

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD

Fiscal Year: 2016-2017

Quarter Ended: (Q3) Mar 31, 2017

District: (940) MT. SAN JACINTO

Line	Description	As of June 30 for the fiscal year specified		
		Actual 2013-14	Actual 2014-15	Projected 2016-2017
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:				
Revenues:				
A.				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	57,272,732	60,065,911	75,432,565
A.2	Other Financing Sources (Object 8900)	-550,669	-279,218	-262,587
A.3	Total Unrestricted Revenue (A.1 + A.2)	56,722,063	59,786,693	75,169,978
Expenditures:				
B.				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	51,733,568	55,509,075	82,836,043
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,253,286	1,200,983	1,487,204
B.3	Total Unrestricted Expenditures (B.1 + B.2)	54,986,854	56,710,058	84,323,247
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	1,735,209	3,076,635	10,043,062
D.	Fund Balance, Beginning	6,427,247	8,162,456	11,239,091
D.1	Prior Year Adjustments + (-)	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	6,427,247	8,162,456	11,239,091
E.	Fund Balance, Ending (C. + D.2)	8,162,456	11,239,091	12,128,884
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	14.8%	19.8%	14.4%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	10,622	10,798	11,853	12,327
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

As of the specified quarter ended for each fiscal year				
	2013-14	2014-15	2015-16	2016-2017

H.1	Cash, excluding borrowed funds	14,641,495	25,719,930	33,129,120
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

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	75,432,565	56,693,712	75.2%
I.2	Other Financing Sources (Object 8900)	-262,587	-262,587	-269,924	102.8%
I.3	Total Unrestricted Revenue (I.1 + I.2)	75,149,008	75,169,978	56,423,788	75.1%
Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	82,815,073	82,836,043	50,947,370	61.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,487,204	1,487,204	438,000	29.5%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	84,302,277	84,323,247	51,385,370	60.9%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-9,153,269	-9,153,269	5,038,418	
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	26,320,571	
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		Academic		Classified
	Permanent	Temporary	Permanent	Temporary	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase % *
a. SALARIES:					
Year 1:					
Year 2:					

b. BENEFITS:	Year 3:								
	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
NO

This year?
Next year?

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, 2017
General Fund Unrestricted
2016-2017 Financial Report #9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 78,000	\$ 78,000	\$ 3,500	\$ 74,500
TOTAL FEDERAL REVENUES	<u>\$ 78,000</u>	<u>\$ 78,000</u>	<u>\$ 3,500</u>	<u>\$ 74,500</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 29,028,891	\$ 29,028,891	\$ 23,166,074	\$ 5,862,817
8630 Education Protection	10,017,557	10,017,557	7,704,644	2,312,913
8681 State Lottery	1,511,720	1,511,720	687,841	823,879
8690 Other State	3,478,818	3,478,818	1,465,337	2,013,481
TOTAL STATE REVENUES	<u>\$ 44,036,986</u>	<u>\$ 44,036,986</u>	<u>\$ 33,023,896</u>	<u>\$ 11,013,090</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 24,786,703	\$ 24,786,703	\$ 16,789,064	\$ 7,997,639
8818 Redevelopment Funds	237,000	237,000	758,810	(521,810)
8830 Contract/Instructional Services	293,825	314,795	31,284	283,511
8840 Theater/Other Sales	1,000	1,000	340	660
8850 Rents and Leases	150,000	150,000	94,681	55,319
8860 Interest	112,000	112,000	91,786	20,214
8872 Community Service Classes	788,045	788,045	682,768	105,277
8874 Enrollment Fees	3,450,000	3,450,000	3,572,715	(122,715)
8880 Nonresident Tuition	657,032	657,032	925,952	(268,920)
8890 Other Local	821,004	821,004	718,916	102,088
TOTAL LOCAL REVENUES	<u>\$ 31,296,609</u>	<u>\$ 31,317,579</u>	<u>\$ 23,666,316</u>	<u>\$ 7,651,263</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 75,411,595</u>	<u>\$ 75,432,565</u>	<u>\$ 56,693,712</u>	<u>\$ 18,738,853</u>
8900 Other Financing Sources	(262,587)	(262,587)	(269,924)	7,337
TOTAL UNRESTRICTED REVENUES	<u>\$ 75,149,008</u>	<u>\$ 75,169,978</u>	<u>\$ 56,423,788</u>	<u>\$ 18,746,190</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>\$ 96,452,131</u>	<u>\$ 77,705,941</u>	<u>\$ 18,746,190</u>

NOTES:

1. General Fund Cash for the period beginning March 1, 2017: \$32,943,632.37. Ending cash balance on March 31, 2017: \$33,129,120.32.

