

**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: (Q1) Sep 30, 2018

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)

As of the specified quarter ended for each fiscal year			
2015-16	2016-17	2017-18	2018-2019

H.1	Cash, excluding borrowed funds		26,847,743	28,207,265	39,178,393
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	12,905,897	26,847,743	28,207,265	39,178,393

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	14,951,819	17.8%
I.2	Other Financing Sources (Object 8900)	-273,335	-273,335	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	83,696,574	83,696,574	14,951,819	17.9%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	95,650,234	95,650,234	17,955,897	18.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,981,261	1,981,261	69,618	3.5%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	97,631,495	97,631,495	18,025,515	18.5%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-13,934,921	-13,934,921	-3,073,696	
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	24,973,114	
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	% *	Permanent		Temporary		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.)

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, 2018
General Fund Unrestricted
2018 - 2019 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 88,000	\$ 88,000	\$ -	\$ 88,000
TOTAL FEDERAL REVENUES	<u>\$ 88,000</u>	<u>\$ 88,000</u>	<u>\$ -</u>	<u>\$ 88,000</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 32,901,618	\$ 32,901,618	\$ 9,213,749	\$ 23,687,869
8630 Education Protection	9,723,575	9,723,575	2,437,052	7,286,523
8671 Homeowner's Property Tax Relief	350,000	350,000	-	350,000
8681 State Lottery	1,781,649	1,781,649	-	1,781,649
8685 State Mandated Costs	362,788	362,788	-	362,788
8690 Other State	1,785,615	1,785,615	62,521	1,723,094
TOTAL STATE REVENUES	<u>\$ 46,905,245</u>	<u>\$ 46,905,245</u>	<u>\$ 11,713,322</u>	<u>\$ 35,191,923</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 29,053,754	\$ 29,053,754	\$ 1,533,094	\$ 27,520,660
8818 Redevelopment Funds	700,000	700,000	-	700,000
8830 Contract/Instructional Services	246,095	246,095	-	246,095
8840 Theater/Other Sales	1,000	1,000	-	1,000
8850 Rents and Leases	259,143	259,143	56,701	202,442
8860 Interest	400,000	400,000	10	399,990
8872 Community Service Classes	777,178	777,178	40,553	736,625
8874 Enrollment Fees	3,586,909	3,586,909	878,316	2,708,593
8877 Instructional Materials and Sales	30,000	30,000	2,414	27,586
8879 Student Records	31,000	31,000	11,077	19,923
8880 Nonresident Tuition	1,189,398	1,189,398	254,504	934,894
8885 Other Student Fees and Charges	166,332	166,332	33,644	132,688
8890 Other Local	535,855	535,855	428,184	107,671
TOTAL LOCAL REVENUES	<u>\$ 36,976,664</u>	<u>\$ 36,976,664</u>	<u>\$ 3,238,497</u>	<u>\$ 33,738,167</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 83,969,909</u>	<u>\$ 83,969,909</u>	<u>\$ 14,951,819</u>	<u>\$ 69,018,090</u>
8900 Other Financing Sources	(273,335)	(273,335)	-	(273,335)
TOTAL UNRESTRICTED REVENUES	<u>\$ 83,696,574</u>	<u>\$ 83,696,574</u>	<u>\$ 14,951,819</u>	<u>\$ 68,744,755</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>\$ 42,998,629</u>	<u>\$ 68,744,755</u>

NOTES:

1. General Fund Cash for the period beginning September 1, 2018: \$35,641,646.18. Ending cash balance on September 30, 2018: \$39,178,492.92.
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, 2018
General Fund Unrestricted
2018 - 2019 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	\$ 33,396,535	\$ 33,396,535	\$ 6,101,254	\$ 27,150,582	\$ 144,699
2000	Classified Salaries	20,730,402	20,730,402	4,600,990	16,103,465	25,947
3000	Employee Benefits	21,001,908	21,001,908	3,675,857	17,152,183	173,868
4000	Books/Supplies	1,826,542	1,826,542	430,395	1,378,288	17,859
5000	Other Operating Expenses	13,409,678	13,409,975	2,825,624	10,493,453	90,898
6000	Capital Outlay	5,285,169	5,284,872	321,777	4,379,304	583,791
UNRESTRICTED GENERAL FUND EXPENDITURES		<u>\$ 95,650,234</u>	<u>\$ 95,650,234</u>	<u>\$ 17,955,897</u>	<u>\$ 76,657,275</u>	<u>\$ 1,037,062</u>
7000	Other - Financial Aid	85,000	85,000	13,357	-	71,643
	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>\$ 69,618</u>	<u>\$ -</u>	<u>\$ 1,911,643</u>
TOTAL EXPENDITURES		<u>\$ 97,631,495</u>	<u>\$ 97,631,495</u>	<u>\$ 18,025,515</u>	<u>\$ 76,657,275</u>	<u>\$ 2,948,705</u>
7900	Reserve for Contingencies					
	Board Designated Reserve	13,811,889	13,811,889	13,374,193	-	437,696
	General	300,000	300,000	11,598,921	-	(11,298,921)
	Ending Fund Balance	<u>\$ 14,111,889</u>	<u>\$ 14,111,889</u>	<u>\$ 24,973,114</u>	<u>\$ -</u>	<u>\$ (10,861,225)</u>
TOTAL EXPENDITURES/ CONTINGENCIES		<u>\$ 111,743,384</u>	<u>\$ 111,743,384</u>	<u>\$ 42,998,629</u>	<u>\$ 76,657,275</u>	<u>\$ (7,912,520)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Expenditure Statement September 30, 2018

General Fund Restricted

2018-2019 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	\$ 2,025,613	\$ 2,029,873	\$ 171,937	\$ 1,857,936
8130 Workforce Investment Act	\$ 410,598	\$ 410,598	\$ -	\$ 410,598
8140 Temporary Assist. Needy Famil.	\$ 103,141	\$ 103,141	\$ -	\$ 103,141
8170 Vocational & Techn. Educ. Act	\$ 478,854	\$ 478,854	\$ -	\$ 478,854
8190 Other Federal Revenues	\$ 11,875	\$ 11,875	\$ -	\$ 11,875
TOTAL FEDERAL REVENUES	\$ 3,030,081	\$ 3,034,341	\$ 171,937	\$ 2,862,404
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 105,628	\$ 105,628	\$ -	\$ 105,628
8621 Disabled Students Program	\$ 917,372	\$ 917,372	\$ 256,864	\$ 660,508
8622 EOPS	\$ 680,269	\$ 680,269	\$ 172,133	\$ 508,136
8623 Child Development Apport.	\$ 5,000	\$ 5,000	\$ 51	\$ 4,949
8626 CalWorks	\$ 656,778	\$ 656,778	\$ 170,176	\$ 486,602
8627 Other State Programs	\$ 1,823,688	\$ 1,823,688	\$ 7,223	\$ 1,816,465
8629 Other Categorical Apportion.	\$ 20,082,513	\$ 20,264,668	\$ 12,351,317	\$ 7,913,351
8653 Instructional Improvement Grant	\$ 446,994	\$ 446,994	\$ -	\$ 446,994
8681 State Lottery Revenue	\$ 625,347	\$ 625,347	\$ -	\$ 625,347
TOTAL STATE REVENUES	\$ 25,343,589	\$ 25,525,744	\$ 12,957,764	\$ 12,567,980
8800 LOCAL REVENUES				
8876 Health Services	\$ -	\$ 483,797	\$ -	\$ 483,797
8881 Parking Services & Public Transp.	\$ 325,000	\$ 325,000	\$ 56,311	\$ 268,689
8886 Parking Citations	\$ 84,000	\$ 84,000	\$ 29,070	\$ 54,930
8888 Parking Meter	\$ 44,000	\$ 44,000	\$ 12,179	\$ 31,821
8890 Other Local Revenue	\$ 15,418	\$ 15,418	\$ 160	\$ 15,258
8891 Revenue Clearing	\$ -	\$ -	\$ 1,975,218	\$ (1,975,218)
TOTAL LOCAL REVENUES	\$ 468,418	\$ 952,215	\$ 2,072,938	\$ (1,120,723)
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 4,097,186	\$ 4,097,186	\$ 221,729	\$ 3,875,457
8999 Incoming Transfers Intra Fund	\$ 281,335	\$ 281,335	\$ -	\$ 281,335
TOTAL OTHER FINANCING	\$ 4,378,521	\$ 4,378,521	\$ 221,729	\$ 4,156,792
TOTAL REVENUES	\$ 33,220,609	\$ 33,890,821	\$ 15,424,368	\$ 18,466,453
BEGINNING BALANCE	\$ 182,295	\$ 182,294	\$ 182,294	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 33,402,904	\$ 34,073,115	\$ 15,606,663	\$ 18,466,453

