,210,000	3,210,000	1,863,111	-	1,346,889
8880 Nonresident Tuition	242,600	242,600	415,219	-	(172,619)
8886 Police Citations	1,800	176,705	-	-	176,705
8890 Other Local	607,655	432,750	328,240	-	104,510
TOTAL LOCAL REVENUES	<u>\$ 23,251,950</u>	<u>\$ 23,259,180</u>	<u>\$ 16,650,014</u>	<u>\$ -</u>	<u>\$ 6,609,166</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 57,680,721</u>	<u>\$ 57,687,951</u>	<u>\$ 42,076,587</u>	<u>\$ -</u>	<u>\$ 15,611,364</u>
8900 Other Financing Sources	(286,965)	(286,965)	7,747	-	(294,712)
TOTAL UNRESTRICTED REVENUES	<u>\$ 57,393,756</u>	<u>\$ 57,400,986</u>	<u>\$ 42,084,334</u>	<u>\$ -</u>	<u>\$ 15,316,652</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>\$ 65,563,441</u>	<u>\$ 50,246,789</u>	<u>\$ -</u>	<u>\$ 15,316,652</u>

NOTES:
1. General Fund Cash for the period beginning March 1, 2015: \$15,442,388.78. Ending cash balance on March 31, 2015: \$14,641,494.90.

2. The beginning fund balance includes the Board of Trustees Special Reserve of \$3,631,934.

**Mt. San Jacinto Community College District
Expenditure Statement March 31, 2015
General Fund Unrestricted
2014-2015 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	\$ 22,483,702	\$ 22,605,136	\$ 16,776,546	\$ 5,171,414	\$ 657,176
2000	Classified Salaries	13,942,437	14,152,603	9,820,780	4,274,125	57,698
3000	Employee Benefits	10,289,854	10,376,344	7,281,929	3,093,567	848
4000	Books/Supplies	1,192,468	1,180,255	650,117	184,982	345,156
5000	Other Operating Expenses	8,646,495	7,940,010	5,429,990	1,810,146	699,874
6000	Capital Outlay	1,739,376	2,047,214	421,337	702,435	923,442
UNRESTRICTED GENERAL FUND EXPENDITURES		<u>\$ 58,294,332</u>	<u>\$ 58,301,562</u>	<u>\$ 40,380,699</u>	<u>\$ 15,236,669</u>	<u>\$ 2,684,194</u>
7000	Other - Financial Aid	65,000	65,000	181	-	64,819
	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	91,051	73,153	-
	Intrafund Transfer Fund 32	-	-	-	-	-
TOTAL OTHER OUTGO		<u>\$ 3,229,204</u>	<u>\$ 3,229,204</u>	<u>\$ 91,232</u>	<u>\$ 73,153</u>	<u>\$ 3,064,819</u>
TOTAL EXPENDITURES		<u>\$ 61,523,536</u>	<u>\$ 61,530,766</u>	<u>\$ 40,471,931</u>	<u>\$ 15,309,822</u>	<u>\$ 5,749,013</u>
7900	Reserve for Contingencies					
	Board Designated Reserve	3,732,675	3,732,675	3,732,675	-	-
	General	300,000	300,000	6,042,183	-	(5,742,183)
	Ending Fund Balance	<u>\$ 4,032,675</u>	<u>\$ 4,032,675</u>	<u>\$ 9,774,858</u>	<u>\$ -</u>	<u>\$ (5,742,183)</u>
TOTAL EXPENDITURES/ CONTINGENCIES		<u>\$ 65,556,211</u>	<u>\$ 65,563,441</u>	<u>\$ 50,246,789</u>	<u>\$ 15,309,822</u>	<u>\$ 6,830</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement March 31, 2015

