

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

Quarterly Financial Status Report, CCFS-311Q

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Fiscal Year: 2019-2020

District: (940) MT. SAN JACINTO

Quarter Ended: (Q1) Sep 30, 2019

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2016-17	Actual 2017-18	Actual 2018-19	Projected 2019-2020
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	76,041,732	81,407,897	81,386,685	85,698,417
A.2	Other Financing Sources (Object 8900)	-269,909	-255,361	-281,335	-224,626
A.3	Total Unrestricted Revenue (A.1 + A.2)	75,771,823	81,152,536	81,105,350	85,473,791
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	72,270,384	75,646,018	78,401,393	96,538,290
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,410,513	1,424,994	1,906,384	1,862,928
B.3	Total Unrestricted Expenditures (B.1 + B.2)	73,680,897	77,071,012	80,307,777	98,401,218
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	2,090,926	4,081,524	797,573	-12,927,427
D.	Fund Balance, Beginning	21,282,153	23,373,079	28,046,810	27,083,571
D.1	Prior Year Adjustments + (-)	0	592,207	-1,760,811	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	21,282,153	23,965,286	26,285,999	27,083,571
E.	Fund Balance, Ending (C. + D.2)	23,373,079	28,046,810	27,083,572	14,156,144
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	31.7%	36.4%	33.7%	14.4%

II. Annualized Attendance FTES: This data is being captured in CCFS-320 and is no longer required here.

G.1	Annualized FTES (excluding apprentice and non-resident)				
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III. Total General Fund Cash Balance (Unrestricted and Restricted)	As of the specified quarter ended for each fiscal year			
	2016-17	2017-18	2018-19	2019-2020

H.1	Cash, excluding borrowed funds		28,207,265	39,178,393	41,761,899
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	26,847,743	28,207,265	39,178,393	41,761,899

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)	85,698,417	85,698,417	14,164,636	16.5%
I.2	Other Financing Sources (Object 8900)	-224,626	-224,626	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	85,473,791	85,473,791	14,164,636	16.6%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	96,538,290	96,538,290	19,242,816	19.9%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,862,928	1,862,928	65,191	3.5%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	98,401,218	98,401,218	19,308,007	19.6%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-12,927,427	-12,927,427	-5,143,371	
L	Adjusted Fund Balance, Beginning	27,083,571	27,083,571	27,083,571	
L.1	Fund Balance, Ending (C. + L.2)	14,156,144	14,156,144	21,940,200	
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? YES

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	% *	Permanent		Temporary		Total Cost Increase	% *
			Total Cost Increase	% *	Total Cost Increase	% *		
a. SALARIES:								
Year 1: 2019	194,348	4%	574,537	4%	62,564	2%	485,412	3%
Year 2: 2020	213,090	4%	629,942	3%	438,784	4%	785,068	2%

Year 3: 2021					228,168	2%	
b. BENEFITS:							
Year 1: 2019	38,870		114,907		12,528		97,082
Year 2: 2020	42,618		125,988		87,862		157,014
Year 3: 2021					45,688		

* 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.

The district intends to fund the salary and benefit increases out of current apportionment allocation.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

NO

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

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

This year?

NO

Next year?