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement September 30, 2018
General Fund Restricted
2018-2019 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	\$ 7,517,941	\$ 7,579,713	\$ 926,822	\$ 1,641,012	\$ 5,011,879
2000 Classified Salaries	5,232,234	5,252,723	700,742	1,693,366	2,858,615
3000 Employee Benefits	4,176,886	4,211,199	502,742	1,348,974	2,359,483
4000 Books/Supplies	1,715,871	1,816,371	70,761	219,699	1,525,911
5000 Other Operating Expenses	6,068,780	6,348,075	453,946	318,062	5,576,067
6000 Capital Outlay	2,376,813	2,484,075	220,365	531,889	1,731,821
7000 Other Outgo	6,287,691	6,287,691	191,273	3,981,223	2,115,195
TOTAL EXPENDITURES	\$ 33,376,216	\$ 33,979,847	\$ 3,066,651	\$ 9,734,225	\$ 21,178,971
7900 Ending Fund Balance	\$ 26,688	\$ 93,268	\$ 12,540,012	\$ -	\$ (12,446,743)
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 33,402,904	\$ 34,073,115	\$ 15,606,663	\$ 9,734,225	\$ 8,732,228

NOTES:

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

Mt. San Jacinto Community College District
Income Statement September 30, 2018
Cafeteria Fund
2018 - 2019 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	\$ 3,012	\$ -	\$ 61,988
8847 Cafeteria Food Sales (less discounts)	1,060,000	1,060,000	226,160	-	833,840
8860 Interest	430	430	2	-	428
8890 Other Local Revenue	-	-	(3,451)	-	3,451
8980 Other Financing Sources	50,000	50,000	20,000	-	30,000
TOTAL LOCAL REVENUE	<u>\$ 1,175,430</u>	<u>\$ 1,175,430</u>	<u>\$ 245,722</u>	<u>\$ -</u>	<u>\$ 929,708</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>\$ 249,558</u>	<u>\$ -</u>	<u>\$ 929,708</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	\$ 81,171	\$ 218,755	\$ 64,604
3000 Employee Benefits	129,111	129,111	32,697	104,941	(8,526)
4000 Supplies and Materials	626,175	626,175	114,865	1,928	509,381
5000 Operating Expenses	57,950	57,950	5,288	3,465	49,197
6000 Capital Outlay	1,500	1,500	-	-	1,500
TOTAL EXPENDITURES	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 234,021</u>	<u>\$ 329,088</u>	<u>\$ 616,156</u>
7900 Ending Fund Balance	-	-	15,537	-	(15,537)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,179,266</u>	<u>\$ 1,179,266</u>	<u>\$ 249,558</u>	<u>\$ 329,088</u>	<u>\$ 600,619</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning September 1, 2018: \$37,867.81. Ending cash balance on September 30, 2018: \$7,791.56.

Mt. San Jacinto Community College District
Income Statement September 30, 2018
Child Development Fund
2018-2019 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	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 60,000
TOTAL FEDERAL REVENUES	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 60,000
8600 STATE REVENUES					
8623 Contract Revenue	\$ 13,451	\$ 13,451	\$ 13,451	\$ -	\$ -
8650 Reimbursable Categorical Progr.	675,516	675,516	-	-	675,516
8690 State Food Revenue	2,500	2,500	-	-	2,500
TOTAL STATE REVENUES	\$ 691,467	\$ 691,467	\$ 13,451	\$ -	\$ 678,016
8800 LOCAL REVENUES					
8871 Child Development Services	57,212	57,212	6,824	-	50,388
TOTAL LOCAL REVENUES	\$ 57,212	\$ 57,212	\$ 6,824	\$ -	\$ 50,388
8900 Incoming Transfers	\$ 56,261	\$ 56,261	\$ 56,261	\$ -	\$ -
TOTAL OTHER FINANCING	\$ 56,261	\$ 56,261	\$ 56,261	\$ -	\$ -
TOTAL REVENUES	\$ 864,940	\$ 864,940	\$ 76,536	\$ -	\$ 788,404