General Fund Restricted

2014-2015 Financial Report #9

	<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	\$ 1,718,811	\$ 822,287	\$ 896,524
8130 Workforce Investment Act	396,665	402,909	60,352	342,557
8140 Temporary Assist. Needy Family	84,280	95,782	72,794	22,988
8170 Vocational & Techn. Educ. Act	524,407	524,407	287,320	237,087
8190 Other Federal Revenues	1,247,746	1,609,925	467,314	1,142,611
TOTAL FEDERAL REVENUES	\$ 3,974,782	\$ 4,351,834	\$ 1,710,067	\$ 2,641,767
8600 STATE REVENUES				
8621 Disabled Students Program	\$ 795,752	\$ 1,124,894	\$ 855,152	\$ 269,742
8622 EOPS	519,714	519,714	394,983	124,731
8623 Child Development Apport.	5,000	5,000	1,671	3,329
8626 CalWorks	381,300	411,852	313,008	98,844
8627 Song Brown Capitation Grant	511,789	734,655	230,292	504,363
8629 Other Categorical Apportion.	2,493,100	4,445,029	3,299,534	1,145,495
8653 Instructional Improvement Grant	574,346	574,346	48,704	525,642
8681 State Lottery Revenue	150,000	150,000	58,372	91,628
TOTAL STATE REVENUES	\$ 5,431,001	\$ 7,965,490	\$ 5,201,716	\$ 2,763,774
8800 LOCAL REVENUES				
8871 Child Development Services	-	-	1,292	(1,292)
8881 Parking Services & Public Transp.	262,500	262,500	203,952	58,548
8886 Parking Citations	40,000	40,000	17,806	22,194
8888 Parking Meter	40,000	40,000	25,355	14,645
8890 Other Local Revenue	976,258	2,380,908	2,186,973	193,935
TOTAL LOCAL REVENUES	\$ 1,318,758	\$ 2,723,408	\$ 2,435,378	\$ 288,030
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	\$ 15,327,942	\$ 9,347,161	\$ 5,980,781
BEGINNING BALANCE	\$ 521,828	\$ 521,828	\$ 521,828	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 11,533,579	\$ 15,849,770	\$ 9,868,989	\$ 5,980,781

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement March 31, 2015
General Fund Restricted
2014-2015 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	\$ 2,030,689	\$ 2,576,533	\$ 1,162,076	\$ 193,299	\$ 1,221,158
2000 Classified Salaries	3,779,943	4,179,804	2,092,353	403,524	1,683,927
3000 Employee Benefits	1,235,352	1,450,691	709,107	200,654	540,930
4000 Books/Supplies	531,647	1,733,208	217,427	332,212	1,183,569
5000 Other Operating Expenses	2,035,039	3,382,121	1,180,798	515,282	1,686,041
6000 Capital Outlay	1,579,737	2,183,066	714,249	671,924	796,893
7000 Other Outgo	253,157	256,332	153,523	61,914	40,895
TOTAL EXPENDITURES	<u>\$ 11,445,564</u>	<u>\$ 15,761,755</u>	<u>\$ 6,229,533</u>	<u>\$ 2,378,809</u>	<u>\$ 7,153,413</u>
7900 Ending Fund Balance	88,015	88,015	3,639,456	-	(3,551,441)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 11,533,579</u>	<u>\$ 15,849,770</u>	<u>\$ 9,868,989</u>	<u>\$ 2,378,809</u>	<u>\$ 3,601,972</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement March 31, 2015
Child Development Fund
2014-2015 Financial Report #9

