

Mt. San Jacinto Community College District

2009-2010 Adopted Budget October 15, 2009



Board of Trustees

Joan F. Sparkman
Eugene V. Kadow
Dorothy McGargill
Ann Motte
Gwendolyn Schlange

Superintendent/President

Roger Schultz

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010

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*M*ission Statement

Mt. San Jacinto College, a California Community College, offers accessible, innovative, comprehensive and quality educational programs and services to diverse, dynamic and growing communities both within and beyond traditional geographic boundaries. We support life-long learning and student success by utilizing proven educational methodologies as determined by collaborative institutional planning and assessment. To meet economic and workforce development needs, MSJC provides students with basic skills, general and career education that lead to transfer, associate degrees and certificates. Our commitment to student learning empowers students with the skills and knowledge needed to effect positive change and enhance the world in which we live.”

Approved by the Board of Trustees on September 10, 2009



Mt. San Jacinto Community College District
1499 N. State Street, San Jacinto, CA 92583

Roger Schultz
Superintendent/President

Board of Trustees
Eugene V. Kadow
Dorothy J. McGargillAnn
Motte
Gwen Schlange
Joan F. Sparkman

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Adopted Budget 2009-2010
Date: October 15, 2009

Most of us have seen the budget news as it has evolved since the summer. We have been given estimates on revenues and cuts which have changed even before the ink is dry. That being said, this document reflects the most recent information we have been given and it will surely change as we move farther into the fiscal year.

The General Fund Revenue has been reduced by over \$2 million from 2008-2009 which resulted in a 3.39% workload reduction (translated = negative growth). This results into a lower funded revenue base. Mt. San Jacinto was second out of 112 Community Colleges in terms of growth and in this current economic climate growth is not being funded. As a result, we have implemented strategies to reduce budget expenditures which includes the Chancellor's Office recommendation of reducing over cap FTES which unfortunately translates into reducing the number of class sections offered. Staff will continue to work diligently on the best way to deal with the permanent and on-going reductions.

Categorical programs have also faced substantial reductions. Overall, MSJC experienced a total of 53% reduction to our categorical programs. This budget reflects a \$480,000 backfill from the General Fund base budget to the Categorical Programs to continue to provide quality services to our students. Any American Recovery and Re-Investment Act (ARRA) funds received in 2009-2010 may be used to offset this backfill.

The District has implemented a budget allocation model which has assisted in determining a fair and equitable strategy for base budget reductions. We have implemented a two-phase budget reduction plan that will allow us to strategically examine the potential consequences of such cuts to mitigate the effect on our students. Phase one (a 2.5% reduction equivalent to \$1,559,085) of the plan

San Jacinto Campus
1499 N. State Street
San Jacinto, CA 92583
951.487.6752

Menifee Valley Campus
28237 La Piedra Road
Menifee, CA 92584
951.672.6752

San Geronio Pass Service Center
1735 W. Ramsey Street, #111
Banning, CA 92220
951.922.1327

Temecula Education Complex
27447 Enterprise Circle West
Temecula, CA 92590
951.308.1059

will be implemented with approval of the budget adoption and phase two (an additional 2.5% reduction) will be brought forward for consideration in December 2009. This base budget reduction has been a difficult task, but MSJC is in a better financial position than many other community colleges due to the fiscally prudent practices of the staff and the Board. The reserves have allowed us to make our reductions methodically and strategically. This budget represents a conservative picture with the information that we have at this time. There is risk that we could be adversely impacted by a further midyear appropriation reduction if property taxes and personal income taxes continue to decline and/or if there is a significant reduction in the projected amount of student revenue fees collected.

As more information comes to us on the current budget situation, we will continue to work with the Budget Development Committee and the college constituencies on the best approach and solutions. We have implemented a page on the District website dedicated to 'budget watch' to provide up to date information to our college community.

This has been a very challenging time for our staff and students who have all felt the effects of this economic downturn. We are challenged to serve students and the community as we continue to grow and enrollment demand increases. We remain committed to engage in the spirit of shared governance as we strive to develop new ways to provide access and quality service to our students and the communities we serve.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010
LIST OF FUNDS BUDGETED**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$55,781,827
11	Board of Trustees Special Reserve Fund	6,169,000
	- Designated Required Reserve	2,789,091
	- Undesignated Reserve Contingency	3,379,909
12	General Fund Restricted	8,214,793
12	Parking Fund	658,203
12	Instructional Equipment Block Grant Fund	96,764
33	Child Development Fund	1,937,922
41	Capital Outlay Projects Fund	13,233,104
51	Bookstore Fund (auxiliary account)	6,917,363
52	Cafeteria Fund (auxiliary account)	471,100
61	Self-Insurance Fund	319,746
71	Associated Student Body Fund (auxiliary account)	309,713
72	Student Representation Fee Fund (auxiliary account)	4,669
74	Student Financial Aid Fund	11,618,271
79	Foundation Fund	4,036,415
		<hr/>
	TOTAL ALL FUNDS	<u><u>\$109,768,890</u></u>

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

GENERAL FUND UNRESTRICTED

The primary purpose of the General Fund Unrestricted is to support the basic instructional and instructional support activities of the District with funding sources that are discretionary in nature. All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund Unrestricted.

There are two sub-funds in the General Fund Unrestricted:

General Fund

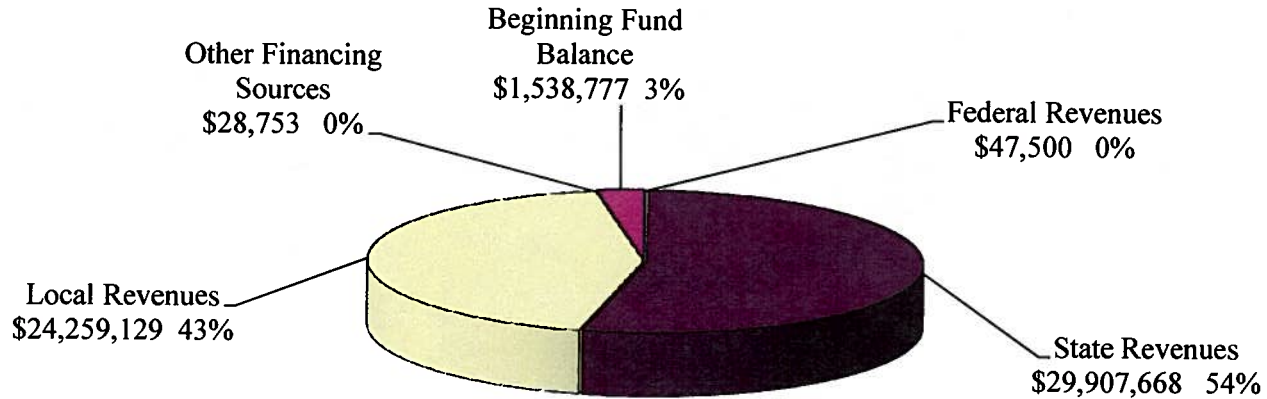
Board of Trustees General Reserve Fund

The General Fund is funded through state apportionment, lottery, interest, negotiated training programs, and other miscellaneous fees and revenues. The Board of Trustees Special Reserve Fund is funded through transfers from the General Fund.