NOTES:

1. Child Care Center fund cash balance at September 1, 2017: \$43,236.29. Ending cash balance at September 30, 2017: \$3,582.62.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2018
Child Development Fund
2018-2019 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	\$ 511,709	\$ 511,709	\$ 97,831	\$ 503,299	\$ (89,421)
3000 Employee Benefits	250,244	250,244	66,005	263,588	(79,350)
4000 Books/Supplies	12,000	12,000	799	3,901	7,300
5000 Other Operating Expenses	90,987	90,987	2,613	1,168	87,206
TOTAL EXPENDITURES	<u>\$ 864,940</u>	<u>\$ 864,940</u>	<u>\$ 167,248</u>	<u>\$ 771,957</u>	<u>\$ (74,265)</u>
7900 Ending Fund Balance	\$ -	\$ -	\$ (90,712)	\$ -	\$ 90,712
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 864,940</u>	<u>\$ 864,940</u>	<u>\$ 76,536</u>	<u>\$ 771,957</u>	<u>\$ 16,447</u>

Mt. San Jacinto Community College District
Income Statement September 30, 2018
Capital Outlay Fund
2018-2019 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					
8652 Block Grant & Scheduled Maintenance	776,686	776,686	519,025	-	257,661
8652 Prop 39 Energy Sustainability	419,170	419,170	419,170	-	-
TOTAL STATE REVENUES	\$ 1,195,856	\$ 1,195,856	\$ 938,195	\$ -	\$ 257,661
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 40,000
8880 Capital Outlay Fee	50,000	50,000	29,633	-	20,367
8890 Redevelopment Revenues	600,000	600,000	-	-	600,000
TOTAL LOCAL REVENUES	\$ 690,000	\$ 690,000	\$ 29,633	\$ -	\$ 660,367
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	\$ 967,828	\$ -	\$ 2,418,028
NET BEGINNING BALANCE	\$ 4,219,078	\$ 4,219,078	\$ 4,219,078	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 7,604,934	\$ 7,604,934	\$ 5,186,906	\$ -	\$ 2,418,028

NOTES:
1. Period beginning cash balance at June 1, 2018: \$5,478,800. Ending cash balance at June 30, 2018: \$4,438,701.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2018
Capital Outlay Fund
2018-2019 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	\$ 110,732	\$ 110,732	\$ 29,184	\$ 83,048	\$ (1,500)
3000 Employee Benefits	47,046	47,046	11,855	35,662	(471)
4000 Books/Supplies	200,000	200,000	3,369	-	196,631
5000 Other Operating Expenses	630,000	630,000	261,772	51,440	316,788
6000 Capital Outlay	4,016,106	4,016,106	301,144	100,424	3,614,538
TOTAL EXPENDITURES	<u>\$ 5,003,884</u>	<u>\$ 5,003,884</u>	<u>\$ 607,324</u>	<u>\$ 270,574</u>	<u>\$ 4,125,986</u>
7900 Ending Fund Balance	2,601,050	2,601,050	4,579,582	-	(1,978,532)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 7,604,934</u>	<u>\$ 7,604,934</u>	<u>\$ 5,186,906</u>	<u>\$ 270,574</u>	<u>\$ 2,147,454</u>