	<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	\$ 42,430	\$ -	\$ 32,570
TOTAL FEDERAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 42,430</u>	<u>\$ -</u>	<u>\$ 32,570</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 173,078	\$ 182,238	\$ 157,238	\$ -	\$ 25,000
8629 Other Categorical Apportionments	-	-	-	-	-
8650 Reimbursable Categorical Progr.	536,862	590,817	488,762	-	102,055
8690 State Food Revenue	4,000	4,000	2,051	-	1,949
TOTAL STATE REVENUES	<u>\$ 713,940</u>	<u>\$ 777,055</u>	<u>\$ 648,051</u>	<u>\$ -</u>	<u>\$ 129,004</u>
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 6,575	\$ 6,575	\$ -	\$ -	\$ 6,575
8860 Interest	-	-	90	-	(90)
8871 Child Development Services	121,771	121,771	43,829	-	77,942
8890 Other Local Revenue	-	-	75	-	(75)
TOTAL LOCAL REVENUES	<u>\$ 128,346</u>	<u>\$ 128,346</u>	<u>\$ 43,994</u>	<u>\$ -</u>	<u>\$ 84,352</u>
8900 Incoming Transfers	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 91,051</u>	<u>\$ -</u>	<u>\$ 73,153</u>
TOTAL OTHER FINANCING	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 91,051</u>	<u>\$ -</u>	<u>\$ 73,153</u>
TOTAL REVENUES	<u>\$ 1,081,490</u>	<u>\$ 1,144,605</u>	<u>\$ 825,526</u>	<u>\$ -</u>	<u>\$ 319,079</u>
BEGINNING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,081,490</u>	<u>\$ 1,144,605</u>	<u>\$ 825,526</u>	<u>\$ -</u>	<u>\$ 319,079</u>

NOTES:

1. Child Care Center fund cash balance at March 1, 2015: \$99,951.08. Ending cash balance at March 31, 2015: \$93,204.15.

**Mt. San Jacinto Community College District
Expenditure Statement March 31, 2015
Child Development Fund
2014-2015 Financial Report #9**

	<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	730,347	486,123	173,346	70,878
3000 Employee Benefits	262,101	272,417	171,901	67,253	33,263
4000 Books/Supplies	-	16	-	-	16
5000 Other Operating Expenses	140,607	141,580	74,298	150	67,132
6000 Capital Outlay	-	-	-	-	-
7000 Other Outgo	245	245	-	-	245
TOTAL EXPENDITURES	<u>\$ 1,081,490</u>	<u>\$ 1,144,605</u>	<u>\$ 732,322</u>	<u>\$ 240,749</u>	<u>\$ 171,534</u>
7900 Ending Fund Balance	-	-	93,204	-	(93,204)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,081,490</u>	<u>\$ 1,144,605</u>	<u>\$ 825,526</u>	<u>\$ 240,749</u>	<u>\$ 78,330</u>

Mt. San Jacinto Community College District
Income Statement March 31, 2015
Capital Outlay Fund
2014-2015 Financial Report #9

	<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	<u>1,018,459</u>	<u>1,018,459</u>	<u>1,393,861</u>	<u>-</u>	<u>(375,402)</u>
8652 Prop 39 Energy Sustainability	<u>725,297</u>	<u>725,297</u>	<u>626,914</u>	<u>-</u>	<u>98,383</u>
TOTAL STATE REVENUES	<u>\$ 2,112,511</u>	<u>\$ 2,112,511</u>	<u>\$ 2,020,775</u>	<u>\$ -</u>	<u>\$ 91,736</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 5,000	\$ 5,000	\$ 6,783	\$ -	\$ (1,783)
8880 Capital Outlay Fee	<u>80,000</u>	<u>80,000</u>	<u>34,864</u>	<u>-</u>	<u>45,136</u>
8890 Redevelopment Revenues	<u>700,000</u>	<u>700,000</u>	<u>362,383</u>	<u>-</u>	<u>337,617</u>
TOTAL LOCAL REVENUES	<u>\$ 785,000</u>	<u>\$ 785,000</u>	<u>\$ 404,030</u>	<u>\$ -</u>	<u>\$ 380,970</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>\$ 2,424,805</u>	<u>\$ -</u>	<u>\$ 3,472,706</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>\$ 7,358,038</u>	<u>\$ -</u>	<u>\$ 3,472,706</u>

NOTES:

