

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

CHANGE THE PERIOD ▼
Fiscal Year: 2017-2018

District: (940) MT. SAN JACINTO

Quarter Ended: (Q2) Dec 31, 2017

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-2018
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	60,065,911	75,504,869	76,041,732	77,658,133
A.2	Other Financing Sources (Object 8900)	-279,219	-269,596	-269,909	-256,796
A.3	Total Unrestricted Revenue (A.1 + A.2)	59,786,693	75,235,273	75,771,823	77,401,337
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	55,509,075	64,025,798	72,270,384	85,933,500
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,200,983	1,166,413	1,410,513	1,493,179
B.3	Total Unrestricted Expenditures (B.1 + B.2)	56,710,058	65,192,211	73,680,897	87,426,679
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	3,076,635	10,043,062	2,090,926	-10,025,342
D.	Fund Balance, Beginning	8,162,456	11,239,091	21,282,153	23,373,079
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	8,162,456	11,239,091	21,282,153	23,373,079
E.	Fund Balance, Ending (C. + D.2)	11,239,091	21,282,153	23,373,079	13,347,737
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	19.8%	32.6%	31.7%	15.3%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	10,798	11,853	12,301	12,301
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

Line	Description	As of the specified quarter ended for each fiscal year			
		2014-15	2015-16	2016-17	2017-2018
H.1	Cash, excluding borrowed funds		20,183,854	29,521,234	31,157,488
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	14,112,728	20,183,854	29,521,234	31,157,488

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

Line	Description	As of the specified quarter ended for each fiscal year			
		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)	77,317,144	77,658,133	35,566,993	45.8%
I.2	Other Financing Sources (Object 8900)	-256,796	-256,796	-264,107	102.8%
I.3	Total Unrestricted Revenue (I.1 + I.2)	77,060,348	77,401,337	35,302,886	45.6%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	85,592,511	85,933,500	35,481,788	41.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,493,179	1,493,179	268,273	18%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	87,085,690	87,426,679	35,750,061	40.9%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-10,025,342	-10,025,342	-447,175	
L.	Adjusted Fund Balance, Beginning	23,373,079	23,373,079	23,373,079	
L.1	Fund Balance, Ending (C. + L.2)	13,347,737	13,347,737	22,925,904	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	15.3%	15.3%		

V. Has the district settled any employee contracts during this quarter?

NO

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Classified	
			Permanent	Temporary		
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:						
Year 1:						
Year 2:						
Year 3:						
b. BENEFITS:						
Year 1:						
Year 2:						
Year 3:						

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

NO

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed?

This year?
Next year?

NO
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 December 31, 2017
General Fund Unrestricted
2017 - 2018 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	\$ 25	\$ 77,975
TOTAL FEDERAL REVENUES	<u>\$ 78,000</u>	<u>\$ 78,000</u>	<u>\$ 25</u>	<u>\$ 77,975</u>
8600 STATE REVENUES				
8611 General Apportionment	\$ 28,711,030	\$ 28,711,030	\$ 16,307,100	\$ 12,403,930
8630 Education Protection	9,284,862	9,284,862	4,647,926	4,636,936
8681 State Lottery	1,795,946	1,795,946	-	1,795,946
8690 Other State	2,398,012	2,739,001	190,897	2,548,104
TOTAL STATE REVENUES	<u>\$ 42,189,850</u>	<u>\$ 42,530,839</u>	<u>\$ 21,145,923</u>	<u>\$ 21,384,916</u>
8800 LOCAL REVENUES				
8811 Property Tax Revenues	\$ 28,001,699	\$ 28,001,699	\$ 10,401,175	\$ 17,600,524
8818 Redevelopment Funds	247,000	247,000	-	247,000
8830 Contract/Instructional Services	190,042	190,042	43,857	146,185
8840 Theater/Other Sales	1,000	1,000	85	915
8850 Rents and Leases	135,219	135,219	46,219	89,000
8860 Interest	112,000	112,000	83,677	28,323
8872 Community Service Classes	922,720	922,720	503,475	419,245
8874 Enrollment Fees	3,450,000	3,450,000	1,705,358	1,744,642
8880 Nonresident Tuition	1,025,875	1,025,875	945,397	80,478
8890 Other Local	963,739	963,739	691,802	271,937
TOTAL LOCAL REVENUES	<u>\$ 35,049,294</u>	<u>\$ 35,049,294</u>	<u>\$ 14,421,045</u>	<u>\$ 20,628,249</u>
UNRESTRICTED GENERAL FUND REVENUES	<u>\$ 77,317,144</u>	<u>\$ 77,658,133</u>	<u>\$ 35,566,993</u>	<u>\$ 42,091,140</u>
8900 Other Financing Sources	(256,796)	(256,796)	(264,107)	7,311
TOTAL UNRESTRICTED REVENUES	<u>\$ 77,060,348</u>	<u>\$ 77,401,337</u>	<u>\$ 35,302,886</u>	<u>\$ 42,098,451</u>
NET BEGINNING BALANCE	<u>23,373,079</u>	<u>23,373,079</u>	<u>23,373,079</u>	<u>-</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 100,433,427</u>	<u>\$ 100,774,416</u>	<u>\$ 58,675,965</u>	<u>\$ 42,098,451</u>