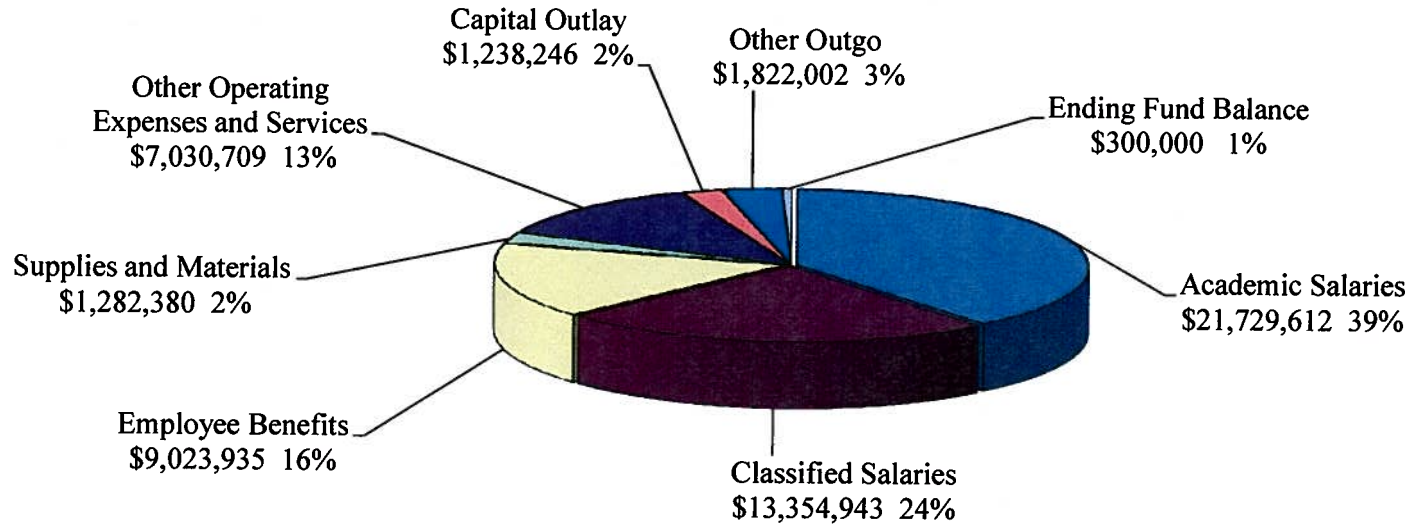
The governing board of the District may elect to designate unrestricted moneys for specific future operating purposes. The governing board may also elect to transfer unrestricted moneys to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds, or return to the General Fund any balance of designated moneys.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

General Fund Unrestricted Revenues and Beginning Fund Balance – \$55,781,827



General Fund Unrestricted Expenditures and Ending Fund Balance – \$55,781,827



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2009-2010

General Fund Unrestricted

<u>Revenues by Source</u>		2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues					
8150	Student Financial Aid	\$33,166	\$42,000	\$38,943	\$43,200	10.93
8160	Veterans Education	3,732	4,000	4,222	4,300	1.85
	Total Federal Revenues	<u>36,898</u>	<u>46,000</u>	<u>43,165</u>	<u>47,500</u>	10.04
8600	State Revenues					
8611	State General Apportionment	23,646,267	29,500,000	24,050,781	27,970,000	16.30
8615	Student Enrollment Fee Administration	41,193	60,000	43,696	60,000	37.31
8671	Homeowners' Property Tax Relief	353,056	300,000	349,043	300,000	(14.05)
8681	State Lottery Revenue	1,258,911	1,250,000	1,133,811	1,307,400	15.31
8691	Part Time Faculty Compensation	327,277	291,600	383,248	270,268	(29.48)
8699	Other State Revenues	2,274	0	2,512	0	(100.00)
	Total State Revenues	<u>25,628,978</u>	<u>31,401,600</u>	<u>25,963,091</u>	<u>29,907,668</u>	15.19
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	18,104,912	14,790,000	18,345,214	16,318,000	(11.05)
8812	Tax Allocation, Supplemental Roll	2,139,137	2,705,000	779,974	700,000	(10.25)
8813	Tax Allocation, Unsecured Roll	998,820	1,000,000	1,180,415	1,000,000	(15.28)
8816	Prior Years' Taxes	2,194,745	1,235,000	3,205,850	1,030,000	(67.87)
8817	Education Revenue Augmentation Fund	0	0	469,734	0	(100.00)
8818	Redevelopment Agency Funds	0	0	112,044	100,000	(10.75)
8820	Contributions, Gifts, Grants	295,506	170,938	119,535	178,687	49.49
8831	Contract Instructional Services	64,509	51,443	53,340	82,977	55.56
8848	Box Office Receipts	5,245	4,000	5,268	4,000	(24.07)
8850	Rents and Leases	7,365	24,000	65,987	408,862	519.61
8860	Interest and Investment Income	375,867	230,000	215,959	200,000	(7.39)
8872	Community Service Class Fees	509,566	489,593	606,785	502,899	(17.12)
8877	Instructional Materials Fees	5,478	8,000	2,696	11,962	343.69
8879	Student Records Fees	24,648	23,000	28,065	23,000	(18.05)
8874	Enrollment Fees	3,133,518	3,000,000	3,266,114	3,100,000	(5.09)
8880	Nonresident Tuition	394,812	345,000	366,165	345,000	(5.78)
8885	Other Student Fees and Charges	116,635	159,198	121,218	166,504	37.36
8886	Police Citations and Violations	0	85,000	68,497	85,000	24.09

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

General Fund Unrestricted

<u>Revenues by Source</u>	2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8890 Other Local Revenues	138,547	20,434	171,861	2,238	(98.70)
Total Local Revenues	<u>28,509,310</u>	<u>24,340,606</u>	<u>29,184,721</u>	<u>24,259,129</u>	(16.88)
8900 Other Financing Sources					
8910 Proceeds of General Fixed Assets	2,563,319	0	123,880	0	(100.00)
8912 Sale of Equipment and Supplies	940	7,000	14,503	7,000	(51.73)
8940 Proceeds of General Long-Term Debt	520,660	0	0	0	-
8980 Interfund Transfers-In	1,286,971	969,340	998,619	21,753	(97.82)
Total Other Financing Sources	<u>4,371,890</u>	<u>976,340</u>	<u>1,137,002</u>	<u>28,753</u>	(97.47)
Total Revenues	<u>58,547,076</u>	<u>56,764,546</u>	<u>56,327,979</u>	<u>54,243,050</u>	(3.70)
Beginning Fund Balance	<u>634,085</u>	<u>347,796</u>	<u>347,796</u>	<u>1,538,777</u>	342.44
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$59,181,161</u>	<u>\$57,112,342</u>	<u>\$56,675,775</u>	<u>\$55,781,827</u>	(1.58)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