**Mt. San Jacinto Community College District
Income Statement September, 2018
Bond Fund
2018-2019 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	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ 400,000
8890 Other Local Revenue	-	-	-	-	-
TOTAL LOCAL REVENUES	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</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>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</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>\$ 91,305,979</u>	<u>\$ -</u>	<u>\$ 400,000</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	\$ 333,021	\$ 333,021	\$ 83,428	\$ 250,442	\$ (849)
3000 Employee Benefits	124,292	124,292	32,537	100,505	(8,750)
5000 Other Operating Expenses	2,500	2,500	(6,985)	-	9,485
6000 Capital Outlay	80,661,682	80,661,682	790,143	8,293,638	71,577,901
TOTAL EXPENDITURES	<u>\$ 81,121,495</u>	<u>\$ 81,121,495</u>	<u>\$ 899,123</u>	<u>\$ 8,644,585</u>	<u>\$ 71,577,787</u>
7900 Ending Fund Balance	10,584,484	10,584,484	90,406,856	(8,644,585)	(71,177,787)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 91,705,979</u>	<u>\$ 91,705,979</u>	<u>\$ 91,305,979</u>	<u>\$ -</u>	<u>\$ 400,000</u>

NOTES:

1. Period beginning cash balance at September 1, 2018: \$90,244,060.96. Ending cash balance at September 30, 2018: \$90,576,776.74.

Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2018
Bookstore
2018-2019 Financial Statement #3

	<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	\$621,178	\$1,414,322
Commissions and Fees	9,500	9,500	1,238	8,262
Interest	34	34	9	25
Other Income	55,000	55,000	10,406	44,594
A. TOTAL INCOME	<u>\$2,100,034</u>	<u>\$2,100,034</u>	<u>\$632,831</u>	<u>\$1,467,203</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>\$1,458,012</u>	<u>\$1,467,203</u>
EXPENDITURES				
Cost of Goods Sold	\$1,500,000	\$1,500,000	\$436,883	\$1,063,117
Classified Personnel	136,745	136,745	0	136,745
Student Personnel	50,000	50,000	0	50,000
Fringe Benefits	63,272	63,272	0	63,272
District Fees & Chargebacks	49,000	49,000	0	49,000
Operating Supplies	8,000	8,000	1,915	6,085
Bank/Merchant Fees	26,000	26,000	9,276	16,724
Contract Services	50,000	50,000	4,170	45,830
Depreciation	21,000	21,000	4,705	16,295
Equipment	0	0	0	0
Equipment Repair	590	590	0	590
Bad Debts	0	0	4,886	(4,886)
Cash Short/(Over)	0	0	262	(262)
Educational & Buying Trips	450	450	(14)	464
Other Expenses	2,300	2,300	294	2,006
Interfund Transfer	50,000	50,000	20,000	30,000
B. TOTAL EXPENDITURES	<u>\$1,957,357</u>	<u>\$1,957,357</u>	<u>\$482,377</u>	<u>\$1,474,980</u>
Ending Fund Balance	967,858	967,858	975,635	(7,777)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$2,925,215</u>	<u>\$2,925,215</u>	<u>\$1,458,012</u>	<u>\$1,467,203</u>
C. OPERATING SURPLUS (DEFICIT)			\$150,454	

Mt. San Jacinto Community College District
Income Statement September 30, 2018
Self-Insurance Fund
2018 - 2019 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	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000
8890 Other Local	150,000	150,000	-	-	150,000
TOTAL LOCAL REVENUES	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155,000</u>
8900 INCOMING TRANSFERS	\$ 340,000	\$ 340,000	\$ -	\$ -	\$ 340,000
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>\$ 741,890</u>	<u>\$ -</u>	<u>\$ 495,000</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	\$ 118,690	\$ 118,690	\$ 16,074	\$ 48,446	\$ 54,170
3000 Employee Benefits	44,707	44,707	6,107	18,554	20,046
4000 Books/Supplies	4,865	4,865	-	-	4,865
5000 Other Operating Expenses	483,166	483,166	21,107	2,496	459,563
6000 Capital Outlay	82,606	82,606	-	-	82,606
TOTAL EXPENDITURES	<u>\$ 734,034</u>	<u>\$ 734,034</u>	<u>\$ 43,288</u>	<u>\$ 69,496</u>	<u>\$ 621,250</u>
7900 Ending Fund Balance	502,856	502,856	698,602	-	(195,746)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,236,890</u>	<u>\$ 1,236,890</u>	<u>\$ 741,890</u>	<u>\$ 69,496</u>	<u>\$ 425,504</u>

NOTES:

1. Period beginning cash balance at September 01, 2018: \$914,115.97; ending cash balance at September 30, 2018: \$908,835.65.