NOTES:

1. General Fund Cash for the period beginning December 1, 2017: \$23,981,954.80. Ending cash balance on December 31, 2017: \$31,157,487.67.
2. The beginning fund balance includes the Board of Trustees Special Reserve of \$12,964,155.00.

Mt. San Jacinto Community College District
Expenditure Statement December 31, 2017
General Fund Unrestricted
2017 - 2018 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	\$ 31,367,431	\$ 31,414,893	\$ 13,784,514	\$ 17,440,585	\$ 189,794
2000 Classified Salaries	19,038,073	19,090,450	8,816,444	10,195,221	78,785
3000 Employee Benefits	19,080,119	19,098,909	7,191,292	11,767,047	140,570
4000 Books/Supplies	2,146,674	2,124,474	753,392	1,367,198	3,884
5000 Other Operating Expenses	11,451,508	11,382,026	4,281,918	7,047,178	52,930
6000 Capital Outlay	2,508,706	2,822,748	654,228	1,690,526	477,994
UNRESTRICTED GENERAL FUND EXPENDITURES	\$ 85,592,511	\$ 85,933,500	\$ 35,481,788	\$ 49,507,755	\$ 943,957
7000 Other - Financial Aid	85,000	85,000	19,298	-	65,702
Interfund Transfer Fund 61	226,520	226,520	-	-	226,520
Interfund Transfer Fund 41	1,017,455	1,017,455	143,975	-	873,480
Intrafund Transfer Fund 33	164,204	164,204	105,000	-	59,204
TOTAL OTHER OUTGO	\$ 1,493,179	\$ 1,493,179	\$ 268,273	\$ -	\$ 1,224,906
TOTAL EXPENDITURES	\$ 87,085,690	\$ 87,426,679	\$ 35,750,061	\$ 49,507,755	\$ 2,168,863
7900 Reserve for Contingencies					
Board Designated Reserve	13,047,737	13,047,737	12,964,155	-	83,582
General	300,000	300,000	9,961,749	-	(9,661,749)
Ending Fund Balance	\$ 13,347,737	\$ 13,347,737	\$ 22,925,904	\$ -	\$ (9,578,167)
TOTAL EXPENDITURES/ CONTINGENCIES	\$ 100,433,427	\$ 100,774,416	\$ 58,675,965	\$ 49,507,755	\$ (7,409,304)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

