

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLORS OFFICE**

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

CHANGE THE PERIOD
Fiscal Year: 2016-2017

Quarter Ended: (Q2) Dec 31, 2016

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

I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	57,272,732	60,065,911	75,504,869	75,432,565
A.2	Other Financing Sources (Object 8900)	-550,669	-279,218	-269,596	-262,587
A.3	Total Unrestricted Revenue (A.1 + A.2)	56,722,063	59,786,693	75,235,273	75,169,978
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	51,733,568	55,509,075	64,025,798	82,836,043
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,253,286	1,200,983	1,166,413	1,487,204
B.3	Total Unrestricted Expenditures (B.1 + B.2)	54,986,854	56,710,058	65,192,211	84,323,247
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	1,735,209	3,076,635	10,043,062	-9,153,269
D. Fund Balance, Beginning					
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	6,427,247	8,162,456	11,239,091	21,282,153
E.	Fund Balance, Ending (C. + D.2)	8,162,456	11,239,091	21,282,153	12,128,884
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	14.8%	19.8%	32.6%	14.4%

II. Annualized Attendance FTES:					
G.1	Annualized FTES (excluding apprentice and non-resident)	10,622	10,798	11,853	12,327

III. Total General Fund Cash Balance (Unrestricted and Restricted)					
		As of the specified quarter ended for each fiscal year			
		2013-14	2014-15	2015-16	2016-2017

Mt. San Jacinto Community College District
Income Statement December 31, 2016
General Fund Unrestricted
2016-2017 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES	\$ 78,000	\$ 78,000	\$ 3,460	\$ 74,540
TOTAL FEDERAL REVENUES	<u>\$ 78,000</u>	<u>\$ 78,000</u>	<u>\$ 3,460</u>	<u>\$ 74,540</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 29,028,891	\$ 29,028,891	\$ 15,555,968	\$ 13,472,923
8630 Education Protection	10,017,557	10,017,557	5,028,218	4,989,339
8681 State Lottery	1,511,720	1,511,720	-	1,511,720
8690 Other State	3,478,818	3,478,818	1,291,296	2,187,522
TOTAL STATE REVENUES	<u>\$ 44,036,986</u>	<u>\$ 44,036,986</u>	<u>\$ 21,875,482</u>	<u>\$ 22,161,504</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 24,786,703	\$ 24,786,703	\$ 9,823,738	\$ 14,962,965
8818 Redevelopment Funds	237,000	237,000	-	237,000
8830 Contract/Instructional Services	293,825	314,795	24,911	289,884
8840 Theater/Other Sales	1,000	1,000	108	892
8850 Rents and Leases	150,000	150,000	51,333	98,667
8860 Interest	112,000	112,000	45,399	66,601
8872 Community Service Classes	788,045	788,045	588,099	199,946
8874 Enrollment Fees	3,450,000	3,450,000	1,989,239	1,460,761
8880 Nonresident Tuition	657,032	657,032	707,368	(50,336)
8890 Other Local	821,004	821,004	480,780	340,224
TOTAL LOCAL REVENUES	<u>\$ 31,296,609</u>	<u>\$ 31,317,579</u>	<u>\$ 13,710,975</u>	<u>\$ 17,606,604</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 75,411,595</u>	<u>\$ 75,432,565</u>	<u>\$ 35,589,917</u>	<u>\$ 39,842,648</u>
8900 Other Financing Sources	(262,587)	(262,587)	(269,924)	7,337
TOTAL UNRESTRICTED REVENUES	<u>\$ 75,149,008</u>	<u>\$ 75,169,978</u>	<u>\$ 35,319,993</u>	<u>\$ 39,849,985</u>
NET BEGINNING BALANCE	<u>21,282,153</u>	<u>21,282,153</u>	<u>21,282,153</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 96,431,161</u>	<u>\$ 96,452,131</u>	<u>\$ 56,602,146</u>	<u>\$ 39,849,985</u>

NOTES:

1. General Fund Cash for the period beginning December 1, 2016: \$23,274,660.36. Ending cash balance on December 31, 2016: \$29,521,234.18.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$10,786,974.

