

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLORS OFFICE**

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

District: (940) MT. SAN JACINTO

CHANGE THE PERIOD ▾
Fiscal Year: 2015-2016
Quarter Ended: (Q1) Sep 30, 2015

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	72,434,339
A.2	Other Financing Sources (Object 8900)	-170,174	-550,669	-279,218	-262,618
A.3	Total Unrestricted Revenue (A.1 + A.2)	52,622,460	56,722,063	59,786,693	72,171,721
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	49,460,733	51,733,568	55,509,075	77,096,777
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,814,380	3,253,286	1,200,983	1,225,724
B.3	Total Unrestricted Expenditures (B.1 + B.2)	52,275,113	54,986,854	56,710,058	78,322,501
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	347,347	1,735,209	3,076,635	-6,150,780
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)	6,427,247	8,162,456	11,239,091	5,088,311
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	12.3%	14.8%	19.8%	6.5%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	2012-13	2013-14	2014-15	2015-2016
		10,001	10,622	10,798	0

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		8,381,672	8,822,310	12,905,897
H.2	Cash, borrowed funds only		900,000	0	0
H.3	Total Cash (H.1 + H.2)	9,539,131	9,281,672	8,822,310	12,905,897

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)
Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	72,434,339	72,434,339	14,085,333	19.4%
I.2	Other Financing Sources (Object 8900)	-262,618	-262,618	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	72,171,721	72,171,721	14,085,333	19.5%
Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	77,096,777	77,096,777	15,146,542	19.6%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,225,724	1,225,724	50,000	4.1%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	78,322,501	78,322,501	15,196,542	19.4%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-6,150,780	-6,150,780	-1,111,209	
L	Adjusted Fund Balance, Beginning	11,239,091	11,239,091		
L.1	Fund Balance, Ending (C. + L.2)	5,088,311	5,088,311	10,127,882	
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? **NO**

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:										
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? NO

This year?
Next year?

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, 2015
General Fund Unrestricted
2015-2016 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	\$ 78,000	\$ 78,000	\$ 2,980	\$ -	\$ 75,020
TOTAL FEDERAL REVENUES	<u>\$ 78,000</u>	<u>\$ 78,000</u>	<u>\$ 2,980</u>	<u>\$ -</u>	<u>\$ 75,020</u>
8600 STATE REVENUES					
8611 General Apportionment	\$ 24,733,552	\$ 24,733,552	\$ 7,660,197	\$ -	\$ 17,073,355
8630 Education Protection	9,865,000	9,865,000	2,483,237		7,381,763
8681 State Lottery	1,511,720	1,511,720	-	-	1,511,720
8690 Other State	7,039,041	7,039,041	66,410	-	6,972,631
TOTAL STATE REVENUES	<u>\$ 43,149,313</u>	<u>\$ 43,149,313</u>	<u>\$ 10,209,844</u>	<u>\$ -</u>	<u>\$ 32,939,469</u>
8800 LOCAL REVENUES					
8811 Property Tax Revenues	\$ 22,977,005	\$ 22,977,005	\$ 1,309,719	\$ -	\$ 21,667,286
8818 Redevelopment Funds	220,000	220,000	-	-	220,000
8820 Contributions, Gifts, Grants	-	-	-	-	-
8830 Contract/Instructional Services	296,250	296,250	31,748	-	264,502
8840 Theater/Other Sales	1,000	1,000	-	-	1,000
8850 Rents and Leases	209,000	209,000	16,475	-	192,525
8860 Interest	40,000	40,000	11	-	39,989
8872 Community Service Classes	756,321	756,321	246,426	-	509,895
8874 Enrollment Fees	3,148,000	3,148,000	1,643,892	-	1,504,108
8880 Nonresident Tuition	941,118	941,118	451,636	-	489,482
8886 Police Citations	-	-	-	-	-
8890 Other Local	618,332	618,332	172,602	-	445,730
TOTAL LOCAL REVENUES	<u>\$ 29,207,026</u>	<u>\$ 29,207,026</u>	<u>\$ 3,872,509</u>	<u>\$ -</u>	<u>\$ 25,334,517</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 72,434,339</u>	<u>\$ 72,434,339</u>	<u>\$ 14,085,333</u>	<u>\$ -</u>	<u>\$ 58,349,006</u>
8900 Other Financing Sources	(262,618)	(262,618)	-	-	(262,618)
TOTAL UNRESTRICTED REVENUES	<u>\$ 72,171,721</u>	<u>\$ 72,171,721</u>	<u>\$ 14,085,333</u>	<u>\$ -</u>	<u>\$ 58,086,388</u>
NET BEGINNING BALANCE	<u>11,239,091</u>	<u>11,239,091</u>	<u>11,239,091</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 83,410,812</u>	<u>\$ 83,410,812</u>	<u>\$ 25,324,424</u>	<u>\$ -</u>	<u>\$ 58,086,388</u>