Income Statement December 31, 2017

General Fund Restricted

2017-2018 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	\$ 2,120,189	\$ 2,486,627	\$ 933,619	\$ 1,553,008
8130 Workforce Investment Act	466,064	366,307	-	366,307
8140 Temporary Assist. Needy Famil.	66,383	105,667	-	105,667
8170 Vocational & Techn. Educ. Act	615,691	615,691	94,098	521,593
8190 Other Federal Revenues	183,783	184,408	79,932	104,476
TOTAL FEDERAL REVENUES	\$ 3,452,110	\$ 3,758,700	\$ 1,107,648	\$ 2,651,052
8600 STATE REVENUES				
8600 STRS On Behalf	\$ 105,628	\$ 105,628	\$ -	\$ 105,628
8620 AB134 Emergency Student Aid	-	54,332	54,332	-
8621 Disabled Students Program	928,561	1,160,072	482,852	677,220
8622 EOPS	637,164	647,117	346,338	300,779
8623 Child Development Apport.	4,750	5,000	1,250	3,750
8626 CalWorks	614,019	654,252	293,807	360,445
8627 Other State Programs	827,447	839,447	76,896	762,551
8629 Other Categorical Apportion.	13,670,819	15,251,488	10,103,734	5,147,754
8653 Instructional Improvement Grant	573,193	543,444	246,360	297,084
8681 State Lottery Revenue	380,000	380,000	58,105	321,895
TOTAL STATE REVENUES	\$ 17,741,581	\$ 19,640,780	\$ 11,663,673	\$ 7,977,107
8800 LOCAL REVENUES				
8881 Parking Services & Public Transp.	\$ 325,000	\$ 325,000	\$ 155,351	\$ 169,649
8886 Parking Citations	35,000	35,000	31,086	3,914
8888 Parking Meter	35,000	35,000	16,761	18,239
8890 Other Local Revenue	47,881	47,881	360	47,521
TOTAL LOCAL REVENUES	\$ 442,881	\$ 442,881	\$ 203,557	\$ 239,324
8900 INCOMING TRANSFERS				
8970 Fiscal Agent Pass Through	\$ 3,985,584	\$ 3,869,756	\$ 2,097,098	\$ 1,772,658
8999 Incoming Transfers Intra Fund	264,796	264,796	264,796	-
TOTAL OTHER FINANCING	\$ 4,250,380	\$ 4,134,552	\$ 2,361,894	\$ 1,772,658
TOTAL REVENUES	\$ 25,886,952	\$ 27,976,913	\$ 15,336,773	\$ 12,640,140
BEGINNING BALANCE	\$ 127,374	\$ 127,374	\$ 127,374	\$ -
TOTAL REVENUES AND BEGINNING BALANCE	\$ 26,014,326	\$ 28,104,287	\$ 15,464,147	\$ 12,640,140

NOTES:

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
Expenditure Statement December 31, 2017
General Fund Restricted
2017-2018 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	\$ 5,908,846	\$ 6,002,929	\$ 1,909,941	\$ 1,012,884	\$ 3,080,104
2000 Classified Salaries	\$ 4,308,501	\$ 4,611,460	\$ 1,443,813	\$ 983,808	2,183,839
3000 Employee Benefits	\$ 3,134,089	\$ 3,218,972	\$ 894,753	\$ 748,190	1,576,029
4000 Books/Supplies	\$ 990,901	\$ 1,264,981	\$ 254,088	\$ 109,525	901,368
5000 Other Operating Expenses	\$ 5,080,430	\$ 6,063,223	\$ 839,376	\$ 461,714	4,762,133
6000 Capital Outlay	\$ 1,664,842	\$ 1,696,370	\$ 409,513	\$ 62,069	1,224,788
7000 Other Outgo	\$ 4,882,735	\$ 5,202,370	\$ 2,515,812	\$ 2,098,828	587,730
TOTAL EXPENDITURES	<u>\$ 25,970,344</u>	<u>\$ 28,060,305</u>	<u>\$ 8,267,296</u>	<u>\$ 5,477,018</u>	<u>\$ 14,315,991</u>
7900 Ending Fund Balance	\$ 43,982	\$ 43,982	\$ 7,196,851	\$ -	\$ (7,152,869)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 26,014,326</u>	<u>\$ 28,104,287</u>	<u>\$ 15,464,147</u>	<u>\$ 5,477,018</u>	<u>\$ 7,163,122</u>

NOTES:

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

Mt. San Jacinto Community College District
Income Statement December 31, 2017
Cafeteria Fund
2017-2018 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	\$ 65,000	\$ 65,000	\$ 22,272	\$ -	\$ 42,728
8847	Cafeteria Food Sales (less discounts)	1,055,000	1,055,000	509,050	-	545,950
8860	Interest	320	320	76	-	244
8890	Other Local Revenue	-	-	19,576	-	(19,576)
8980	Other Financing Sources	60,000	60,000	10,000	-	50,000
	TOTAL LOCAL REVENUE	<u>\$ 1,180,320</u>	<u>\$ 1,180,320</u>	<u>\$ 560,974</u>	<u>\$ -</u>	<u>\$ 619,346</u>
	NET BEGINNING BALANCE	<u>\$ 4,077</u>	<u>\$ 4,077</u>	<u>\$ 4,077</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 1,184,397</u>	<u>\$ 1,184,397</u>	<u>\$ 565,051</u>	<u>\$ -</u>	<u>\$ 619,346</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	388,354	388,354	183,799	158,911	45,644
3000	Employee Benefits	138,375	138,375	64,711	66,859	6,805
4000	Supplies and Materials	599,748	597,676	285,845	19,343	292,488
5000	Operating Expenses	56,420	58,492	23,943	6,323	28,226
6000	Capital Outlay	1,500	1,500	523	-	976
	TOTAL EXPENDITURES	<u>\$ 1,184,397</u>	<u>\$ 1,184,397</u>	<u>\$ 558,822</u>	<u>\$ 251,436</u>	<u>\$ 374,139</u>
7900	Ending Fund Balance	-	-	6,229	-	(6,229)
	TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,184,397</u>	<u>\$ 1,184,397</u>	<u>\$ 565,051</u>	<u>\$ 251,436</u>	<u>\$ 367,910</u>

NOTES:

1. Cafeteria Fund Cash for the period beginning December 1, 2017: \$29,977.39. Ending cash balance on December 31, 2017: \$28,165.67.

Mt. San Jacinto Community College District
Income Statement December 31, 2017
Child Development Fund
2017-2018 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	\$ 19,228	\$ -	\$ 50,772
TOTAL FEDERAL REVENUES	\$ 70,000	\$ 70,000	\$ 19,228	\$ -	\$ 50,772
8600 STATE REVENUES					
8623 Contract Revenue	\$ 12,895	\$ 13,097	\$ 13,097	\$ -	\$ -
8650 Reimbursable Categorical Progr.	801,189	910,300	372,189	-	538,111
8690 State Food Revenue	3,000	3,000	850	-	2,150
TOTAL STATE REVENUES	\$ 817,084	\$ 926,397	\$ 386,136	\$ -	\$ 540,261
8800 LOCAL REVENUES					
8850 Rents and Leases	\$ 6,575	\$ 6,575	\$ 3,288	\$ -	\$ 3,287
8860 Interest	-	-	108	-	(108)
8871 Child Development Services	162,202	162,202	48,756	-	113,446
8899 Quality Rating Improvement System	-	-	15,000	-	(15,000)
TOTAL LOCAL REVENUES	\$ 168,777	\$ 168,777	\$ 67,152	\$ -	\$ 101,625
8900 Incoming Transfers	\$ 164,204	\$ 164,204	\$ 105,000	\$ -	\$ 59,204
TOTAL OTHER FINANCING	\$ 164,204	\$ 164,204	\$ 105,000	\$ -	\$ 59,204
TOTAL REVENUES	\$ 1,220,065	\$ 1,329,378	\$ 577,516	\$ -	\$ 751,862

NOTES:

1. Child Care Center fund cash balance at December 1, 2017: \$207,696.49. Ending cash balance at December 31, 2017: \$93,684.17.

Mt. San Jacinto Community College District
Expenditure Statement December 31, 2017
Child Development Fund
2017-2018 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	\$ 742,263	\$ 838,004	\$ 317,444	\$ 314,445	\$ 206,115
3000 Employee Benefits	290,342	293,571	114,004	145,322	34,245
4000 Books/Supplies	30,519	32,460	14,680	10,109	7,671
5000 Other Operating Expenses	156,941	165,343	56,673	65	108,605
TOTAL EXPENDITURES	<u>\$ 1,220,065</u>	<u>\$ 1,329,378</u>	<u>\$ 502,801</u>	<u>\$ 469,941</u>	<u>\$ 356,636</u>
7900 Ending Fund Balance	\$ -	\$ -	\$ 74,715	\$ -	\$ (74,715)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 1,220,065</u>	<u>\$ 1,329,378</u>	<u>\$ 577,516</u>	<u>\$ 469,941</u>	<u>\$ 281,921</u>

Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2017
Bookstore
2017-2018 Financial Statement #6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Sales (less discounts)	\$2,360,000	\$2,360,000	\$905,749	\$1,454,251
Commissions and Fees	8,000	8,000	1,932	6,068
Interest	100	100	20	80
Other Income	60,000	60,000	30,091	29,909
A. TOTAL INCOME	<u>\$2,428,100</u>	<u>\$2,428,100</u>	<u>\$937,792</u>	<u>\$1,490,308</u>
BEGINNING BALANCE	<u>\$713,307</u>	<u>\$713,307</u>	<u>\$713,307</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u>\$3,141,407</u>	<u>\$3,141,407</u>	<u>\$1,651,099</u>	<u>\$1,490,308</u>
EXPENDITURES				
Cost of Goods Sold	\$1,750,000	\$1,750,000	\$655,678	\$1,094,322
Classified Personnel	294,936	294,936	67,065	227,871
Student Personnel	40,000	40,000	22,645	17,355
Fringe Benefits	85,000	85,000	37,727	47,273
District Fees & Chargebacks	47,000	47,000	13,276	33,724
Operating Supplies	1,200	1,388	1,388	0
Bank/Merchant Fees	27,000	27,000	10,462	16,538
Contract Services	38,000	38,000	30,390	7,610
Depreciation	11,000	11,000	7,048	3,952
Equipment	80,000	80,084	1,094	78,990
Equipment Repair	325	325	109	216
Bad Debts	0	104	104	0
Cash Short/(Over)	0	0	(428)	428
Educational & Buying Trips	700	700	220	480
Other Expenses	285	285	(60)	345
Interfund Transfer	60,000	60,000	10,000	50,000
B. TOTAL EXPENDITURES	<u>\$2,435,446</u>	<u>\$2,435,822</u>	<u>\$856,718</u>	<u>\$1,579,104</u>
Ending Fund Balance	705,961	705,585	794,381	(88,796)
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$3,141,407</u>	<u>\$3,141,407</u>	<u>\$1,651,099</u>	<u>\$1,490,308</u>
C. OPERATING SURPLUS (DEFICIT)			\$81,074	

Mt. San Jacinto Community College District
Income Statement December 31, 2017
Capital Outlay Fund
2017-2018 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	\$ 290,187	\$ 290,187	\$ -	\$ -	\$ 290,187
8652 Block Grant & Scheduled Maintenance	1,676,415	1,630,905	1,567,233	-	63,672
8652 Prop 39 Energy Sustainability	772,404	772,404	-	-	772,404
TOTAL STATE REVENUES	<u>\$ 2,739,006</u>	<u>\$ 2,693,496</u>	<u>\$ 1,567,233</u>	<u>\$ -</u>	<u>\$ 1,126,263</u>
8800 LOCAL REVENUES					
8860 Interest and Investment Income	\$ 20,000	\$ 20,000	\$ 15,673	\$ -	\$ 4,327
8880 Capital Outlay Fee	45,000	45,000	31,707	-	13,293
8890 Redevelopment Revenues	700,000	700,000	-	-	700,000
TOTAL LOCAL REVENUES	<u>\$ 765,000</u>	<u>\$ 765,000</u>	<u>\$ 47,380</u>	<u>\$ -</u>	<u>\$ 717,620</u>
8900 Other Financing Sources					
8980 Interfund Transfers - In	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
TOTAL Other Financing Sources	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>
TOTAL REVENUES	<u>\$ 4,604,006</u>	<u>\$ 4,558,496</u>	<u>\$ 1,614,613</u>	<u>\$ -</u>	<u>\$ 2,943,883</u>
NET BEGINNING BALANCE	<u>\$ 5,662,513</u>	<u>\$ 5,662,513</u>	<u>\$ 5,662,513</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 10,266,519</u>	<u>\$ 10,221,009</u>	<u>\$ 7,277,126</u>	<u>\$ -</u>	<u>\$ 2,943,883</u>

NOTES:

1. Period beginning cash balance at December 1, 2017: \$5,315,136. Ending cash balance at December 31, 2017: \$5,260,929.