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2016
General Fund Unrestricted
2016-2017 Financial Report #6**

		<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000	Academic Salaries	\$ 30,545,285	\$ 30,578,500	\$ 13,478,849	\$ 16,983,351	\$ 116,300
2000	Classified Salaries	18,395,351	18,504,194	8,083,813	10,185,604	234,777
3000	Employee Benefits	18,344,153	18,369,145	6,895,253	11,373,407	100,485
4000	Books/Supplies	2,093,576	1,886,761	511,370	1,370,471	4,920
5000	Other Operating Expenses	10,786,723	10,725,991	4,267,088	6,400,633	58,270
6000	Capital Outlay	2,649,985	2,771,452	677,871	2,033,614	59,967
UNRESTRICTED GENERAL FUND EXPENDITURES		<u>\$ 82,815,073</u>	<u>\$ 82,836,043</u>	<u>\$ 33,914,244</u>	<u>\$ 48,347,080</u>	<u>\$ 574,719</u>
7000	Other - Financial Aid	85,000	85,000	2,600	-	82,400
	Interfund Transfer Fund 61	226,520	226,520	388,000	-	(161,480)
	Interfund Transfer Fund 41	1,011,480	1,011,480	-	-	1,011,480
	Intrafund Transfer Fund 33	164,204	164,204	50,000	-	114,204
TOTAL OTHER OUTGO		<u>\$ 1,487,204</u>	<u>\$ 1,487,204</u>	<u>\$ 440,600</u>	<u>\$ -</u>	<u>\$ 1,046,604</u>
TOTAL EXPENDITURES		<u>\$ 84,302,277</u>	<u>\$ 84,323,247</u>	<u>\$ 34,354,844</u>	<u>\$ 48,347,080</u>	<u>\$ 1,621,323</u>
7900	Reserve for Contingencies					
	Board Designated Reserve	11,828,884	11,828,884	11,878,476	-	(49,592)
	General	300,000	300,000	10,368,826	-	(10,068,826)
	Ending Fund Balance	<u>\$ 12,128,884</u>	<u>\$ 12,128,884</u>	<u>\$ 22,247,302</u>	<u>\$ -</u>	<u>\$ (10,118,418)</u>
TOTAL EXPENDITURES/ CONTINGENCIES		<u>\$ 96,431,161</u>	<u>\$ 96,452,131</u>	<u>\$ 56,602,146</u>	<u>\$ 48,347,080</u>	<u>\$ (8,497,095)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement December 31, 2016

General Fund Restricted

2016-2017 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Balance</u>
8100 FEDERAL REVENUES				
8120 Higher Education Act	\$ 2,014,333	\$ 2,014,333	\$ 320,130	\$ 1,694,203
8130 Workforce Investment Act	378,314	507,484	216,741	290,743
8140 Temporary Assist. Needy Famil.	98,704	105,680	51,326	54,354
8170 Vocational & Techn. Educ. Act	504,622	504,622	10,976	493,646
8190 Other Federal Revenues	635,277	533,013	158,766	374,247
TOTAL FEDERAL REVENUES	\$ 3,631,250	\$ 3,665,132	\$ 757,939	\$ 2,907,193
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 105,628	\$ 105,628	\$ -	\$ 105,628
8621 Disabled Students Program	956,128	956,128	497,187	458,941
8622 EOPS	669,864	670,699	348,329	322,370
8623 Child Development Apport.	5,000	5,000	1,250	3,750
8626 CalWorks	450,849	594,751	234,441	360,310
8627 Song Brown Capitation Grant	253,556	303,556	42,736	260,820
8629 Other Categorical Apportion.	12,757,452	17,528,002	11,436,516	6,091,486
8653 Instructional Improvement Grant	825,605	825,605	325,605	500,000
8681 State Lottery Revenue	380,000	380,000	34,172	345,828
TOTAL STATE REVENUES	\$ 16,404,082	\$ 21,369,369	\$ 12,920,236	\$ 8,449,133
8800 LOCAL REVENUES				
8881 Parking Services & Public Transp.	\$ 370,000	\$ 370,000	\$ 146,461	\$ 223,539
8886 Parking Citations	36,000	36,000	14,034	21,966
8888 Parking Meter	39,000	39,000	16,458	22,542
8890 Other Local Revenue	4,218,640	4,304,318	2,410,228	1,894,090
TOTAL LOCAL REVENUES	\$ 4,663,640	\$ 4,749,318	\$ 2,587,181	\$ 2,162,137
8900 INCOMING TRANSFERS				
8999 Incoming Transfers Intra Fund	\$ 270,587	\$ 270,587	\$ 270,587	\$ -
TOTAL OTHER FINANCING	\$ 270,587	\$ 270,587	\$ 270,587	\$ -
TOTAL REVENUES	\$ 24,969,559	\$ 30,054,406	\$ 16,535,943	\$ 13,518,463
BEGINNING BALANCE	\$ 113,026	\$ 113,026	\$ 113,026	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 25,082,585	\$ 30,167,432	\$ 16,648,969	\$ 13,518,463