2. The beginning fund balance includes the Board of Trustees Special Reserve of \$10,786,974.

Mt. San Jacinto Community College District
Expenditure Statement March 31, 2017
General Fund Unrestricted
2016-2017 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	\$ 30,545,285	\$ 30,606,329	\$ 20,512,853	\$ 9,969,246	\$ 124,230
2000	Classified Salaries	18,395,351	18,530,626	12,030,029	6,255,615	244,982
3000	Employee Benefits	18,344,153	18,379,704	10,815,188	7,448,265	116,251
4000	Books/Supplies	2,093,576	1,811,827	756,016	1,050,862	4,949
5000	Other Operating Expenses	10,786,723	10,709,072	5,940,615	4,710,908	57,549
6000	Capital Outlay	2,649,985	2,798,486	892,669	1,851,195	54,622
UNRESTRICTED GENERAL FUND EXPENDITURES		<u>\$ 82,815,073</u>	<u>\$ 82,836,043</u>	<u>\$ 50,947,370</u>	<u>\$ 31,286,091</u>	<u>\$ 602,582</u>
7000	Other - Financial Aid	85,000	85,000	-	-	85,000
	Interfund Transfer Fund 61	388,000	388,000	388,000	-	-
	Interfund Transfer Fund 41	850,000	850,000	-	850,000	-
	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>\$ 438,000</u>	<u>\$ 850,000</u>	<u>\$ 199,204</u>
TOTAL EXPENDITURES		<u>\$ 84,302,277</u>	<u>\$ 84,323,247</u>	<u>\$ 51,385,370</u>	<u>\$ 32,136,091</u>	<u>\$ 801,786</u>
7900	Reserve for Contingencies					
	Board Designated Reserve	11,828,884	11,828,884	11,878,476	-	(49,592)
	General	300,000	300,000	14,442,095		(14,142,095)
	Ending Fund Balance	<u>\$ 12,128,884</u>	<u>\$ 12,128,884</u>	<u>\$ 26,320,571</u>	<u>\$ -</u>	<u>\$ (14,191,687)</u>
TOTAL EXPENDITURES/ CONTINGENCIES		<u>\$ 96,431,161</u>	<u>\$ 96,452,131</u>	<u>\$ 77,705,941</u>	<u>\$ 32,136,091</u>	<u>\$ (13,389,901)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Income Statement March 31, 2017
General Fund Restricted
2016-2017 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	\$ 2,014,333	\$ 2,014,333	\$ 735,862	\$ 1,278,471
8130 Workforce Investment Act	378,314	507,484	143,813	363,671
8140 Temporary Assist. Needy Famil.	98,704	105,680	80,317	25,363
8170 Vocational & Techn. Educ. Act	504,622	504,622	116,813	387,809
8190 Other Federal Revenues	635,277	533,013	261,854	271,159
TOTAL FEDERAL REVENUES	\$ 3,631,250	\$ 3,665,132	\$ 1,338,659	\$ 2,326,473
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 105,628	\$ 105,628	\$ -	\$ 105,628
8621 Disabled Students Program	956,128	1,185,564	902,456	283,108
8622 EOPS	669,864	670,699	509,731	160,968
8623 Child Development Apport.	5,000	5,000	57,493 **	(52,493)
8626 CalWorks	450,849	594,751	452,011	142,740
8627 Song Brown Capitation Grant	253,556	303,556	138,078	165,478
8629 Other Categorical Apportion.	12,757,452	17,528,002	14,725,380	2,802,622
8653 Instructional Improvement Grant	825,605	825,605	367,327	458,278
8681 State Lottery Revenue	380,000	414,172	85,289	328,883
TOTAL STATE REVENUES	\$ 16,404,082	\$ 21,632,977	\$ 17,237,765	\$ 4,395,212
8800 LOCAL REVENUES				
8881 Parking Services & Public Transp.	\$ 370,000	\$ 370,000	\$ 261,691	\$ 108,309
8886 Parking Citations	36,000	36,000	22,891	13,109
8888 Parking Meter	39,000	39,000	23,844	15,156
8890 Other Local Revenue	4,218,640	4,304,318	2,528,181	1,776,137
TOTAL LOCAL REVENUES	\$ 4,663,640	\$ 4,749,318	\$ 2,836,607	\$ 1,912,711
8900 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	\$ 30,318,014	\$ 21,683,618	\$ 8,634,396
BEGINNING BALANCE	\$ 113,026	\$ 113,026	\$ 113,026	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 25,082,585	\$ 30,431,040	\$ 21,796,644	\$ 8,634,396