**Mt. San Jacinto Community College District
Expenditure Statement December 31, 2017
Capital Outlay Fund
2017-2018 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	\$ 109,634	\$ 109,634	\$ 52,340	\$ 54,048	\$ 3,246
3000 Employee Benefits	50,354	50,354	20,432	21,996	7,926
4000 Books/Supplies	160,375	166,447	11,864	3,000	151,583
5000 Other Operating Expenses	837,312	845,596	364,405	101,121	380,070
6000 Capital Outlay	4,593,296	4,533,430	671,151	238,140	3,624,139
TOTAL EXPENDITURES	<u>\$ 5,750,971</u>	<u>\$ 5,705,461</u>	<u>\$ 1,120,192</u>	<u>\$ 418,305</u>	<u>\$ 4,166,964</u>
7900 Ending Fund Balance	4,515,548	4,515,548	6,156,934	-	(1,641,386)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 10,266,519</u>	<u>\$ 10,221,009</u>	<u>\$ 7,277,126</u>	<u>\$ 418,305</u>	<u>\$ 2,525,578</u>

Mt. San Jacinto Community College District
Income Statement December 31, 2017
Bond Fund
2017-2018 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	\$ 122,650	\$ -	\$ 77,350
8890 Other Local Revenue	-	-	10		(10)
TOTAL LOCAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 122,660</u>	<u>\$ -</u>	<u>\$ 77,340</u>
TOTAL REVENUES	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 122,660</u>	<u>\$ -</u>	<u>\$ 77,340</u>
NET BEGINNING BALANCE	<u>\$ 42,874,073</u>	<u>\$ 42,874,073</u>	<u>\$ 42,874,073</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 43,074,073</u>	<u>\$ 43,074,073</u>	<u>\$ 42,996,733</u>	<u>\$ -</u>	<u>\$ 77,340</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	\$ 324,135	\$ 326,035	\$ 163,754	\$ 162,517	\$ (236)
3000 Employee Benefits	133,715	131,815	57,390	57,534	16,891
5000 Other Operating Expenses	143,150	143,150	37,484	50,008	55,658
6000 Capital Outlay	31,502,690	31,502,690	8,315,652	2,753,353	20,433,685
TOTAL EXPENDITURES	<u>\$ 32,103,690</u>	<u>\$ 32,103,690</u>	<u>\$ 8,574,280</u>	<u>\$ 3,023,412</u>	<u>\$ 20,505,998</u>
7900 Ending Fund Balance	10,970,383	10,970,383	34,422,453	(3,023,412)	(20,428,658)
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 43,074,073</u>	<u>\$ 43,074,073</u>	<u>\$ 42,996,733</u>	<u>\$ -</u>	<u>\$ 77,340</u>

NOTES:

1. Period beginning cash balance at December 1, 2017: \$36,236,724.97. Ending cash balance at December 31, 2017: \$34,424,406.14.

**Mt. San Jacinto Community College District
Income Statement December 31, 2017
Self-Insurance Fund
2017-2018 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	\$ 5,000	\$ 5,000	\$ 2,073	\$ -	\$ 2,927
8890 Other Local	<u>150,000</u>	<u>150,000</u>	<u>22,513</u>	<u>-</u>	<u>127,487</u>
TOTAL LOCAL REVENUES	<u>\$ 155,000</u>	<u>\$ 155,000</u>	<u>\$ 24,586</u>	<u>\$ -</u>	<u>\$ 130,414</u>
8900 INCOMING TRANSFERS	<u>\$ 143,975</u>	<u>\$ 143,975</u>	<u>\$ 143,975</u>	<u>\$ -</u>	<u>\$ -</u>
NET BEGINNING BALANCE	<u>\$ 565,097</u>	<u>\$ 565,097</u>	<u>\$ 565,097</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES AND BEGINNING BALANCE	<u>\$ 864,072</u>	<u>\$ 864,072</u>	<u>\$ 733,658</u>	<u>\$ -</u>	<u>\$ 130,414</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	\$ 80,214	\$ 80,214	\$ 36,726	\$ 38,217	\$ 5,271
3000 Employee Benefits	<u>27,835</u>	<u>27,835</u>	<u>11,880</u>	<u>12,861</u>	<u>3,094</u>
4000 Books/Supplies	<u>4,865</u>	<u>4,865</u>	<u>(262)</u>	<u>-</u>	<u>5,127</u>
5000 Other Operating Expenses	<u>483,166</u>	<u>483,166</u>	<u>130,727</u>	<u>16,683</u>	<u>335,756</u>
6000 Capital Outlay	<u>82,606</u>	<u>82,606</u>	<u>3,702</u>	<u>-</u>	<u>78,904</u>
TOTAL EXPENDITURES	<u>\$ 678,686</u>	<u>\$ 678,686</u>	<u>\$ 182,773</u>	<u>\$ 67,761</u>	<u>\$ 428,152</u>
7900 Ending Fund Balance	<u>185,386</u>	<u>185,386</u>	<u>550,885</u>	<u>-</u>	<u>(365,499)</u>
TOTAL EXPENDITURES/ CONTINGENCIES	<u>\$ 864,072</u>	<u>\$ 864,072</u>	<u>\$ 733,658</u>	<u>\$ 67,761</u>	<u>\$ 62,653</u>

