

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD ▼
Fiscal Year: 2014-2015

District: (940) MT. SAN JACINTO

Quarter Ended: (Q4) Jun 30, 2015

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2011-12	Actual 2012-13	Actual 2013-14	Projected 2014-2015

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

A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	51,947,161	52,792,634	57,272,732	60,065,911
A.2	Other Financing Sources (Object 8900)	-178,381	-170,174	-550,669	-279,218
A.3	Total Unrestricted Revenue (A.1 + A.2)	51,768,780	52,622,460	56,722,063	59,786,693
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	51,422,194	49,460,733	51,733,568	55,509,073
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,738,436	2,814,380	3,253,286	1,200,983
B.3	Total Unrestricted Expenditures (B.1 + B.2)	56,160,630	52,275,113	54,986,854	56,710,056
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-4,391,850	347,347	1,735,209	3,076,637
D. Fund Balance, Beginning					
D.1	Prior Year Adjustments + (-)	-2	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	10,471,750	6,079,900	6,427,247	8,162,455
E. Fund Balance, Ending (C. + D.2)					
E.		6,079,900	6,427,247	8,162,456	11,239,092
F.1 Percentage of GF Fund Balance to GF Expenditures (E / B.3)					
F.1		10.8%	12.3%	14.8%	19.8%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	2011-12	2012-13	2013-14	2014-2015
G.1		10,684	10,001	10,622	10,798

III. Total General Fund Cash Balance (Unrestricted and Restricted)

	As of the specified quarter ended for each fiscal year			
	2011-12	2012-13	2013-14	2014-2015

H 1	Cash, excluding borrowed funds		2,503,627	4,607,534	14,367,910
H 2	Cash, borrowed funds only		6,000,000	0	0
H 3	Total Cash (H.1 + H.2)	173,985	8,503,627	4,607,534	14,367,910

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)	57,680,721	57,692,101	60,065,911	104.1%
I.2	Other Financing Sources (Object 8900)	-286,965	-286,965	-279,218	97.3%
I.3	Total Unrestricted Revenue (I.1 + I.2)	57,393,756	57,405,136	59,786,693	104.1%
J	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	58,294,332	58,305,712	55,509,073	95.2%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,229,204	3,229,204	1,200,983	37.2%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	61,523,536	61,534,916	56,710,056	92.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-4,129,780	-4,129,780	3,076,637	
L	Adjusted Fund Balance, Beginning	8,162,455	8,162,455	8,162,455	
L.1	Fund Balance, Ending (C. + L.2)	4,032,675	4,032,675	11,239,092	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	6.6%	6.6%		

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: 2014-15	210,449	4%	490,714	4%	58,783	5%				
Year 2: 2015-16	249,428	4%	787,374	4%	444,502	5%				

	Year 3:								
b. BENEFITS:									
Year 1: 2014-15	40,434	4%	62,512	4%	7,488	5%			
Year 2: 2015-16	47,412	4%	125,672	4%	56,621	5%			
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.
 Management/Supervisory Confidential/Full Time Faculty retro FY1415 and FY1516 increase and extra STEP Associate Faculty May and June only FY1415 and FY1516 increase

The District will fund the increase with cost of living adjustment and growth funding.

VI. Did the district have significant events for the quarter (include recurrence 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

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 June 30, 2015
General Fund Unrestricted
2014-2015 Financial Report #12