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement December 31, 2016
General Fund Restricted
2016-2017 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
1000 Academic Salaries	\$ 5,132,804	\$ 5,337,538	\$ 1,974,083	\$ 1,227,420	\$ 2,136,035
2000 Classified Salaries	4,352,916	4,463,311	1,537,184	1,048,393	1,877,734
3000 Employee Benefits	2,668,891	2,725,815	904,066	771,552	1,050,197
4000 Books/Supplies	1,338,061	1,378,394	203,026	119,993	1,055,375
5000 Other Operating Expenses	6,022,330	8,860,023	1,137,264	624,941	7,097,818
6000 Capital Outlay	1,484,290	1,573,608	629,756	117,866	825,986
7000 Other Outgo	4,032,358	5,777,808	3,188,340	6,459,098	(3,869,630)
TOTAL EXPENDITURES	<u>\$ 25,031,650</u>	<u>\$ 30,116,497</u>	<u>\$ 9,573,719</u>	<u>\$ 10,369,263</u>	<u>\$ 10,173,515</u>
7900 Ending Fund Balance	50,935	50,935	7,075,250	-	(7,024,315)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 25,082,585</u>	<u>\$ 30,167,432</u>	<u>\$ 16,648,969</u>	<u>\$ 10,369,263</u>	<u>\$ 3,149,200</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement December 31, 2016
Cafeteria Fund
2016-2017 Financial Statement #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8840 Sales and Commissions	\$ 60,000	\$ 60,000	\$ 22,838	\$ -	\$ 37,162
8847 Cafeteria Food Sales (less discounts)	966,000	966,000	472,976	-	493,024
8860 Interest	220	220	74	-	146
8980 Other Financing Sources	105,000	105,000	59,000	-	46,000
TOTAL LOCAL REVENUE	<u>\$ 1,131,220</u>	<u>\$ 1,131,220</u>	<u>\$ 554,888</u>	<u>\$ -</u>	<u>\$ 576,332</u>
NET BEGINNING BALANCE	<u>\$ 4,004</u>	<u>\$ 4,004</u>	<u>\$ 4,004</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,135,224</u>	<u>\$ 1,135,224</u>	<u>\$ 558,892</u>	<u>\$ -</u>	<u>\$ 576,332</u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
2000 Classified Salaries	\$ 367,569	\$ 367,569	\$ 199,886	\$ 158,578	\$ 9,105
3000 Employee Benefits	124,166	124,166	65,027	66,884	(7,745)
4000 Supplies and Materials	584,739	584,739	272,822	96,420	215,497
5000 Operating Expenses	57,250	57,250	19,963	1,942	35,345
6000 Capital Outlay	1,500	1,500	-	-	1,500
TOTAL EXPENDITURES	<u>\$ 1,135,224</u>	<u>\$ 1,135,224</u>	<u>\$ 557,698</u>	<u>\$ 323,824</u>	<u>\$ 253,702</u>
7900 Ending Fund Balance	-	-	1,194	-	(1,194)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,135,224</u>	<u>\$ 1,135,224</u>	<u>\$ 558,892</u>	<u>\$ 323,824</u>	<u>\$ 252,508</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning December 1, 2016: \$43,855.27 Ending cash balance on December 31, 2016: \$12,576.79.

