

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD
Fiscal Year: 2016-2017

Quarter Ended: (Q4) Jun 30, 2017

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-2017

I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	57,272,732	60,065,911	75,504,869	76,041,732
A.2	Other Financing Sources (Object 8900)	-550,669	-279,218	-269,596	-269,909
A.3	Total Unrestricted Revenue (A.1 + A.2)	56,722,063	59,786,693	75,235,273	75,771,823
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	51,733,568	55,509,075	64,025,798	72,270,384
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,253,286	1,200,983	1,166,413	1,410,513
B.3	Total Unrestricted Expenditures (B.1 + B.2)	54,986,854	56,710,058	65,192,211	73,680,897
C. Revenues Over(Under) Expenditures (A.3 - B.3)		1,735,209	3,076,635	10,043,062	2,090,926
D. Fund Balance, Beginning		6,427,247	8,162,456	11,239,091	21,282,153
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	6,427,247	8,162,456	11,239,091	21,282,153
E. Fund Balance, Ending (C. + D.2)		8,162,456	11,239,091	21,282,153	23,373,079
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	14.8%	19.8%	32.6%	31.7%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	10,622	10,798	11,853	12,301
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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	14,367,910	28,527,933	30,532,076
H.2	Cash, borrowed funds only	0	0	0
H.3	Total Cash (H.1 + H.2)	14,367,910	28,527,933	30,532,076

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	75,435,010	76,041,732	100.8%
I.2	Other Financing Sources (Object 8900)	-262,587	-262,587	-269,909	102.8%
I.3	Total Unrestricted Revenue (I.1 + I.2)	75,149,008	75,172,423	75,771,823	100.8%
Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	82,815,073	82,838,488	72,270,384	87.2%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,487,204	1,487,204	1,410,513	94.8%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	84,302,277	84,325,692	73,680,897	87.4%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-9,153,269	-9,153,269	2,090,926	
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	23,373,079	
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
	Total Cost Increase	% *	Total Cost Increase	% *	
a. SALARIES:					
Year 1:					
Year 2:					

	Year 3:							
b. BENEFITS:	Year 1:							
	Year 2:							
	Year 3:							

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **NO**

if yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed?

NO
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
Expenditure Statement June 30, 2017
General Fund Unrestricted
2016-2017 Financial Report #12**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Balance</u>
1000 Academic Salaries	\$ 30,545,285	\$ 30,605,897	\$ 27,945,374	\$ 2,660,523
2000 Classified Salaries	18,395,351	18,509,411	16,173,299	2,336,112
3000 Employee Benefits	18,344,153	18,379,464	17,089,376	1,290,088
4000 Books/Supplies	2,093,576	1,724,288	860,117	864,171
5000 Other Operating Expenses	10,786,723	10,707,130	8,730,977	1,976,153
6000 Capital Outlay	2,649,985	2,912,299	1,471,241	1,441,058
UNRESTRICTED GENERAL FUND EXPENDITURES	<u>\$ 82,815,073</u>	<u>\$ 82,838,489</u>	<u>\$ 72,270,384</u>	<u>\$ 10,568,105</u>
7000 Other - Financial Aid	85,000	85,000	8,309	76,691
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	164,204	-
TOTAL OTHER OUTGO	<u>\$ 1,487,204</u>	<u>\$ 1,487,204</u>	<u>\$ 1,410,513</u>	<u>\$ 76,691</u>
TOTAL EXPENDITURES	<u>\$ 84,302,277</u>	<u>\$ 84,325,693</u>	<u>\$ 73,680,897</u>	<u>\$ 10,644,796</u>
7900 Reserve for Contingencies				
Board Designated Reserve	11,828,884	11,828,884	12,964,155	(1,135,271)
General	300,000	300,000	10,408,924	(10,108,924)
Ending Fund Balance	<u>\$ 12,128,884</u>	<u>\$ 12,128,884</u>	<u>\$ 23,373,079</u>	<u>\$ (11,244,195)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 96,431,161</u>	<u>\$ 96,454,577</u>	<u>\$ 97,053,976</u>	<u>\$ (599,399)</u>

