

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD

Fiscal Year: 2018-2019

District: (940) MT. SAN JACINTO

Quarter Ended: (Q3) Mar 31, 2019

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2015-16	Actual 2016-17	Actual 2017-18	Projected 2018-2019
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	75,504,869	76,041,732	81,407,897	83,969,909
A.2	Other Financing Sources (Object 8900)	-269,596	-269,909	-255,361	-273,335
A.3	Total Unrestricted Revenue (A.1 + A.2)	75,235,273	75,771,823	81,152,536	83,696,574
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	64,025,798	72,270,384	75,646,018	95,650,234
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,166,413	1,410,513	1,424,994	1,981,261
B.3	Total Unrestricted Expenditures (B.1 + B.2)	65,192,211	73,680,897	77,071,012	97,631,495
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	10,043,062	2,090,926	4,081,524	-13,934,921
D.	Fund Balance, Beginning	11,239,091	21,282,153	23,373,079	28,046,810
D.1	Prior Year Adjustments + (-)	0	0	592,207	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	11,239,091	21,282,153	23,965,286	28,046,810
E.	Fund Balance, Ending (C. + D.2)	21,282,153	23,373,079	28,046,810	14,111,889
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	32.6%	31.7%	36.4%	14.5%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	11,853	12,301	10,805	12,420
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2015-16	2016-17	2017-18	2018-2019
H.1	Cash, excluding borrowed funds		33,129,120	37,443,742	43,094,261
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	25,719,930	33,129,120	37,443,742	43,094,261

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)
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	83,969,909	83,969,909	59,650,732	71%
I.2	Other Financing Sources (Object 8900)	-273,335	-273,335	-281,335	102.9%
I.3	Total Unrestricted Revenue (I.1 + I.2)	83,696,574	83,696,574	59,369,397	70.9%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	95,650,234	95,650,234	54,698,272	57.2%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,981,261	1,981,261	30,776	1.6%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	97,631,495	97,631,495	54,729,048	56.1%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-13,934,921	-13,934,921	4,640,349	
L.	Adjusted Fund Balance, Beginning	28,046,810	28,046,810	28,046,810	
L.1	Fund Balance, Ending (C. + L.2)	14,111,889	14,111,889	32,687,159	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	14.5%	14.5%		

V. Has the district settled any employee contracts during this quarter? **NO**

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Classified	
	Total Cost Increase	% *	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.)

Mt. San Jacinto Community College District
Income Statement March 31, 2019
General Fund Unrestricted
2018 - 2019 Financial Report #9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 88,000	\$ 88,000	\$ 3,215	\$ 84,785
TOTAL FEDERAL REVENUES	<u>\$ 88,000</u>	<u>\$ 88,000</u>	<u>\$ 3,215</u>	<u>\$ 84,785</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 32,901,618	\$ 32,901,618	\$ 24,841,562	\$ 8,060,056
8630 Education Protection	9,723,575	9,723,575	8,053,259	1,670,316
8671 Homeowner's Property Tax Relief	350,000	350,000	-	350,000
8681 State Lottery	1,781,649	1,781,649	1,018,723	762,926
8685 State Mandated Costs	362,788	362,788	-	362,788
8690 Other State	1,785,615	1,785,615	988,690	796,925
TOTAL STATE REVENUES	<u>\$ 46,905,245</u>	<u>\$ 46,905,245</u>	<u>\$ 34,902,234</u>	<u>\$ 12,003,011</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 29,053,754	\$ 29,053,754	\$ 17,684,987	\$ 11,368,767
8818 Redevelopment Funds	700,000	700,000	984,819	(284,819)
8830 Contract/Instructional Services	246,095	246,095	149,235	96,860
8840 Theater/Other Sales	1,000	1,000	366	634
8850 Rents and Leases	259,143	254,635	201,079	53,556
8860 Interest	400,000	400,000	375,163	24,837
8872 Community Service Classes	777,178	777,178	483,944	293,234
8874 Enrollment Fees	3,586,909	3,586,909	2,942,243	644,666
8877 Instructional Materials and Sales	30,000	30,000	15,443	14,557
8879 Student Records	31,000	31,000	35,797	(4,797)
8880 Nonresident Tuition	1,189,398	1,189,398	1,270,701	(81,303)
8885 Other Student Fees and Charges	166,332	166,332	122,039	44,293
8890 Other Local	535,855	540,363	479,467	60,896
TOTAL LOCAL REVENUES	<u>\$ 36,976,664</u>	<u>\$ 36,976,664</u>	<u>\$ 24,745,283</u>	<u>\$ 12,231,381</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 83,969,909</u>	<u>\$ 83,969,909</u>	<u>\$ 59,650,732</u>	<u>\$ 24,319,177</u>
8900 Other Financing Sources	(273,335)	(273,335)	(281,335)	8,000
TOTAL UNRESTRICTED REVENUES	<u>\$ 83,696,574</u>	<u>\$ 83,696,574</u>	<u>\$ 59,369,397</u>	<u>\$ 24,327,177</u>
NET BEGINNING BALANCE	<u>28,046,810</u>	<u>28,046,810</u>	<u>28,046,810</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 111,743,384</u>	<u>\$ 111,743,384</u>	<u>\$ 87,416,207</u>	<u>\$ 24,327,177</u>