Mt. San Jacinto Community College District
Income Statement December 31, 2016
Child Development Fund
2016-2017 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8100 FEDERAL REVENUES					
8190 Federal Food Revenue	\$ 70,000	\$ 70,000	\$ 12,741	\$ -	\$ 57,259
TOTAL FEDERAL REVENUES	\$ 70,000	\$ 70,000	\$ 12,741	\$ -	\$ 57,259
8600 STATE REVENUES					
8623 Contract Revenue	\$ 12,813	\$ 12,813	\$ 12,813	\$ -	\$ -
8650 Reimbursable Categorical Progr.	814,008	814,008	398,086	-	415,922
8690 State Food Revenue	3,000	3,000	574	-	2,426
TOTAL STATE REVENUES	\$ 829,821	\$ 829,821	\$ 411,473	\$ -	\$ 418,348
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 19,724	\$ 19,724	\$ 16,437	\$ -	\$ 3,288
8860 Interest	\$ -	\$ -	\$ 128	-	(128)
8871 Child Development Services	108,926	108,926	58,316	-	50,610
8899 Quality Rating Improvement System	31,481	31,481	51,481	-	(20,000)
TOTAL LOCAL REVENUES	\$ 160,131	\$ 160,131	\$ 126,362	\$ -	\$ 33,769
8900 Incoming Transfers	\$ 164,204	\$ 164,204	\$ 50,000	\$ -	\$ 114,204
TOTAL OTHER FINANCING	\$ 164,204	\$ 164,204	\$ 50,000	\$ -	\$ 114,204
TOTAL REVENUES	\$ 1,224,156	\$ 1,224,156	\$ 600,576	\$ -	\$ 623,580
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 1,224,156	\$ 1,224,156	\$ 600,576	\$ -	\$ 623,580

NOTES:

1. Child Care Center fund cash balance at December 1, 2016: \$158,559.65. Ending cash balance at December 31, 2016: \$153,544.95.

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2016
Child Development Fund
2016-2017 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actuals To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	<u>\$ 727,684</u>	<u>\$ 727,684</u>	<u>\$ 319,659</u>	<u>\$ 402,283</u>	<u>\$ 5,742</u>
3000 Employee Benefits	<u>308,604</u>	<u>308,604</u>	<u>135,115</u>	<u>173,440</u>	<u>49</u>
4000 Books/Supplies	<u>10,975</u>	<u>10,975</u>	<u>5,708</u>	<u>4,718</u>	<u>549</u>
5000 Other Operating Expenses	<u>175,160</u>	<u>175,160</u>	<u>38,713</u>	<u>3,000</u>	<u>133,447</u>
6000 Capital Outlay	<u>1,733</u>	<u>1,733</u>	<u>-</u>	<u>-</u>	<u>1,733</u>
TOTAL EXPENDITURES	<u>\$ 1,224,156</u>	<u>\$ 1,224,156</u>	<u>\$ 499,195</u>	<u>\$ 583,441</u>	<u>\$ 141,520</u>
7900 Ending Fund Balance	<u>-</u>	<u>-</u>	<u>101,382</u>	<u>-</u>	<u>(101,382)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,224,156</u>	<u>\$ 1,224,156</u>	<u>\$ 600,576</u>	<u>\$ 583,441</u>	<u>\$ 40,139</u>