NO

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

Mt. San Jacinto Community College District
Income Statement September 30, 2019
General Fund Unrestricted
2019-2020 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 98,000	\$ 98,000	\$ -	\$ 98,000
TOTAL FEDERAL REVENUES	<u>\$ 98,000</u>	<u>\$ 98,000</u>	<u>\$ -</u>	<u>\$ 98,000</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 29,054,732	\$ 29,054,732	\$ 8,585,317	\$ 20,469,415
8630 Education Protection	11,708,107	11,708,107	2,927,027	8,781,080
8671 Homeowner's Property Tax Relief	323,136	323,136	-	323,136
8681 State Lottery	1,581,553	1,581,553	-	1,581,553
8685 State Mandated Costs	353,536	353,536	-	353,536
8690 Other State	2,894,640	2,894,640	205,799	2,688,841
TOTAL STATE REVENUES	<u>\$ 45,915,704</u>	<u>\$ 45,915,704</u>	<u>\$ 11,718,143</u>	<u>\$ 34,197,561</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 29,494,358	\$ 29,494,358	\$ 403,829	\$ 29,090,529
8818 Redevelopment Funds	2,577,522	2,577,522	-	2,577,522
8830 Contract/Instructional Services	167,198	167,198	-	167,198
8840 Theater/Other Sales	652	652	-	652
8850 Rents and Leases	359,079	359,079	21,000	338,079
8860 Interest	881,380	881,380	28	881,352
8872 Community Service Classes	657,482	657,482	284,291	373,191
8874 Enrollment Fees	3,559,196	3,559,196	1,163,014	2,396,182
8877 Instructional Materials and Sales	20,443	20,443	4,354	16,089
8879 Student Records	52,575	52,575	1,273	51,302
8880 Nonresident Tuition	1,234,581	1,234,581	368,910	865,671
8885 Other Student Fees and Charges	157,814	157,814	45,998	111,816
8890 Other Local	522,433	522,433	153,796	368,637
TOTAL LOCAL REVENUES	<u>\$ 39,684,713</u>	<u>\$ 39,684,713</u>	<u>\$ 2,446,493</u>	<u>\$ 37,238,220</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 85,698,417</u>	<u>\$ 85,698,417</u>	<u>\$ 14,164,636</u>	<u>\$ 71,533,781</u>
8900 Other Financing Sources	(224,626)	(224,626)	-	(224,626)
TOTAL UNRESTRICTED REVENUES	<u>\$ 85,473,791</u>	<u>\$ 85,473,791</u>	<u>\$ 14,164,636</u>	<u>\$ 71,309,155</u>
NET BEGINNING BALANCE	<u>27,083,571</u>	<u>27,083,571</u>	<u>27,083,571</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 112,557,362</u>	<u>\$ 112,557,362</u>	<u>\$ 41,248,207</u>	<u>\$ 71,309,155</u>

NOTES:

1. General Fund Cash for the period beginning Sept 1, 2019: \$36,519,961.39. Ending cash balance on September 30, 2019: \$41,761,898.89.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$13,374,193.

Mt. San Jacinto Community College District
Expenditure Statement September 30, 2019
General Fund Unrestricted
2019-2020 Financial Report #3

		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000	Academic Salaries	\$ 33,495,608	\$ 33,495,608	\$ 6,484,988	\$ 25,883,113	\$ 1,127,507
2000	Classified Salaries	22,295,808	22,295,808	5,070,451	17,493,057	(267,700)
3000	Employee Benefits	22,346,280	22,346,280	4,166,956	17,571,155	608,169
4000	Books/Supplies	1,958,352	1,958,352	363,629	1,109,296	485,427
5000	Other Operating Expenses	13,355,362	13,355,362	2,964,510	9,647,431	743,421
6000	Capital Outlay	3,086,880	3,086,880	192,282	2,616,172	278,426
UNRESTRICTED GENERAL FUND EXPENDITURES		\$ 96,538,290	\$ 96,538,290	\$ 19,242,816	\$ 74,320,224	\$ 2,975,250
7000	Other - Financial Aid	\$ 85,000	\$ 85,000	\$ 8,930	\$ 74,136	\$ 1,934
	Interfund Transfer Fund 61	340,000	340,000	-	340,000	-
	Interfund Transfer Fund 41	1,381,667	1,381,667	-	1,381,667	-
	Intrafund Transfer Fund 33	56,261	56,261	56,261	-	-
TOTAL OTHER OUTGO		\$ 1,862,928	\$ 1,862,928	\$ 65,191	\$ 1,795,803	\$ 1,934
TOTAL EXPENDITURES		\$ 98,401,218	\$ 98,401,218	\$ 19,308,007	\$ 76,116,027	\$ 2,977,184
7900	Reserve for Contingencies					
	Board Designated Reserve	\$ 13,856,144	\$ 13,856,144	\$ 13,507,247	\$ -	\$ 348,897
	General	300,000	300,000	8,432,953	-	(8,132,953)
	Ending Fund Balance	\$ 14,156,144	\$ 14,156,144	\$ 21,940,200	\$ -	\$ (7,784,056)
TOTAL EXPENDITURES/ CONTINGENCIES		\$ 112,557,362	\$ 112,557,362	\$ 41,248,207	\$ 76,116,027	\$ (4,806,872)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement September 30, 2019