NOTES:

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

** CSPP revenue corrected to Fund 33 on 4/11/17

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement March 31, 2017
General Fund Restricted
2016-2017 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	\$ 5,132,804	\$ 6,044,152	\$ 3,075,922	\$ 589,709	\$ 2,378,521
2000 Classified Salaries	4,352,916	4,568,017	2,348,073	526,134	1,693,810
3000 Employee Benefits	2,668,891	2,913,942	1,369,172	388,059	1,156,711
4000 Books/Supplies	1,338,061	1,715,930	327,709	181,925	1,206,296
5000 Other Operating Expenses	6,022,330	6,865,843	1,863,087	408,857	4,593,899
6000 Capital Outlay	1,484,290	2,370,180	930,900	649,910	789,370
7000 Other Outgo	4,032,358	5,902,041	4,228,480	5,577,669	(3,904,108)
TOTAL EXPENDITURES	<u>\$ 25,031,650</u>	<u>\$ 30,380,105</u>	<u>\$ 14,143,343</u>	<u>\$ 8,322,263</u>	<u>\$ 7,914,499</u>
7900 Ending Fund Balance	50,935	50,935	7,653,301	-	(7,602,366)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 25,082,585</u>	<u>\$ 30,431,040</u>	<u>\$ 21,796,644</u>	<u>\$ 8,322,263</u>	<u>\$ 312,133</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement March 31, 2017
Cafeteria Fund
2016-2017 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	\$ 60,000	\$ 60,000	\$ 30,152	\$ -	\$ 29,848
8847	Cafeteria Food Sales (less discounts)	966,000	966,000	\$ 738,912	-	227,088
8860	Interest	220	220	\$ 179	-	41
8980	Other Financing Sources	105,000	105,000	\$ 59,000	-	46,000
	TOTAL LOCAL REVENUE	<u>\$ 1,131,220</u>	<u>\$ 1,131,220</u>	<u>\$ 828,243</u>	<u>\$ -</u>	<u>\$ 302,977</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>\$ 832,247</u>	<u>\$ -</u>	<u>\$ 302,977</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	\$ 367,569	\$ 367,569	\$ 295,660	\$ 77,499	\$ (5,590)
3000	Employee Benefits	124,166	124,166	97,775	33,765	(7,374)
4000	Supplies and Materials	584,739	584,739	407,632	46,503	130,604
5000	Operating Expenses	57,250	57,250	32,076	2,661	22,513
6000	Capital Outlay	1,500	1,500	-	-	1,500
	TOTAL EXPENDITURES	<u>\$ 1,135,224</u>	<u>\$ 1,135,224</u>	<u>\$ 833,143</u>	<u>\$ 160,428</u>	<u>\$ 141,653</u>
7900	Ending Fund Balance	-	-	(896)	-	896
	TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,135,224</u>	<u>\$ 1,135,224</u>	<u>\$ 832,247</u>	<u>\$ 160,428</u>	<u>\$ 142,549</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning March 1, 2017: \$61,504.73 Ending cash balance on March 31, 2017: \$26,708.96