NOTES:
1. General Fund Cash for the period beginning September 1, 2015: \$9,181,673.22. Ending cash balance on September 30, 2015: \$12,905,897.16.

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 September 30, 2015
General Fund Unrestricted
2015-2016 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	\$ 28,537,563	\$ 28,722,948	\$ 5,682,140	\$ 22,935,964	104,844
2000 Classified Salaries	15,680,806	15,680,806	3,469,355	\$ 12,191,416	20,035
3000 Employee Benefits	18,476,180	18,484,894	2,530,114	\$ 15,892,487	62,293
4000 Books/Supplies	1,911,188	1,911,188	413,840	\$ 1,482,449	14,899
5000 Other Operating Expenses	10,781,636	10,587,537	2,736,059	\$ 7,836,428	15,050
6000 Capital Outlay	1,709,404	1,709,404	315,034	\$ 1,383,565	10,805
UNRESTRICTED GENERAL FUND EXPENDITURES	<u>\$ 77,096,777</u>	<u>\$ 77,096,777</u>	<u>\$ 15,146,542</u>	<u>\$ 61,722,309</u>	<u>\$ 227,926</u>
7000 Other - Financial Aid	85,000	85,000	-	-	85,000
Interfund Transfer Fund 61	226,520	226,520	-	-	226,520
Interfund Transfer Fund 41	750,000	750,000	-	-	750,000
Intrafund Transfer Fund 12	-	-	-	-	-
Intrafund Transfer Fund 33	164,204	164,204	50,000	-	114,204
Intrafund Transfer Fund 32	-	-	-	-	-
TOTAL OTHER OUTGO	<u>\$ 1,225,724</u>	<u>\$ 1,225,724</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 1,175,724</u>
TOTAL EXPENDITURES	<u>\$ 78,322,501</u>	<u>\$ 78,322,501</u>	<u>\$ 15,196,542</u>	<u>\$ 61,722,309</u>	<u>\$ 1,403,650</u>
7900 Reserve for Contingencies					
Board Designated Reserve	4,788,311	4,788,311	-	-	4,788,311
General	300,000	300,000	10,127,882	-	(9,827,882)
Ending Fund Balance	<u>\$ 5,088,311</u>	<u>\$ 5,088,311</u>	<u>\$ 10,127,882</u>	<u>\$ -</u>	<u>\$ (5,039,571)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 83,410,812</u>	<u>\$ 83,410,812</u>	<u>\$ 25,324,424</u>	<u>\$ 61,722,309</u>	<u>\$ (3,635,921)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement September 30, 2015