General Fund Restricted

2019-2020 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES				
8120 Higher Education Act	\$ 2,223,139	\$ 2,223,139	\$ 232,012	\$ 1,991,127
8130 Workforce Investment Act	\$ 416,597	\$ 416,597	\$ -	416,597
8140 Temporary Assist. Needy Famil.	\$ 101,632	\$ 101,632	\$ 24,754	76,878
8170 Vocational & Techn. Educ. Act	\$ 517,307	\$ 517,307	\$ 256,639	260,668
8190 Other Federal Revenues	\$ 11,875	\$ 11,875	\$ -	11,875
TOTAL FEDERAL REVENUES	<u>\$ 3,270,550</u>	<u>\$ 3,270,550</u>	<u>\$ 513,405</u>	<u>\$ 2,757,145</u>
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 265,479	\$ 265,479	\$ -	\$ 265,479
8621 Disabled Students Program	\$ 1,125,443	\$ 1,125,443	\$ 315,124	810,319
8622 EOPS	\$ 681,115	\$ 681,115	\$ 180,952	500,163
8623 Child Development Apport.	\$ 5,000	\$ 5,000	\$ -	5,000
8626 CalWorks	\$ 620,923	\$ 620,923	\$ 173,858	447,065
8627 Other State Programs	\$ 2,337,127	\$ 2,337,127	\$ 6,718	2,330,409
8629 Other Categorical Apportion.	\$ 19,656,847	\$ 19,656,847	\$ 12,787,173	6,869,674
8653 Instructional Improvement Grant	\$ 295,402	\$ 295,402	\$ -	295,402
8681 State Lottery Revenue	\$ 558,195	\$ 558,195	\$ -	558,195
TOTAL STATE REVENUES	<u>\$ 25,545,531</u>	<u>\$ 25,545,531</u>	<u>\$ 13,463,825</u>	<u>\$ 12,081,706</u>
8800 LOCAL REVENUES				
8876 Health Services	\$ 870,330	\$ 870,330	\$ 316,650	\$ 553,680
8881 Parking Services & Public Transp.	\$ 330,000	\$ 330,000	\$ 148,217	\$ 181,783
8886 Parking Citations	\$ 125,000	\$ 125,000	\$ 25,665	99,335
8888 Parking Meter	\$ 53,000	\$ 53,000	\$ 2,765	50,235
8890 Other Local Revenue	\$ 16,700	\$ 16,700	\$ 16,791	(91)
8891 Revenue Clearning	\$ -	\$ -	\$ 2,124	(2,124)
TOTAL LOCAL REVENUES	<u>\$ 1,395,030</u>	<u>\$ 1,395,030</u>	<u>\$ 512,212</u>	<u>\$ 882,818</u>
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 4,247,662	\$ 4,247,662	\$ 1,561,846	\$ 2,685,816
8999 Incoming Transfers Intra Fund	232,626	232,626	-	232,626
TOTAL OTHER FINANCING	<u>\$ 4,480,288</u>	<u>\$ 4,480,288</u>	<u>\$ 1,561,846</u>	<u>\$ 2,918,442</u>
TOTAL REVENUES	<u>\$ 34,691,399</u>	<u>\$ 34,691,399</u>	<u>\$ 16,051,288</u>	<u>\$ 18,640,111</u>
BEGINNING BALANCE	<u>\$ 263,068</u>	<u>\$ 263,068</u>	<u>\$ 263,068</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 34,954,467</u>	<u>\$ 34,954,467</u>	<u>\$ 16,314,356</u>	<u>\$ 18,640,111</u>