1. Period beginning cash balance at March 1, 2015: \$3,366,498. Ending cash balance at March 31, 2015: \$3,189,959.

**Mt. San Jacinto Community College District
Expenditure Statement March 31, 2015
Capital Outlay Fund
2014-2015 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	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	115,454	115,454	38,528	12,151	64,775
3000 Employee Benefits	50,428	50,428	14,334	4,698	31,396
4000 Books/Supplies	18,326	19,931	79,416	5,151	(64,636)
5000 Other Operating Expenses	1,866,633	1,867,857	1,067,161	32,566	768,130
6000 Capital Outlay	3,624,516	3,621,687	1,162,026	505,810	1,953,851
TOTAL EXPENDITURES	<u>\$ 5,675,357</u>	<u>\$ 5,675,357</u>	<u>\$ 2,361,465</u>	<u>\$ 560,376</u>	<u>\$ 2,753,516</u>
7900 Ending Fund Balance	5,155,387	5,155,387	4,996,573	-	158,814
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 10,830,744</u>	<u>\$ 10,830,744</u>	<u>\$ 7,358,038</u>	<u>\$ 560,376</u>	<u>\$ 2,912,330</u>

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2015
Bookstore
2014-2015 Financial Statement #9

	<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	\$1,899,299	\$212,701
Commissions and Fees	8,000	8,000	5,360	2,640
Interest	225	225	116	109
Other Income	110,000	110,000	40,405	69,595
A. TOTAL INCOME	<u>\$2,230,225</u>	<u>\$2,230,225</u>	<u>\$1,945,180</u>	<u>\$285,045</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>\$3,255,482</u>	<u>\$285,045</u>
EXPENDITURES				
Cost of Goods Sold	\$1,650,000	\$1,650,000	\$1,431,669	\$218,331
Classified Personnel	285,000	285,000	176,180	108,820
Student Personnel	28,000	28,000	37,010	(9,010)
Fringe Benefits	96,000	96,000	64,810	31,190
District Fees & Chargebacks	56,500	56,500	32,084	24,416
Operating Supplies	20,600	20,600	13,900	6,700
Bank/Merchant Fees	23,500	23,500	21,972	1,528
Contract Services	26,000	26,000	20,896	5,104
Depreciation	47,000	47,000	31,455	15,545
Equipment	0	0	0	0
Equipment Repair	1,500	1,500	1,490	10
Bad Debts	0	0	160	(160)
Cash Short/(Over)	0	0	634	(634)
Educational & Buying Trips	85	85	73	12
Other Expenses	0	0	2,691	(2,691)
Site Improvements	18,000	18,000	0	18,000
Reserve Contingencies	0	0	0	0
Interfund Transfer	193,514	193,514	193,514	0
B. TOTAL EXPENDITURES	<u>\$2,445,699</u>	<u>\$2,445,699</u>	<u>\$2,028,538</u>	<u>\$417,161</u>
Ending Fund Balance	1,094,828	1,094,828	1,226,944	(132,116)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,540,527</u>	<u>\$3,540,527</u>	<u>\$3,255,482</u>	<u>\$285,045</u>
C. OPERATING SURPLUS (DEFICIT)			(\$83,358)	

**Mt. San Jacinto Community College District
Income Statement March 31, 2015
Cafeteria Fund
2014-2015 Financial Statement #9**

	<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	\$ 31,422	\$ -	\$ 8,578
8847 Cafeteria Food Sales (less discounts)	736,634	736,634	493,491	-	243,143
8860 Interest	300	300	163	-	137
8980 Other Financing Sources	193,514	193,514	174,602	-	18,912
TOTAL LOCAL REVENUE	<u>\$ 970,448</u>	<u>\$ 970,448</u>	<u>\$ 699,678</u>	<u>\$ -</u>	<u>\$ 270,770</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>\$ 706,164</u>	<u>\$ -</u>	<u>\$ 270,770</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	248,718	70,777	10,541
3000 Employee Benefits	110,341	110,341	81,462	27,331	1,548
4000 Supplies and Materials	481,087	467,768	334,607	2,946	130,215
5000 Operating Expenses	43,620	53,759	17,942	5,576	30,241
6000 Capital Outlay	11,850	15,030	5,648	-	9,382
TOTAL EXPENDITURES	<u>\$ 976,934</u>	<u>\$ 976,934</u>	<u>\$ 688,377</u>	<u>\$ 106,630</u>	<u>\$ 181,927</u>
7900 Ending Fund Balance	-	-	17,787	-	(17,787)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 976,934</u>	<u>\$ 976,934</u>	<u>\$ 706,164</u>	<u>\$ 106,630</u>	<u>\$ 164,140</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning March 1, 2015: \$57,587.87. Ending cash balance on March 31, 2015: \$29,462.10.