General Fund Unrestricted

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries					
1100 Instructional Salaries, Regular/Contract	\$9,660,783	\$10,383,720	\$9,580,663	\$10,388,901	8.44
1200 Non Instructional Salaries, Regular/Contract	2,733,247	3,444,019	2,927,911	3,594,667	22.77
1300 Instructional Salaries, Other	8,634,318	7,527,921	9,988,804	6,807,659	(31.85)
1400 Non Instructional Salaries, Other	1,167,059	965,079	894,446	938,385	4.91
Total Academic Salaries	<u>22,195,407</u>	<u>22,320,739</u>	<u>23,391,824</u>	<u>21,729,612</u>	(7.11)
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	8,358,254	10,711,207	9,736,031	10,661,464	9.51
2200 Instructional Aides, Regular	1,152,658	1,427,897	1,424,340	1,516,419	6.46
2300 Non Instructional Salaries, Other	1,257,922	512,010	1,027,230	692,218	(32.61)
2400 Instructional Aides, Other	585,322	648,073	536,553	484,842	(9.64)
Total Classified Salaries	<u>11,354,156</u>	<u>13,299,187</u>	<u>12,724,154</u>	<u>13,354,943</u>	4.96
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,631,159	1,857,182	1,714,094	1,778,740	3.77
3200 Public Employees' Retirement System Fund	1,562,244	1,127,193	1,069,406	1,198,740	12.09
3300 Old Age, Survivors, Disability	1,274,141	1,303,524	1,350,468	1,317,474	(2.44)
3400 Health and Welfare Benefits	2,775,565	3,219,656	2,986,683	3,195,394	6.99
3500 State Unemployment Insurance	17,692	17,805	110,157	105,185	(4.51)
3600 Workers' Compensation Insurance	847,198	694,601	744,203	732,917	(1.52)
3900 Other Benefits	83,149	439,136	482,257	695,485	44.21
Total Employee Benefits	<u>8,191,148</u>	<u>8,659,097</u>	<u>8,457,268</u>	<u>9,023,935</u>	6.70
4000 Supplies and Materials					
4100 Textbooks	5,308	3,933	3,036	5,433	78.95
4200 Books	12,592	13,358	12,766	12,459	(2.40)
4300 Instructional Supplies	368,740	485,076	349,257	483,806	38.52

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

General Fund Unrestricted

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
4500 Non Instructional Supplies	535,859	631,089	601,540	708,106	17.72
4600 Transportation Supplies	56,903	69,528	51,172	66,516	29.99
4700 Food Services	4,281	4,230	3,118	6,060	94.36
Total Supplies and Materials	983,683	1,207,214	1,020,889	1,282,380	25.61
5000 Other Operating Expenses and Services					
5003 Printing	23,438	55,735	25,850	54,955	112.59
5045 Postage	245,879	340,345	165,724	331,262	99.89
5100 Consultants and Contracted Services	1,425,122	950,441	755,319	821,042	8.70
5200 Conferences	205,090	279,143	250,428	263,200	5.10
5300 Memberships and Dues	74,622	82,082	100,512	104,384	3.85
5400 Insurance	381,143	397,168	399,042	413,502	3.62
5500 Utilities	1,498,436	1,530,791	1,647,784	1,634,018	(0.84)
5600 Rents, Leases, and Maintenance	2,592,535	2,116,392	1,864,435	2,135,959	14.56
5700 Legal, Elections and Audit Expenses	964,984	473,556	479,628	779,352	62.49
5800 Other	1,263,657	488,185	460,958	493,035	6.96
Total Other Operating Expenses and Services	8,674,906	6,713,838	6,149,680	7,030,709	14.33
6000 Capital Outlay					
6100 Sites and Site Improvements	107,925	189,304	345,406	40,339	(88.32)
6200 Buildings	204,625	400,034	85,945	186,975	117.55
6300 Library Books and Materials	130,315	146,850	98,036	150,916	53.94
6400 Equipment	554,690	578,801	598,662	860,016	43.66
Total Capital Outlay	997,555	1,314,989	1,128,049	1,238,246	9.77
Total Expenditures (1000 – 6000)	52,396,855	53,515,064	52,871,864	53,659,825	1.49

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

General Fund Unrestricted

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
7000 Other Outgo					
7200 Intrafund Transfers-Out	1,800,000	2,600,000	1,969,000	0	(100.00)
7300 Interfund Transfers-Out	4,619,692	544,883	295,269	1,757,002	495.05
7500 Student Financial Aid	16,818	65,000	865	65,000	7,414.45
7900 Contingencies	347,796	387,395	1,538,777	300,000	(80.50)
Total Other Outgo and Contingencies	<u>6,784,306</u>	<u>3,597,278</u>	<u>3,803,911</u>	<u>2,122,002</u>	(44.22)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$59,181,161</u>	<u>\$57,112,342</u>	<u>\$56,675,775</u>	<u>\$55,781,827</u>	(1.58)

Notes:

1. Revenue limit for 2009-2010 = 50,418,000; Credit FTES =9,872 , Non-credit FTES =223 , Enhanced Non-credit FTES =117, (net of workload reduction).

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

BOARD OF TRUSTEES SPECIAL RESERVE FUND

The Board of Trustees Special Reserve Fund is a sub-fund of the General Fund Unrestricted, and is funded through transfers from the General Fund sub-fund.

This fund is used to account for resources that the governing board of the District designates for specific future operating purposes. The governing board may elect to re-designate any previously set-aside funds, or return to the General Fund any balance of designated moneys.

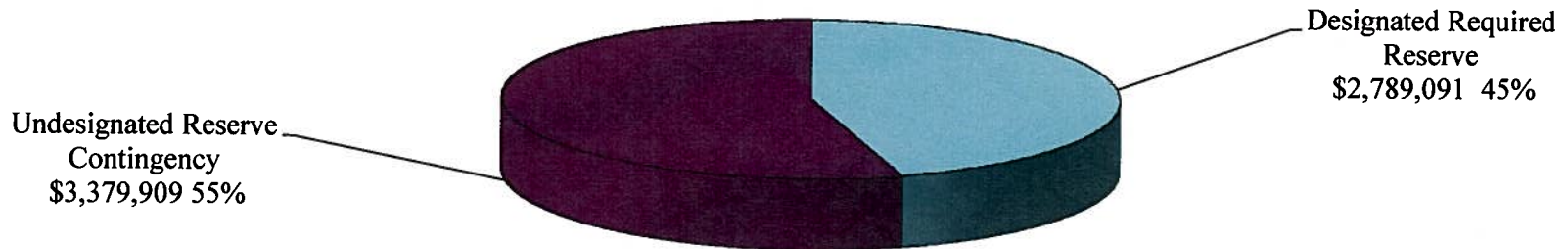
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance – \$6,169,000