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement September 30, 2019
General Fund Restricted
2019-2020 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 6,288,412	\$ 6,288,412	\$ 1,113,164	\$ 2,160,488	\$ 3,014,761
2000 Classified Salaries	5,411,856	5,411,856	891,058	2,226,557	2,294,241
3000 Employee Benefits	3,816,260	3,816,260	627,290	1,698,394	1,490,577
4000 Books/Supplies	1,142,946	1,142,946	94,664	296,743	751,539
5000 Other Operating Expenses	8,702,776	8,702,776	639,469	1,473,574	6,589,734
6000 Capital Outlay	2,449,987	2,449,987	365,474	434,044	1,650,469
7000 Other Outgo	6,978,680	6,978,680	1,043,056	3,332,799	2,602,826
TOTAL EXPENDITURES	<u>\$ 34,790,917</u>	<u>\$ 34,790,917</u>	<u>\$ 4,774,173</u>	<u>\$ 11,622,597</u>	<u>\$ 18,394,146</u>
7900 Ending Fund Balance	\$ 163,550	\$ 163,550	\$ 11,540,182	\$ -	\$ (11,376,632)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 34,954,467</u>	<u>\$ 34,954,467</u>	<u>\$ 16,314,356</u>	<u>\$ 11,622,597</u>	<u>\$ 7,017,514</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement September 30, 2019
Cafeteria Fund
2019 - 2020 Financial Statement #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8840 Sales and Commissions	\$ 65,000	65,000	43,806	\$ -	\$ 21,194
8846 Catering	205,000	205,000	63,672		141,328
8847 Cafeteria Food Sales (less discounts)	875,500	875,500	180,132	-	695,368
8860 Interest	600	600	238	-	362
8891 Other Local Revenue	-	-	26,455		(26,455)
8980 Other Financing Sources	50,000	50,000	-	-	50,000
TOTAL LOCAL REVENUE	<u>\$ 1,196,100</u>	<u>\$ 1,196,100</u>	<u>\$ 314,303</u>	<u>\$ -</u>	<u>\$ 881,797</u>
NET BEGINNING BALANCE	<u>\$ 3,769</u>	<u>\$ 3,769</u>	<u>\$ 3,769</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,199,869</u>	<u>\$ 1,199,869</u>	<u>\$ 318,072</u>	<u>\$ -</u>	<u>\$ 881,797</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	\$ 364,877	\$ 364,877	\$ 82,552	\$ 222,884	\$ 59,441
3000 Employee Benefits	153,893	153,893	34,733	107,060	12,100
4000 Supplies and Materials	630,000	630,000	117,274	-	512,726
5000 Operating Expenses	50,599	50,599	1,617	3,265	45,717
6000 Capital Outlay	500	500	-	-	500
TOTAL EXPENDITURES	<u>\$ 1,199,869</u>	<u>\$ 1,199,869</u>	<u>\$ 236,176</u>	<u>\$ 333,209</u>	<u>\$ 630,484</u>
7900 Ending Fund Balance	-	-	<u>81,896</u>	-	<u>(81,896)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,199,869</u>	<u>\$ 1,199,869</u>	<u>\$ 318,072</u>	<u>\$ 333,209</u>	<u>\$ 548,588</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning September 1, 2019: \$25,404.33. Ending cash balance on September 30, 2019: \$77,272.00.

Mt. San Jacinto Community College District
Income Statement September 30, 2019
Child Development Fund
2019-2020 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8100 FEDERAL REVENUES					
8190 Federal Food Revenue	\$ 137,363	\$ 137,363	\$ -	\$ -	\$ 137,363
TOTAL FEDERAL REVENUES	<u>\$ 137,363</u>	<u>\$ 137,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,363</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 13,889	\$ 13,889	\$ 13,889	\$ -	\$ -
8650 Reimbursable Categorical Progr.	835,613	835,613	11,492	-	824,121
8690 State Food Revenue	2,500	2,500	-	-	2,500
TOTAL STATE REVENUES	<u>\$ 852,002</u>	<u>\$ 852,002</u>	<u>\$ 25,381</u>	<u>\$ -</u>	<u>\$ 826,621</u>
8800 LOCAL REVENUES					
8871 Child Development Services	47,000	47,000	7,938	-	39,062
8899 Quality Rating Improvement System	24,000	24,000	24,000	-	-
TOTAL LOCAL REVENUES	<u>\$ 71,000</u>	<u>\$ 71,000</u>	<u>\$ 31,938</u>	<u>\$ -</u>	<u>\$ 39,062</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>\$ 1,116,626</u>	<u>\$ 1,116,626</u>	<u>\$ 113,580</u>	<u>\$ -</u>	<u>\$ 1,003,046</u>