Mt. San Jacinto Community College District
Income Statement December 31, 2016
Capital Outlay Fund
2016-2017 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8600 STATE REVENUES					
8651 Community College Construction Act	\$ 4,142,000	\$ 4,142,000	\$ -	\$ -	\$ 4,142,000
8652 Scheduled Maintenance & Repair	1,453,490	1,453,490	1,002,450	-	451,040
8652 Prop 39 Energy Sustainability	433,234	433,234	-	-	433,234
TOTAL STATE REVENUES	\$ 6,028,724	\$ 6,028,724	\$ 1,002,450	\$ -	\$ 5,026,274
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 20,000	\$ 20,000	\$ 7,703	\$ -	\$ 12,297
8880 Capital Outlay Fee	25,000	25,000	24,441	-	559
8890 Redevelopment Revenues	700,000	700,000	-	-	700,000
8890 Water Conservation	200,000	200,000	25,940	-	174,060
TOTAL LOCAL REVENUES	\$ 945,000	\$ 945,000	\$ 58,084	\$ -	\$ 886,916
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 850,000	\$ 850,000	\$ -	\$ -	\$ 850,000
TOTAL Other Financing Sources	\$ 850,000	\$ 850,000	\$ -	\$ -	\$ 850,000
TOTAL REVENUES	\$ 7,823,724	\$ 7,823,724	\$ 1,060,534	\$ -	\$ 6,763,190
NET BEGINNING BALANCE	\$ 4,927,620	\$ 4,927,620	\$ 4,927,620	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 12,751,344	\$ 12,751,344	\$ 5,988,154	\$ -	\$ 6,763,190

NOTES:

1. Period beginning cash balance at December 1, 2016: \$4,668,288. Ending cash balance at December 31, 2016: \$4,479,806.

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2016
Capital Outlay Fund
2016-2017 Financial Report #6**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
2000 Classified Salaries	\$ 111,220	\$ 111,220	\$ 36,348	\$ 28,395	\$ 46,477
3000 Employee Benefits	50,282	50,282	12,642	10,381	27,259
4000 Books/Supplies	52,013	62,527	51,669	-	10,858
5000 Other Operating Expenses	811,773	910,308	332,524	196,332	381,452
6000 Capital Outlay	7,428,886	7,319,837	296,995	1,976,079	5,046,763
TOTAL EXPENDITURES	<u>\$ 8,454,174</u>	<u>\$ 8,454,174</u>	<u>\$ 730,178</u>	<u>\$ 2,211,187</u>	<u>\$ 5,512,809</u>
7900 Ending Fund Balance	4,297,170	4,297,170	5,257,976	-	(960,806)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 12,751,344</u>	<u>\$ 12,751,344</u>	<u>\$ 5,988,154</u>	<u>\$ 2,211,187</u>	<u>\$ 4,552,003</u>

Mt. San Jacinto Community College District
Income Statement December 31, 2016
Bond Fund
2016-2017 Financial Report #06

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 200,000	\$ 200,000	\$ 90,106	\$ -	\$ 109,894
TOTAL LOCAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 90,106</u>	<u>\$ -</u>	<u>\$ 109,894</u>
8900 Other Financing Sources					
8940 Proceeds of General Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 90,106</u>	<u>\$ -</u>	<u>\$ 109,894</u>
NET BEGINNING BALANCE	<u>\$ 54,781,961</u>	<u>\$ 54,781,961</u>	<u>\$ 54,781,961</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 54,981,961</u>	<u>\$ 54,981,961</u>	<u>\$ 54,872,067</u>	<u>\$ -</u>	<u>\$ 109,894</u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
2000 Classified Salaries	\$ 309,612	\$ 309,612	\$ 148,231	\$ 159,804	\$ 1,577
3000 Employee Benefits	111,223	122,223	56,061	63,826	2,336
4000 Supplies	100,000	100,000	2,635	-	97,365
5000 Other Operating Expenses	1,452,562	1,351,562	319,145	203,314	829,103
6000 Capital Outlay	25,803,928	25,893,928	5,704,451	4,757,101	15,432,376
TOTAL EXPENDITURES	<u>\$ 27,777,325</u>	<u>\$ 27,777,325</u>	<u>\$ 6,230,523</u>	<u>\$ 5,184,045</u>	<u>\$ 16,362,757</u>
7900 Ending Fund Balance	27,204,636	27,204,636	48,641,544	(5,184,045)	(16,252,863)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 54,981,961</u>	<u>\$ 54,981,961</u>	<u>\$ 54,872,067</u>	<u>\$ -</u>	<u>\$ 109,894</u>