Beginning Fund Balance
\$6,169,000 100%



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance - \$6,169,000



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>	2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8900 Other Financing Sources					
8980 Intrafund Transfers-In	\$1,800,000	\$2,600,000	\$1,969,000	\$0	-100.00
Total Other Financing Sources	1,800,000	2,600,000	1,969,000	0	-100.00
Beginning Fund Balance	2,400,000	4,200,000	4,200,000	6,169,000	46.88
Total Other Financing Sources and Beginning Fund Balance	<u>\$4,200,000</u>	<u>\$6,800,000</u>	<u>\$6,169,000</u>	<u>\$6,169,000</u>	0.00

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
7190 Designated Required Reserve	\$2,959,058	\$2,855,617	\$2,833,789	\$2,789,091	-1.58
Undesignated Reserve Contingency	1,240,942	3,944,383	3,335,211	3,379,909	1.34
Total Designated Appropriations and Ending Fund Balance	<u>\$4,200,000</u>	<u>\$6,800,000</u>	<u>\$6,169,000</u>	<u>\$6,169,000</u>	0.00

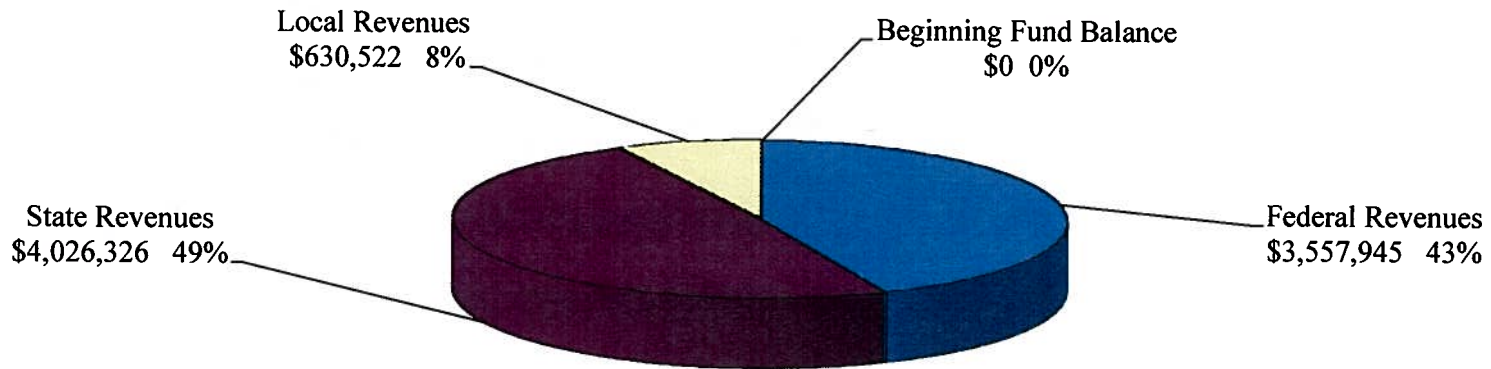
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010
GENERAL FUND RESTRICTED

The primary focus of the General Fund Restricted (Categorical) is to enhance the educational experience and success of students with funding sources that are specifically restricted in use by law, regulations, donors, or outside agencies. Federal grants include Federal Work Study, Title IV Upward Bound, College Cost Reduction and Access Act (STEM), and Carl D. Perkins IV Career and Technical Education. State programs include Matriculation, CalWORKs, Extended Opportunities Programs and Services (EOPS), and Disabled Students Programs and Services (DSPS).

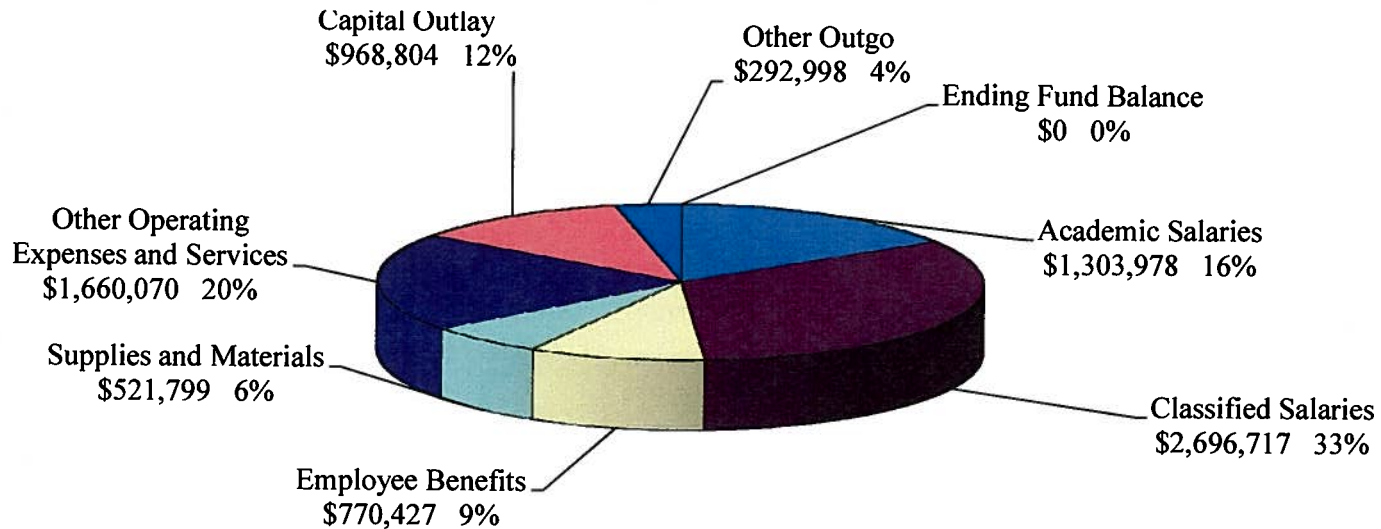
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions, and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that requires moneys to be used for specific purposes; mandates specific reporting formats and timelines; and imposes performance periods when moneys should be used.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