NOTES:

1. Child Care Center fund cash balance at September 1, 2019: \$1,283.88. Ending cash balance at September 30, 2019: \$7,423.95.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2019
Child Development Fund
2019-2020 Financial Report #3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 553,557	\$ 553,557	\$ 122,733	\$ 513,083	\$ (82,259)
3000 Employee Benefits	260,597	260,597	72,487	270,163	(82,054)
4000 Books/Supplies	34,675	34,675	4,683	15,915	14,077
5000 Other Operating Expenses	267,797	267,797	4,624	4,334	258,840
TOTAL EXPENDITURES	\$ 1,116,626	\$ 1,116,626	\$ 204,526	\$ 803,495	\$ 108,604
7900 Ending Fund Balance	\$ -	\$ -	\$ (90,946)	\$ -	\$ 90,946
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 1,116,626	\$ 1,116,626	\$ 113,580	\$ 803,495	\$ 199,551

**Mt. San Jacinto Community College District
Income Statement September 30, 2019
Capital Outlay Fund
2019-2020 Financial Report #3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8600 STATE REVENUES					
8651 Community College Construction Act	\$ 3,072,472	\$ 3,072,472	\$ -	\$ -	\$ 3,072,472
8652 Block Grant & Scheduled Maintenance	685,021	685,021	569,225	-	115,796
TOTAL STATE REVENUES	<u>\$ 3,757,493</u>	<u>\$ 3,757,493</u>	<u>\$ 569,225</u>	<u>\$ -</u>	<u>\$ 3,188,268</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ 45,000
8880 Capital Outlay Fee	83,000	83,000	41,694	-	41,306
8890 Redevelopment Revenues	600,000	600,000	-	-	600,000
TOTAL LOCAL REVENUES	<u>\$ 728,000</u>	<u>\$ 728,000</u>	<u>\$ 41,694</u>	<u>\$ -</u>	<u>\$ 686,306</u>
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 1,542,626	\$ 1,542,626	\$ -	\$ -	\$ 1,542,626
TOTAL Other Financing Sources	<u>\$ 1,542,626</u>	<u>\$ 1,542,626</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,542,626</u>
TOTAL REVENUES	<u>\$ 6,028,119</u>	<u>\$ 6,028,119</u>	<u>\$ 610,919</u>	<u>\$ -</u>	<u>\$ 5,417,200</u>
NET BEGINNING BALANCE	<u>\$ 5,897,062</u>	<u>\$ 5,897,062</u>	<u>\$ 5,897,062</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 11,925,181</u>	<u>\$ 11,925,181</u>	<u>\$ 6,507,981</u>	<u>\$ -</u>	<u>\$ 5,417,200</u>

NOTES:

1. Period beginning cash balance at September 1, 2019: \$5,499,795.44. Ending cash balance at September 30, 2019: \$5,569,393.93.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2019
Capital Outlay Fund
2019-2020 Financial Report #3**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 127,406	\$ 127,406	\$ 30,838 #	\$ 91,265	\$ 5,303
3000 Employee Benefits	54,050	54,050	13,240	39,627	1,183
4000 Books/Supplies	25,000	25,000	(420)	1,285	24,135
5000 Other Operating Expenses	830,000	830,000	120,368	21,869	687,763
6000 Capital Outlay	8,676,215	8,676,215	157,148	83,694	8,435,373
TOTAL EXPENDITURES	<u><u>\$ 9,712,671</u></u>	<u><u>\$ 9,712,671</u></u>	<u><u>\$ 321,174</u></u>	<u><u>\$ 237,740</u></u>	<u><u>\$ 9,153,757</u></u>
7900 Ending Fund Balance	2,212,510	2,212,510	6,186,807	-	(3,974,297)
TOTAL EXPENDITURES/ CONTINGENCIES	<u><u>\$ 11,925,181</u></u>	<u><u>\$ 11,925,181</u></u>	<u><u>\$ 6,507,981</u></u>	<u><u>\$ 237,740</u></u>	<u><u>\$ 5,179,460</u></u>