General Fund Restricted

2015-2016 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	\$ 1,146,198	\$ 1,146,198	\$ -	\$ 1,146,198
8130 Workforce Investment Act	382,764	382,764	-	382,764
8140 Temporary Assist. Needy Famil.	90,993	90,993	25,478	65,515
8170 Vocational & Techn. Educ. Act	499,499	499,499	137,830	361,669
8190 Other Federal Revenues	1,850,537	1,869,110	-	1,869,110
TOTAL FEDERAL REVENUES	\$ 3,969,991	\$ 3,988,564	\$ 163,308	\$ 3,825,256
8600 STATE REVENUES				
8621 Disabled Students Program	\$ 1,013,680	\$ 1,013,680	\$ 283,830	\$ 729,850
8622 EOPS	705,120	705,120	138,244	566,876
8623 Child Development Apport.	5,000	5,000	2,828	2,172
8626 CalWorks	391,259	391,259	109,553	281,706
8627 Song Brown Capitation Grant	576,549	576,549	102,380	474,169
8629 Other Categorical Apportion.	5,571,290	5,571,290	2,372,935	3,198,355
8653 Instructional Improvement Grant	543,613	543,613	-	543,613
8681 State Lottery Revenue	400,000	400,000	-	400,000
TOTAL STATE REVENUES	\$ 9,206,511	\$ 9,206,511	\$ 3,009,770	\$ 6,196,741
8800 LOCAL REVENUES				
8871 Child Development Services	\$ -	\$ -	\$ 391	\$ (391)
8881 Parking Services & Public Transp.	288,750	288,750	24,184	264,566
8886 Parking Citations	28,600	28,600	1,165	27,435
8888 Parking Meter	41,470	41,470	3,820	37,650
8890 Other Local Revenue	3,477,402	3,458,829	1,540,298	1,918,531
8891 Revenue Clearing**	-	-	1,038,674	(1,038,674)
TOTAL LOCAL REVENUES	\$ 3,836,222	\$ 3,817,649	\$ 2,608,532	\$ 1,209,117
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	\$ 17,283,342	\$ 5,781,610	\$ 11,501,732
BEGINNING BALANCE	\$ 489,911	\$ 489,912	\$ 489,912	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 17,773,253	\$ 17,773,254	\$ 6,271,522	\$ 11,501,732

NOTES:

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

** 8891 Revenue Clearing receipts consist of disbursements for new apportionments: Adult Education Block Grant (\$699,074) and Full-time Student Success Grant (\$339,600), which will be reflected in 8629 Other Categorical Apportionments in the next quarter.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement September 30, 2015
General Fund Restricted
2015-2016 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	\$ 3,023,226	\$ 2,982,213	\$ 509,613	\$ 777,194	\$ 1,695,406
2000 Classified Salaries	4,277,056	4,287,478	635,227	1,267,491	2,384,760
3000 Employee Benefits	1,744,367	1,741,226	268,961	669,360	802,905
4000 Books/Supplies	1,653,312	1,659,443	97,539	42,724	1,519,180
5000 Other Operating Expenses	5,082,308	5,112,671	478,968	671,120	3,962,583
6000 Capital Outlay	1,733,793	1,730,532	329,281	95,463	1,305,788
7000 Other Outgo	233,239	233,739	5,434	93,566	134,739
TOTAL EXPENDITURES	\$ 17,747,301	\$ 17,747,302	\$ 2,325,023	\$ 3,616,918	\$ 11,805,361
7900 Ending Fund Balance	25,952	25,952	3,946,499	-	(3,920,547)
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 17,773,253	\$ 17,773,254	\$ 6,271,522	\$ 3,616,918	\$ 7,884,814

NOTES:

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

Mt. San Jacinto Community College District
Income Statement September 30, 2015
Child Development Fund
2015-2016 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	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 75,000
TOTAL FEDERAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>
8600 STATE REVENUES					
8623 Contract Revenue	\$ 12,371	\$ 12,371	\$ 12,371	\$ -	\$ -
8650 Reimbursable Categorical Progr.	760,808	760,808	-	-	760,808
8690 State Food Revenue	4,000	4,000	-	-	4,000
TOTAL STATE REVENUES	<u>\$ 777,179</u>	<u>\$ 777,179</u>	<u>\$ 12,371</u>	<u>\$ -</u>	<u>\$ 764,808</u>
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 19,724	\$ 19,724	\$ -	\$ -	\$ 19,724
8871 Child Development Services	108,926	108,926	8,181	-	100,745
8890 Other Local Revenue	-	-	-	-	-
TOTAL LOCAL REVENUES	<u>\$ 128,650</u>	<u>\$ 128,650</u>	<u>\$ 8,181</u>	<u>\$ -</u>	<u>\$ 120,469</u>
8900 Incoming Transfers	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 114,204</u>
TOTAL OTHER FINANCING	<u>\$ 164,204</u>	<u>\$ 164,204</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 114,204</u>
TOTAL REVENUES	<u>\$ 1,145,033</u>	<u>\$ 1,145,033</u>	<u>\$ 70,552</u>	<u>\$ -</u>	<u>\$ 1,074,481</u>
BEGINNING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,145,033</u>	<u>\$ 1,145,033</u>	<u>\$ 70,552</u>	<u>\$ -</u>	<u>\$ 1,074,481</u>

NOTES:

1. Child Care Center fund cash balance at September 1, 2015: \$9,442.89. Ending cash balance at September 30, 2015: \$ (42,140.24).

