

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLORS OFFICE**

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

CHANGE THE PERIOD

Fiscal Year: 2015-2016

Quarter Ended: (Q4) Jun 30, 2016

District: (940) MT. SAN JACINTO

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-2016

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

A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	52,792,634	57,272,732	60,065,911	75,504,869
A.2	Other Financing Sources (Object 8900)	-170,174	-550,669	-279,218	-269,596
A.3	Total Unrestricted Revenue (A.1 + A.2)	52,622,460	56,722,063	59,786,693	75,235,273
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	49,460,733	51,733,568	55,509,075	64,025,798
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,814,380	3,253,286	1,200,983	1,166,413
B.3	Total Unrestricted Expenditures (B.1 + B.2)	52,275,113	54,986,854	56,710,058	65,192,211
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	347,347	1,735,209	3,076,635	10,043,062
D. Fund Balance, Beginning					
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	6,079,900	6,427,247	8,162,456	11,239,091
E. Fund Balance, Ending (C. + D.2)					
E.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	12.3%	14.8%	19.8%	32.6%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	10,001	10,622	10,798	11,853
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

As of the specified quarter ended for each fiscal year				
2012-13	2013-14	2014-15	2015-2016	

H.1	Cash, excluding borrowed funds		4,607,534	14,367,910	28,527,933
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1 + H.2)	8,503,627	4,607,534	14,367,910	28,527,933

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)	72,434,339	72,441,129	75,504,869	104.2%
I.2	Other Financing Sources (Object 8900)	-262,618	-262,618	-269,596	102.7%
I.3	Total Unrestricted Revenue (I.1 + I.2)	72,171,721	72,178,511	75,235,273	104.2%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	77,096,777	77,103,567	63,994,317	83%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,225,724	1,225,724	1,166,413	95.2%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	78,322,501	78,329,291	65,160,730	83.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-6,150,780	-6,150,780	10,074,543	
L.	Adjusted Fund Balance, Beginning	11,239,091	11,239,091	11,239,091	
L.1	Fund Balance, Ending (C. + L.2)	5,088,311	5,088,311	21,313,634	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	6.5%	6.5%		

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		Permanent		Academic		Temporary		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:										
Year 1: 2015-16	262,823	4%	450,207	4%					685,856	6%
Year 2: 2016-17	179,198	2.5%	281,379	2.5%					385,318	3.5%

Mt. San Jacinto Community College District
Income Statement June 30, 2016
General Fund Unrestricted
2015-2016 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	\$ 80,396	\$ (2,396)
TOTAL FEDERAL REVENUES	<u>\$ 78,000</u>	<u>\$ 78,000</u>	<u>\$ 80,396</u>	<u>\$ (2,396)</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 24,733,552	\$ 24,733,552	\$ 24,155,859	\$ 577,693
8630 Education Protection	9,865,000	9,865,000	9,934,224	(69,224)
8681 State Lottery	1,511,720	1,511,720	1,642,429	(130,709)
8690 Other State	7,039,041	7,039,041	8,349,419	(1,310,378)
TOTAL STATE REVENUES	<u>\$ 43,149,313</u>	<u>\$ 43,149,313</u>	<u>\$ 44,081,931</u>	<u>\$ (932,618)</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 22,977,005	\$ 22,977,005	\$ 24,486,343	\$ (1,509,338)
8818 Redevelopment Funds	220,000	220,000	1,486,355	(1,266,355)
8830 Contract/Instructional Services	296,250	303,040	70,323	232,717
8840 Theater/Other Sales	1,000	1,000	490	510
8850 Rents and Leases	209,000	209,000	115,146	93,854
8860 Interest	40,000	40,000	110,800	(70,800)
8872 Community Service Classes	756,321	756,321	444,116	312,205
8874 Enrollment Fees	3,148,000	3,148,000	3,315,732	(167,732)
8880 Nonresident Tuition	941,118	941,118	300,024	641,094
8890 Other Local	618,332	618,332	1,013,213	(394,881)
TOTAL LOCAL REVENUES	<u>\$ 29,207,026</u>	<u>\$ 29,213,816</u>	<u>\$ 31,342,542</u>	<u>\$ (2,128,726)</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 72,434,339</u>	<u>\$ 72,441,129</u>	<u>\$ 75,504,869</u>	<u>\$ (3,063,740)</u>
8900 Other Financing Sources	(262,618)	(262,618)	(269,596)	6,978
TOTAL UNRESTRICTED REVENUES	<u>\$ 72,171,721</u>	<u>\$ 72,178,511</u>	<u>\$ 75,235,273</u>	<u>\$ (3,056,762)</u>
NET BEGINNING BALANCE	<u>11,239,091</u>	<u>11,239,091</u>	<u>11,239,091</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 83,410,812</u>	<u>\$ 83,417,602</u>	<u>\$ 86,474,364</u>	<u>\$ (3,056,762)</u>