Mt. San Jacinto Community College District
Income Statement March 31, 2015
Self-Insurance Fund
2014-2015 Financial Report #9

	<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	\$ 714	\$ -	\$ 486
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>220,016</u>	<u>-</u>	<u>(70,016)</u>
TOTAL LOCAL REVENUES	<u>\$ 151,200</u>	<u>\$ 151,200</u>	<u>\$ 220,730</u>	<u>\$ -</u>	<u>\$ (69,530)</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>\$ 374,594</u>	<u>\$ -</u>	<u>\$ (69,530)</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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2000 Classified Salaries	<u>24,658</u>	<u>24,658</u>	<u>18,987</u>	<u>3,963</u>	<u>1,708</u>
3000 Employee Benefits	<u>7,994</u>	<u>7,994</u>	<u>6,302</u>	<u>1,425</u>	<u>267</u>
4000 Books/Supplies	<u>243</u>	<u>243</u>	<u>-</u>	<u>-</u>	<u>243</u>
5000 Other Operating Expenses	<u>80,000</u>	<u>85,960</u>	<u>18,069</u>	<u>37,571</u>	<u>30,320</u>
6000 Capital Outlay	<u>87,894</u>	<u>81,933</u>	<u>12,599</u>	<u>-</u>	<u>69,334</u>
TOTAL EXPENDITURES	<u>\$ 200,789</u>	<u>\$ 200,788</u>	<u>\$ 55,957</u>	<u>\$ 42,959</u>	<u>\$ 101,872</u>
7900 Ending Fund Balance	<u>104,276</u>	<u>104,276</u>	<u>318,637</u>	<u>-</u>	<u>(214,361)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 305,065</u>	<u>\$ 305,064</u>	<u>\$ 374,594</u>	<u>\$ 42,959</u>	<u>\$ (112,489)</u>

NOTES:

1. Period beginning cash balance at March 1, 2015: \$394,491.59; ending cash balance at March 31, 2015: \$600,263.61.

**Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2015
Mt. San Jacinto Foundation
2014 - 2015 Financial Report # 9**

	<u>Beginning Balance 7/1/2014</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 225,639	\$ 121,307	\$ 50,020	\$ 296,926
Perm Schlrships & Endowments - Fund 831	2,535,851	36,209	17,195	2,554,865
Revolving Scholarships - Fund 832	361,532	313,040	292,344	382,228
Instructional Programs - Fund 833	93,547	6,092	1,788	97,851
Subsidiary Programs - Fund 834	197,464	5,762	4,921	198,305
Operations - Fund 835	133,718	24,056	48,333	109,441
GRAND TOTALS	<u>\$ 3,547,751</u>	<u>\$ 506,466</u>	<u>\$ 414,601</u>	<u>\$ 3,639,616</u>

NOTE:

Warrant approval for March 2015 - \$14,322.69
Warrant numbers: 7588 - 7591

Mt. San Jacinto Community College District
Income and Expenditure Statement Through March 31, 2015
Student Representation Fee
2014 - 2015 Financial Report # 9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$700	\$700	\$682	\$18
Interest	0	0	0	(0)
TOTAL INCOME	<u>\$700</u>	<u>\$700</u>	<u>\$682</u>	<u>\$18</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>\$2,620</u>	<u>\$18</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>\$2,620</u>	<u>(\$647)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$2,638</u>	<u>\$2,638</u>	<u>\$2,620</u>	<u>\$18</u>

NOTE:

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

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2015
Student Government Association
2014 - 2015 Financial Report # 9