NOTES:

1. General Fund Cash for the period beginning March 1, 2019: \$341,916,143.45. Ending cash balance on March 31, 2019: \$43,094,260.98.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$13,374,193.

Mt. San Jacinto Community College District
Expenditure Statement March 31, 2019
General Fund Unrestricted
2018 - 2019 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	\$ 33,396,535	\$ 33,397,220	\$ 22,085,518	\$ 11,180,479	\$ 131,223
2000 Classified Salaries	20,730,402	20,747,556	13,624,584	7,016,584	106,388
3000 Employee Benefits	21,001,908	21,005,389	11,503,015	9,408,884	93,490
4000 Books/Supplies	1,826,542	1,837,944	577,339	1,250,519	10,086
5000 Other Operating Expenses	13,409,678	13,347,848	6,275,477	7,025,011	47,360
6000 Capital Outlay	5,285,169	5,314,277	632,339	4,538,339	143,599
UNRESTRICTED GENERAL FUND EXPENDITURES	<u>\$ 95,650,234</u>	<u>\$ 95,650,234</u>	<u>\$ 54,698,272</u>	<u>\$ 40,419,816</u>	<u>\$ 532,146</u>
7000 Other - Financial Aid	85,000	85,000	(25,485)	59,515	50,970
Interfund Transfer Fund 61	340,000	340,000	-	340,000	-
Interfund Transfer Fund 41	1,500,000	1,500,000	-	1,500,000	-
Intrafund Transfer Fund 33	56,261	56,261	56,261	-	-
TOTAL OTHER OUTGO	<u>\$ 1,981,261</u>	<u>\$ 1,981,261</u>	<u>\$ 30,776</u>	<u>\$ 1,899,515</u>	<u>\$ 50,970</u>
TOTAL EXPENDITURES	<u>\$ 97,631,495</u>	<u>\$ 97,631,495</u>	<u>\$ 54,729,048</u>	<u>\$ 42,319,331</u>	<u>\$ 583,116</u>
7900 Reserve for Contingencies		-			
Board Designated Reserve	13,811,889	13,811,889	13,374,194	-	437,695
General	300,000	300,000	19,312,965	-	(19,012,965)
Ending Fund Balance	<u>\$ 14,111,889</u>	<u>\$ 14,111,889</u>	<u>\$ 32,687,159</u>	<u>\$ -</u>	<u>\$ (18,575,270)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 111,743,384</u>	<u>\$ 111,743,384</u>	<u>\$ 87,416,207</u>	<u>\$ 42,319,331</u>	<u>\$ (17,992,154)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement March 31, 2019