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
3100 FEDERAL REVENUES	\$ 73,610	\$ 73,610	\$ 76,804	\$ -	\$ (3,194)
TOTAL FEDERAL REVENUES	<u>\$ 73,610</u>	<u>\$ 73,610</u>	<u>\$ 76,804</u>	<u>\$ -</u>	<u>\$ (3,194)</u>
3600 STATE REVENUES					
8611 General Apportionment	\$ 23,774,407	\$ 23,774,407	\$ 20,929,429	\$ -	\$ 2,844,978
8630 Education Protection	8,311,021	8,311,021	9,954,895	-	(1,643,874)
8681 State Lottery	1,237,977	1,237,977	1,484,959	-	(246,982)
8690 Other State	1,031,756	1,031,756	1,298,737	-	(266,981)
TOTAL STATE REVENUES	<u>\$ 34,355,161</u>	<u>\$ 34,355,161</u>	<u>\$ 33,668,020</u>	<u>\$ -</u>	<u>\$ 687,141</u>
3800 LOCAL REVENUES					
8811 Property Tax Revenues	\$ 18,169,723	\$ 18,169,723	\$ 20,284,808	\$ -	\$ (2,115,085)
8818 Redevelopment Funds	117,011	117,011	1,377,075	-	(1,260,064)
8820 Contributions, Gifts, Grants	-	-	-	-	-
8830 Contract/Instructional Services	260,661	272,041	76,203	-	195,838
8840 Theater/Other Sales	4,500	4,500	919	-	3,581
8850 Rents and Leases	98,000	98,000	56,391	-	41,609
8860 Interest	40,000	40,000	46,432	-	(6,432)
8872 Community Service Classes	500,000	500,000	520,599	-	(20,599)
8874 Enrollment Fees	3,210,000	3,210,000	2,927,657	-	282,343
8880 Nonresident Tuition	242,600	242,600	457,383	-	(214,783)
8886 Police Citations	1,800	1,800	-	-	1,800
8890 Other Local	607,655	607,655	573,620	-	34,035
TOTAL LOCAL REVENUES	<u>\$ 23,251,950</u>	<u>\$ 23,263,330</u>	<u>\$ 26,321,087</u>	<u>\$ -</u>	<u>\$ (3,057,757)</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 57,680,721</u>	<u>\$ 57,692,101</u>	<u>\$ 60,065,911</u>	<u>\$ -</u>	<u>\$ (2,373,810)</u>
8900 Other Financing Sources	(286,965)	(286,965)	(279,218)	-	(7,747)
TOTAL UNRESTRICTED REVENUES	<u>\$ 57,393,756</u>	<u>\$ 57,405,136</u>	<u>\$ 59,786,693</u>	<u>\$ -</u>	<u>\$ (2,381,557)</u>
NET BEGINNING BALANCE	<u>8,162,455</u>	<u>8,162,455</u>	<u>8,162,455</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 65,556,211</u>	<u>\$ 65,567,591</u>	<u>\$ 67,949,148</u>	<u>\$ -</u>	<u>\$ (2,381,557)</u>

- NOTES:**
- General Fund Cash for the period beginning June 1, 2015: \$16,165,023.23. Ending cash balance on June 30, 2015: \$14,367,909.65.
 - The beginning fund balance includes the Board of Trustees Special Reserve of \$3,631,934.

Mt. San Jacinto Community College District
Expenditure Statement June 30, 2015
General Fund Unrestricted
2014-2015 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	\$ 22,483,702	\$ 23,044,257	\$ 23,043,452	\$ -	\$ 805
2000	Classified Salaries	13,942,437	13,740,649	13,028,129	-	712,520
3000	Employee Benefits	10,289,854	10,379,576	10,228,568	-	151,008
4000	Books/Supplies	1,192,468	1,187,002	884,176	-	302,826
5000	Other Operating Expenses	8,646,495	7,663,355	6,725,473	-	937,882
6000	Capital Outlay	1,739,376	2,290,873	1,599,275	-	691,598
UNRESTRICTED GENERAL FUND EXPENDITURES		<u>\$ 58,294,332</u>	<u>\$ 58,305,712</u>	<u>\$ 55,509,073</u>	<u>\$ -</u>	<u>\$ 2,796,639</u>
7000	Other - Financial Aid	65,000	65,000	36,779	-	28,221
	Interfund Transfer Fund 61	-	-	-	-	-
	Interfund Transfer Fund 41	3,000,000	3,000,000	1,000,000	-	2,000,000
	Intrafund Transfer Fund 12	-	-	-	-	-
	Intrafund Transfer Fund 33	164,204	164,204	164,204	-	-
	Intrafund Transfer Fund 32	-	-	-	-	-
TOTAL OTHER OUTGO		<u>\$ 3,229,204</u>	<u>\$ 3,229,204</u>	<u>\$ 1,200,983</u>	<u>\$ -</u>	<u>\$ 2,028,221</u>
TOTAL EXPENDITURES		<u>\$ 61,523,536</u>	<u>\$ 61,534,916</u>	<u>\$ 56,710,056</u>	<u>\$ -</u>	<u>\$ 4,824,860</u>
7900	Reserve for Contingencies					
	Board Designated Reserve	3,732,675	3,732,675	3,876,251	-	(143,576)
	General	300,000	300,000	7,362,841	-	(7,062,841)
	Ending Fund Balance	<u>\$ 4,032,675</u>	<u>\$ 4,032,675</u>	<u>\$ 11,239,092</u>	<u>\$ -</u>	<u>\$ (7,206,417)</u>
TOTAL EXPENDITURES/ CONTINGENCIES		<u>\$ 65,556,211</u>	<u>\$ 65,567,591</u>	<u>\$ 67,949,148</u>	<u>\$ -</u>	<u>\$ (2,381,557)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement June 30, 2015