NOTES:

1. General Fund Cash for the period beginning June 1, 2016: \$30,630,219.87. Ending cash balance on June 30, 2016: \$28,527,932.64.

2. The beginning fund balance includes the Board of Trustees Special Reserve of \$3,876,251.07.

Mt. San Jacinto Community College District
Expenditure Statement June 30, 2016
General Fund Unrestricted
2015-2016 Financial Report #12

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Balance</u>
1000 Academic Salaries	\$ 28,537,563	\$ 28,626,968	\$ 26,560,434	\$ 2,066,534
2000 Classified Salaries	15,680,806	16,193,216	14,501,936	1,691,280
3000 Employee Benefits	18,476,180	18,626,798	12,925,467	5,701,331
4000 Books/Supplies	1,911,188	1,772,181	861,027	911,154
5000 Other Operating Expenses	10,781,636	9,708,448	7,777,975	1,930,473
6000 Capital Outlay	1,709,404	2,175,956	1,398,959	776,997
UNRESTRICTED GENERAL FUND EXPENDITURES	<u>\$ 77,096,777</u>	<u>\$ 77,103,567</u>	<u>\$ 64,025,798</u>	<u>\$ 13,077,769</u>
7000 Other - Financial Aid	85,000	85,000	25,689	59,311
Interfund Transfer Fund 61	226,520	226,520	226,520	-
Interfund Transfer Fund 41	750,000	750,000	750,000	-
Intrafund Transfer Fund 33	164,204	164,204	164,204	-
TOTAL OTHER OUTGO	<u>\$ 1,225,724</u>	<u>\$ 1,225,724</u>	<u>\$ 1,166,413</u>	<u>\$ 59,311</u>
TOTAL EXPENDITURES	<u>\$ 78,322,501</u>	<u>\$ 78,329,291</u>	<u>\$ 65,192,211</u>	<u>\$ 13,137,081</u>
7900 Reserve for Contingencies				
Board Designated Reserve	4,788,311	4,788,311	10,786,974	(5,998,663)
General	300,000	300,000	10,495,179	(10,195,179)
Ending Fund Balance	<u>\$ 5,088,311</u>	<u>\$ 5,088,311</u>	<u>\$ 21,282,153</u>	<u>\$ (16,193,842)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 83,410,812</u>	<u>\$ 83,417,602</u>	<u>\$ 86,474,364</u>	<u>\$ (3,056,762)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement June 30, 2016