Mt. San Jacinto Community College District
Income Statement March 31, 2017
Child Development Fund
2016-2017 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	\$ 70,000	\$ 70,000	\$ 34,247	\$ -	\$ 35,753
TOTAL FEDERAL REVENUES	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 34,247</u>	<u>\$ -</u>	<u>\$ 35,753</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 12,813	\$ 12,813	\$ 12,895	\$ -	\$ (82)
8650 Reimbursable Categorical Progr.	814,008	855,819	624,989	-	230,830
8690 State Food Revenue	3,000	3,000	1,460	-	1,540
TOTAL STATE REVENUES	<u>\$ 829,821</u>	<u>\$ 871,632</u>	<u>\$ 639,344</u>	<u>\$ -</u>	<u>\$ 232,288</u>
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 19,724	\$ 19,724	\$ 18,080	\$ -	\$ 1,644
8860 Interest	\$ -	\$ -	\$ 329	-	(329)
8871 Child Development Services	108,926	108,926	105,192	-	3,734
8899 Quality Rating Improvement System	31,481	31,481	51,481	-	(20,000)
TOTAL LOCAL REVENUES	<u>\$ 160,131</u>	<u>\$ 160,131</u>	<u>\$ 175,082</u>	<u>\$ -</u>	<u>\$ (14,951)</u>
8900 Incoming Transfers	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 114,204</u>
TOTAL OTHER FINANCING	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 114,204</u>
TOTAL REVENUES	<u>\$ 1,224,156</u>	<u>\$ 1,265,967</u>	<u>\$ 898,673</u>	<u>\$ -</u>	<u>\$ 367,294</u>
BEGINNING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,224,156</u>	<u>\$ 1,265,967</u>	<u>\$ 898,673</u>	<u>\$ -</u>	<u>\$ 367,294</u>

NOTES:

1. Child Care Center fund cash balance at March 1, 2017: \$153,573.02. Ending cash balance at March 31, 2017: \$101,334.78.

Mt. San Jacinto Community College District
Expenditure Statement March 31, 2017
Child Development Fund
2016-2017 Financial Report #9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 727,684	\$ 727,688	\$ 519,823	\$ 186,164	\$ 21,701
3000 Employee Benefits	308,604	308,604	206,379	84,129	18,096
4000 Books/Supplies	10,975	51,582	8,456	1,796	41,330
5000 Other Operating Expenses	175,160	176,360	98,693	2,537	75,130
6000 Capital Outlay	1,733	1,733	-	-	1,733
TOTAL EXPENDITURES	<u>\$ 1,224,156</u>	<u>\$ 1,265,967</u>	<u>\$ 833,351</u>	<u>\$ 274,626</u>	<u>\$ 157,990</u>
7900 Ending Fund Balance	-	-	65,322	-	(65,322)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,224,156</u>	<u>\$ 1,265,967</u>	<u>\$ 898,673</u>	<u>\$ 274,626</u>	<u>\$ 92,668</u>

Mt. San Jacinto Community College District
Income Statement March 31, 2017
Capital Outlay Fund
2016-2017 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	\$ 4,142,000	\$ 4,142,000	\$ -	\$ -	\$ 4,142,000
8652 Scheduled Maintenance & Repair	1,453,490	1,453,490	1,453,490	-	-
8652 Prop 39 Energy Sustainability	433,234	433,234	408,032	-	25,202
TOTAL STATE REVENUES	\$ 6,028,724	\$ 6,028,724	\$ 1,861,522	\$ -	\$ 4,167,202
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 20,000	\$ 20,000	\$ 15,623	\$ -	\$ 4,377
8880 Capital Outlay Fee	25,000	25,000	43,090	-	(18,090)
8890 Redevelopment Revenues	700,000	700,000	380,827	-	319,173
8890 Water Conservation	200,000	200,000	25,940	-	174,060
TOTAL LOCAL REVENUES	\$ 945,000	\$ 945,000	\$ 465,480	\$ -	\$ 479,520
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 850,000	\$ 850,000	\$ -	\$ -	\$ 850,000
TOTAL Other Financing Sources	\$ 850,000	\$ 850,000	\$ -	\$ -	\$ 850,000
TOTAL REVENUES	\$ 7,823,724	\$ 7,823,724	\$ 2,327,002	\$ -	\$ 5,496,722
NET BEGINNING BALANCE	\$ 4,927,620	\$ 4,927,620	\$ 4,927,620	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 12,751,344	\$ 12,751,344	\$ 7,254,622	\$ -	\$ 5,496,722

NOTES:

1. Period beginning cash balance at March 1, 2017: \$4,382,928. Ending cash balance at March 31, 2017: \$4,514,949.

**Mt. San Jacinto Community College District
Expenditure Statement March 31, 2017
Capital Outlay Fund
2016-2017 Financial Report #9**