General Fund Restricted

2018-2019 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	\$ 2,025,613	\$ 2,029,873	\$ 855,143	\$ 1,174,730
8130 Workforce Investment Act	\$ 410,598	\$ 410,598	\$ -	410,598
8140 Temporary Assist. Needy Famil.	\$ 103,141	\$ 103,141	\$ 53,633	49,508
8170 Vocational & Techn. Educ. Act	\$ 478,854	\$ 478,854	\$ (0)	478,854
8190 Other Federal Revenues	\$ 11,875	\$ 11,875	\$ 4,500	7,375
TOTAL FEDERAL REVENUES	\$ 3,030,081	\$ 3,034,341	\$ 913,276	\$ 2,121,065
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 105,628	\$ 105,628	\$ -	\$ 105,628
8621 Disabled Students Program	\$ 917,372	\$ 1,104,638	\$ 839,524	265,114
8622 EOPS	\$ 680,269	\$ 680,269	\$ 517,004	163,265
8623-Child Development Apport.	\$ 5,000	\$ 5,000	\$ 1,250	3,750
8626 CalWorks	\$ 656,778	\$ 607,772	\$ 461,907	145,865
8627 Other State Programs	\$ 1,823,688	\$ 1,823,688	\$ 319,188	1,504,500
8629 Other Categorical Apportion.	\$ 20,082,513	\$ 20,372,849	\$ 17,068,947	3,303,902
8653 Instructional Improvement Grant	\$ 446,994	\$ 446,994	\$ 446,994	0
8681 State Lottery Revenue	\$ 625,347	\$ 683,285	\$ 97,115	586,170
TOTAL STATE REVENUES	\$ 25,343,589	\$ 25,830,123	\$ 19,751,929	\$ 6,078,194
8800 LOCAL REVENUES				
8876 Health Services	\$ -	\$ 483,797	\$ -	\$ 483,797
8881 Parking Services & Public Transp.	\$ 325,000	\$ 325,000	\$ 289,448	\$ 35,552
8886 Parking Citations	\$ 84,000	\$ 84,000	\$ 60,744	23,256
8888 Parking Meter	\$ 44,000	\$ 44,000	\$ 34,190	9,810
8890 Other Local Revenue	\$ 15,418	\$ 81,924	\$ 27,923	54,001
8891 Revenue Clearing	\$ -	\$ -	\$ 480,340	(480,340)
TOTAL LOCAL REVENUES	\$ 468,418	\$ 1,018,721	\$ 892,645	\$ 126,076
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 4,097,186	\$ 4,097,186	\$ 3,864,810	\$ 232,376
8999 Incoming Transfers Intra Fund	281,335	281,335	281,335	-
TOTAL OTHER FINANCING	\$ 4,378,521	\$ 4,378,521	\$ 4,146,145	\$ 232,376
TOTAL REVENUES	\$ 33,220,609	\$ 34,261,706	\$ 25,703,995	\$ 8,557,711
BEGINNING BALANCE	\$ 182,295	\$ 182,294	\$ 182,294	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 33,402,904	\$ 34,444,000	\$ 25,886,289	\$ 8,557,711