**Mt. San Jacinto Community College District
Income Statement June 30, 2017
General Fund Unrestricted
2016-2017 Financial Report #12**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 78,000	\$ 78,000	\$ 76,350	\$ 1,650
TOTAL FEDERAL REVENUES	<u>\$ 78,000</u>	<u>\$ 78,000</u>	<u>\$ 76,350</u>	<u>\$ 1,650</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 29,028,891	\$ 29,028,891	\$ 26,279,172	\$ 2,749,719
8630 Education Protection	10,017,557	10,017,557	9,733,916	283,641
8681 State Lottery	1,511,720	1,511,720	1,874,604	(362,884)
8690 Other State	3,478,818	3,478,818	3,740,404	(261,586)
TOTAL STATE REVENUES	<u>\$ 44,036,986</u>	<u>\$ 44,036,986</u>	<u>\$ 41,628,096</u>	<u>\$ 2,408,890</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 24,786,703	\$ 24,786,703	\$ 27,208,738	\$ (2,422,035)
8818 Redevelopment Funds	237,000	237,000	1,523,009	(1,286,009)
8830 Contract/Instructional Services	293,825	317,240	33,128	284,112
8840 Theater/Other Sales	1,000	1,000	795	205
8850 Rents and Leases	150,000	150,000	144,487	5,513
8860 Interest	112,000	112,000	246,237	(134,237)
8872 Community Service Classes	788,045	788,045	634,382	153,663
8874 Enrollment Fees	3,450,000	3,450,000	3,437,588	12,412
8880 Nonresident Tuition	657,032	657,032	434,843	222,189
8890 Other Local	821,004	821,004	674,079	146,925
TOTAL LOCAL REVENUES	<u>\$ 31,296,609</u>	<u>\$ 31,320,024</u>	<u>\$ 34,337,286</u>	<u>\$ (3,017,262)</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 75,411,595</u>	<u>\$ 75,435,010</u>	<u>\$ 76,041,732</u>	<u>\$ (606,722)</u>
8900 Other Financing Sources	(262,587)	(262,587)	(269,909)	7,323
TOTAL UNRESTRICTED REVENUES	<u>\$ 75,149,008</u>	<u>\$ 75,172,423</u>	<u>\$ 75,771,823</u>	<u>\$ (599,399)</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>\$ 96,454,576</u>	<u>\$ 97,053,976</u>	<u>\$ (599,399)</u>

NOTES:

1. General Fund Cash for the period beginning June 1, 2017: \$34,492,872.71. Ending cash balance on June 30, 2017: \$30,532,075.60.

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement June 30, 2017

General Fund Restricted

2016-2017 Financial Report #12

	<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	\$ 2,014,332	\$ 1,296,013	\$ 718,319
8130 Workforce Investment Act	378,314	\$ 507,483	\$ 507,483	-
8140 Temporary Assist. Needy Famil.	98,704	\$ 105,680	\$ 105,680	-
8170 Vocational & Techn. Educ. Act	504,622	\$ 504,622	\$ 410,524	94,098
8190 Other Federal Revenues	635,277	\$ 531,149	\$ 428,655	102,494
TOTAL FEDERAL REVENUES	<u>\$ 3,631,250</u>	<u>\$ 3,663,266</u>	<u>\$ 2,748,355</u>	<u>\$ 914,911</u>
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 105,628	\$ 127,515	\$ 127,515	\$ -
8621 Disabled Students Program	956,128	\$ 1,197,386	\$ 1,197,386	-
8622 EOPS	669,864	\$ 670,699	\$ 670,386	313
8623 Child Development Apport.	5,000	\$ 5,000	\$ 5,000	-
8626 CalWorks	450,849	\$ 643,757	\$ 578,329	65,428
8627 Song Brown Capitation Grant	253,556	\$ 918,855	\$ 191,410	727,445
8629 Other Categorical Apportion.	12,757,452	\$ 12,649,467	\$ 7,297,170	5,352,297
8653 Instructional Improvement Grant	825,605	\$ 825,605	\$ 579,244	246,361
8681 State Lottery Revenue	380,000	\$ 623,859	\$ 623,859	-
TOTAL STATE REVENUES	<u>\$ 16,404,082</u>	<u>\$ 17,662,143</u>	<u>\$ 11,270,299</u>	<u>\$ 6,391,844</u>
8800 LOCAL REVENUES				
8881 Parking Services & Public Transp.	\$ 370,000	\$ 370,000	\$ 293,350	\$ 76,650
8886 Parking Citations	36,000	\$ 36,000	\$ 27,863	8,137
8888 Parking Meter	39,000	\$ 39,000	\$ 31,682	7,318
8890 Other Local Revenue	4,218,640	\$ 2,609,817	\$ 1,507,447	1,102,370
TOTAL LOCAL REVENUES	<u>\$ 4,663,640</u>	<u>\$ 3,054,817</u>	<u>\$ 1,860,342</u>	<u>\$ 1,194,475</u>
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ -	\$ 5,025,313	\$ 4,727,123	\$ 298,190
8999 Incoming Transfers Intra Fund	\$ 270,587	\$ 270,587	\$ 270,587	\$ -
TOTAL OTHER FINANCING	<u>\$ 270,587</u>	<u>\$ 5,295,900</u>	<u>\$ 4,997,710</u>	<u>\$ 298,190</u>
TOTAL REVENUES	<u>\$ 24,969,559</u>	<u>\$ 29,676,126</u>	<u>\$ 20,876,706</u>	<u>\$ 8,799,420</u>
BEGINNING BALANCE	<u>\$ 113,026</u>	<u>\$ 113,026</u>	<u>\$ 113,026</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 25,082,585</u>	<u>\$ 29,789,152</u>	<u>\$ 20,989,732</u>	<u>\$ 8,799,420</u>