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2015
Child Development Fund
2015-2016 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	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified Salaries	706,539	706,539	102,393	479,913	124,233
3000 Employee Benefits	278,445	278,445	48,860	196,163	33,422
4000 Books/Supplies	8,134	8,134	80	-	8,054
5000 Other Operating Expenses	145,915	145,915	2,400	-	143,515
6000 Capital Outlay	6,000	6,000	-	-	6,000
7000 Other Outgo	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,145,033</u>	<u>\$ 1,145,033</u>	<u>\$ 153,733</u>	<u>\$ 676,076</u>	<u>\$ 315,224</u>
7900 Ending Fund Balance	-	-	(83,181)	-	83,181
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,145,033</u>	<u>\$ 1,145,033</u>	<u>\$ 70,552</u>	<u>\$ 676,076</u>	<u>\$ 398,405</u>

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2015
Bookstore**

2015-2016 Financial Statement #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$2,223,500	\$2,223,500	\$922,525	\$1,300,975
Commissions and Fees	8,000	8,000	3,048	4,952
Interest	150	150	34	116
Other Income	110,000	110,000	41,201	68,799
A. TOTAL INCOME	<u>\$2,341,650</u>	<u>\$2,341,650</u>	<u>\$966,808</u>	<u>\$1,374,842</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>\$3,408,299</u>	<u>\$2,033,457</u>	<u>\$1,374,842</u>
EXPENDITURES				
Cost of Goods Sold	\$1,837,115	\$1,837,115	\$707,547	\$1,129,568
Classified Personnel	262,050	262,050	29,702	232,348
Student Personnel	41,363	41,363	3,321	38,042
Fringe Benefits	90,658	90,658	12,292	78,366
District Fees & Chargebacks	68,577	68,577	2,700	65,877
Operating Supplies	18,720	18,720	3,530	15,190
Bank/Merchant Fees	31,389	31,389	2,670	28,719
Contract Services	40,830	40,830	23,787	17,043
Depreciation	39,047	39,047	10,950	28,097
Equipment	0	0	0	0
Equipment Repair	1,500	1,500	0	1,500
Bad Debts	0	0	0	0
Cash Short/(Over)	0	0	181	(181)
Educational & Buying Trips	543	543	25	518
Other Expenses	0	0	767	(767)
Site Improvements	0	0	0	0
Reserve Contingencies	0	0	0	0
Interfund Transfer	200,000	200,000	25,000	175,000
B. TOTAL EXPENDITURES	<u>\$2,631,792</u>	<u>\$2,631,792</u>	<u>\$822,472</u>	<u>\$1,809,320</u>
Ending Fund Balance	776,507	776,507	1,210,985	(434,478)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,408,299</u>	<u>\$3,408,299</u>	<u>\$2,033,457</u>	<u>\$1,374,842</u>
C. OPERATING SURPLUS (DEFICIT)			\$144,336	