General Fund Restricted

2015-2016 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	\$ 1,146,198	\$ 1,701,083	\$ 1,075,749	\$ 625,334
8130 Workforce Investment Act	382,764	380,447	363,557	16,890
8140 Temporary Assist. Needy Family	90,993	103,899	103,899	-
8170 Vocational & Techn. Educ. Act	499,499	499,499	499,499	-
8190 Other Federal Revenues	1,850,537	1,869,109	1,522,787	346,322
TOTAL FEDERAL REVENUES	\$ 3,969,991	\$ 4,554,037	\$ 3,565,491	\$ 988,546
8600 STATE REVENUES				
8600 STRS On-Behalf	\$ -	\$ 103,244	\$ 103,244	\$ -
8621 Disabled Students Program	1,013,680	1,057,518	1,057,518	-
8622 EOPS	705,120	705,120	705,120	-
8623 Child Development Apport.	5,000	5,000	5,000	-
8626 CalWorks	391,259	450,849	450,849	-
8627 Song Brown, HWI Grants & AB 86 Grants	576,549	475,446	395,546	79,900
8629 Other Categorical Apportionment	5,571,290	11,343,925	6,317,098	5,026,827
8653 Instructional Improvement Grant	543,613	543,613	218,008	325,605
8681 State Lottery Revenue	400,000	566,552	566,552	-
TOTAL STATE REVENUES	\$ 9,206,511	\$ 15,251,267	\$ 9,818,935	\$ 5,432,332
8800 LOCAL REVENUES				
8871 Child Development Services	\$ -	\$ 11,044	\$ 11,044	\$ (0)
8881 Parking Services & Public Transp.	288,750	288,750	246,314	42,436
8886 Parking Citations	28,600	28,600	35,970	(7,370)
8888 Parking Meter	41,470	41,470	38,630	2,840
8890 Other Local Revenue	3,477,402	3,609,601	1,151,473	2,458,128
TOTAL LOCAL REVENUES	\$ 3,836,222	\$ 3,979,465	\$ 1,483,431	\$ 2,496,034
8900 INCOMING TRANSFERS				
8980 Incoming Transfers	\$ -	\$ -	\$ -	\$ -
8999 Incoming Transfers Intra Fund	270,618	270,618	270,618	-
TOTAL OTHER FINANCING	\$ 270,618	\$ 270,618	\$ 270,618	\$ -
TOTAL REVENUES	\$ 17,283,342	\$ 24,055,387	\$ 15,138,475	\$ 8,916,912
BEGINNING BALANCE	\$ 489,911	\$ 489,912	\$ 489,912	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 17,773,253	\$ 24,545,299	\$ 15,628,387	\$ 8,916,912

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement June 30, 2016
General Fund Restricted
2015-2016 Financial Report #12

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 3,023,226	\$ 4,040,996	\$ 3,132,198	\$ -	\$ 908,798
2000 Classified Salaries	4,277,056	4,735,221	3,657,105	-	1,078,116
3000 Employee Benefits	1,744,367	2,117,249	1,540,786	-	576,463
4000 Books/Supplies	1,653,312	1,806,233	1,013,037	-	793,196
5000 Other Operating Expenses	5,082,308	6,381,581	3,100,373	-	3,281,208
6000 Capital Outlay	1,733,793	2,368,818	1,375,759	-	993,059
7000 Other Outgo	233,239	3,069,249	1,696,103	-	1,373,146
TOTAL EXPENDITURES	<u>\$ 17,747,301</u>	<u>\$ 24,519,347</u>	<u>\$ 15,515,361</u>	<u>\$ -</u>	<u>\$ 9,003,986</u>
7900 Ending Fund Balance	25,952	25,952	113,026	-	(87,074)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 17,773,253</u>	<u>\$ 24,545,299</u>	<u>\$ 15,628,387</u>	<u>\$ -</u>	<u>\$ 8,916,912</u>

NOTES:

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

**Mt. San Jacinto Community College District
Income Statement June 30, 2016
Child Development Fund
2015-2016 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	\$ 75,000	\$ 75,000	\$ 72,600	\$ -	\$ 2,400
TOTAL FEDERAL REVENUES	\$ 75,000	\$ 75,000	\$ 72,600	\$ -	\$ 2,400
8600 STATE REVENUES					
8623 Contract Revenue	\$ 12,371	\$ 12,371	\$ 12,813	\$ -	\$ (442)
8650 Reimbursable Categorical Progr.	760,808	814,008	691,607	-	122,401
8690 State Food Revenue	4,000	4,000	3,463	-	537
TOTAL STATE REVENUES	\$ 777,179	\$ 830,379	\$ 707,883	\$ -	\$ 122,496
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 19,724	\$ 19,724	\$ 19,724	\$ -	\$ -
8860 Interest	-	-	-	-	\$ -
8871 Child Development Services	108,926	108,926	72,581	-	36,345
8890 Other Local Revenue	-	-	134	-	(134)
8899 Quality Rating Improvement System	-	-	8,519	-	(8,519)
TOTAL LOCAL REVENUES	\$ 128,650	\$ 128,650	\$ 100,958	\$ -	\$ 27,692
8900 Incoming Transfers	\$ 164,204	\$ 164,204	\$ 164,204	\$ -	\$ -
TOTAL OTHER FINANCING	\$ 164,204	\$ 164,204	\$ 164,204	\$ -	\$ -
TOTAL REVENUES	\$ 1,145,033	\$ 1,198,233	\$ 1,045,645	\$ -	\$ 152,588
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 1,145,033	\$ 1,198,233	\$ 1,045,645	\$ -	\$ 152,588

NOTES:

1. Child Care Center fund cash balance at June 1, 2016: \$113,485.89. Ending cash balance at June 30, 2016: \$ 3,449.46.

Mt. San Jacinto Community College District
Expenditure Statement June 30, 2016
Child Development Fund
2015-2016 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	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	706,539	741,325	713,969	-	27,356
3000 Employee Benefits	278,445	285,872	240,966	-	44,906
4000 Books/Supplies	8,134	15,197	10,540	-	4,657
5000 Other Operating Expenses	145,915	149,839	80,170	-	69,669
6000 Capital Outlay	6,000	6,000	-	-	6,000
7000 Other Outgo	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,145,033</u>	<u>\$ 1,198,233</u>	<u>\$ 1,045,645</u>	<u>\$ -</u>	<u>\$ 152,588</u>
7900 Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,145,033</u>	<u>\$ 1,198,233</u>	<u>\$ 1,045,645</u>	<u>\$ -</u>	<u>\$ 152,588</u>

Mt. San Jacinto Community College District
Income Statement June 30, 2016
Cafeteria Fund
2015-2016 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	\$ 92,600	\$ 47,719	\$ 47,718	\$ -	\$ 1
8847	Cafeteria Food Sales (less discounts)	765,540	937,440	937,441	-	(1)
8860	Interest	300	220	220	-	0
8890	Other Local Revenue	-	-	-	-	-
8980	Other Financing Sources	200,000	125,000	125,000	-	-
	TOTAL LOCAL REVENUE	<u>\$ 1,058,440</u>	<u>\$ 1,110,379</u>	<u>\$ 1,110,379</u>	<u>\$ -</u>	<u>\$ -</u>
	NET BEGINNING BALANCE	<u>\$ 4,792</u>	<u>\$ 4,792</u>	<u>\$ 4,792</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,063,232</u>	<u>\$ 1,115,171</u>	<u>\$ 1,115,171</u>	<u>\$ -</u>	<u>\$ -</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	\$ -	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	383,907	364,847	364,847	-	-
3000	Employee Benefits	110,812	114,564	114,563	-	1
4000	Supplies and Materials	505,893	580,929	576,926	-	4,003
5000	Operating Expenses	61,120	54,831	54,831	-	-
6000	Capital Outlay	1,500	0	-	-	-
	TOTAL EXPENDITURES	<u>\$ 1,063,232</u>	<u>\$ 1,115,171</u>	<u>\$ 1,111,167</u>	<u>\$ -</u>	<u>\$ 4,004</u>
7900	Ending Fund Balance	-	-	4,004	-	(4,004)
	TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,063,232</u>	<u>\$ 1,115,171</u>	<u>\$ 1,115,171</u>	<u>\$ -</u>	<u>\$ -</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning June 1, 2016: \$72,573.90 Ending cash balance on June 30, 2016: \$28,032.48.