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement June 30, 2017
General Fund Restricted
2016-2017 Financial Report #12

	<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	\$ 6,660,298	\$ 4,420,900	\$ -	\$ 2,239,398
2000 Classified Salaries	4,352,916	4,592,313	3,362,262	-	1,230,051
3000 Employee Benefits	2,668,891	2,969,309	2,046,700	-	922,609
4000 Books/Supplies	1,338,061	1,601,167	887,896	-	713,271
5000 Other Operating Expenses	6,022,330	4,911,240	2,726,306	-	2,184,934
6000 Capital Outlay	1,484,290	2,900,533	1,741,610	-	1,158,923
7000 Other Outgo	4,032,358	6,103,357	5,676,684	-	426,673
TOTAL EXPENDITURES	\$ 25,031,650	\$ 29,738,217	\$ 20,862,358	\$ -	\$ 8,875,859
7900 Ending Fund Balance	50,935	50,935	127,374	-	(76,439)
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 25,082,585	\$ 29,789,152	\$ 20,989,732	\$ -	\$ 8,799,420

NOTES:

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

Mt. San Jacinto Community College District
Income Statement June 30, 2017
Cafeteria Fund
2016-2017 Financial Statement #12

	<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	\$ 43,959	\$ -	\$ 16,041
8847 Cafeteria Food Sales (less discounts)	966,000	1,031,429	\$ 1,047,370	-	(15,941)
8860 Interest	220	220	\$ 320	-	(100)
8980 Other Financing Sources	105,000	105,000	\$ 101,000	-	4,000
TOTAL LOCAL REVENUE	<u>\$ 1,131,220</u>	<u>\$ 1,196,649</u>	<u>\$ 1,192,649</u>	<u>\$ -</u>	<u>\$ 4,000</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>\$ 1,200,653</u>	<u>\$ 1,196,653</u>	<u>\$ -</u>	<u>\$ 4,000</u>

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
2000 Classified Salaries	\$ 367,569	\$ 416,878	\$ 416,877		\$ 1
3000 Employee Benefits	124,166	132,551	132,550		1
4000 Supplies and Materials	584,739	592,474	589,895		2,579
5000 Operating Expenses	57,250	57,250	53,254		3,996
6000 Capital Outlay	1,500	1,500	-	-	1,500
TOTAL EXPENDITURES	<u>\$ 1,135,224</u>	<u>\$ 1,200,653</u>	<u>\$ 1,192,576</u>	<u>\$ -</u>	<u>\$ 8,077</u>
7900 Ending Fund Balance	-	-	4,077	-	(4,077)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,135,224</u>	<u>\$ 1,200,653</u>	<u>\$ 1,196,653</u>	<u>\$ -</u>	<u>\$ 4,000</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning June 1, 2017: \$15,478.32 Ending cash balance on June 30, 2017: \$2,451.92

Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2017
Bookstore
2016-2017 Financial Statement #12