General Fund Restricted Revenues and Beginning Fund Balance – \$8,214,793



General Fund Restricted Expenditures and Ending Fund Balance – \$8,214,793



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2009-2010

General Fund Restricted

<u>Revenues by Source</u>		2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues					
8120	Higher Education Act	\$1,195,843	\$884,840	\$716,047	\$989,536	38.19
8130	Workforce Investment Act	382,356	306,186	398,890	306,469	(23.17)
8140	Temporary Assistance for Needy Families	65,412	65,412	58,761	35,257	(40.00)
8170	Vocational and Technical Education Act	473,320	599,425	599,425	579,244	(3.37)
8190	Other Federal Revenues	69,097	147,576	394,497	1,647,439	317.60
	Total Federal Revenues	<u>2,186,028</u>	<u>2,003,439</u>	<u>2,167,620</u>	<u>3,557,945</u>	64.14
8600	State Revenues					
8621	Disabled Students Programs and Services	673,378	639,709	679,743	388,384	(42.86)
8622	Extended Opportunity Programs and Services	714,786	679,047	687,928	461,197	(32.96)
8626	CalWORKs	435,656	340,929	355,426	213,255	(40.00)
8628	Telecomm./Technology Infrastructure Prog.	50,283	9,929	38,992	6,972	(82.12)
8629	Board Financial Assistance Program	369,028	364,122	435,704	435,721	0.00
8629	Capacity Building Initiative Grant	175,423	101,652	101,652	0	(100.00)
8629	Cooperative Agencies Resource for Education	181,939	165,352	159,405	119,513	(25.03)
8629	Credit Matriculation	691,731	596,173	647,706	418,304	(35.42)
8629	Basic Skills	109,605	373,304	223,772	470,084	110.07
8629	CTE Community Collaborative	0	369,700	131,716	237,985	80.68
8629	CTE Community Collaborative Pathways	0	0	0	400,000	0.00
8629	Strengthening Career Technical Education	137,703	112,297	109,166	0	(100.00)
8629	Enrollment Growth & Retention	0	107,000	114,873	140,541	22.34
8629	Other Categorical Apportionments	222,148	212,385	154,414	154,010	(0.26)
8650	Reimbursable Categorical Programs	94,197	188,626	237,646	415,460	74.82
8681	State Lottery Revenue	203,428	231,000	142,569	164,900	15.66
	Total State Revenues	<u>4,059,305</u>	<u>4,491,225</u>	<u>4,220,712</u>	<u>4,026,326</u>	(4.61)
8800	Local Revenues	157,365	68,824	116,989	150,271	28.45
8980	Categorical Backfill	0	0	0	480,251	
	Total Local Revenues	<u>157,365</u>	<u>68,824</u>	<u>116,989</u>	<u>630,522</u>	438.96
Total Revenues		<u>\$6,402,698</u>	<u>\$6,563,488</u>	<u>\$6,505,321</u>	<u>\$8,214,793</u>	26.28

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

General Fund Restricted

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries					
1100 Instructional Salaries, Regular/Contract	\$81,590	\$0	\$2,214	\$0	(100.00)
1200 Non Instructional Salaries, Regular/Contract	462,624	589,880	436,473	366,262	(16.09)
1300 Instructional Salaries, Other	217,145	111,555	155,099	104,418	(32.68)
1400 Non Instructional Salaries, Other	411,796	562,882	717,045	833,298	16.21
Total Academic Salaries	1,173,155	1,264,317	1,310,831	1,303,978	(0.52)
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	1,060,230	1,292,597	1,070,464	1,250,058	16.78
2200 Instructional Aides, Regular	176,780	231,856	191,127	181,327	(5.13)
2300 Non Instructional Salaries, Other	992,599	823,577	1,029,213	1,086,839	5.60
2400 Instructional Aides, Other	105,708	121,941	139,730	178,493	27.74
Total Classified Salaries	2,335,317	2,469,971	2,430,534	2,696,717	10.95
3000 Employee Benefits					
3100 State Teachers' Retirement System	69,887	89,264	70,535	102,697	45.60
3200 Public Employees' Retirement System	205,558	159,409	131,166	138,200	5.36
3300 Old Age, Survivors, Disability, and Health Ins.	162,926	181,628	161,512	185,567	14.89
3400 Health and Welfare Benefits	245,676	211,530	221,569	256,696	15.85
3500 State Unemployment Insurance	1,673	1,650	9,355	10,374	10.89
3600 Workers' Compensation Insurance	79,479	32,761	70,165	76,893	9.59
Total Employee Benefits	765,199	676,242	664,302	770,427	15.98

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

General Fund Restricted

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials					
4100 Textbooks	50,806	10,087	27,760	25,921	(6.62)
4200 Books	7,704	3,345	2,522	27,390	986.04
4300 Instructional Supplies	194,437	170,516	234,826	217,049	(7.57)
4500 Non Instructional Supplies	155,869	136,722	173,792	196,464	13.05
4700 Food Services	55,630	59,347	47,957	54,975	14.63
Total Supplies and Materials	464,446	380,017	486,857	521,799	7.18
5000 Other Operating Expenses and Services					
5000 Other Operating Expenses and Services	49,584	52,575	39,126	76,911	96.57
5100 Consultants and Contracted Services	270,041	424,638	199,772	338,838	69.61
5200 Travel and Conference Expenses	157,437	165,084	153,477	325,241	111.92
5300 Dues and Memberships	1,504	19,340	22,186	5,448	(75.44)
5400 Insurance	2,660	1,850	2,660	1,750	(34.21)
5500 Utilities	3,005	1,972	3,856	2,442	(36.67)
5600 Rents, Leases, and Maintenance	240,589	143,365	182,666	192,722	5.51
5700 Legal, Election, and Audit Expenses	31,196	25,290	8,412	102,060	1,113.27
5800 Other Services and Expenses	48,956	262,260	103,116	614,658	496.08
Total Other Operating Expenses and Services	804,972	1,096,374	715,271	1,660,070	132.09
6000 Capital Outlay					
6100 Sites and Site Improvements	11,782	0	0	0	-
6200 Buildings	41,843	18,250	15,111	181,768	1,102.89
6300 Library Books and Materials	392,311	3,000	36,036	3,000	(91.67)
6400 Equipment	0	274,329	460,636	784,036	70.21
Total Capital Outlay	445,936	295,579	511,783	968,804	89.30

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

General Fund Restricted

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
7000					
7500 Student Financial Aid	149,354	129,900	142,103	83,602	(41.17)
7600 Other Student Aid	264,319	251,088	243,640	209,396	(14.06)
Total Other Outgo	<u>413,673</u>	<u>380,988</u>	<u>385,743</u>	<u>292,998</u>	(24.04)
Total Expenditures (1000 – 7000)	<u>6,402,698</u>	<u>6,563,488</u>	<u>6,505,321</u>	<u>8,214,793</u>	26.28
Total Expenditures and Other Outgo and Ending Balance	<u><u>\$6,402,698</u></u>	<u><u>\$6,563,488</u></u>	<u><u>\$6,505,321</u></u>	<u><u>\$8,214,793</u></u>	26.28

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

PARKING FUND

In accordance with Section 76360 of the Education Code, the governing board of a community college district may require the payment of a fee for parking services. "Parking services" is defined as the purchase, construction, and operation and maintenance of parking facilities for vehicles and motor vehicles as defined by the Vehicle Code. The Education Code further mandates all parking fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

The CCC Budget and Accounting Manual requires revenue from parking services to be accounted in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains two types of parking revenues in the Parking Fund.