General Fund Restricted

2014-2015 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	\$ 1,721,684	\$ 1,718,810	\$ 1,361,812	\$ 356,998
8130 Workforce Investment Act	396,665	402,909	402,909	-
8140 Temporary Assist. Needy Family	84,280	95,782	95,782	-
8170 Vocational & Techn. Educ. Act	524,407	524,407	524,407	-
8190 Other Federal Revenues	1,247,746	1,609,925	862,309	747,616
TOTAL FEDERAL REVENUES	\$ 3,974,782	\$ 4,351,833	\$ 3,247,219	\$ 1,104,614
8600 STATE REVENUES				
8621 Disabled Students Program	\$ 795,752	\$ 1,186,681	\$ 1,186,681	\$ -
8622 EOPS	519,714	519,714	519,714	-
8623 Child Development Apport.	5,000	5,000	5,000	-
8626 CalWorks	381,300	421,852	406,002	15,850
8627 Song Brown, HWI Grants & AB 86 Grants	511,789	766,348	463,613	302,735
8629 Other Categorical Apportionment	2,493,100	4,456,588	2,788,680	1,667,908
8653 Instructional Improvement Grant	574,346	574,346	574,345	1
8681 State Lottery Revenue	150,000	423,952	423,952	-
TOTAL STATE REVENUES	\$ 5,431,001	\$ 8,354,481	\$ 6,367,987	\$ 1,986,494
8800 LOCAL REVENUES				
8831 Contract Instructional Services	\$ -	\$ -	\$ -	\$ -
8871 Child Development Services	-	4,630	4,630	-
8881 Parking Services & Public Transp.	262,500	262,500	229,343	33,157
8886 Parking Citations	40,000	40,000	26,755	13,245
8888 Parking Meter	40,000	40,000	37,298	2,702
8890 Other Local Revenue	976,258	2,295,007	779,187	1,515,820
TOTAL LOCAL REVENUES	\$ 1,318,758	\$ 2,642,137	\$ 1,077,213	\$ 1,564,924
8900 INCOMING TRANSFERS				
8980 Incoming Transfers	\$ -			\$ -
8999 Incoming Transfers Intra Fund	287,210	287,210	287,210	-
TOTAL OTHER FINANCING	\$ 287,210	\$ 287,210	\$ 287,210	\$ -
TOTAL REVENUES	\$ 11,011,751	\$ 15,635,661	\$ 10,979,629	\$ 4,656,032
BEGINNING BALANCE	\$ 521,828	\$ 521,828	\$ 521,828	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 11,533,579	\$ 16,157,489	\$ 11,501,457	\$ 4,656,032