	<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	\$2,057,708	\$123,107
Commissions and Fees	8,000	8,000	16,776	(8,776)
Interest	130	130	99	31
Other Income	50,000	50,000	55,771	(5,771)
A. TOTAL INCOME	<u>\$2,238,945</u>	<u>\$2,238,945</u>	<u>\$2,130,354</u>	<u>\$108,591</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>\$3,061,830</u>	<u>\$108,591</u>
EXPENDITURES				
Cost of Goods Sold	\$1,722,500	\$1,674,692	\$1,637,331	\$37,361
Classified Personnel	271,959	290,953	290,953	0
Student Personnel	38,259	67,073	67,073	0
Fringe Benefits	104,039	104,039	102,049	1,990
District Fees & Chargebacks	65,000	52,995	46,482	6,513
Operating Supplies	20,000	9,000	7,961	1,039
Bank/Merchant Fees	25,000	27,990	27,990	0
Contract Services	36,000	37,951	37,951	0
Depreciation	11,000	26,022	26,022	0
Equipment	79,000	79,000	233	78,767
Equipment Repair	325	325	0	325
Bad Debts	0	0	(549)	549
Cash Short/(Over)	0	565	565	0
Educational & Buying Trips	700	824	824	0
Other Expenses	285	2,638	2,638	0
Interfund Transfer	105,000	105,000	101,000	4,000
B. TOTAL EXPENDITURES	<u>\$2,479,067</u>	<u>\$2,479,067</u>	<u>\$2,348,523</u>	<u>\$130,544</u>
Ending Fund Balance	691,354	691,354	713,307	(21,953)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,170,421</u>	<u>\$3,170,421</u>	<u>\$3,061,830</u>	<u>\$108,591</u>
C. OPERATING SURPLUS (DEFICIT)			(218,169)	

Mt. San Jacinto Community College District
Income Statement June 30, 2017
Child Development Fund
2016-2017 Financial Report #12

	<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	\$ 68,373	\$ -	\$ 1,627
TOTAL FEDERAL REVENUES	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 68,373</u>	<u>\$ -</u>	<u>\$ 1,627</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 12,813	\$ 12,895	\$ 12,895	\$ -	\$ -
8650 Reimbursable Categorical Progr.	814,008	895,819	799,610	-	96,209
8690 State Food Revenue	3,000	3,000	3,001	-	(1)
TOTAL STATE REVENUES	<u>\$ 829,821</u>	<u>\$ 911,714</u>	<u>\$ 815,506</u>	<u>\$ -</u>	<u>\$ 96,208</u>
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 19,724	\$ 19,724	\$ 6,575	\$ -	\$ 13,149
8860 Interest	\$ -	\$ -	\$ -	-	-
8871 Child Development Services	108,926	115,551	143,283	-	(27,733)
8890 Other Local Revenue	-	-	416	-	(416)
8899 Quality Rating Improvement System	31,481	66,481	51,481	-	15,000
TOTAL LOCAL REVENUES	<u>\$ 160,131</u>	<u>\$ 201,756</u>	<u>\$ 201,756</u>	<u>\$ -</u>	<u>\$ -</u>
8900 Incoming Transfers	\$ 164,204	\$ 164,204	\$ 164,204	\$ -	\$ -
TOTAL OTHER FINANCING	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 1,224,156</u>	<u>\$ 1,347,674</u>	<u>\$ 1,249,839</u>	<u>\$ -</u>	<u>\$ 97,834</u>
BEGINNING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,224,156</u>	<u>\$ 1,347,674</u>	<u>\$ 1,249,839</u>	<u>\$ -</u>	<u>\$ 97,834</u>

NOTES:

1. Child Care Center fund cash balance at June 1, 2017: \$31,080.54. Ending cash balance at June 30, 2017: \$67,892.27.

Mt. San Jacinto Community College District
Expenditure Statement June 30, 2017
Child Development Fund
2016-2017 Financial Report #12

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ -	\$ 41,251	\$ 41,251	\$ -	\$ -
2000 Classified Salaries	\$ 727,684	\$ 800,051	\$ 737,216	\$ -	\$ 62,834
3000 Employee Benefits	308,604	286,271	286,271	-	-
4000 Books/Supplies	10,975	47,730	12,730	-	35,000
5000 Other Operating Expenses	175,160	172,371	172,371	-	-
6000 Capital Outlay	1,733	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,224,156</u>	<u>\$ 1,347,674</u>	<u>\$ 1,249,839</u>	<u>\$ -</u>	<u>\$ 97,834</u>
7900 Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,224,156</u>	<u>\$ 1,347,674</u>	<u>\$ 1,249,839</u>	<u>\$ -</u>	<u>\$ 97,834</u>