Proceeds from sale of parking permits

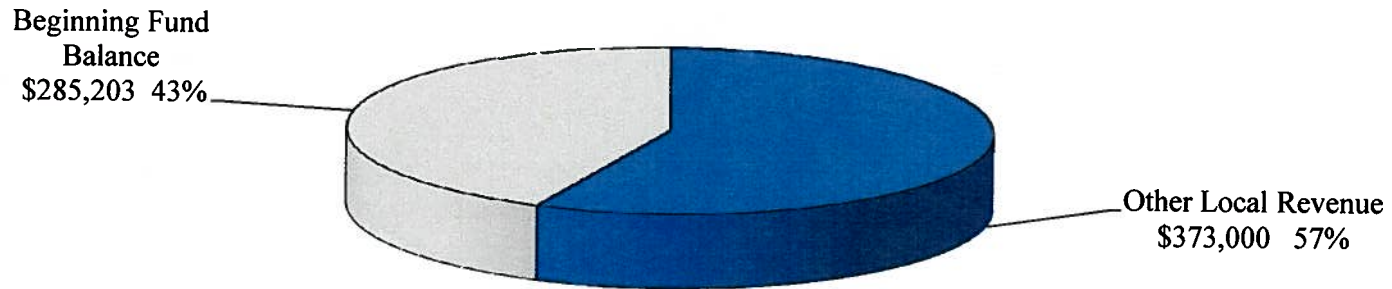
Collections from parking meters

Effective 2008-2009 Parking Enforcement fees, assessed for parking citations and violations, are accounted for in the General Fund Unrestricted under the Police Department account.

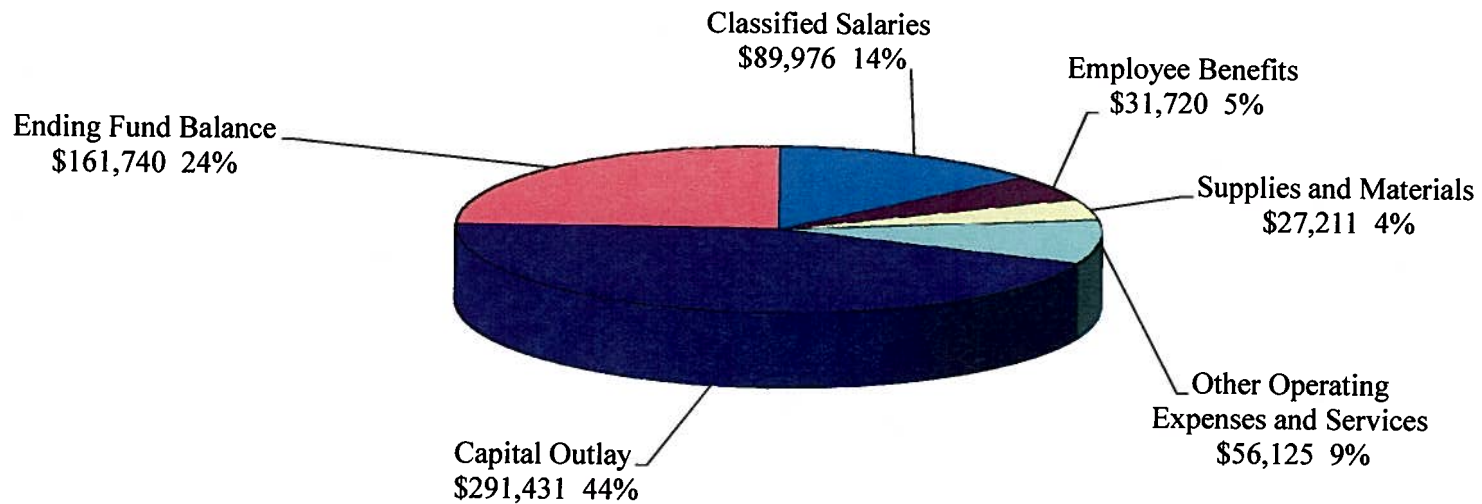
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers and parking meters.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Parking Fund Revenues and Beginning Fund Balance – \$658,203



Parking Fund Expenditures and Ending Fund Balance – \$658,203



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Parking Fund

Revenues by Source		2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8800	Local Revenues					
	8881 Parking Fees	\$369,011	\$310,000	\$320,467	\$325,000	1.41
	8888 Parking Meter	107,375	48,000	49,288	48,000	-2.61
	8890 Other Local Revenue	0	0	290	0	
	Total Local Revenues	<u>476,386</u>	<u>358,000</u>	<u>370,045</u>	<u>373,000</u>	0.80
	Beginning Fund Balance	<u>153,787</u>	<u>107,017</u>	<u>107,017</u>	<u>285,203</u>	166.50
	Total Revenues and Beginning Fund Balance	<u><u>\$630,173</u></u>	<u><u>\$465,017</u></u>	<u><u>\$477,062</u></u>	<u><u>\$658,203</u></u>	37.97

Expenditures by Object		2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	<u>\$78,063</u>	<u>\$93,344</u>	<u>\$63,931</u>	<u>\$89,976</u>	40.74
3000	Employee Benefits	<u>32,083</u>	<u>30,606</u>	<u>19,976</u>	<u>31,720</u>	58.79
4000	Supplies and Materials	<u>16,071</u>	<u>20,211</u>	<u>19,792</u>	<u>27,211</u>	37.48
5000	Other Operating Expenses and Services	<u>112,657</u>	<u>54,425</u>	<u>65,921</u>	<u>56,125</u>	(14.86)
6000	Capital Outlay	<u>284,282</u>	<u>266,431</u>	<u>22,239</u>	<u>291,431</u>	1,210.45
	Total Expenditures (2000 – 6000)	<u>523,156</u>	<u>465,017</u>	<u>191,859</u>	<u>496,463</u>	158.76
	Ending Fund Balance	<u>107,017</u>	<u>0</u>	<u>285,203</u>	<u>161,740</u>	(43.29)
	Total Expenditures and Ending Fund Balance	<u><u>\$630,173</u></u>	<u><u>\$465,017</u></u>	<u><u>\$477,062</u></u>	<u><u>\$658,203</u></u>	37.97

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

The State Budget Act allocates funds system-wide to augment the instructional equipment and library materials resources of districts. Allocations may be ongoing or one-time, and may or may not require a district match. Both state allocations and district match are required to be accounted for in a restricted fund. Any balance in the accounts as of June 30 of each year is carried over to the next fiscal year and continued as restricted for the designated purposes.