NOTES:
1. Period beginning cash balance at December 1, 2017: \$799,814.78; ending cash balance at December 31, 2017: \$809,642.77.

Mt. San Jacinto Community College District
Income and Expenditure Statement Through December 31, 2017
Student Representation Fee
2017 - 2018 Financial Report # 6

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual Year To Date</u>	<u>Balance</u>
INCOME				
Semester Fees	<u>\$1,075</u>	<u>\$1,075</u>	<u>\$713</u>	<u>\$362</u>
TOTAL INCOME	<u><u>\$1,075</u></u>	<u><u>\$1,075</u></u>	<u><u>\$713</u></u>	<u><u>\$362</u></u>
BEGINNING BALANCE	<u>\$3,391</u>	<u>\$3,391</u>	<u>\$3,391</u>	<u>\$0</u>
TOTAL INCOME AND BEGINNING BALANCE	<u><u>\$4,466</u></u>	<u><u>\$4,466</u></u>	<u><u>\$4,104</u></u>	<u><u>\$362</u></u>
EXPENDITURES				
Supplies and Materials	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>
Other Operating Expenses & Services				
Entry Fee	<u>700</u>	<u>700</u>	<u>0</u>	<u>\$700</u>
Student Travel	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>\$2,500</u>
TOTAL EXPENDITURES	<u><u>\$3,300</u></u>	<u><u>\$3,300</u></u>	<u><u>\$0</u></u>	<u><u>\$3,300</u></u>
ENDING BALANCE	<u>\$1,166</u>	<u>\$1,166</u>	<u>\$4,104</u>	<u>(\$2,938)</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u><u>\$4,466</u></u>	<u><u>\$4,466</u></u>	<u><u>\$4,104</u></u>	<u><u>\$362</u></u>

NOTE:

Warrant approval for December : \$ -0

Warrant numbers: -

Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2017
Student Government Association
2017 - 2018 Financial Report # 6