NOTES:
1. Period beginning cash balance at December 1, 2016: \$48,906,078. Ending cash balance at December 31, 2016: \$48,661,582.

Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2016
Bookstore
2016-2017 Financial Statement #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$2,180,815	\$2,180,815	\$994,224	\$1,186,591
Commissions and Fees	8,000	8,000	11,006	(3,006)
Interest	130	130	46	84
Other Income	50,000	50,000	38,043	11,957
A. TOTAL INCOME	<u>\$2,238,945</u>	<u>\$2,238,945</u>	<u>\$1,043,319</u>	<u>\$1,195,626</u>
BEGINNING BALANCE	<u>\$931,476</u>	<u>\$931,476</u>	<u>\$931,476</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$3,170,421</u>	<u>\$3,170,421</u>	<u>\$1,974,795</u>	<u>\$1,195,626</u>
EXPENDITURES				
Cost of Goods Sold	\$1,722,500	\$1,722,500	\$712,988	\$1,009,512
Classified Personnel	271,959	271,959	95,027	176,932
Student Personnel	38,259	38,259	21,403	16,856
Fringe Benefits	104,039	104,039	36,696	67,343
District Fees & Chargebacks	65,000	65,000	5,400	59,600
Operating Supplies	20,000	9,000	1,040	7,960
Bank/Merchant Fees	25,000	24,700	12,394	12,306
Contract Services	36,000	36,000	30,294	5,706
Depreciation	11,000	22,000	11,027	10,973
Equipment	79,000	79,000	0	79,000
Equipment Repair	325	325	0	325
Bad Debts	0	0	(345)	345
Cash Short/(Over)	0	338	243	95
Educational & Buying Trips	700	662	16	646
Other Expenses	285	285	0	285
Interfund Transfer	105,000	105,000	59,000	46,000
B. TOTAL EXPENDITURES	<u>\$2,479,067</u>	<u>\$2,479,067</u>	<u>\$985,183</u>	<u>\$1,493,884</u>
Ending Fund Balance	691,354	691,354	989,612	(298,258)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,170,421</u>	<u>\$3,170,421</u>	<u>\$1,974,795</u>	<u>\$1,195,626</u>
C. OPERATING SURPLUS (DEFICIT)			\$58,136	