**Mt. San Jacinto Community College District
Income Statement June 30, 2016
Capital Outlay Fund
2015-2016 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	\$ 4,088,598	\$ 4,088,598	\$ 101,377	\$ -	\$ 3,987,221
8652 Scheduled Maintenance & Repair	1,036,142	991,120	856,000	-	135,120
8652 Prop 39 Energy Sustainability	233,766	318,687	318,687	-	-
TOTAL STATE REVENUES	\$ 5,358,506	\$ 5,398,405	\$ 1,276,064	\$ -	\$ 4,122,341
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 5,000	\$ 20,413	\$ 20,412	\$ -	\$ 1
8880 Capital Outlay Fee	80,000	20,398	20,398	-	-
8890 Redevelopment Revenues	700,000	726,591	726,591	-	-
8890 Water Conservation	-	62,620	62,620	-	-
TOTAL LOCAL REVENUES	\$ 785,000	\$ 830,022	\$ 830,021	\$ -	\$ 1
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	\$ -
TOTAL Other Financing Sources	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	\$ -
TOTAL REVENUES	\$ 6,893,506	\$ 6,978,427	\$ 2,856,085	\$ -	\$ 4,122,342
NET BEGINNING BALANCE	\$ 5,221,356	\$ 5,221,356	\$ 5,221,356	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 12,114,862	\$ 12,199,783	\$ 8,077,441	\$ -	\$ 4,122,342

NOTES:

1. Period beginning cash balance at June 1, 2016: \$4,462,003. Ending cash balance at June 30, 2016: \$4,588,706.

**Mt. San Jacinto Community College District
Expenditure Statement June 30, 2016
Capital Outlay Fund
2015-2016 Financial Report #12**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 145,398	\$ 158,268	\$ 106,650	\$ -	\$ 51,618
3000 Employee Benefits	39,218	44,785	34,563	-	10,222
4000 Books/Supplies	-	24,394	24,394	-	-
5000 Other Operating Expenses	830,000	958,132	958,089	-	43
6000 Capital Outlay	6,310,576	6,224,534	2,026,125	-	4,198,409
TOTAL EXPENDITURES	<u>\$ 7,325,192</u>	<u>\$ 7,410,113</u>	<u>\$ 3,149,821</u>	<u>\$ -</u>	<u>\$ 4,260,292</u>
7900 Ending Fund Balance	4,789,670	4,789,670	4,927,620	-	(137,950)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 12,114,862</u>	<u>\$ 12,199,783</u>	<u>\$ 8,077,441</u>	<u>\$ -</u>	<u>\$ 4,122,342</u>

Mt. San Jacinto Community College District
Income Statement June 30, 2016
Bond Fund
2015-2016 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	\$ 90,000	\$ 90,000	\$ 291,193	\$ -	\$ (201,193)
TOTAL LOCAL REVENUES	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 291,193</u>	<u>\$ -</u>	<u>\$ (201,193)</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>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 291,193</u>	<u>\$ -</u>	<u>\$ (201,193)</u>
NET BEGINNING BALANCE	<u>\$ 62,929,358</u>	<u>\$ 62,929,359</u>	<u>\$ 62,929,359</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 63,019,358</u>	<u>\$ 63,019,359</u>	<u>\$ 63,220,552</u>	<u>\$ -</u>	<u>\$ (201,193)</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	\$ -	\$ 111,401	\$ -	\$ -	\$ 111,401
3000 Employee Benefits	-	37,561	-	-	37,561
4000 Supplies	-	20,801	20,801	-	-
5000 Other Operating Expenses	461,416	10,124,067	6,855,287	-	3,268,780
6000 Capital Outlay	17,377,500	13,417,549	1,562,503	-	11,855,046
TOTAL EXPENDITURES	<u>\$ 17,838,916</u>	<u>\$ 23,711,379</u>	<u>\$ 8,438,591</u>	<u>\$ -</u>	<u>\$ 15,272,788</u>
7900 Ending Fund Balance	45,180,442	39,307,980	54,781,961	-	(15,473,981)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 63,019,358</u>	<u>\$ 63,019,359</u>	<u>\$ 63,220,552</u>	<u>\$ -</u>	<u>\$ (201,193)</u>