Mt. San Jacinto Community College District
Income Statement September 30, 2015
Cafeteria Fund
2015-2016 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	\$ 92,600	\$ 92,600	\$ 12,986	\$ -	\$ 79,614
8847 Cafeteria Food Sales (less discounts)	<u>765,540</u>	<u>765,540</u>	<u>172,399</u>	<u>-</u>	<u>593,141</u>
8860 Interest	<u>300</u>	<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>
8890 Other Local Revenue	<u>-</u>	<u>-</u>	<u>26,419</u>	<u>-</u>	<u>(26,419)</u>
8980 Other Financing Sources	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
TOTAL LOCAL REVENUE	<u>\$ 1,058,440</u>	<u>\$ 1,058,440</u>	<u>\$ 211,804</u>	<u>\$ -</u>	<u>\$ 846,636</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>\$ 1,063,232</u>	<u>\$ 216,596</u>	<u>\$ -</u>	<u>\$ 846,636</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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2000 Classified Salaries	<u>383,907</u>	<u>383,907</u>	<u>76,238</u>	<u>219,888</u>	<u>87,781</u>
3000 Employee Benefits	<u>110,812</u>	<u>110,812</u>	<u>26,825</u>	<u>83,549</u>	<u>438</u>
4000 Supplies and Materials	<u>505,893</u>	<u>505,893</u>	<u>111,941</u>	<u>-</u>	<u>393,952</u>
5000 Operating Expenses	<u>61,120</u>	<u>61,120</u>	<u>3,039</u>	<u>-</u>	<u>58,081</u>
6000 Capital Outlay	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
TOTAL EXPENDITURES	<u>\$ 1,063,232</u>	<u>\$ 1,063,232</u>	<u>\$ 218,043</u>	<u>\$ 303,437</u>	<u>\$ 541,752</u>
7900 Ending Fund Balance	<u>-</u>	<u>-</u>	<u>(1,447)</u>	<u>-</u>	<u>1,447</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,063,232</u>	<u>\$ 1,063,232</u>	<u>\$ 216,596</u>	<u>\$ 303,437</u>	<u>\$ 543,199</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning September 1, 2015: \$5,216.07 Ending cash balance on September 30, 2015: \$18,697.07.

Mt. San Jacinto Community College District
Income Statement September 30, 2015
Bond Fund
2015-2016 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 and Investment Income	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ 90,000
TOTAL LOCAL REVENUES	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,000</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>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,000</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>\$ 62,929,359</u>	<u>\$ -</u>	<u>\$ 90,000</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	\$ -	\$ -	\$ 635	\$ 5,002	\$ (5,637)
3000 Employee Benefits	-	-	124	1,068	(1,192)
5000 Other Operating Expenses	461,416	461,416	43,832	732	416,852
6000 Capital Outlay	17,377,500	17,377,501	117,633	511,294	16,748,574
TOTAL EXPENDITURES	<u>\$ 17,838,916</u>	<u>\$ 17,838,917</u>	<u>\$ 162,224</u>	<u>\$ 518,096</u>	<u>\$ 17,158,597</u>
7900 Ending Fund Balance	45,180,442	45,180,442	62,767,135	-	(17,586,693)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 63,019,358</u>	<u>\$ 63,019,359</u>	<u>\$ 62,929,359</u>	<u>\$ 518,096</u>	<u>\$ (428,096)</u>

NOTES:
1. Period beginning cash balance at September 1, 2015: \$58,036,594. Ending cash balance at September 30, 2015: \$57,951,655.

Mt. San Jacinto Community College District
Income Statement September 30, 2015
Capital Outlay Fund
2015-2016 Financial Report #3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Received To Date</u>	<u>Adjustments</u>	<u>Balance</u>
8600 STATE REVENUES					
8651 Community College Construction Act	\$ 4,088,598	\$ 4,088,598	\$ -	\$ -	\$ 4,088,598
8652 Scheduled Maintenance & Repair	1,036,142	1,036,142	404,212	-	631,930
8652 Prop 39 Energy Sustainability	233,766	233,766	318,687	-	(84,921)
TOTAL STATE REVENUES	\$ 5,358,506	\$ 5,358,506	\$ 722,899	\$ -	\$ 4,635,607
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000
8880 Capital Outlay Fee	80,000	80,000	5,580	-	74,420
8890 Redevelopment Revenues	700,000	700,000	-	-	700,000
TOTAL LOCAL REVENUES	\$ 785,000	\$ 785,000	\$ 5,580	\$ -	\$ 779,420
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	\$ 6,893,506	\$ 728,479	\$ -	\$ 6,165,027
NET BEGINNING BALANCE	\$ 5,221,356	\$ 5,221,356	\$ 5,221,356	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 12,114,862	\$ 12,114,862	\$ 5,949,835	\$ -	\$ 6,165,027

NOTES:
1. Period beginning cash balance at September 1, 2015: \$3,585,909. Ending cash balance at September 30, 2015: \$3,275,218.