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement March 31, 2019
General Fund Restricted
2018-2019 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	\$ 7,517,941	\$ 7,755,308	\$ 3,188,286	\$ 554,579	\$ 4,012,443
2000 Classified Salaries	\$ 5,232,234	\$ 5,260,540	\$ 2,593,823	\$ 609,837	2,056,880
3000 Employee Benefits	\$ 4,176,886	\$ 4,115,014	\$ 1,697,366	\$ 470,496	1,947,153
4000 Books/Supplies	\$ 1,715,871	\$ 1,966,632	\$ 379,686	\$ 242,379	1,344,567
5000 Other Operating Expenses	\$ 6,068,780	\$ 5,404,431	\$ 1,571,376	\$ 253,842	3,579,213
6000 Capital Outlay	\$ 2,376,813	\$ 3,597,599	\$ 1,459,888	\$ 847,508	1,290,202
7000 Other Outgo	\$ 6,287,691	\$ 6,251,207	\$ 4,321,868	\$ 1,093,946	835,393
TOTAL EXPENDITURES	<u>\$ 33,376,216</u>	<u>\$ 34,350,731</u>	<u>\$ 15,212,294</u>	<u>\$ 4,072,586</u>	<u>\$ 15,065,851</u>
7900 Ending Fund Balance	\$ 26,688	\$ 93,269	\$ 10,673,996	\$ -	\$ (10,580,727)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 33,402,904</u>	<u>\$ 34,444,000</u>	<u>\$ 25,886,289</u>	<u>\$ 4,072,586</u>	<u>\$ 4,485,125</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement March 31, 2019
Cafeteria Fund
2018 - 2019 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	\$ 65,000	\$ 65,000	\$ 60,894	\$ -	\$ 4,106
8847 Cafeteria Food Sales (less discount)	1,060,000	1,060,000	746,664	-	313,336
8860 Interest	430	430	263	-	167
8890 Other Local Revenue	-	-	2,740	-	(2,740)
8980 Other Financing Sources	50,000	50,000	50,000	-	-
TOTAL LOCAL REVENUE	<u>\$ 1,175,430</u>	<u>\$ 1,175,430</u>	<u>\$ 860,561</u>	<u>\$ -</u>	<u>\$ 314,869</u>
NET BEGINNING BALANCE	<u>\$ 3,836</u>	<u>\$ 3,836</u>	<u>\$ 3,836</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 864,397</u>	<u>\$ -</u>	<u>\$ 314,869</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	\$ 364,530	\$ 364,530	\$ 266,208	\$ 68,449	\$ 29,872
3000 Employee Benefits	129,111	129,111	102,800	33,938	(7,627)
4000 Supplies and Materials	626,175	626,175	436,752	5,729	183,693
5000 Operating Expenses	57,950	57,950	29,583	2,540	25,827
6000 Capital Outlay	1,500	1,500	-	-	1,500
TOTAL EXPENDITURES	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 835,344</u>	<u>\$ 110,656</u>	<u>\$ 233,266</u>
7900 Ending Fund Balance	-	-	29,053	-	(29,053)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 864,397</u>	<u>\$ 110,656</u>	<u>\$ 204,213</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning March 1, 2019: \$15,508.26. Ending cash balance on March 31, 2019: \$7,116.68.

Mt. San Jacinto Community College District
Income Statement March 31, 2019
Child Development Fund
2018-2019 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	\$ 60,000	\$ 60,000	\$ 26,517	\$ -	\$ 33,483
TOTAL FEDERAL REVENUES	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 26,517</u>	<u>\$ -</u>	<u>\$ 33,483</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 13,451	\$ 13,451	\$ 13,451	\$ -	\$ -
8650 Reimbursable Categorical Progr.	675,516	973,247	466,498	-	506,749
8690 State Food Revenue	2,500	2,500	1,218	-	1,282
TOTAL STATE REVENUES	<u>\$ 691,467</u>	<u>\$ 989,198</u>	<u>\$ 481,167</u>	<u>\$ -</u>	<u>\$ 508,031</u>
8800 LOCAL REVENUES					
8860 Interest	\$ -	\$ -	\$ 719	\$ -	\$ (719)
8871 Child Development Services	57,212	57,212	44,359	-	12,853
8899 Quality Rating Improvement System	-	34,500	34,500	-	-
TOTAL LOCAL REVENUES	<u>\$ 57,212</u>	<u>\$ 91,712</u>	<u>\$ 79,578</u>	<u>\$ -</u>	<u>\$ 12,134</u>
8900 Incoming Transfers	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL OTHER FINANCING	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ 56,261</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 864,940</u>	<u>\$ 1,197,171</u>	<u>\$ 643,523</u>	<u>\$ -</u>	<u>\$ 553,648</u>

NOTES:

1. Child Care Center fund cash balance at March 1, 2019: \$24,224.10. Ending cash balance at March 31, 2019: \$47,803.71.