Mt. San Jacinto Community College District
Income Statement September, 2019
Bond Fund
2019-2020 Financial Report #03

	<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	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
8890 Other Local Revenue	-	-	-	-	-
TOTAL LOCAL REVENUES	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500,000</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>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500,000</u>
NET BEGINNING BALANCE	<u>\$ 84,060,176</u>	<u>\$ 84,060,176</u>	<u>\$ 84,060,176</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 86,560,176</u>	<u>\$ 86,560,176</u>	<u>\$ 84,060,176</u>	<u>\$ -</u>	<u>\$ 2,500,000</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	\$ 272,165	\$ 272,165	\$ 77,749	\$ 185,105	\$ 9,311
3000 Employee Benefits	119,058	119,058	32,596	79,714	6,748
5000 Other Operating Expenses	992,500	992,500	5,471	78,903	908,126
6000 Capital Outlay	55,001,070	55,001,070	2,983,350	50,110,441	1,907,279
TOTAL EXPENDITURES	<u>\$ 56,384,793</u>	<u>\$ 56,384,793</u>	<u>\$ 3,099,166</u>	<u>\$ 50,454,163</u>	<u>\$ 2,831,464</u>
7900 Ending Fund Balance	30,175,383	30,175,383	80,961,010	-	(50,785,627)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 86,560,176</u>	<u>\$ 86,560,176</u>	<u>\$ 84,060,176</u>	<u>\$ 50,454,163</u>	<u>\$ (47,954,163)</u>

NOTES:

1. Period beginning cash balance at September 1, 2019: \$82,730,863.64. Ending cash balance at September 30, 2019: \$80,496,693.65.

Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2019
Bookstore
2019-2020 Financial Statement #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
	\$350,000	\$350,000	\$181,787	\$168,213
Commissions and Fees	225,000	225,000	30,612	194,388
Interest	10	10	7	3
Other Income	55,000	55,000	300	54,700
A. TOTAL INCOME	<u>\$630,010</u>	<u>\$630,010</u>	<u>\$212,706</u>	<u>\$417,304</u>
BEGINNING BALANCE	<u>\$782,980</u>	<u>\$782,980</u>	<u>\$782,980</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$1,412,990</u>	<u>\$1,412,990</u>	<u>\$995,686</u>	<u>\$417,304</u>
EXPENDITURES				
Cost of Goods Sold	\$236,000	\$236,000	\$164,719	\$71,281
Classified Personnel	146,307	146,307	26,544	119,763
Student Personnel	25,000	25,000	1,239	23,761
Fringe Benefits	54,235	54,235	14,955	39,280
District Fees & Chargebacks	43,880	43,880	4,050	39,830
Operating Supplies	6,700	6,700	1,132	5,568
Bank/Merchant Fees	26,500	26,500	5,144	21,356
Contract Services	35,000	16,479	19,065	(2,586)
Depreciation	0	18,521	4,475	14,046
Equipment	0	0	0	0
Equipment Repair	0	0	0	0
Bad Debts	0	0	0	0
Cash Short/(Over)	0	0	32	(32)
Educational & Buying Trips	125	125	0	125
Other Expenses	0	0	516	(516)
Interfund Transfer	50,000	50,000	0	50,000
B. TOTAL EXPENDITURES	<u>\$623,747</u>	<u>\$623,747</u>	<u>\$241,871</u>	<u>\$381,876</u>
Ending Fund Balance	789,243	789,243	753,815	35,428
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$1,412,990</u>	<u>\$1,412,990</u>	<u>\$995,686</u>	<u>\$417,304</u>
C. OPERATING SURPLUS (DEFICIT)			(\$29,165)	

Notes:

1. Salaries include unbilled amounts for September 2019.
2. Income statement does not include clearing account for third party billing.