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement June 30, 2015
General Fund Restricted
2014-2015 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	\$ 2,030,689	\$ 2,727,068	\$ 1,958,983	\$ -	\$ 768,085
2000 Classified Salaries	3,779,943	4,347,814	3,289,275	-	1,058,539
3000 Employee Benefits	1,235,352	1,519,872	1,138,463	-	381,409
4000 Books/Supplies	531,647	1,696,616	790,268	-	906,348
5000 Other Operating Expenses	2,035,039	3,249,699	2,033,848	-	1,215,851
6000 Capital Outlay	1,579,737	2,241,065	1,539,628	-	701,437
7000 Other Outgo	253,157	287,340	287,340	-	-
TOTAL EXPENDITURES	<u>\$ 11,445,564</u>	<u>\$ 16,069,474</u>	<u>\$ 11,037,805</u>	<u>\$ -</u>	<u>\$ 5,031,669</u>
7900 Ending Fund Balance	88,015	88,015	463,652	-	(375,637)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 11,533,579</u>	<u>\$ 16,157,489</u>	<u>\$ 11,501,457</u>	<u>\$ -</u>	<u>\$ 4,656,032</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement June 30, 2015
Cafeteria Fund
2014-2015 Financial Statement #12

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
800 LOCAL REVENUES					
840 Sales and Commissions	\$ 40,000	\$ 48,390	\$ 46,857	\$ -	\$ 1,533
847 Cafeteria Food Sales (less discounts)	<u>736,634</u>	<u>768,853</u>	<u>770,419</u>	<u>-</u>	<u>(1,566)</u>
860 Interest	<u>300</u>	<u>300</u>	<u>267</u>	<u>-</u>	<u>33</u>
980 Other Financing Sources	<u>193,514</u>	<u>193,514</u>	<u>193,514</u>	<u>-</u>	<u>-</u>
TOTAL LOCAL REVENUE	<u><u>\$ 970,448</u></u>	<u><u>\$ 1,011,057</u></u>	<u><u>\$ 1,011,057</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
NET BEGINNING BALANCE	<u>\$ 6,486</u>	<u>\$ 6,486</u>	<u>\$ 6,486</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u><u>\$ 976,934</u></u>	<u><u>\$ 1,017,543</u></u>	<u><u>\$ 1,017,543</u></u>	<u><u>\$ -</u></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	<u>330,036</u>	<u>339,157</u>	<u>338,437</u>	<u>-</u>	<u>720</u>
3000 Employee Benefits	<u>110,341</u>	<u>107,124</u>	<u>106,935</u>	<u>-</u>	<u>189</u>
4000 Supplies and Materials	<u>481,087</u>	<u>504,678</u>	<u>503,177</u>	<u>-</u>	<u>1,501</u>
5000 Operating Expenses	<u>43,620</u>	<u>59,876</u>	<u>58,492</u>	<u>-</u>	<u>1,384</u>
6000 Capital Outlay	<u>11,850</u>	<u>6,708</u>	<u>5,708</u>	<u>-</u>	<u>1,000</u>
TOTAL EXPENDITURES	<u><u>\$ 976,934</u></u>	<u><u>\$ 1,017,543</u></u>	<u><u>\$ 1,012,749</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,794</u></u>
7900 Ending Fund Balance	<u>-</u>	<u>-</u>	<u>4,794</u>	<u>-</u>	<u>(4,794)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u><u>\$ 976,934</u></u>	<u><u>\$ 1,017,543</u></u>	<u><u>\$ 1,017,543</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

NOTES:
1. Cafeteria Fund Cash for the period beginning June 1, 2015: \$12,083.70. Ending cash balance on June 30, 2015: \$17,611.64.