Mt. San Jacinto Community College District
Expenditure Statement March 31, 2019
Child Development Fund
2018-2019 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	\$ 511,709	\$ 611,709	\$ 385,844	\$ 192,150	\$ 33,715
3000 Employee Benefits	250,244	251,661	204,012	93,543	(45,894)
4000 Books/Supplies	12,000	68,536	7,562	6,251	54,723
5000 Other Operating Expenses	90,987	265,265	30,907	330	234,028
6000 Capital Outlay	-	-	-	3,434	(3,434)
TOTAL EXPENDITURES	<u>\$ 864,940</u>	<u>\$ 1,197,171</u>	<u>\$ 628,325</u>	<u>\$ 295,708</u>	<u>\$ 273,138</u>
7900 Ending Fund Balance	\$ -	\$ -	\$ 15,198	\$ -	\$ (15,198)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 864,940</u>	<u>\$ 1,197,171</u>	<u>\$ 643,523</u>	<u>\$ 295,708</u>	<u>\$ 257,940</u>

**Mt. San Jacinto Community College District
Income Statement March 31, 2019
Capital Outlay Fund
2018-2019 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					
8652 Block Grant & Scheduled Maintenance	776,686	776,686	578,098	-	198,588
8652 Prop 39 Energy Sustainability	419,170	419,170	552,407	-	(133,237)
TOTAL STATE REVENUES	\$ 1,195,856	\$ 1,195,856	\$ 1,130,505	\$ -	\$ 65,351
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 40,000	\$ 40,000	\$ 40,317	\$ -	\$ (317)
8880 Capital Outlay Fee	50,000	50,000	78,854	-	(28,854)
8890 Redevelopment Revenues	600,000	600,000	444,639	-	155,361
TOTAL LOCAL REVENUES	\$ 690,000	\$ 690,000	\$ 563,810	\$ -	\$ 126,190
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
TOTAL Other Financing Sources	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
TOTAL REVENUES	\$ 3,385,856	\$ 3,385,856	\$ 1,694,315	\$ -	\$ 1,691,541
NET BEGINNING BALANCE	\$ 4,219,078	\$ 4,219,078	\$ 4,219,078	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 7,604,934	\$ 7,604,934	\$ 5,913,393	\$ -	\$ 1,691,541

NOTES:
1. Period beginning cash balance at March 1, 2019: \$4,438,701.22. Ending cash balance at March 31, 2019: \$4,635,308.65.

**Mt. San Jacinto Community College District
Expenditure Statement March 31, 2019
Capital Outlay Fund
2018-2019 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	\$ 110,732	\$ 110,732	\$ 87,802 #	\$ 27,683	\$ (4,753)
3000 Employee Benefits	47,046	47,046	35,914	11,848	(716)
4000 Books/Supplies	200,000	200,000	24,385	-	175,615
5000 Other Operating Expenses	630,000	630,000	568,203	154,416	(92,618)
6000 Capital Outlay	4,016,106	4,016,106	582,582	733,077	2,700,447
TOTAL EXPENDITURES	<u>\$ 5,003,884</u>	<u>\$ 5,003,884</u>	<u>\$ 1,298,885</u>	<u>\$ 927,024</u>	<u>\$ 2,777,976</u>
7900 Ending Fund Balance	2,601,050	2,601,050	4,614,509	-	(2,013,459)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 7,604,934</u>	<u>\$ 7,604,934</u>	<u>\$ 5,913,394</u>	<u>\$ 927,024</u>	<u>\$ 764,517</u>