Mt. San Jacinto Community College District
Income Statement December 31, 2016
Self-Insurance Fund
2016-2017 Financial Report #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8800 LOCAL REVENUES					
8860 Interest	\$ 1,000	\$ 1,000	\$ 533	\$ -	\$ 467
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
TOTAL LOCAL REVENUES	<u>\$ 151,000</u>	<u>\$ 151,000</u>	<u>\$ 533</u>	<u>\$ -</u>	<u>\$ 150,467</u>
8900 INCOMING TRANSFERS	<u>\$ 388,000</u>	<u>\$ 388,000</u>	<u>\$ 388,000</u>	<u>\$ -</u>	<u>-</u>
NET BEGINNING BALANCE	<u>\$ 168,276</u>	<u>\$ 168,276</u>	<u>\$ 168,276</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 707,276</u>	<u>\$ 707,276</u>	<u>\$ 556,809</u>	<u>\$ -</u>	<u>\$ 150,467</u>
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual To Date</u>	<u>Encumbered Expenses</u>	<u>Balance</u>
EXPENDITURES					
2000 Classified Salaries	<u>\$ 78,808</u>	<u>\$ 78,808</u>	<u>\$ 33,945</u>	<u>\$ 37,319</u>	<u>\$ 7,544</u>
3000 Employee Benefits	<u>25,215</u>	<u>25,215</u>	<u>10,374</u>	<u>11,450</u>	<u>3,391</u>
4000 Books/Supplies	<u>3,616</u>	<u>3,616</u>	<u>(48)</u>	<u>-</u>	<u>3,664</u>
5000 Other Operating Expenses	<u>84,526</u>	<u>84,526</u>	<u>42,807</u>	<u>11,218</u>	<u>30,501</u>
6000 Capital Outlay	<u>82,495</u>	<u>82,495</u>	<u>665</u>	<u>-</u>	<u>81,830</u>
TOTAL EXPENDITURES	<u>\$ 274,660</u>	<u>\$ 274,660</u>	<u>\$ 87,743</u>	<u>\$ 59,987</u>	<u>\$ 126,930</u>
7900 Ending Fund Balance	<u>432,616</u>	<u>432,616</u>	<u>469,066</u>	<u>-</u>	<u>(36,450)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 707,276</u>	<u>\$ 707,276</u>	<u>\$ 556,809</u>	<u>\$ 59,987</u>	<u>\$ 90,480</u>

NOTES:

I. Period beginning cash balance at December 1, 2016: \$599,741.65; ending cash balance at December 31, 2016: \$578,199.97.

Mt. San Jacinto Community College District
Income and Expenditure Statement Through December 31, 2016
Student Representation Fee
2016 - 2017 Financial Report # 6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	<u>\$945</u>	<u>\$945</u>	<u>\$698</u>	<u>\$247</u>
TOTAL INCOME	<u><u>\$945</u></u>	<u><u>\$945</u></u>	<u><u>\$698</u></u>	<u><u>\$247</u></u>
BEGINNING BALANCE	<u>\$2,336</u>	<u>\$2,336</u>	<u>\$2,336</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u><u>\$3,281</u></u>	<u><u>\$3,281</u></u>	<u><u>\$3,034</u></u>	<u><u>\$247</u></u>
EXPENDITURES				
Supplies and Materials	<u>\$115</u>	<u>\$115</u>	<u>\$0</u>	<u>\$115</u>
Other Operating Expenses & Services	<u>650</u>	<u>650</u>	<u>0</u>	<u>650</u>
TOTAL EXPENDITURES	<u><u>\$765</u></u>	<u><u>\$765</u></u>	<u><u>\$0</u></u>	<u><u>\$765</u></u>
ENDING BALANCE	<u>\$2,516</u>	<u>\$2,516</u>	<u>\$3,034</u>	<u>(\$518)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$3,281</u></u>	<u><u>\$3,281</u></u>	<u><u>\$3,034</u></u>	<u><u>\$247</u></u>

NOTE:

Warrant approval for December : \$ -0

Warrant numbers: -

Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2016
Student Government Association
2016 - 2017 Financial Report # 6