	Beginning Balance 7/1/2014	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 15,942	\$ 33,887	\$ 13,602	\$ 36,227
Inter-Club Council	281	0	281	0
ASB TOTALS	\$ 16,223	\$ 33,887	\$ 13,883	\$ 36,227
Black Student Union	319	0	0	319
EOPS CARE Club	300	6	0	306
Sand VolleyBall Club	0	100	0	100
Creative Writing Club	100	0	0	100
Ceramic Club	61	0	0	61
Challenge Club	157	0	157	0
Savory Sensations Club	5	0	0	5
S.A.T.O.R.I. Garden Movements	0	100	0	100
G.I.S.	0	100	0	100
Puente Club	315	300	0	615
Cheerleading Club	34	0	0	34
Queer Straight Alliance	100	0	0	100
Butterfly Popcorn Prod.	100	0	100	0
History Club	0	110	0	110
F.E.I.C	0	100	0	100
Pass Pride Club	0	100	0	100
Amnesty International	323	0	0	323
Child Development Student Grp	100	0	0	100
Upward Bound Student Org.	1,117	500	70	1,546
Talon Talks	0	242	0	242
Southwest Assoc. of Nursing Students	2,705	247	0	2,952
Animation Club	0	100	0	100
Economics Club	65	0	65	0
Phi Theta Kappa	2,105	6,783	7,756	1,132
S.T.E.M	414	0	128	286
FAVE	3,032	0	0	3,032
Random Acts of Movement	143	0	143	0
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
Business Club	0	19	19	0
Atheist Club	100	0	100	0
Mu Alpha Theta	362	0	0	362
Asian Pacific Islanders Club	0	0	0	0
A Second Chance Club	220	0	100	120
International Student Union	140	40	0	180
Poetry & Music Club	100	0	100	0
Global Brigades Club	100	0	100	0
Anthropology Club	247	60	0	307
MSJC Talon Journalism Club	1,052	1,094	100	2,046
Kerygma Club	100	0	100	0
Immortal Knights Chess Club	100	0	100	0

**Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2015
Student Government Association
2014 - 2015 Financial Report # 9**

	Beginning Balance 7/1/2014	Income YTD	Expense YTD	Ending Balance
3-D Magic Club	102	0	102	0
Rotaract	88	0	0	88
MSJC Psychology Club	455	0	0	455
Active Minds	100	0	0	100
Stem Club MVC	0	(28)	(128)	100
Run Club	250	0	0	250
CLUB TOTALS	\$ 15,848	\$ 9,973	\$ 9,112	\$ 16,708
ASSOCIATED STUDENT BODY PROGRAMS				
Men's Basketball	3,975	3,302	3,748	3,529
Women's Basketball	1,269	4,435	1,337	4,367
Women's Soccer	0	100	0	100
Women's Volleyball	1,754	8,850	4,621	5,983
Men's Tennis	113	0	0	113
Women's Tennis	0	0	0	0
Men's Golf	4,095	11,390	5,092	10,394
Women's Softball	1,559	5,345	5,827	1,076
Athletic Training	0	1,900	2,135	(235) *
Football (All Sports Club)	1,999	12,607	13,146	1,460
Performing Arts Music MVC	24,361	5,545	172	29,734
Performing Arts/Theater/Dance MVC	4,419	0	0	4,419
Performing Arts/Theater SJC	9,874	2,008	759	11,123
Athletics - General	20,789	14,991	10,552	25,228
Performing Arts/Music	5,182	1,346	184	6,344
Performing Arts/Dance SJC	7,503	2,293	247	9,549
Performing Arts/Symphony	702	443	92	1,053
Men's Baseball	360	17,522	12,119	5,763
Cheerleading Program	159	0	0	159
Performing Arts/Dance MVC	12,271	2,656	0	14,927
Women's Golf	3,421	5,350	1,157	7,614
Visual Arts/Art Gallery	1	379	(1,730)	2,110
Performing Arts/Hemet Harmonizers	1,545	1,225	123	2,647
PROGRAM TOTALS	\$ 105,351	\$ 101,687	\$ 59,581	\$ 147,457
GRAND TOTALS	\$ 137,422	\$ 145,547	\$ 82,576	\$ 200,392

NOTES

Warrant approval for March: \$12,683.19
Warrant numbers: 5801 - 5811

*Negative Balance to come from April Revenue