Mt. San Jacinto Community College District
Income and Expenditure Statement Through September 30, 2018
Student Representation Fee
2018 - 2019 Financial Report # 3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	<u>\$1,067</u>	<u>\$1,067</u>	<u>\$512</u>	<u>\$555</u>
TOTAL INCOME	<u><u>\$1,067</u></u>	<u><u>\$1,067</u></u>	<u><u>\$512</u></u>	<u><u>\$555</u></u>
BEGINNING BALANCE	<u>\$4,437</u>	<u>\$4,437</u>	<u>\$4,437</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u><u>\$5,504</u></u>	<u><u>\$5,504</u></u>	<u><u>\$4,949</u></u>	<u><u>\$555</u></u>
EXPENDITURES				
Supplies and Materials	\$100	\$100	\$0	\$100
Other Operating Expenses & Services				
Entry Fee	<u>700</u>	<u>700</u>	<u>0</u>	<u>\$700</u>
Student Travel	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>\$2,500</u>
TOTAL EXPENDITURES	<u><u>\$3,300</u></u>	<u><u>\$3,300</u></u>	<u><u>\$0</u></u>	<u><u>\$3,300</u></u>
ENDING BALANCE	<u>\$2,204</u>	<u>\$2,204</u>	<u>\$4,949</u>	<u>(\$2,745)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$5,504</u></u>	<u><u>\$5,504</u></u>	<u><u>\$4,949</u></u>	<u><u>\$555</u></u>

NOTE:

Warrant approval for Sept : \$ -0

Warrant numbers: -

Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2018
Student Government Association
2018 - 2019 Financial Report # 3

	Beginning Balance 7/1/2018	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 13,562	\$ 16,114	\$ -	\$ 29,676
Inter-Club Council	-	-	-	-
ASB TOTALS	\$ 13,562	\$ 16,114	\$ -	\$ 29,676
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	-	-	532
Later Day Saints	9	-	-	9
Music Production	16	-	-	16
OXFAM	11	-	-	11
Poetry Club - Medicine of the Day	16	-	-	16
History Club	237	-	-	237
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	-	-	762
Talon Talks	285	-	-	285
Southwest Assoc. of Nursing Students	3,008	93	-	3,101
UMOJA	20	-	-	20
S.E.A.L.	17	-	-	17
MSJC Campus News	129	-	-	129
Phi Theta Kappa	3,774	120	-	3,894
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	-	-	378
Eagles Veteran	483	-	-	483
Communication Studies Club	725	-	-	725
Heart of Art	165	-	-	165
Political Science Club	203	-	-	203
Mu Alpha Theta	1,103	-	-	1,103
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	440	-	-	440

Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2018
Student Government Association
2018 - 2019 Financial Report # 3

	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	-	-	1,546
Rotaract	97	-	-	97
MSJC Psychology Club	579	-	-	579
Active Minds	122	-	-	122
Stem Club MVC	225	-	-	225
Run Club	0	-	-	0
CLUB TOTALS	\$ 23,220	\$ 213	-	\$ 23,433

ASSOCIATED STUDENT BODY PROGRAMS

Performing Arts Music MVC	42,747	-	-	42,747
Performing Arts/Theater/Dance MVC	14,103	-	-	14,103
Performing Arts/Theater SJC	2,241	5	98	2,148
Performing Arts/Music	5,510	-	-	5,510
Performing Arts/Dance SJC	19,061	1,133	-	20,194
Performing Arts/Symphony	2,106	-	-	2,106
Cheerleading Program	304	-	-	304
Performing Arts Dance MVC	9,342	-	-	9,342
Visual Arts/Art Gallery	2,326	-	-	2,326
Performing Arts/Hemet Harmonizers	1,206	-	-	1,206
PROGRAM TOTALS	\$ 98,946	\$ 1,138	\$ 98	\$ 99,986

GRAND TOTALS	\$ 135,728	\$ 17,465	\$ 98	\$ 153,095
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NOTES

Warrant approval for September - \$1,296.00

Warrant numbers: 6191