**Mt. San Jacinto Community College District
Income Statement June 30, 2015
Child Development Fund
2014-2015 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	\$ 81,213	\$ 81,213	\$ -	\$ -
TOTAL FEDERAL REVENUES	<u>\$ 75,000</u>	<u>\$ 81,213</u>	<u>\$ 81,213</u>	<u>\$ -</u>	<u>\$ -</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 173,078	\$ 225,438	\$ 219,028	\$ -	\$ 6,410
8629 Other Categorical Apportionments	-	-	-	-	-
8650 Reimbursable Categorical Progr.	536,862	\$ 547,617	455,421	-	92,196
8690 State Food Revenue	4,000	\$ 4,000	3,932	-	68
TOTAL STATE REVENUES	<u>\$ 713,940</u>	<u>\$ 777,055</u>	<u>\$ 678,381</u>	<u>\$ -</u>	<u>\$ 98,674</u>
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 6,575	\$ 19,924	\$ 19,924	\$ -	\$ -
8871 Child Development Services	121,771	115,558	62,359	-	53,199
8890 Other Local Revenue	-	-	-	-	-
TOTAL LOCAL REVENUES	<u>\$ 128,346</u>	<u>\$ 135,482</u>	<u>\$ 82,283</u>	<u>\$ -</u>	<u>\$ 53,199</u>
8900 Incoming Transfers	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL OTHER FINANCING	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 1,081,490</u>	<u>\$ 1,157,954</u>	<u>\$ 1,006,081</u>	<u>\$ -</u>	<u>\$ 151,873</u>
BEGINNING BALANCE	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,081,490</u>	<u>\$ 1,157,954</u>	<u>\$ 1,006,081</u>	<u>\$ -</u>	<u>\$ 151,873</u>

NOTES:

1. Child Care Center fund cash balance at June 1, 2015: \$13,752.69. Ending cash balance at June 30, 2015: \$0.78

**Mt. San Jacinto Community College District
Expenditure Statement June 30, 2015
Child Development Fund
2014-2015 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	678,537	794,273	642,400		151,873
3000 Employee Benefits	262,101	217,207	217,207		-
4000 Books/Supplies	-	2,082	2,082		-
5000 Other Operating Expenses	140,607	144,147	144,147		-
6000 Capital Outlay	-				-
7000 Other Outgo	245	245	245		-
TOTAL EXPENDITURES	<u>\$ 1,081,490</u>	<u>\$ 1,157,954</u>	<u>\$ 1,006,081</u>	<u>\$ -</u>	<u>\$ 151,873</u>
7900 Ending Fund Balance	-	-	-	-	-
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,081,490</u>	<u>\$ 1,157,954</u>	<u>\$ 1,006,081</u>	<u>\$ -</u>	<u>\$ 151,873</u>

**Mt. San Jacinto Community College District
Income Statement June 30, 2015
Capital Outlay Fund
2014-2015 Financial Report #12**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
3600 STATE REVENUES					
8651 Community College Construction Act	\$ 368,755	\$ 368,755	\$ 368,755	\$ -	\$ -
8652 Scheduled Maintenance & Repair	<u>1,018,459</u>	<u>1,018,459</u>	<u>1,018,460</u>	<u>-</u>	<u>(1)</u>
8652 Prop 39 Energy Sustainability	<u>725,297</u>	<u>725,297</u>	<u>626,914</u>	<u>-</u>	<u>98,383</u>
TOTAL STATE REVENUES	<u>\$ 2,112,511</u>	<u>\$ 2,112,511</u>	<u>\$ 2,014,129</u>	<u>\$ -</u>	<u>\$ 98,382</u>
3800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 5,000	\$ 5,276	\$ 12,137	\$ -	\$ (6,861)
8880 Capital Outlay Fee	<u>80,000</u>	<u>80,000</u>	<u>42,421</u>	<u>-</u>	<u>37,579</u>
8890 Redevelopment Revenues	<u>700,000</u>	<u>700,000</u>	<u>731,178</u>	<u>-</u>	<u>(31,178)</u>
TOTAL LOCAL REVENUES	<u>\$ 785,000</u>	<u>\$ 785,276</u>	<u>\$ 785,736</u>	<u>\$ -</u>	<u>\$ (460)</u>
3900 Other Financing Sources					
8980 Interfund Transfers - In	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>
TOTAL Other Financing Sources	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>
TOTAL REVENUES	<u>\$ 5,897,511</u>	<u>\$ 5,897,787</u>	<u>\$ 3,799,865</u>	<u>\$ -</u>	<u>\$ 2,097,922</u>
NET BEGINNING BALANCE	<u>\$ 4,933,233</u>	<u>\$ 4,933,233</u>	<u>\$ 4,933,233</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 10,830,744</u>	<u>\$ 10,831,020</u>	<u>\$ 8,733,098</u>	<u>\$ -</u>	<u>\$ 2,097,922</u>

NOTES:
1. Period beginning cash balance at June 1, 2015: \$2,833,362. Ending cash balance at June 30, 2015: \$4,193,763.