**Mt. San Jacinto Community College District
Income Statement March, 2019
Bond Fund
2018-2019 Financial Report #09**

	<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	\$ 400,000	\$ 400,000	\$ 921,592	\$ -	\$ (521,592)
8890 Other Local Revenue			\$ 10		\$ (10)
TOTAL LOCAL REVENUE	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 921,602</u>	<u>\$ -</u>	<u>\$ (521,602)</u>
NET BEGINNING BALANCE	<u>\$ 91,305,979</u>	<u>\$ 91,305,979</u>	<u>\$ 91,305,979</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 91,705,979</u>	<u>\$ 91,705,979</u>	<u>\$ 92,227,581</u>	<u>\$ -</u>	<u>\$ (521,602)</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	<u>\$ 333,021</u>	<u>\$ 333,021</u>	<u>\$ 250,264</u>	<u>\$ 84,223</u>	<u>\$ (1,466)</u>
3000 Employee Benefits	<u>124,292</u>	<u>124,292</u>	<u>99,107</u>	<u>33,416</u>	<u>(8,231)</u>
5000 Other Operating Expenses	<u>2,500</u>	<u>2,500</u>	<u>(4,626)</u>	<u>-</u>	<u>7,126</u>
6000 Capital Outlay	<u>80,661,682</u>	<u>80,661,682</u>	<u>4,067,444</u>	<u>7,184,708</u>	<u>69,409,530</u>
TOTAL EXPENDITURES	<u>\$ 81,121,495</u>	<u>\$ 81,121,495</u>	<u>\$ 4,412,189</u>	<u>\$ 7,302,347</u>	<u>\$ 69,406,959</u>
7900 Ending Fund Balance	<u>10,584,484</u>	<u>10,584,484</u>	<u>87,815,392</u>	<u>(7,302,347)</u>	<u>(69,928,561)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 91,705,979</u>	<u>\$ 91,705,979</u>	<u>\$ 92,227,581</u>	<u>\$ -</u>	<u>\$ (521,602)</u>

NOTES:
1. Period beginning cash balance at March 1, 2018: \$88,503,140.46. Ending cash balance at March 31, 2018: \$87,881,180.42

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2019
Bookstore
2018-2019 Financial Statement #9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$2,035,500	\$2,035,500	\$1,369,382	\$666,118
Commissions and Fees	9,500	9,500	3,833	5,667
Interest	34	34	24	10
Other Income	55,000	55,000	34,114	20,886
A. TOTAL INCOME	<u>\$2,100,034</u>	<u>\$2,100,034</u>	<u>\$1,407,353</u>	<u>\$692,681</u>
BEGINNING BALANCE	<u>\$825,181</u>	<u>\$825,181</u>	<u>\$825,181</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$2,925,215</u>	<u>\$2,925,215</u>	<u>\$2,232,534</u>	<u>\$692,681</u>
EXPENDITURES				
Cost of Goods Sold	\$1,500,000	\$1,500,000	\$1,072,364	\$427,636
Classified Personnel	136,745	136,745	92,182	44,563
Student Personnel	50,000	44,831	28,204	16,627
Fringe Benefits	63,272	63,272	43,218	20,054
District Fees & Chargebacks	49,000	49,000	20,980	28,020
Operating Supplies	8,000	8,000	4,914	3,086
Bank/Merchant Fees	26,000	26,000	21,961	4,039
Contract Services	50,000	50,000	28,948	21,052
Depreciation	21,000	21,000	13,916	7,084
Equipment	0	0	0	0
Equipment Repair	590	590	0	590
Bad Debts	0	4,925	4,925	0
Cash Short/(Over)	0	244	347	(103)
Educational & Buying Trips	450	450	81	369
Other Expenses	2,300	2,300	294	2,006
Interfund Transfer	50,000	50,000	50,000	0
B. TOTAL EXPENDITURES	<u>\$1,957,357</u>	<u>\$1,957,357</u>	<u>\$1,382,334</u>	<u>\$575,023</u>
Ending Fund Balance	967,858	967,858	850,200	117,658
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$2,925,215</u>	<u>\$2,925,215</u>	<u>\$2,232,534</u>	<u>\$692,681</u>
C. OPERATING SURPLUS (DEFICIT)			\$25,019	