	<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	\$ 51,543	\$ 14,197	\$ 45,480
3000 Employee Benefits	50,282	50,282	17,922	5,193	27,167
4000 Books/Supplies	52,013	65,528	51,303	4,958	9,267
5000 Other Operating Expenses	811,773	941,870	528,895	285,107	127,868
6000 Capital Outlay	7,428,886	7,285,274	1,211,596	1,255,778	4,817,900
TOTAL EXPENDITURES	<u>\$ 8,454,174</u>	<u>\$ 8,454,174</u>	<u>\$ 1,861,259</u>	<u>\$ 1,565,233</u>	<u>\$ 5,027,682</u>
7900 Ending Fund Balance	4,297,170	4,297,170	5,393,363	-	(1,096,193)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 12,751,344</u>	<u>\$ 12,751,344</u>	<u>\$ 7,254,622</u>	<u>\$ 1,565,233</u>	<u>\$ 3,931,489</u>

Mt. San Jacinto Community College District
Income Statement March 31, 2016
Bond Fund
2016-2017 Financial Report #09

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
3800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 200,000	\$ 200,000	\$ 177,647	\$ -	\$ 22,353
TOTAL LOCAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 177,647</u>	<u>\$ -</u>	<u>\$ 22,353</u>
3900 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>\$ 177,647</u>	<u>\$ -</u>	<u>\$ 22,353</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>\$ 54,959,608</u>	<u>\$ -</u>	<u>\$ 22,353</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	\$ 228,705	\$ 79,902	\$ 1,005
3000 Employee Benefits	111,223	122,223	87,453	32,400	2,370
4000 Supplies	100,000	100,000	-	-	100,000
5000 Other Operating Expenses	1,452,562	1,351,562	386,168	267,501	697,893
6000 Capital Outlay	25,803,928	25,893,928	8,467,206	4,572,439	12,854,283
TOTAL EXPENDITURES	<u>\$ 27,777,325</u>	<u>\$ 27,777,325</u>	<u>\$ 9,169,532</u>	<u>\$ 4,952,242</u>	<u>\$ 13,655,551</u>
7900 Ending Fund Balance	27,204,636	27,204,636	45,790,076	(4,952,242)	(13,633,198)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 54,981,961</u>	<u>\$ 54,981,961</u>	<u>\$ 54,959,608</u>	<u>\$ -</u>	<u>\$ 22,353</u>

NOTES:

1. Period beginning cash balance at March 1, 2017: \$46,512,602. Ending cash balance at March 31, 2017: \$45,791,742.

**Mt. San Jacinto Community College District
Income Statement March 31, 2017
Self-Insurance Fund
2016-2017 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	\$ 1,000	\$ 1,000	\$ 1,408	\$ -	\$ (408)
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>223,776</u>	<u>-</u>	<u>(73,776)</u>
TOTAL LOCAL REVENUES	<u>\$ 151,000</u>	<u>\$ 151,000</u>	<u>\$ 225,184</u>	<u>\$ -</u>	<u>\$ (74,184)</u>
8900 INCOMING TRANSFERS	<u>\$ 388,000</u>	<u>\$ 388,000</u>	<u>\$ 388,000</u>	<u>\$ -</u>	<u>-</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>\$ 781,460</u>	<u>\$ -</u>	<u>\$ (74,184)</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	\$ 45,799	\$ 11,831	\$ 21,178
3000 Employee Benefits	<u>25,215</u>	<u>25,215</u>	<u>15,100</u>	<u>4,473</u>	<u>5,642</u>
4000 Books/Supplies	<u>3,616</u>	<u>4,976</u>	<u>-</u>	<u>356</u>	<u>4,620</u>
5000 Other Operating Expenses	<u>84,526</u>	<u>83,166</u>	<u>63,415</u>	<u>3,201</u>	<u>16,550</u>
6000 Capital Outlay	<u>82,495</u>	<u>82,495</u>	<u>9,328</u>	<u>3,097</u>	<u>70,070</u>
TOTAL EXPENDITURES	<u>\$ 274,660</u>	<u>\$ 274,660</u>	<u>\$ 133,642</u>	<u>\$ 22,958</u>	<u>\$ 118,060</u>
7900 Ending Fund Balance	<u>432,616</u>	<u>432,616</u>	<u>647,818</u>	<u>-</u>	<u>(215,202)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 707,276</u>	<u>\$ 707,276</u>	<u>\$ 781,460</u>	<u>\$ 22,958</u>	<u>\$ (97,142)</u>

NOTES:
1. Period beginning cash balance at March 01, 2017: \$780,968.23; ending cash balance at March 31, 2017: \$763,550.49.