NOTES:

1. Period beginning cash balance at June 1, 2016: \$55,542,153. Ending cash balance at June 30, 2016: \$52,757,962.

**Mt. San Jacinto Community College District
Income Statement June 30, 2016
Self-Insurance Fund
2015-2016 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	\$ 1,200	\$ 1,200	\$ 1,127	\$ -	\$ 73
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>100,000</u>	<u>-</u>	<u>50,000</u>
TOTAL LOCAL REVENUES	<u><u>\$ 151,200</u></u>	<u><u>\$ 151,200</u></u>	<u><u>\$ 101,127</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50,073</u></u>
8900 INCOMING TRANSFERS	<u>\$ 226,520</u>	<u>\$ 226,520</u>	<u>\$ 226,520</u>	<u>\$ -</u>	<u>\$ 453,040</u>
NET BEGINNING BALANCE	<u>\$ 239,473</u>	<u>\$ 239,473</u>	<u>\$ 239,473</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u><u>\$ 617,193</u></u>	<u><u>\$ 617,193</u></u>	<u><u>\$ 567,120</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 503,113</u></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	\$ 128,199	\$ 89,662	\$ 89,662	\$ -	\$ -
3000 Employee Benefits	<u>40,937</u>	<u>16,226</u>	<u>16,226</u>	<u>-</u>	<u>-</u>
4000 Books/Supplies	<u>243</u>	<u>7,239</u>	<u>7,239</u>	<u>-</u>	<u>-</u>
5000 Other Operating Expenses	<u>85,960</u>	<u>283,237</u>	<u>283,237</u>	<u>-</u>	<u>-</u>
6000 Capital Outlay	<u>81,934</u>	<u>2,480</u>	<u>2,480</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 337,273</u></u>	<u><u>\$ 398,844</u></u>	<u><u>\$ 398,844</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
7900 Ending Fund Balance	<u>279,920</u>	<u>218,349</u>	<u>168,276</u>	<u>-</u>	<u>50,073</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u><u>\$ 617,193</u></u>	<u><u>\$ 617,193</u></u>	<u><u>\$ 567,120</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50,073</u></u>

NOTES:

1. Period beginning cash balance at June 1, 2016: \$346,623.03; ending cash balance at June 30, 2016: \$337,621.05.

Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2016
Bookstore
2015-2016 Financial Statement #12