**Mt. San Jacinto Community College District
Expenditure Statement September 30, 2015
Capital Outlay Fund
2015-2016 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	\$ 145,398	\$ 145,398	\$ 14,000	\$ 39,301	\$ 92,097
3000 Employee Benefits	39,218	39,218	5,047	14,446	19,725
4000 Books/Supplies	-	-	413	486	(899)
5000 Other Operating Expenses	830,000	830,000	117,318	481,748	230,934
6000 Capital Outlay	6,310,576	6,310,576	655,473	560,879	5,094,224
TOTAL EXPENDITURES	<u>\$ 7,325,192</u>	<u>\$ 7,325,192</u>	<u>\$ 792,251</u>	<u>\$ 1,096,860</u>	<u>\$ 5,436,081</u>
7900 Ending Fund Balance	4,789,670	4,789,670	5,157,584	-	(367,914)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 12,114,862</u>	<u>\$ 12,114,862</u>	<u>\$ 5,949,835</u>	<u>\$ 1,096,860</u>	<u>\$ 5,068,167</u>

**Mt. San Jacinto Community College District
Income Statement September 30, 2015
Self-Insurance Fund
2015-2016 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	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ 1,200
8890 Other Local	150,000	150,000	-	-	150,000
TOTAL LOCAL REVENUES	\$ 151,200	\$ 151,200	\$ -	\$ -	\$ 151,200
8900 INCOMING TRANSFERS					
	\$ 226,520	\$ 226,520	\$ -	\$ -	\$ 226,520
NET BEGINNING BALANCE	\$ 239,473	\$ 239,473	\$ 239,473	\$ -	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 617,193	\$ 617,193	\$ 239,473	\$ -	\$ 377,720
	<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	\$ 128,199	\$ 8,953	\$ 41,322	\$ 77,924
3000 Employee Benefits	40,937	40,937	2,434	10,426	28,077
4000 Books/Supplies	243	243	962	-	(719)
5000 Other Operating Expenses	85,960	85,960	5,048	-	80,912
6000 Capital Outlay	81,934	81,934	561	-	81,373
TOTAL EXPENDITURES	\$ 337,273	\$ 337,273	\$ 17,958	\$ 51,748	\$ 267,567
7900 Ending Fund Balance	279,920	279,920	221,515	-	58,405
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 617,193	\$ 617,193	\$ 239,473	\$ 51,748	\$ 325,972

NOTES:

1. Period beginning cash balance at September 1, 2015: \$251,046.88; ending cash balance at September 30, 2015: \$245,489.32.

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2015
Student Government Association
2015 - 2016 Financial Report # 3**

	Beginning Balance 7/1/2015	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 25,953	\$ 14,467	\$ 1,545	\$ 38,875
Inter-Club Council	0	0	0	0
ASB TOTALS	\$ 25,953	\$ 14,467	\$ 1,545	\$ 38,875
Black Student Union	319	0	0	319
EOPS CARE Club	306	0	0	306
Sand VolleyBall Club	100	0	0	100
Creative Writing Club	144	0	0	144
Ceramic Club	30	0	0	30
Savory Sensations Club	5	0	0	5
S.A.T.O.R.I. Garden Movements	100	0	0	100
G.I.S.	100	0	0	100
Puente Club	615	0	0	615
Cheerleading Club	34	0	0	34
Queer Straight Alliance	100	0	0	100
History Club	125	0	0	125
F.E.I.C	100	0	0	100
Pass Pride Club	100	0	0	100
Amnesty International	288	0	0	288
Child Development Student Grp	100	13	0	113
Upward Bound Student Org.	1,547	0	0	1,547
Talon Talks	192	0	0	192
Southwest Assoc. of Nursing Students	743	0	0	743
Animation Club	100	0	0	100
Phi Theta Kappa	3,228	1,790	0	5,018
S.T.E.M	0	0	0	0
FAVE	3,032	0	0	3,032
Masqueraders Theatre Club	240	0	0	240
Eagles Veteran	227	0	0	227
Communication Studies Club	186	0	0	186
Heart of Art	165	0	0	165
Political Science Club	19	0	0	19
Mu Alpha Theta	362	0	0	362
Asian Pacific Islanders Club	0	37	0	37
A Second Chance Club	120	0	0	120
International Student Union	180	0	0	180
Anthropology Club	307	0	0	307
MSJC Talon Journalism Club	942	0	0	942
Rotaract	88	0	0	88
MSJC Psychology Club	455	0	0	455
Active Minds	100	0	0	100
Stem Club MVC	26	35	0	61
Run Club	250	0	0	250
CLUB TOTALS	\$ 15,075	\$ 1,875	\$ -	\$ 16,950