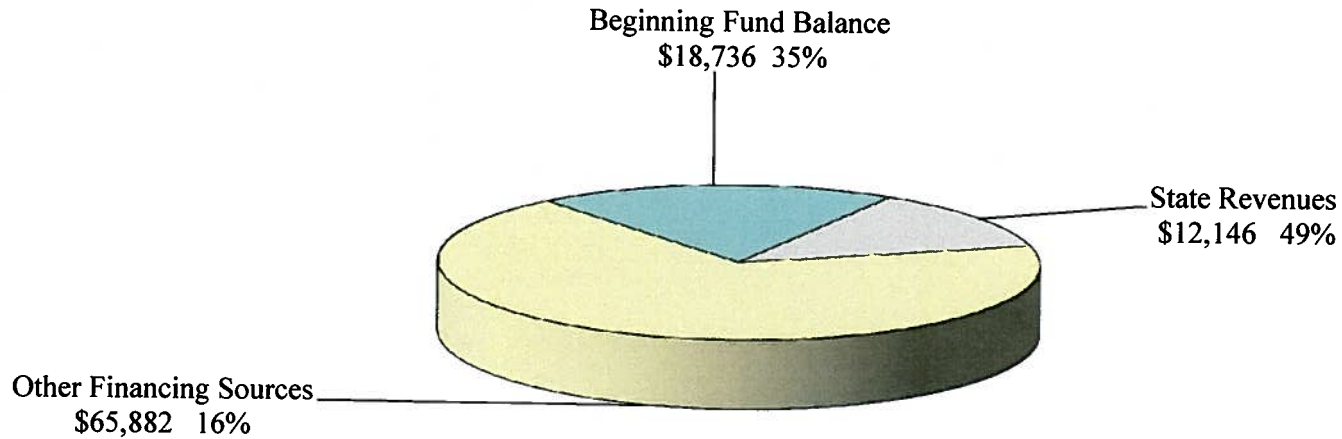
In accordance with the requirements of the grant, the allocations and the district match can only be expended for the items that are defined in the allocation document. Examples of the allowable expenses are

- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered integral and necessary component for the use of other specific instructional equipment.

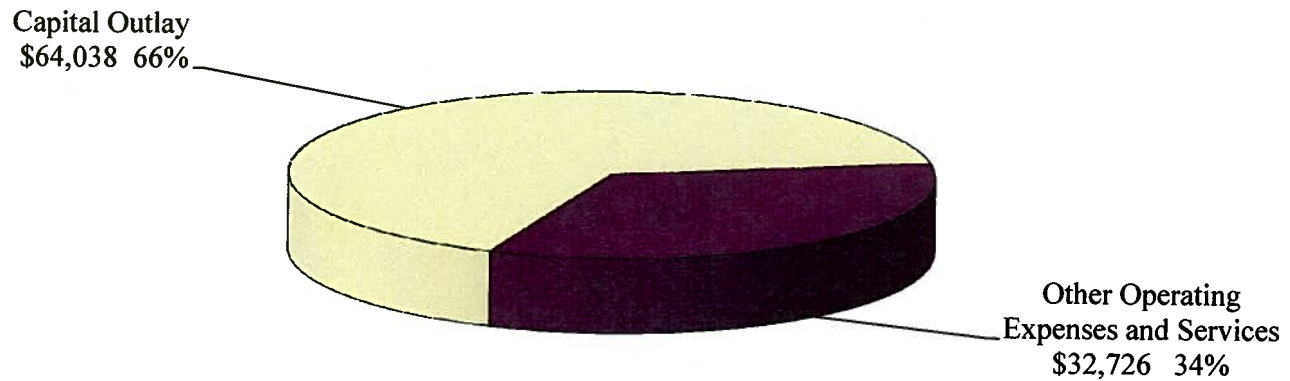
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Instructional Equipment Block Grant Revenues and Beginning Fund Balance - \$96,764



Instructional Equipment Block Grant Expenditures and Ending Fund Balance - \$96,764



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>		2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8600	State Revenues					
	8653 Instructional Improvement Grant, One-Time	\$0	\$0	\$0	\$0	-
	8653 Instructional Improvement Grant, On-Going	105,620	92,900	107,971	12,146	(88.75)
	Total State Revenues	<u>105,620</u>	<u>92,900</u>	<u>107,971</u>	<u>12,146</u>	(88.75)
8900	Other Financing Sources					
	8980 Interfund Transfers - In	<u>34,741</u>	<u>30,657</u>	<u>30,657</u>	<u>65,882</u>	114.90
	Beginning Fund Balance	<u>86,047</u>	<u>6,871</u>	<u>6,871</u>	<u>18,736</u>	172.68
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$226,408</u>	<u>\$130,428</u>	<u>\$145,499</u>	<u>\$96,764</u>	(33.50)
<u>Expenditures by Object</u>		2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
4000	Supplies and Materials	<u>\$19,537</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-
5000	Other Operating Expenses and Services	<u>35,381</u>	<u>32,979</u>	<u>32,726</u>	<u>32,726</u>	-
6000	Capital Outlay	<u>164,619</u>	<u>97,449</u>	<u>94,037</u>	<u>64,038</u>	(31.90)
	Total, Expenditures (1000 - 6000)	<u>219,537</u>	<u>130,428</u>	<u>126,763</u>	<u>96,764</u>	(23.67)
	Ending Fund Balance	<u>6,871</u>	<u>0</u>	<u>18,736</u>	<u>0</u>	(100.00)
	Total Expenditures and Ending Fund Balance	<u>\$226,408</u>	<u>\$130,428</u>	<u>\$145,499</u>	<u>\$96,764</u>	(33.50)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

CHILD DEVELOPMENT FUND

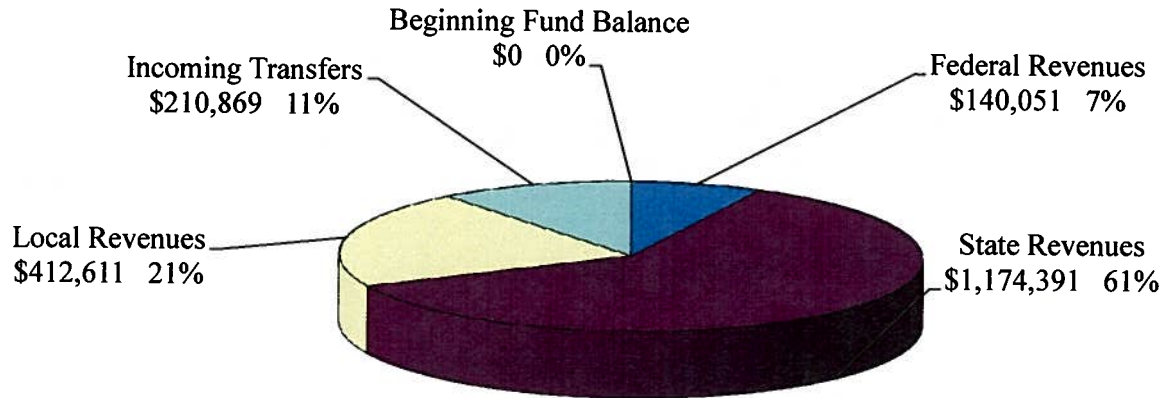
The Child Development Fund is a special revenue restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