Mt. San Jacinto Community College District
Income Statement June 30, 2017
Capital Outlay Fund
2016-2017 Financial Report #12

	<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	\$ 1,893,178	\$ -	\$ 2,248,822
8652 Scheduled Maintenance & Repair	1,453,490	1,453,490	277,075	-	1,176,415
8652 Prop 39 Energy Sustainability	433,234	433,234	408,032	-	25,202
TOTAL STATE REVENUES	\$ 6,028,724	\$ 6,028,724	\$ 2,578,285	\$ -	\$ 3,450,439
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 20,000	\$ 20,000	\$ 35,834	\$ -	\$ (15,834)
8880 Capital Outlay Fee	25,000	25,000	46,567	-	(21,567)
8890 Redevelopment Revenues	700,000	700,000	767,518	-	(67,518)
8890 Water Conservation	200,000	200,000	73,396	-	126,604
TOTAL LOCAL REVENUES	\$ 945,000	\$ 945,000	\$ 923,315	\$ -	\$ 21,685
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	\$ 4,351,600	\$ -	\$ 3,472,124
NET BEGINNING BALANCE	\$ 4,927,620	\$ 4,927,620	\$ 4,927,620	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 12,751,344	\$ 12,751,344	\$ 9,279,220	\$ -	\$ 3,472,124

NOTES:

1. Period beginning cash balance at June 1, 2017: \$4,425,476. Ending cash balance at June 30, 2017: \$5,033,745.

**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	\$ 137,579	\$ 137,578	\$ -	\$ 1
3000 Employee Benefits	50,282	50,282	38,848	-	11,434
4000 Books/Supplies	52,013	118,696	118,695	-	1
5000 Other Operating Expenses	811,773	883,239	773,467	-	109,772
6000 Capital Outlay	7,428,886	7,264,378	2,548,119	-	4,716,259
TOTAL EXPENDITURES	<u>\$ 8,454,174</u>	<u>\$ 8,454,174</u>	<u>\$ 3,616,707</u>	<u>\$ -</u>	<u>\$ 4,837,467</u>
7900 Ending Fund Balance	4,297,170	4,297,170	5,662,513	-	(1,365,343)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 12,751,344</u>	<u>\$ 12,751,344</u>	<u>\$ 9,279,220</u>	<u>\$ -</u>	<u>\$ 3,472,124</u>

**Mt. San Jacinto Community College District
Income Statement June 30, 2017
Bond Fund
2016-2017 Financial Report #12**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 200,000	\$ 200,000	\$ 389,171	\$ -	\$ (189,171)
TOTAL LOCAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 389,171</u>	<u>\$ -</u>	<u>\$ (189,171)</u>
8900 Other Financing Sources					
8940 Proceeds of General Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 389,171</u>	<u>\$ -</u>	<u>\$ (189,171)</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>\$ 55,171,132</u>	<u>\$ -</u>	<u>\$ (189,171)</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	\$ -	\$ -	\$ 309,612
3000 Employee Benefits	111,223	122,223	-	-	122,223
4000 Supplies	100,000	100,000	-	-	100,000
5000 Other Operating Expenses	1,452,562	1,351,562	553,340	-	798,222
6000 Capital Outlay	25,803,928	25,893,928	11,743,719	-	14,150,209
TOTAL EXPENDITURES	<u>\$ 27,777,325</u>	<u>\$ 27,777,325</u>	<u>\$ 12,297,059</u>	<u>\$ -</u>	<u>\$ 15,480,266</u>
7900 Ending Fund Balance	27,204,636	27,204,636	42,874,073	-	(15,669,437)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 54,981,961</u>	<u>\$ 54,981,961</u>	<u>\$ 55,171,132</u>	<u>\$ -</u>	<u>\$ (189,171)</u>

NOTES:

1. Period beginning cash balance at June 1, 2017: \$44,598,978. Ending cash balance at June 30,2017: \$44,387,527.

**Mt. San Jacinto Community College District
Income Statement June 30, 2017
Self-Insurance Fund
2016-2017 Financial Report #12**