Mt. San Jacinto Community College District
Income Statement September 30, 2019
Self-Insurance Fund
2019-2020 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 20,000
8890 Other Local	-	-	-	-	-
TOTAL LOCAL REVENUES	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>
8900 INCOMING TRANSFERS	221,667	221,667	-	-	221,667
NET BEGINNING BALANCE	<u>\$ 850,705</u>	<u>\$ 850,705</u>	<u>\$ 850,705</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,092,372</u>	<u>\$ 1,092,372</u>	<u>\$ 850,705</u>	<u>\$ -</u>	<u>\$ 241,667</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	\$ 44,313	\$ 44,313	\$ -	\$ -	\$ 44,313
2000 Classified Salaries	64,593	64,593	14,993	46,212	3,388
3000 Employee Benefits	47,097	47,097	5,222	15,850	26,025
4000 Books/Supplies	4,865	4,865	4,240	27	598
5000 Other Operating Expenses	253,000	253,000	5,975	37,232	209,793
6000 Capital Outlay	65,000	65,000	24,320	-	40,680
TOTAL EXPENDITURES	<u>\$ 478,868</u>	<u>\$ 478,868</u>	<u>\$ 54,750</u>	<u>\$ 99,321</u>	<u>\$ 324,797</u>
7900 Ending Fund Balance	613,504	613,504	795,955	-	(182,451)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,092,372</u>	<u>\$ 1,092,372</u>	<u>\$ 850,705</u>	<u>\$ 99,321</u>	<u>\$ 142,346</u>

NOTES:

1. Period beginning cash balance at September 01, 2019: \$999,357.09; ending cash balance at September 30, 2019: \$997,615.04.

Mt. San Jacinto Community College District
Income and Expenditure Statement Through Sept 30, 2019
Student Representation Fee
2019-2020 Financial Report # 3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$1,200	\$1,200	\$516	\$684
TOTAL INCOME	<u>\$1,200</u>	<u>\$1,200</u>	<u>\$516</u>	<u>\$684</u>
BEGINNING BALANCE	<u>\$5,559</u>	<u>\$5,559</u>	<u>\$5,559</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$6,759</u>	<u>\$6,759</u>	<u>\$6,075</u>	<u>\$684</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	<u>\$3,459</u>	<u>\$3,459</u>	<u>\$6,075</u>	<u>(\$2,616)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$6,759</u>	<u>\$6,759</u>	<u>\$6,075</u>	<u>\$684</u>

NOTE:

Warrant approval for Sept 2019 \$ -0-
Warrant numbers: -

Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2019
Student Government Association
2019 - 2020 Financial Report # 3