**Mt. San Jacinto Community College District
Expenditure Statement June 30, 2015
Capital Outlay Fund
2014-2015 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	\$ 115,454	\$ 115,454	\$ 108,067	\$ -	\$ 7,387
3000 Employee Benefits	50,428	50,428	34,947	-	15,481
4000 Books/Supplies	18,326	115,655	104,791	-	10,864
5000 Other Operating Expenses	1,866,633	2,037,461	988,346	-	1,049,115
6000 Capital Outlay	3,624,516	3,356,635	2,395,214	-	961,421
TOTAL EXPENDITURES	<u>\$ 5,675,357</u>	<u>\$ 5,675,633</u>	<u>\$ 3,631,365</u>	<u>\$ -</u>	<u>\$ 2,044,268</u>
7900 Ending Fund Balance	5,155,387	5,155,387	5,101,733	-	53,654
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 10,830,744</u>	<u>\$ 10,831,020</u>	<u>\$ 8,733,098</u>	<u>\$ -</u>	<u>\$ 2,097,922</u>

**Mt. San Jacinto Community College District
Income Statement June 30, 2015
Bond Fund
2014-2015 Financial Report #12**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
3800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ -	\$ 22,960	\$ 22,960	\$ -	\$ -
TOTAL LOCAL REVENUES	<u>\$ -</u>	<u>\$ 22,960</u>	<u>\$ 22,960</u>	<u>\$ -</u>	<u>\$ -</u>
3900 Other Financing Sources					
8940 Proceeds of General Long Term Debt	\$ -	\$ 70,000,000	\$ 70,000,000	\$ -	\$ -
TOTAL Other Financing Sources	<u>\$ -</u>	<u>\$ 70,000,000</u>	<u>\$ 70,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 70,022,960</u>	<u>\$ 70,022,960</u>	<u>\$ -</u>	<u>\$ -</u>
NET BEGINNING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ -</u>	<u>\$ 70,022,960</u>	<u>\$ 70,022,960</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					
5000 Other Operating Expenses	-	7,220,351	7,045,220	-	175,131
5000 Capital Outlay	-	62,802,609	48,381	-	62,754,228
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 70,022,960</u>	<u>\$ 7,093,601</u>	<u>\$ -</u>	<u>\$ 62,929,359</u>
7900 Ending Fund Balance	-	-	62,929,359	-	(62,929,359)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ -</u>	<u>\$ 70,022,960</u>	<u>\$ 70,022,960</u>	<u>\$ -</u>	<u>\$ -</u>

NOTES:
1. Period beginning cash balance at June 1, 2015: \$58,133,353. Ending cash balance at June 30, 2015: \$58,133,296.