Mt. San Jacinto Community College District
Income Statement March 31, 2019
Self-Insurance Fund
2018 - 2019 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	\$ 5,000	\$ 5,000	\$ 9,519	\$ -	\$ (4,519)
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>77,965</u>	<u>-</u>	<u>72,035</u>
TOTAL LOCAL REVENUES	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 87,484</u>	<u>\$ -</u>	<u>\$ 67,516</u>
8900 INCOMING TRANSFERS	<u>\$ 340,000</u>	<u>\$ 340,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 340,000</u>
NET BEGINNING BALANCE	<u>\$ 741,890</u>	<u>\$ 741,890</u>	<u>\$ 741,890</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,236,890</u>	<u>\$ 1,236,890</u>	<u>\$ 829,374</u>	<u>\$ -</u>	<u>\$ 407,516</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	\$ 118,690	\$ 118,690	\$ 49,933	\$ 14,108	\$ 54,649
3000 Employee Benefits	<u>44,707</u>	<u>44,707</u>	<u>17,831</u>	<u>4,474</u>	<u>22,402</u>
4000 Books/Supplies	<u>4,865</u>	<u>4,865</u>	<u>-</u>	<u>-</u>	<u>4,865</u>
5000 Other Operating Expenses	<u>483,166</u>	<u>483,166</u>	<u>95,406</u>	<u>1,636</u>	<u>386,124</u>
6000 Capital Outlay	<u>82,606</u>	<u>82,606</u>	<u>31,493</u>	<u>-</u>	<u>51,113</u>
TOTAL EXPENDITURES	<u>\$ 734,034</u>	<u>\$ 734,034</u>	<u>\$ 194,663</u>	<u>\$ 20,218</u>	<u>\$ 519,153</u>
7900 Ending Fund Balance	<u>502,856</u>	<u>502,856</u>	<u>634,711</u>	<u>-</u>	<u>(131,855)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,236,890</u>	<u>\$ 1,236,890</u>	<u>\$ 829,374</u>	<u>\$ 20,218</u>	<u>\$ 387,298</u>

NOTES:
1. Period beginning cash balance at March 1, 2019: \$856,626.13; ending cash balance at March 31, 2019: \$844,681.94.

Mt. San Jacinto Community College District
Income and Expenditure Statement Through March 30, 2019
Student Representation Fee
2018 - 2019 Financial Report # 9

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$1,067	\$1,067	\$984	\$83
TOTAL INCOME	<u>\$1,067</u>	<u>\$1,067</u>	<u>\$984</u>	<u>\$83</u>
BEGINNING BALANCE	\$4,437	\$4,437	\$4,437	\$0
TOTAL INCOME AND BEGINNING BALANCE	<u>\$5,504</u>	<u>\$5,504</u>	<u>\$5,421</u>	<u>\$83</u>
EXPENDITURES				
Supplies and Materials	\$100	\$100	\$0	\$100
Entry Fee	700	700	0	\$700
Student Travel	2,500	2,500	0	\$2,500
TOTAL EXPENDITURES	<u>\$3,300</u>	<u>\$3,300</u>	<u>\$0</u>	<u>\$3,300</u>
ENDING BALANCE	\$2,204	\$2,204	\$5,421	(\$3,217)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$5,504</u>	<u>\$5,504</u>	<u>\$5,421</u>	<u>\$83</u>

NOTE:

Warrant approval for March 2019 \$ -0

Warrant numbers: -

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2019
Student Government Association
2018 - 2019 Financial Report # 9