	Beginning Balance 7/1/2019	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 24,411	\$ 15,063	\$ -	\$ 39,474
Inter-Club Council	\$ -	-	-	-
ASB TOTALS	\$ 24,411	\$ 15,063	\$ -	\$ 39,474
Actions Sign Louder Club	104	-	-	104
Art Club	36	-	-	36
Spectrum S.P.A.C.E	69	-	-	69
S.A.I.L Club	31	-	-	31
League of Legends	34	-	-	34
Running Club	8	-	-	8
Criminal Justice Club	80	-	-	80
Black Student Union	504	-	-	504
EOPS CARE Club	306	-	-	306
A2MEND	35	-	-	35
Creative Writing Club	259	-	-	259
Ceramic Club	317	-	-	317
Spanish Club	152	-	-	152
ALAS	36	-	-	36
Dreams & Cinematography	26	-	-	26
Fencing Club	5	-	-	5
Puente Club	414	-	-	414
Latter Day Saints	9	-	-	9
Music Production	16	-	-	16
OXFAM	11	-	-	11
Poetry Club - Medicine of the Day	54	-	-	54
History Club	317	-	-	317
Polynesian Club	45	-	-	45
SEAL	52	-	-	52
Amnesty International	362	-	-	362
Pre-Med Club	80	-	-	80
Child Development Student Grp	421	-	-	421
Nerd Squad	514	-	-	514
Physics - Astromomy Club	180	200	-	380
Upward Bound Student Org.	569	-	228	341
Talon Talks	285	-	-	285
Southwest Assoc. of Nursing Students	2,728	780	-	3,508
UMOJA	37	-	-	37
S.E.A.L.	17	-	-	17
MSJC Campus News	129	-	-	129
Phi Theta Kappa	3,201	680	-	3,881
S.T.E.M	292	-	-	292
FAVE	3,032	-	-	3,032
ZION Bible Study	29	-	-	29
Creative Writing - SJC	80	-	-	80
Philosophical Society	247	-	-	247
Masqueraders Theatre Club	468	-	-	468
Eagles Veteran	488	-	-	488
Communication Studies Club	163	-	-	163
Heart of Art	165	-	-	165
Political Science Club	242	-	-	242
Boxing Club	12	-	-	12
Chess Club	14	-	-	14
Mu Alpha Theta	963	-	-	963
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	339	-	-	339
Audio-Ent. Club	555	-	-	555

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2019
Student Government Association
2019 - 2020 Financial Report # 3**

	Beginning Balance 7/1/2019	Income YTD	Expense YTD	Ending Balance
Future Leaders Club	199	-	-	199
International Student Union	204	-	-	204
Hobbies & Gaming	25	-	-	25
Anatomy & Physiology	29	-	-	29
Anthropology Club	441	-	-	441
MSJC Talon - Eagles Eye	627	-	16	611
Paranormal Society	24	-	-	24
Muslim Students Alliance	5	-	-	5
Sexuality & Gender Alliance	7	-	-	7
Rotaract	150	-	-	150
MSJC Psychology Club	606	-	-	606
Active Minds	145	-	-	145
Stem Club MVC	787	132	-	919
Roboneers	121	-	-	121
CLUB TOTALS	\$ 21,939	\$ 1,792	244	\$ 23,487
ASSOCIATED STUDENT BODY PROGRAMS				
Performing Arts Music MVC	41,759	-	-	41,759
Performing Arts/Theater/Dance MVC	12,618	-	-	12,618
Performing Arts/Theater SJC	42	5	307	(260) *
Performing Arts/Music	5,170	-	7	5,163
Performing Arts/Dance SJC	21,815	-	6	21,809
Performing Arts/Symphony	2,964	-	6	2,958
Cheerleading Program	304	-	-	304
Performing Arts Dance MVC	7,473	-	-	7,473
Visual Arts/Art Gallery	1,933	-	-	1,933
Performing Arts/Hemet Harmonizers	1,321	-	6	1,315
PROGRAM TOTALS	\$ 95,399	\$ 5	\$ 332	\$ 95,072
GRAND TOTALS	\$ 141,749	\$ 16,860	\$ 576	\$ 158,033

NOTES

Warrant approval for September - \$200.00

Warrant numbers: 6227 -6227

* To be funded from future revenue

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2019
Mt. San Jacinto Foundation
2019 - 2020 Financial Report #3**

	<u>Beginning Balance 7/1/2019</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 193,525	\$ 17,061	\$ 148	\$ 210,438
Perm Schlrs & Endowments - Fund 831	2,995,544	5,673	4,498	2,996,719
Revolving Scholarships - Fund 832	653,862	106,558	108	760,312
Instructional Programs - Fund 833	132,998	1,076	688	133,386
Subsidiary Programs - Fund 834	292,103	30,685	1,073	321,715
Operations - Fund 835	107,760	9,565	1,250	116,075
GRAND TOTALS	<u>\$ 4,375,792</u>	<u>\$ 170,618</u>	<u>\$ 7,765</u>	<u>\$ 4,538,645</u>

NOTE:

Warrant approval for September 2019 - \$8,600.00
Warrant numbers: 7914 - 7915