**Mt. San Jacinto Community College District
Income Statement June 30, 2015
Self-Insurance Fund
2014-2015 Financial Report #12**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
LOCAL REVENUES					
8860 Interest	\$ 1,200	\$ 1,600	\$ 1,591	\$ -	\$ 9
8890 Other Local	150,000	222,016	222,016	-	-
TOTAL LOCAL REVENUES	<u>\$ 151,200</u>	<u>\$ 223,616</u>	<u>\$ 223,607</u>	<u>\$ -</u>	<u>\$ 9</u>
NET BEGINNING BALANCE	<u>\$ 153,865</u>	<u>\$ 153,864</u>	<u>\$ 153,864</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 305,065</u>	<u>\$ 377,480</u>	<u>\$ 377,471</u>	<u>\$ -</u>	<u>\$ 9</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	\$ 24,658	\$ 27,142	\$ 24,547	\$ -	\$ 2,595
3000 Employee Benefits	7,994	9,129	8,065	-	1,064
4000 Books/Supplies	243	243	95	-	148
5000 Other Operating Expenses	80,000	157,810	78,979	-	78,831
6000 Capital Outlay	87,894	78,880	26,313	-	52,567
TOTAL EXPENDITURES	<u>\$ 200,789</u>	<u>\$ 273,204</u>	<u>\$ 137,999</u>	<u>\$ -</u>	<u>\$ 135,205</u>
7900 Ending Fund Balance	104,276	104,276	239,472	-	(135,196)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 305,065</u>	<u>\$ 377,480</u>	<u>\$ 377,471</u>	<u>\$ -</u>	<u>\$ 9</u>

NOTES:
1. Period beginning cash balance at June 1, 2015: \$281,666.86; ending cash balance at June 30, 2015: \$278,491.00.

Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2015
Bookstore
2014-2015 Financial Statement #12

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$2,112,000	\$2,146,925	\$2,146,925	\$0
Commissions and Fees	8,000	8,000	6,117	1,883
Interest	225	225	146	79
Other Income	110,000	75,075	45,605	29,470
A. TOTAL INCOME	<u>\$2,230,225</u>	<u>\$2,230,225</u>	<u>\$2,198,793</u>	<u>\$31,432</u>
BEGINNING BALANCE	<u>\$1,310,302</u>	<u>\$1,310,302</u>	<u>\$1,310,302</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$3,540,527</u>	<u>\$3,540,527</u>	<u>\$3,509,095</u>	<u>\$31,432</u>
EXPENDITURES				
Cost of Goods Sold	\$1,650,000	\$1,694,994	\$1,694,994	\$0
Classified Personnel	285,000	243,543	243,543	0
Student Personnel	28,000	37,603	37,603	0
Fringe Benefits	96,000	91,893	91,893	0
District Fees & Chargebacks	56,500	62,343	62,343	0
Operating Supplies	20,600	16,875	16,875	0
Bank/Merchant Fees	23,500	26,828	26,828	0
Contract Services	26,000	24,340	24,340	0
Depreciation	47,000	42,442	42,442	0
Equipment	0	0	0	0
Equipment Repair	1,500	1,490	1,490	0
Bad Debts	0	1,208	1,208	0
Cash Short/(Over)	0	936	936	0
Educational & Buying Trips	85	543	543	0
Other Expenses	0	3,894	3,894	0
Site Improvements	18,000	3,253	0	3,253
Reserve Contingencies	0	0	0	0
Interfund Transfer	193,514	193,514	193,514	0
B. TOTAL EXPENDITURES	<u>\$2,445,699</u>	<u>\$2,445,699</u>	<u>\$2,442,446</u>	<u>\$3,253</u>
Ending Fund Balance	1,094,828	1,094,828	1,066,649	28,179
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,540,527</u>	<u>\$3,540,527</u>	<u>\$3,509,095</u>	<u>\$31,432</u>
C. OPERATING SURPLUS (DEFICIT)			(\$243,653)	

Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2015
Mt. San Jacinto Foundation
2014 - 2015 Financial Report # 12

	<u>Beginning Balance 7/1/2014</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 225,639	\$ 128,381	\$ 109,429	\$ 244,591
Perm Schlrships & Endowments - Fund 831	2,535,851	87,081	22,828	2,600,104
Revolving Scholarships - Fund 832	361,532	362,201	326,352	397,381
Instructional Programs - Fund 833	93,547	7,682	7,018	94,211
Subsidiary Programs - Fund 834	197,464	9,120	13,445	193,139
Operations - Fund 835	133,718	86,418	117,012	103,124
GRAND TOTALS	<u>\$ 3,547,751</u>	<u>\$ 680,883</u>	<u>\$ 596,084</u>	<u>\$ 3,632,550</u>

NOTE:

Warrant approval for June 2015 - \$43,968.79
Warrant numbers: 7597 - 7604

**Mt. San Jacinto Community College District
Income and Expenditure Statement June 30, 2015
Student Government Association
2014 - 2015 Financial Report # 12**

	Beginning Balance 7/1/2014	Income YTD	Expense YTD	Ending Balance
3-D Magic Club	102	0	102	0
Rotaract	88	0	0	88
MSJC Psychology Club	455	0	0	455
Active Minds	100	0	0	100
Stem Club MVC	0	(28)	(54)	26
Run Club	250	0	0	250
CLUB TOTALS	\$ 15,848	\$ 13,543	\$ 14,316	\$ 15,075
ASSOCIATED STUDENT BODY PROGRAMS				
Men's Basketball	3,975	3,302	5,062	2,215
Women's Basketball	1,269	5,435	1,809	4,895
Women's Soccer	0	100	0	100
Women's Volleyball	1,754	10,220	6,276	5,698
Men's Tennis	113	0	0	113
Women's Tennis	0	0	0	0
Men's Golf	4,095	11,390	9,776	5,709
Women's Softball	1,559	6,945	7,997	507
Athletic Training	0	3,773	3,773	0
Football (All Sports Club)	1,999	16,864	18,863	0
Performing Arts Music MVC	24,361	8,640	874	32,127
Performing Arts/Theater/Dance MVC	4,419	2,080	435	6,064
Performing Arts/Theater SJC	9,874	6,804	3,379	13,299
Athletics - General	20,789	18,591	23,879	15,501
Performing Arts/Music	5,182	1,818	2,080	4,920
Performing Arts/Dance SJC	7,503	3,951	411	11,043
Performing Arts/Symphony	702	763	154	1,311
Men's Baseball	360	17,522	15,136	2,746
Cheerleading Program	159	0	0	159
Performing Arts/Dance MVC	12,271	5,024	6,341	10,954
Women's Golf	3,421	5,350	1,496	7,275
Visual Arts/Art Gallery	1	379	(1,650)	2,030
Performing Arts/Hemet Harmonizers	1,545	3,395	2,133	2,807
PROGRAM TOTALS	\$ 105,351	\$ 132,346	\$ 108,224	\$ 129,473
GRAND TOTALS	\$ 137,422	\$ 182,866	\$ 149,787	\$ 170,501

NOTES

Warrant approval for June - \$15,975.70
Warrant numbers: 5856 - 5873

Mt. San Jacinto Community College District
Income and Expenditure Statement Through June 30, 2015
Student Representation Fee
2014 - 2015 Financial Report # 12

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	<u>\$700</u>	<u>\$700</u>	<u>\$874</u>	<u>(\$174)</u>
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>(0)</u>
TOTAL INCOME	<u><u>\$700</u></u>	<u><u>\$700</u></u>	<u><u>\$874</u></u>	<u><u>(\$174)</u></u>
BEGINNING BALANCE	<u>\$1,938</u>	<u>\$1,938</u>	<u>\$1,938</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u><u>\$2,638</u></u>	<u><u>\$2,638</u></u>	<u><u>\$2,812</u></u>	<u><u>(\$174)</u></u>
EXPENDITURES				
Supplies and Materials	<u>\$115</u>	<u>\$115</u>	<u>\$0</u>	<u>\$115</u>
Other Operating Expenses & Services	<u>550</u>	<u>550</u>	<u>1,393</u>	<u>(843)</u>
TOTAL EXPENDITURES	<u><u>\$665</u></u>	<u><u>\$665</u></u>	<u><u>\$1,393</u></u>	<u><u>(\$728)</u></u>
ENDING BALANCE	<u>\$1,973</u>	<u>\$1,973</u>	<u>\$1,419</u>	<u>\$554</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$2,638</u></u>	<u><u>\$2,638</u></u>	<u><u>\$2,812</u></u>	<u><u>(\$174)</u></u>

NOTE:

Warrant approval for June : \$870.58

Warrant numbers: 185