	Beginning Balance 7/1/2016	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 10,871	\$ 24,669	\$ 5,056	\$ 30,484
Inter-Club Council	-	-	-	-
ASB TOTALS	\$ 10,871	\$ 24,669	\$ 5,056	\$ 30,484
Black Student Union	319	117	-	436
EOPS CARE Club	306	-	-	306
Sand VolleyBall Club	100	-	-	100
Creative Writing Club	144	40	-	184
Ceramic Club	30	1,153	1,038	145
Savory Sensations Club	5	-	-	5
S.A.T.O.R.I. Garden Movements	100	-	-	100
G.I.S.	100	-	-	100
Puente Club	615	142	-	757
Club Aguilas	100	-	-	100
Cheerleading Club	34	-	-	34
Queer Straight Alliance	100	-	-	100
History Club	125	200	-	325
F.E.I.C	100	-	-	100
Pass Pride Club	100	-	-	100
Amnesty International	288	80	-	368
Pre-Med Club	0	80	-	80
Child Development Student Grp	113	147	-	260
Nerd Squad	76	322	-	398
Upward Bound Student Org.	1,312	-	200	1,112
Talon Talks	226	35	-	261
Southwest Assoc. of Nursing Students	1,579	783	-	2,362
Animation Club	100	-	-	100
MSJC Campus News	0	95	-	95
Phi Theta Kappa	3,581	3,380	-	6,961
FAVE	3,032	-	-	3,032
Philosophical Society	97	116	-	213
Masqueraders Theatre Club	240	59	-	299
Eagles Veteran	227	16	-	243
Communication Studies Club	186	200	-	386
Heart of Art	165	-	-	165
Political Science Club	19	200	-	219
Mu Alpha Theta	362	200	-	562
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	120	-	-	120
Future Leaders Club	199	-	-	199
International Student Union	180	-	-	180
Anthropology Club	307	-	-	307
MSJC Talon Journalism Club	0	895	-	895
Rotaract	88	-	-	88
MSJC Psychology Club	455	35	-	490
Active Minds	95	-	-	95
Stem Club MVC	184	-	-	184
Run Club	250	-	-	250
CLUB TOTALS	\$ 15,796	\$ 8,295	1,238	\$ 22,853

**Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2016
Student Government Association
2016 - 2017 Financial Report # 6**

	<u>Beginning Balance 7/1/2016</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Ending Balance</u>
ASSOCIATED STUDENT BODY PROGRAMS				
Men's Basketball	6,267	931	72	7,126
Women's Basketball	5,465	-	5,465	-
Women's Soccer	-	1,544	-	1,544
Women's Volleyball	662	2,853	-	3,515
Men's Tennis	145	-	-	145
Women's Tennis	46	-	-	46
Men's Golf	7,925	-	-	7,925
Women's Softball	130	25	-	155
Athletic Training	170	-	170	-
Football (All Sports Club)	3,605	255	-	3,860
Performing Arts Music MVC	38,979	1,425	143	40,261
Performing Arts/Theater/Dance MVC	10,569	2,732	214	13,087
Performing Arts/Theater SJC	15,529	2,748	10,829	7,448
Athletics - General	14,278	-	1,173	13,105
Performing Arts/Music	4,887	251	25	5,113
Performing Arts/Dance SJC	13,257	1,006	100	14,163
Performing Arts/Symphony	1,615	585	58	2,142
Men's Baseball	-	4,710	-	4,710
Cheerleading Program	304	-	-	304
Performing Arts/Dance MVC	14,113	2,402	240	16,275
Women's Golf	4,603	-	4,603	-
Visual Arts/Art Gallery	2,030	295	-	2,325
Performing Arts/Hemet Harmonizers	2,444	-	-	2,444
PROGRAM TOTALS	\$ 147,023	\$ 21,762	\$ 23,092	\$ 145,693
GRAND TOTALS	\$ 173,690	\$ 54,726	\$ 29,386	\$ 199,030

NOTES

Warrant approval for December - \$1,038.15

Warrant numbers: 6106 - 6114

**Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2016
Mt. San Jacinto Foundation
2016 - 2017 Financial Report # 6**

	<u>Beginning Balance 7/1/2016</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 232,330	\$ 27,547	\$ 38,564	\$ 221,313
Perm Schlrships & Endowments - Fund 831	2,507,418	10,214	12,152	2,505,480
Revolving Scholarships - Fund 832	459,089	222,888	189,374	492,603
Instructional Programs - Fund 833	83,596	744	3,108	81,232
Subsidiary Programs - Fund 834	180,955	39,741	1,788	218,908
Operations - Fund 835	80,217	103,723	73,287	110,653
GRAND TOTALS	<u>\$ 3,543,605</u>	<u>\$ 404,857</u>	<u>\$ 318,273</u>	<u>\$ 3,630,189</u>

NOTE:

Warrant approval for December 2016 - \$12,383.26

Warrant numbers: 7704 - 7707