	<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	\$ 5,000	\$ 5,011	\$ -	\$ (11)
8890 Other Local	<u>150,000</u>	<u>451,994</u>	<u>451,994</u>	<u>-</u>	<u>-</u>
TOTAL LOCAL REVENUES	<u>\$ 151,000</u>	<u>\$ 456,994</u>	<u>\$ 457,005</u>	<u>\$ -</u>	<u>\$ (11)</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>\$ 1,013,270</u>	<u>\$ 1,013,281</u>	<u>\$ -</u>	<u>\$ (11)</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>\$ 78,808</u>	<u>\$ 78,808</u>	<u>\$ 58,156</u>	<u>\$ -</u>	<u>\$ 20,652</u>
3000 Employee Benefits	<u>25,215</u>	<u>25,215</u>	<u>18,911</u>	<u>-</u>	<u>6,304</u>
4000 Books/Supplies	<u>3,616</u>	<u>2,202</u>	<u>1,847</u>	<u>-</u>	<u>355</u>
5000 Other Operating Expenses	<u>84,526</u>	<u>386,719</u>	<u>369,270</u>	<u>-</u>	<u>17,449</u>
6000 Capital Outlay	<u>82,495</u>	<u>87,710</u>	<u>-</u>	<u>-</u>	<u>87,710</u>
TOTAL EXPENDITURES	<u>\$ 274,660</u>	<u>\$ 580,654</u>	<u>\$ 448,184</u>	<u>\$ -</u>	<u>\$ 132,470</u>
7900 Ending Fund Balance	<u>432,616</u>	<u>432,616</u>	<u>565,097</u>	<u>-</u>	<u>(132,481)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 707,276</u>	<u>\$ 1,013,270</u>	<u>\$ 1,013,281</u>	<u>\$ -</u>	<u>\$ (11)</u>

NOTES:

1. Period beginning cash balance at June 1, 2017: \$337,621.05; ending cash balance at June 30, 2017: \$795,946.43.

**Mt. San Jacinto Community College District
Income and Expenditure Statement Through June 30, 2017
Student Representation Fee
2016 - 2017 Financial Report # 12 - Pre Audit**

	<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>\$1,055</u>	<u>(\$110)</u>
TOTAL INCOME	<u><u>\$945</u></u>	<u><u>\$945</u></u>	<u><u>\$1,055</u></u>	<u><u>(\$110)</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>\$3,391</u></u>	<u><u>(\$110)</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>\$3,391</u>	<u>(\$875)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$3,281</u></u>	<u><u>\$3,281</u></u>	<u><u>\$3,391</u></u>	<u><u>(\$110)</u></u>

NOTE:

Warrant approval for June : \$ -0

Warrant numbers: -

**Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2017
Student Government Association
2016 - 2017 Financial Report # 12 - Pre Audit**

	Beginning Balance 7/1/2016	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 10,871	\$ 38,141	\$ 40,016	\$ 8,996
Inter-Club Council	-	-	-	-
ASB TOTALS	\$ 10,871	\$ 38,141	\$ 40,016	\$ 8,996
Actions Sign Louder Club	0	10	-	10
Art Club	0	11	-	11
Spectrum S.P.A.C.E	0	69	-	69
S.A.I.L Club	0	8	-	8
League of Legends	0	34	-	34
Running Club	0	8	-	8
Criminal Justice Club	0	17	-	17
Black Student Union	319	182	-	501
EOPS CARE Club	306	-	-	306
Sand VolleyBall Club	100	-	-	100
Creative Writing Club	144	72	-	216
Ceramic Club	30	1,249	1,038	241
Spanish Club	-	78	-	78
Savory Sensations Club	5	-	-	5
S.A.T.O.R.I. Garden Movements	100	-	-	100
G.I.S.	100	-	-	100
Puente Club	615	229	381	463
Club Aguilas	100	-	-	100
Cheerleading Club	34	-	-	34
Queer Straight Alliance	100	-	-	100
Poetry Club - Medicine of the Day	-	16	-	16
History Club	125	210	-	335
F.E.I.C	100	-	-	100
Pass Pride Club	100	-	-	100
Amnesty International	288	107	33	362
Pre-Med Club	-	80	-	80
Child Development Student Grp	113	308	-	421
Nerd Squad	76	363	-	439
Physics - Astromomy Club	-	142	-	142
Upward Bound Student Org.	1,312	-	200	1,112
Talon Talks	226	59	-	285
Southwest Assoc. of Nursing Students	1,579	1,924	1,386	2,117
Animation Club	100	-	-	100
Eco Club	-	17	-	17
MSJC Campus News	-	129	-	129
Phi Theta Kappa	3,581	6,120	8,302	1,399
S.T.E.M	0	110	-	110
FAVE	3,032	-	-	3,032
ZION Bible Study	-	9	-	9
Creative Writing - SJC	-	57	-	57
Philosophical Society	97	139	-	236
Masqueraders Theatre Club	240	126	-	366
Eagles Veteran	227	249	-	476
Communication Studies Club	186	397	-	583
Heart of Art	165	-	-	165
Political Science Club	19	257	-	276
Mu Alpha Theta	362	847	94	1,115
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	120	422	101	441
Audio-Ent. Club	-	545	-	545

Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2017
Student Government Association
2016 - 2017 Financial Report # 12 - Pre Audit

	Beginning Balance 7/1/2016	Income YTD	Expense YTD	Ending Balance
Future Leaders Club	199	-	-	199
International Student Union	180	8	-	188
Anthropology Club	307	23	-	330
MSJC Talon Journalism Club	-	2,843	1,226	1,617
Rotaract	88	9	-	97
MSJC Psychology Club	455	110	-	565
Active Minds	95	12	-	107
Stem Club MVC	184	-	-	184
Run Club	250	-	-	250
CLUB TOTALS	\$ 15,796	\$ 17,605	12,761	\$ 20,640

ASSOCIATED STUDENT BODY PROGRAMS

Men's Basketball	6,267	930	7,197	-
Women's Basketball	5,465	-	5,465	-
Women's Soccer	-	1,544	1,544	-
Women's Volleyball	662	2,853	3,515	-
Men's Tennis	145	-	145	-
Women's Tennis	46	-	46	-
Men's Golf	7,925	-	7,925	-
Women's Softball	130	25	155	-
Athletic Training	170	-	170	-
Football (All Sports Club)	3,605	255	3,860	-
Performing Arts Music MVC	38,979	5,320	1,342	42,957
Performing Arts/Theater/Dance MVC	10,569	4,978	2,765	12,782
Performing Arts/Theater SJC	15,529	5,895	16,960	4,464
Athletics - General	14,278	-	14,278	-
Performing Arts/Music	4,887	634	252	5,269
Performing Arts/Dance SJC	13,257	2,889	335	15,811
Performing Arts/Symphony	1,615	877	443	2,049
Men's Baseball	-	4,710	4,710	-
Cheerleading Program	304	-	-	304
Performing Arts/Dance MVC	14,113	4,834	4,279	14,668
Women's Golf	4,603	-	4,603	-
Visual Arts/Art Gallery	2,030	296	-	2,326
Performing Arts/Hemet Harmonizers	2,444	271	1,090	1,625
PROGRAM TOTALS	\$ 147,023	\$ 36,311	\$ 81,079	\$ 102,255
GRAND TOTALS	\$ 173,690	\$ 92,057	\$ 133,856	\$ 131,891

NOTES

Warrant approval for June - \$17,810.21
Warrant numbers: 6131 thru 6135

**Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2017
Mt. San Jacinto Foundation
2016 - 2017 Financial Report # 12 - Pre-Audit**

	<u>Beginning Balance 7/1/2016</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 232,330	\$ 144,523	\$ 175,408	\$ 201,445
Perm Schlrs & Endowments - Fund 831	2,507,418	388,801	29,919	2,866,300
Revolving Scholarships - Fund 832	459,089	419,844	419,031	459,902
Instructional Programs - Fund 833	83,596	19,641	16,078	87,159
Subsidiary Programs - Fund 834	180,955	124,516	63,301	242,170
Operations - Fund 835	80,217	184,104	154,841	109,480
GRAND TOTALS	<u>\$ 3,543,605</u>	<u>\$ 1,281,429</u>	<u>\$ 858,578</u>	<u>\$ 3,966,456</u>

NOTE:

Warrant approval for June 2017 - \$49,137.14

Warrant numbers: 7739 - 7755