	Beginning Balance 7/1/2017	Income YTD	Expense YTD	Ending Balance
Associated Student Body	\$ 8,996	\$ 19,773	\$ 1,523	\$ 27,246
Inter-Club Council	-	-	-	-
ASB TOTALS	\$ 8,996	\$ 19,773	\$ 1,523	\$ 27,246
Actions Sign Louder Club	10	-	-	10
Art Club	11	-	-	11
Spectrum S.P.A.C.E	69	-	-	69
S.A.I.L Club	8	-	-	8
League of Legends	34	-	-	34
Running Club	8	-	-	8
Criminal Justice Club	17	-	-	17
Black Student Union	501	-	-	501
EOPS CARE Club	306	-	-	306
Sand VolleyBall Club	100	-	-	100
Creative Writing Club	216	-	-	216
Ceramic Club	241	65	-	306
Spanish Club	78	2	-	80
Savory Sensations Club	5	-	-	5
S.A.T.O.R.I. Garden Movements	100	-	-	100
G.I.S.	100	-	-	100
Puente Club	463	-	-	463
Club Aguilas	100	-	-	100
Cheerleading Club	34	-	-	34
Queer Straight Alliance	100	-	-	100
Poetry Club - Medicine of the Day	16	-	-	16
History Club	335	-	-	335
F.E.I.C	100	-	-	100
Pass Pride Club	100	-	-	100
Amnesty International	362	-	-	362
Pre-Med Club	80	-	-	80
Child Development Student Grp	421	-	-	421
Nerd Squad	439	-	-	439
Physics - Astromomy Club	142	-	-	142
Upward Bound Student Org.	1,112	50	400	762
Talon Talks	285	-	-	285
Southwest Assoc. of Nursing Students	2,117	1,835	2,063	1,889
Animation Club	100	-	-	100
S.E.A.L.	17	-	-	17
MSJC Campus News	129	-	-	129
Phi Theta Kappa	1,399	3,300	1,080	3,619
S.T.E.M	110	-	-	110
FAVE	3,032	-	-	3,032
ZION Bible Study	9	-	-	9
Creative Writing - SJC	57	-	-	57
Philosophical Society	236	-	-	236
Masqueraders Theatre Club	366	-	-	366
Eagles Veteran	476	-	-	476
Communication Studies Club	583	122	-	705
Heart of Art	165	-	-	165
Political Science Club	276	-	-	276
Mu Alpha Theta	1,115	-	-	1,115
Asian Pacific Islanders Club	37	-	-	37
A Second Chance Club	441	-	-	441

**Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2017
Student Government Association
2017 - 2018 Financial Report # 6**

	Beginning Balance 7/1/2017	Income YTD	Expense YTD	Ending Balance
Audio-Ent. Club	545	-	-	545
Future Leaders Club	199	-	-	199
International Student Union	188	-	-	188
Anthropology Club	330	-	-	330
MSJC Talon Journalism Club	1,617	-	343	1,274
Rotaract	97	-	-	97
MSJC Psychology Club	565	-	-	565
Active Minds	107	-	-	107
Stem Club MVC	184	-	-	184
Run Club	250	-	-	250
CLUB TOTALS	\$ 20,640	\$ 5,374	3,886	\$ 22,128

ASSOCIATED STUDENT BODY PROGRAMS

Performing Arts Music MVC	42,957	1,566	174	44,349
Performing Arts/Theater/Dance MVC	12,782	3,318	(92)	16,192
Performing Arts/Theater SJC	4,464	2,562	382	6,644
Performing Arts/Music	5,269	308	30	5,547
Performing Arts/Dance SJC	15,811	1,822	199	17,434
Performing Arts/Symphony	2,049	178	18	2,209
Cheerleading Program	304	-	-	304
Performing Arts/Dance MVC	14,668	1,977	198	16,447
Visual Arts/Art Gallery	2,326	-	-	2,326
Performing Arts/Hemet Harmonizers	1,625	-	419	1,206
PROGRAM TOTALS	\$ 102,255	\$ 11,731	\$ 1,328	\$ 112,658

GRAND TOTALS	\$ 131,891	\$ 36,878	\$ 6,737	\$ 162,032
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NOTES

Warrant approval for Dec - \$-0-
Warrant numbers:

**Mt. San Jacinto Community College District
Income and Expenditure Statement December 31, 2017**

**Mt. San Jacinto Foundation
2017 - 2018 Financial Report # 6**

	<u>Beginning Balance 7/1/2017</u>	<u>Income YTD</u>	<u>Expense YTD</u>	<u>Balance</u>
Fund Drives - Fund 830	\$ 201,445	\$ 27,870	\$ 39,475	\$ 189,840
Perm Schlrs & Endowments - Fund 831	2,866,300	15,980	62,994	2,819,286
Revolving Scholarships - Fund 832	459,902	208,468	139,722	528,648
Instructional Programs - Fund 833	87,159	41,700	880	127,979
Subsidiary Programs - Fund 834	242,170	46,014	10,978	277,206
Operations - Fund 835	109,480	102,760	43,485	168,755
GRAND TOTALS	<u>\$ 3,966,456</u>	<u>\$ 442,792</u>	<u>\$ 297,534</u>	<u>\$ 4,111,714</u>

NOTE:

Warrant approval for December 2017 - \$75,493.53

Warrant numbers: 7785 - 7793