	Beginning Balance 7/1/2018	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 13,562	\$ 30,793	\$ 10,645	\$ 33,710
Inter-Club Council	-	-	-	-
ASB TOTALS	\$ 13,562	\$ 30,793	\$ 10,645	\$ 33,710
Actions Sign Louder Club	104	-	-	104
Art Club	18	-	-	18
Spectrum S.P.A.C.E	69	-	-	69
S.A.I.L Club	16	-	-	16
League of Legends	34	-	-	34
Running Club	8	-	-	8
Criminal Justice Club	38	-	-	38
Black Student Union	504	-	-	504
EOPS CARE Club	306	-	-	306
A2MEND	21	-	-	21
Creative Writing Club	235	-	-	235
Ceramic Club	317	-	-	317
Spanish Club	130	-	-	130
ALAS	12	-	-	12
Dreams & Cinematography	26	-	-	26
Fencing Club	5	-	-	5
Puente Club	532	-	150	382
Latter Day Saints	9	-	-	9
Music Production	16	-	-	16
OXFAM	11	-	-	11
Poetry Club - Medicine of the Day	16	-	-	16
History Club	237	-	9	228
Polynesian Club	30	-	-	30
SEAL	38	-	-	38
Amnesty International	362	-	-	362
Pre-Med Club	80	-	-	80
Child Development Student Grp	421	-	-	421
Nerd Squad	498	-	-	498
Physics - Astromomy Club	147	-	-	147
Upward Bound Student Org.	762	-	221	541
Talon Talks	285	-	-	285
Southwest Assoc. of Nursing Students	3,008	286	-	3,294
UMOJA	20	-	-	20
S.E.A.L.	17	-	-	17
MSJC Campus News	129	-	-	129
Phi Theta Kappa	3,774	1,860	326	5,308
S.T.E.M	215	-	-	215
FAVE	3,032	-	-	3,032
ZION Bible Study	29	-	-	29
Creative Writing - SJC	58	-	-	58
Philosophical Society	236	-	-	236
Masqueraders Theatre Club	378	63	-	441
Eagles Veteran	483	-	-	483
Communication Studies Club	725	-	577	148
Heart of Art	165	-	-	165
Political Science Club	203	-	-	203
Mu Alpha Theta	1,103	-	188	915
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	440	-	-	440

Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2019
Student Government Association
2018 - 2019 Financial Report # 9

	Beginning Balance 7/1/2018	Income YTD	Expense YTD	Ending Balance
Audio-Ent. Club	545	-	-	545
Future Leaders Club	199	-	-	199
International Student Union	189	-	-	189
Anthropology Club	379	-	-	379
MSJC Talon - Eagles Eye	1,546	1,150	682	2,014
Rotaract	97	-	-	97
MSJC Psychology Club	579	-	-	579
Active Minds	122	-	-	122
Stem Club MVC	225	280	346	159
Run Club	0	-	-	0
CLUB TOTALS	\$ 23,220	\$ 3,639	2,499	\$ 24,360

ASSOCIATED STUDENT BODY PROGRAMS

Performing Arts Music MVC	42,747	1,750	155	44,342
Performing Arts/Theater/Dance MVC	14,103	7,455	8,265	13,293
Performing Arts/Theater SJC	2,241	1,737	3,183	795
Performing Arts/Music	5,510	274	375	5,409
Performing Arts/Dance SJC	19,061	1,793	66	20,788
Performing Arts/Symphony	2,106	759	101	2,764
Cheerleading Program	304	-	-	304
Performing Arts Dance MVC	9,342	2,015	2,972	8,385
Visual Arts/Art Gallery	2,326	-	393	1,933
Performing Arts/Hemet Harmonizers	1,206	218	22	1,402

PROGRAM TOTALS	\$ 98,946	\$ 16,001	\$ 15,532	\$ 99,415
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GRAND TOTALS	\$ 135,728	\$ 50,433	\$ 28,676	\$ 157,485
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NOTES

Warrant approval for March - \$2,775.82
Warrant numbers: 6210 - 6215

**Mt. San Jacinto Community College District
Income and Expenditure Statement March 31, 2019
Mt. San Jacinto Foundation
2018 - 2019 Financial Report #9**

	<u>Beginning Balance 7/1/2018</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 202,503	\$ 78,416	\$ 60,515	\$ 220,404
Perm Schlrships & Endowments - Fund 831	2,944,746	67,334	47,920	2,964,160
Revolving Scholarships - Fund 832	507,104	622,571	489,952	639,723
Instructional Programs - Fund 833	122,594	15,350	14,238	123,706
Subsidiary Programs - Fund 834	292,226	69,955	49,894	312,287
Operations - Fund 835	107,680	74,034	75,256	106,458
GRAND TOTALS	\$ 4,176,853	\$ 927,660	\$ 737,775	\$ 4,366,738

NOTE:

Warrant approval for March 2019 - \$245,608.21

Warrant numbers: 7876 - 7893