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$2,223,500	\$2,223,500	\$2,091,694	\$131,806
Commissions and Fees	8,000	10,322	10,929	(607)
Interest	150	150	130	20
Other Income	110,000	127,121	116,192	10,929
A. TOTAL INCOME	<u>\$2,341,650</u>	<u>\$2,361,093</u>	<u>\$2,218,945</u>	<u>\$142,148</u>
BEGINNING BALANCE	<u>\$1,066,649</u>	<u>\$1,066,649</u>	<u>\$1,066,649</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$3,408,299</u>	<u>\$3,427,742</u>	<u>\$3,285,594</u>	<u>\$142,148</u>
EXPENDITURES				
Cost of Goods Sold	\$1,837,115	\$1,837,115	\$1,706,741	\$130,374
Classified Personnel	262,050	262,050	221,610	40,440
Student Personnel	41,363	41,363	37,644	3,719
Fringe Benefits	90,658	90,658	68,453	22,205
District Fees & Chargebacks	68,577	65,021	65,021	0
Operating Supplies	18,720	21,264	21,264	0
Bank/Merchant Fees	31,389	31,389	25,589	5,800
Contract Services	40,830	36,126	35,990	136
Depreciation	39,047	39,697	39,697	0
Equipment	0	0	0	0
Equipment Repair	1,500	322	322	0
Bad Debts	0	282	282	0
Cash Short/(Over)	0	1,466	1,466	0
Educational & Buying Trips	543	695	695	0
Other Expenses	0	4,344	4,344	0
Site Improvements	0	0	0	0
Reserve Contingencies	0	0	0	0
Interfund Transfer	200,000	200,000	125,000	75,000
B. TOTAL EXPENDITURES	<u>\$2,631,792</u>	<u>\$2,631,792</u>	<u>\$2,354,118</u>	<u>\$277,674</u>
Ending Fund Balance	776,507	795,950	931,476	(135,526)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,408,299</u>	<u>\$3,427,742</u>	<u>\$3,285,594</u>	<u>\$142,148</u>
C. OPERATING SURPLUS (DEFICIT)			(\$135,173)	

Mt. San Jacinto Community College District
Income and Expenditure Statement Through June 30, 2016
Student Representation Fee
2015 - 2016 Financial Report # 12

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$900	\$900	\$917	(\$17)
Interest	0	0	0	(0)
TOTAL INCOME	<u>\$900</u>	<u>\$900</u>	<u>\$917</u>	<u>(\$17)</u>
BEGINNING BALANCE	<u>\$1,419</u>	<u>\$1,419</u>	<u>\$1,419</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$2,319</u>	<u>\$2,319</u>	<u>\$2,336</u>	<u>(\$17)</u>
EXPENDITURES				
Supplies and Materials	\$115	\$115	\$0	\$115
Other Operating Expenses & Services	650	650	0	650
TOTAL EXPENDITURES	<u>\$765</u>	<u>\$765</u>	<u>\$0</u>	<u>\$765</u>
ENDING BALANCE	<u>\$1,554</u>	<u>\$1,554</u>	<u>\$2,336</u>	<u>(\$782)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$2,319</u>	<u>\$2,319</u>	<u>\$2,336</u>	<u>(\$17)</u>

NOTE:

Warrant approval for June : \$ -0

Warrant numbers: -

**Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2016
Student Government Association
2015 - 2016 Financial Report # 12**

	Beginning Balance 7/1/2015	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 25,953	\$ 38,103	\$ 53,185	\$ 10,871
Inter-Club Council	-	-	-	-
ASB TOTALS	\$ 25,953	\$ 38,103	\$ 53,185	\$ 10,871
Black Student Union	319	-	-	319
EOPS CARE Club	306	-	-	306
Sand VolleyBall Club	100	-	-	100
Creative Writing Club	144	-	-	144
Ceramic Club	30	-	-	30
Savory Sensations Club	5	-	-	5
S.A.T.O.R.I. Garden Movements	100	-	-	100
G.I.S.	100	-	-	100
Puente Club	615	-	-	615
Club Aguilas	-	100	-	100
Cheerleading Club	34	-	-	34
Queer Straight Alliance	100	-	-	100
History Club	125	-	-	125
F.E.I.C	100	-	-	100
Pass Pride Club	100	-	-	100
Amnesty International	288	-	-	288
Child Development Student Grp	100	13	-	113
Nerd Squad	-	76	-	76
Upward Bound Student Org.	1,547	-	235	1,312
Talon Talks	192	49	15.00	226
Southwest Assoc. of Nursing Students	743	1,171	335	1,579
Animation Club	100	-	-	100
Phi Theta Kappa	3,228	12,110	11,757	3,581
FAVE	3,032	-	-	3,032
Philosophical Society	-	112	15.00	97
Masqueraders Theatre Club	240	-	-	240
Eagles Veteran	227	-	-	227
Communication Studies Club	186	-	-	186
Heart of Art	165	-	-	165
Political Science Club	19	-	-	19
Mu Alpha Theta	362	-	-	362
Asian Pacific Islanders Club	-	37	-	37
A Second Chance Club	120	-	-	120
Future Leaders Club	-	199.00	-	199
International Student Union	180	-	-	180
Anthropology Club	307	-	-	307
MSJC Talon Journalism Club	942	1,187.00	2,129.00	0
Rotaract	88	-	-	88
MSJC Psychology Club	455	-	-	455
Active Minds	100	-	5.00	95
Stem Club MVC	26	158	-	184
Run Club	250	-	-	250
CLUB TOTALS	\$ 15,075	\$ 15,212	\$ 14,491	\$ 15,796

**Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2016
Student Government Association
2015 - 2016 Financial Report # 12**

	Beginning Balance 7/1/2015	Income YTD	Expense YTD	Ending Balance
ASSOCIATED STUDENT BODY PROGRAMS				
Men's Basketball	2,215	12,659	8,607	6,267
Women's Basketball	4,895	6,474	5,904	5,465
Women's Soccer	100	586	686	-
Women's Volleyball	5,698	2,450	7,486	662
Men's Tennis	113	100	68	145
Women's Tennis	-	100	54	46
Men's Golf	5,709	9,680	7,464	7,925
Women's Softball	507	5,630	6,007	130
Athletic Training	-	170	-	170
Football (All Sports Club)	-	6,505	2,900	3,605
Performing Arts Music MVC	32,127	7,130	278	38,979
Performing Arts/Theater/Dance MVC	6,064	5,290	785	10,569
Performing Arts/Theater SJC	13,299	5,921	3,691	15,529
Athletics - General	15,501	23,308	24,531	14,278
Performing Arts/Music	4,920	749	782	4,887
Performing Arts/Dance SJC	11,043	2,674	460	13,257
Performing Arts/Symphony	1,311	1,048	744	1,615
Men's Baseball	2,746	11,634	14,380	-
Cheerleading Program	159	-	(145)	304
Performing Arts/Dance MVC	10,954	5,492	2,333	14,113
Women's Golf	7,275	6,118	8,790	4,603
Visual Arts/Art Gallery	2,030	-	-	2,030
Performing Arts/Hemet Harmonizers	2,807	410	773	2,444
PROGRAM TOTALS	\$ 129,473	\$ 114,128	\$ 96,578	\$ 147,023
GRAND TOTALS	\$ 170,501	\$ 167,443	\$ 164,254	\$ 173,690

NOTES

Warrant approval for June - \$8,371.93
Warrant numbers: 6072 -6084

**Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2016**

**Mt. San Jacinto Foundation
2015 - 2016 Financial Report # 12**

	<u>Beginning Balance 7/1/2015</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 244,591	\$ 134,790	\$ 147,051	\$ 232,330
Perm Scholarships & Endowments - Fund 831	2,600,104	(54,877) *	37,809	2,507,418
Revolving Scholarships - Fund 832	397,381	485,966	424,258	459,089
Instructional Programs - Fund 833	94,211	13,020	23,635	83,596
Subsidiary Programs - Fund 834	193,139	2,580	14,764	180,955
Operations - Fund 835	103,124	45,717	68,624	80,217
GRAND TOTALS	<u>\$ 3,632,550</u>	<u>\$ 627,196</u>	<u>\$ 716,141</u>	<u>\$ 3,543,605</u>

NOTE:

Warrant approval for June 2016 - \$10,348.36

Warrant numbers: 7667 - 7671

* This item represents the net total realized and unrealized gains (loss) included in the earnings statement at June 30, 2016 for the Foundation investment accounts in Permanent Scholarships and Endowments.