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2015
Student Government Association
2015 - 2016 Financial Report # 3**

	Beginning Balance 7/1/2015	Income YTD	Expense YTD	Ending Balance
ASSOCIATED STUDENT BODY PROGRAMS				
Men's Basketball	2,215	3,570	1,075	4,710
Women's Basketball	4,895	440	0	5,335
Women's Soccer	100	500	307	293
Women's Volleyball	5,698	1,250	0	6,948
Men's Tennis	113	0	0	113
Women's Tennis	0	0	0	0
Men's Golf	5,709	0	0	5,709
Women's Softball	507	500	0	1,007
Athletic Training	0	170	0	170
Football (All Sports Club)	0	4,320	145	4175
Performing Arts Music MVC	32,127	(210)	0	31,917
Performing Arts/Theater/Dance MVC	6,064	0	0	6,064
Performing Arts/Theater SJC	13,299	0	48	13,251
Athletics - General	15,501	1,645	3,380	13,766
Performing Arts/Music	4,920	0	0	4,920
Performing Arts/Dance SJC	11,043	0	0	11,043
Performing Arts/Symphony	1,311	0	0	1,311
Men's Baseball	2,746	5,685	0	8,431
Cheerleading Program	159	0	(146)	305
Performing Arts/Dance MVC	10,954	0	0	10,954
Women's Golf	7,275	0	2,694	4,581
Visual Arts/Art Gallery	2,030	0	0	2,030
Performing Arts/Hemet Harmonizers	2,807	0	0	2,807
PROGRAM TOTALS	\$ 129,473	\$ 17,870	\$ 7,503	\$ 139,840
GRAND TOTALS	\$ 170,501	\$ 34,212	\$ 9,048	\$ 195,665

NOTES

Warrant approval for September - \$10,034.86
Warrant numbers: 5888 - 5907

Mt. San Jacinto Community College District
Income and Expenditure Statement Through September 30, 2015
Student Representation Fee
2015 - 2016 Financial Report # 3

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	\$900	\$900	\$386	\$514
Interest	0	0	0	(0)
TOTAL INCOME	<u>\$900</u>	<u>\$900</u>	<u>\$386</u>	<u>\$514</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>\$1,805</u>	<u>\$514</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>\$1,805</u>	<u>(\$251)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$2,319</u>	<u>\$2,319</u>	<u>\$1,805</u>	<u>\$514</u>

NOTE:

Warrant approval for September : \$ 522.94

Warrant numbers: 186 - 186

**Mt. San Jacinto Community College District
Income and Expenditure Statement September 30, 2015
Mt. San Jacinto Foundation
2015 - 2016 Financial Report # 3**

	<u>Beginning Balance 7/1/2015</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 244,591	\$ 10,023	\$ 12,841	\$ 241,773
Perm Schlrs & Endowments - Fund 831	2,600,104	3,866	9,045	2,594,925
Revolving Scholarships - Fund 832	397,381	129,678	73,037	454,022
Instructional Programs - Fund 833	94,211	345	0	94,556
Subsidiary Programs - Fund 834	193,139	569	428	193,280
Operations - Fund 835	103,124	3,844	3,136	103,832
GRAND TOTALS	<u>\$ 3,632,550</u>	<u>\$ 148,325</u>	<u>\$ 98,487</u>	<u>\$ 3,682,388</u>

NOTE:

Warrant approval for September 2015 - \$102,001.21

Warrant numbers: 7610 - 7615