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2017
Bookstore
2016-2017 Financial Statement #9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$2,180,815	\$2,180,815	\$1,715,071	\$465,744
Commissions and Fees	8,000	8,000	12,526	(4,526)
Interest	130	130	77	53
Other Income	50,000	50,000	59,461	(9,461)
A. TOTAL INCOME	<u>\$2,238,945</u>	<u>\$2,238,945</u>	<u>\$1,787,135</u>	<u>\$451,810</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>\$2,718,611</u>	<u>\$451,810</u>
EXPENDITURES				
Cost of Goods Sold	\$1,722,500	\$1,722,500	\$1,320,739	\$401,761
Classified Personnel	271,959	267,257	197,258	69,999
Student Personnel	38,259	42,961	42,961	0
Fringe Benefits	104,039	104,039	75,742	28,297
District Fees & Chargebacks	65,000	65,000	34,190	30,810
Operating Supplies	20,000	9,000	3,929	5,071
Bank/Merchant Fees	25,000	24,700	21,532	3,168
Contract Services	36,000	36,000	33,744	2,256
Depreciation	11,000	22,000	17,453	4,547
Equipment	79,000	79,000	51	78,949
Equipment Repair	325	325	0	325
Bad Debts	0	0	(345)	345
Cash Short/(Over)	0	338	69	269
Educational & Buying Trips	700	662	150	512
Other Expenses	285	285	0	285
Interfund Transfer	105,000	105,000	59,000	46,000
B. TOTAL EXPENDITURES	<u>\$2,479,067</u>	<u>\$2,479,067</u>	<u>\$1,806,473</u>	<u>\$672,594</u>
Ending Fund Balance	691,354	691,354	912,138	(220,784)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,170,421</u>	<u>\$3,170,421</u>	<u>\$2,718,611</u>	<u>\$451,810</u>
C. OPERATING SURPLUS (DEFICIT)			(\$19,338)	

Mt. San Jacinto Community College District
Income and Expenditure Statement Through March 31, 2017
Student Representation Fee
2016 - 2017 Financial Report # 9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	<u>\$945</u>	<u>\$945</u>	<u>\$943</u>	<u>\$2</u>
TOTAL INCOME	<u><u>\$945</u></u>	<u><u>\$945</u></u>	<u><u>\$943</u></u>	<u><u>\$2</u></u>
BEGINNING BALANCE	<u>\$2,336</u>	<u>\$2,336</u>	<u>\$2,336</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u><u>\$3,281</u></u>	<u><u>\$3,281</u></u>	<u><u>\$3,279</u></u>	<u><u>\$2</u></u>
EXPENDITURES				
Supplies and Materials	<u>\$115</u>	<u>\$115</u>	<u>\$0</u>	<u>\$115</u>
Other Operating Expenses & Services	<u>650</u>	<u>650</u>	<u>0</u>	<u>650</u>
TOTAL EXPENDITURES	<u><u>\$765</u></u>	<u><u>\$765</u></u>	<u><u>\$0</u></u>	<u><u>\$765</u></u>
ENDING BALANCE	<u>\$2,516</u>	<u>\$2,516</u>	<u>\$3,279</u>	<u>(\$763)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$3,281</u></u>	<u><u>\$3,281</u></u>	<u><u>\$3,279</u></u>	<u><u>\$2</u></u>

NOTE:

Warrant approval for March : \$ -0

Warrant numbers: -

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2017
Student Government Association
2016 - 2017 Financial Report # 9

	Beginning Balance 7/1/2016	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 10,871	\$ 35,531	\$ 29,518	\$ 16,884
Inter-Club Council	-	-	-	-
ASB TOTALS	\$ 10,871	\$ 35,531	\$ 29,518	\$ 16,884
Black Student Union	319	117	-	436
EOPS CARE Club	306	-	-	306
Sand VolleyBall Club	100	-	-	100
Creative Writing Club	144	40	-	184
Ceramic Club	30	1,153	1,038	145
Spanish Club	0	21	-	21
Savory Sensations Club	5	-	-	5
S.A.T.O.R.I. Garden Movements	100	-	-	100
G.I.S.	100	-	-	100
Puente Club	615	142	-	757
Club Aguilas	100	-	-	100
Cheerleading Club	34	-	-	34
Queer Straight Alliance	100	-	-	100
History Club	125	200	-	325
F.E.I.C	100	-	-	100
Pass Pride Club	100	-	-	100
Amnesty International	288	80	-	368
Pre-Med Club	-	80	-	80
Child Development Student Grp	113	147	-	260
Nerd Squad	76	322	-	398
Physics - Astromomy Club	-	133	-	133
Upward Bound Student Org.	1,312	-	200	1,112
Talon Talks	226	35	-	261
Southwest Assoc. of Nursing Students	1,579	1,867	1,386	2,060
Animation Club	100	-	-	100
MSJC Campus News	-	95	-	95
Phi Theta Kappa	3,581	5,240	195	8,626
FAVE	3,032	-	-	3,032
Philosophical Society	97	116	-	213
Masqueraders Theatre Club	240	59	-	299
Eagles Veteran	227	38	-	265
Communication Studies Club	186	200	-	386
Heart of Art	165	-	-	165
Political Science Club	19	200	-	219
Mu Alpha Theta	362	200	-	562
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	120	-	-	120
Audio-Ent. Club	-	55	-	55
Future Leaders Club	199	-	-	199
International Student Union	180	-	-	180
Anthropology Club	307	-	-	307
MSJC Talon Journalism Club	-	895	-	895
Rotaract	88	-	-	88
MSJC Psychology Club	455	35	-	490
Active Minds	95	-	-	95
Stem Club MVC	184	-	-	184
Run Club	250	-	-	250
CLUB TOTALS	\$ 15,796	\$ 11,470	2,819	\$ 24,447

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2017
Student Government Association
2016 - 2017 Financial Report # 9

	<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	397	6,800
Women's Basketball	5,465	-	5,465	-
Women's Soccer	-	1,544	-	1,544
Women's Volleyball	662	2,853	47	3,468
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	1,425	443	39,961
Performing Arts/Theater/Dance MVC	10,569	2,731	2,601	10,699
Performing Arts/Theater SJC	15,529	5,591	15,691	5,429
Athletics - General	14,278	-	3,206	11,072
Performing Arts/Music	4,887	251	25	5,113
Performing Arts/Dance SJC	13,257	1,006	100	14,163
Performing Arts/Symphony	1,615	586	179	2,022
Men's Baseball	-	4,710	53	4,657
Cheerleading Program	304	-	-	304
Performing Arts/Dance MVC	14,113	2,402	240	16,275
Women's Golf	4,603	-	4,603	-
Visual Arts/Art Gallery	2,030	295	-	2,325
Performing Arts/Hemet Harmonizers	2,444	271	27	2,688
PROGRAM TOTALS	\$ 147,023	\$ 24,875	\$ 33,247	\$ 138,651
GRAND TOTALS	\$ 173,690	\$ 71,876	\$ 65,584	\$ 179,982

NOTES

Warrant approval for March - \$19,395.48
Warrant numbers: 6128 - 6130

**Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2017**

**Mt. San Jacinto Foundation
2016 - 2017 Financial Report # 9**

	<u>Beginning Balance 7/1/2016</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 232,330	\$ 101,877	\$ 61,950	\$ 272,257
Perm Schlrships & Endowments - Fund 831	2,507,418	40,097	18,725	2,528,790
Revolving Scholarships - Fund 832	459,089	360,732	368,994	450,827
Instructional Programs - Fund 833	83,596	2,408	6,070	79,934
Subsidiary Programs - Fund 834	180,955	65,321	29,417	216,859
Operations - Fund 835	80,217	111,187	94,440	96,964
GRAND TOTALS	<u>\$ 3,543,605</u>	<u>\$ 681,622</u>	<u>\$ 579,596</u>	<u>\$ 3,645,631</u>

NOTE:

Warrant approval for March 2017 - \$40,573.26

Warrant numbers: 7721 - 7726