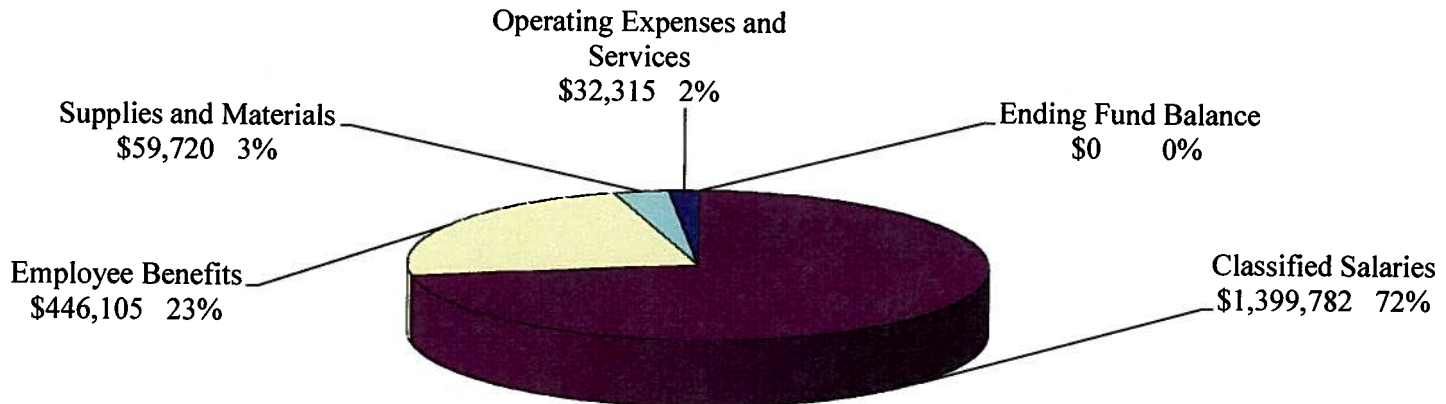
As a restricted fund, revenues and expenses are accounted as in the General Fund Restricted, with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Child Development Fund Revenues and Beginning Fund Balance – \$1,937,922



Child Development Fund Expenditures and Ending Fund Balance – \$1,937,922



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Child Development Fund

<u>Revenues by Source</u>		2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$86,061	\$80,000	\$92,377	\$140,051	51.61
	Total Federal Revenues	<u>86,061</u>	<u>80,000</u>	<u>92,377</u>	<u>140,051</u>	51.61
8600	State Revenues					
8623	Child Development Division Award	691,175	696,534	675,140	203,864	(69.80)
8623	Campus Child Care State Bailout Award	24,991	24,991	24,991	12,001	(51.98)
8623	Prekindergarten and Family Literacy	140,531	182,655	165,147	5,000	(96.97)
8650	Early Learning and School Readiness	46,035	46,035	43,302	2,733	(93.69)
8650	Temporary and Needy Assistance - CDC	51,102	49,540	46,805	50,731	8.39
8650	Parent Education and Family Literacy	198,000	213,386	213,386	224,055	5.00
8650	California State Preschool	0	0	0	676,007	0.00
	Total State Revenues	<u>1,151,834</u>	<u>1,213,141</u>	<u>1,168,771</u>	<u>1,174,391</u>	0.48
8800	Local Revenues					
8871	Child Development Services	142,177	155,500	226,944	181,000	(20.24)
8890	Other Local Revenues	204,744	244,211	216,218	231,611	7.12
	Total Local Revenues	<u>346,921</u>	<u>399,711</u>	<u>443,162</u>	<u>412,611</u>	(6.89)
8900	Other Financing Sources					
8980	Incoming Transfers COLA	20,498	0	0	0	-
8980	Incoming Transfers Other	99,453	454,226	204,612	210,869	3.06
	Total Other Financing Sources	<u>119,951</u>	<u>454,226</u>	<u>204,612</u>	<u>210,869</u>	3.06
	Total Revenues	<u>1,704,767</u>	<u>2,147,078</u>	<u>1,908,922</u>	<u>1,937,922</u>	1.52
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues, and Beginning Fund Balance	<u>\$1,704,767</u>	<u>\$2,147,078</u>	<u>\$1,908,922</u>	<u>\$1,937,922</u>	1.52

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Child Development Fund

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	\$904,493	\$1,177,454	\$1,086,729	\$1,119,746	3.04
2300 Non Instructional Salaries, Other	345,364	425,689	322,223	280,036	(13.09)
Total Classified Salaries	<u>1,249,857</u>	<u>1,603,143</u>	<u>1,408,952</u>	<u>1,399,782</u>	(0.65)
3000 Employee Benefits					
3100 State Teachers' Retirement System	3,559	4,368	4,197	3,771	(10.15)
3200 Public Employees' Retirement System	138,736	104,430	99,644	104,279	4.65
3300 Old Age, Survivors, Disability, and Health Ins.	74,346	100,018	86,004	94,204	9.53
3400 Health and Welfare Benefits	158,318	210,056	198,415	210,806	6.24
3500 State Unemployment Insurance	542	677	3,794	3,806	0.32
3600 Workers' Compensation Insurance	31,227	31,260	28,833	29,239	1.41
Total Employee Benefits	<u>406,728</u>	<u>450,809</u>	<u>420,887</u>	<u>446,105</u>	5.99
4000 Supplies and Materials					
4100 Textbooks	590	0	0	0	-
4300 Instructional Supplies	11,286	18,475	23,713	34,500	45.49
4500 Non Instructional Supplies	16,920	20,700	25,862	22,920	(11.38)
4700 Food Services	399	2,987	2,416	2,300	(4.80)
Total Supplies and Materials	<u>29,195</u>	<u>42,162</u>	<u>51,991</u>	<u>59,720</u>	14.87
5000 Other Operating Expenses and Services					
5003 Printing	1,732	3,550	2,201	3,050	38.57
5045 Postage	42	50	245	0	(100.00)
5200 Travel and Conference Expenses	8,703	20,100	14,583	20,065	37.59
5300 Dues and Memberships	60	0	0	0	-
5500 Utility and Housekeeping Services	0	0	305	0	
5600 Rents, Leases, and Maintenance	0	6,000	1,775	3,000	69.01
5700 Legal, Election, and Audit Expenses	1,200	865	0	4,200	0.00
5800 Other	3,723	17,899	3,691	2,000	(45.81)
Total Operating Expenses and Services	<u>15,460</u>	<u>48,464</u>	<u>22,800</u>	<u>32,315</u>	41.73

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Child Development Fund

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
7000 Other Outgo					
7640 Book Grants	2,454	2,500	1,533	0	(100.00)
7660 Transportation Grants	1,073	0	2,759	0	(100.00)
Total Other Outgo	<u>3,527</u>	<u>2,500</u>	<u>4,292</u>	<u>0</u>	(100.00)
Total, Expenditures (1000 – 7000)	<u>1,704,767</u>	<u>2,147,078</u>	<u>1,908,922</u>	<u>1,937,922</u>	1.52
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$1,704,767</u></u>	<u><u>\$2,147,078</u></u>	<u><u>\$1,908,922</u></u>	<u><u>\$1,937,922</u></u>	1.52

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

CAPITAL OUTLAY PROJECTS FUND

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of moneys for acquisition or construction of significant capital outlay items including scheduled maintenance and special repairs (SMSR) projects. Sources of funding for this fund include

State allocations, both ongoing and one-time

Redevelopment agencies revenue share

Interest earned

Proceeds from Lease Revenue Bonds

Transfers from General Fund Unrestricted, to include the appropriate district match for State allocations.

Expenditures that are recorded in the Capital Outlay Projects Fund include

Land acquisitions

Building and site improvements

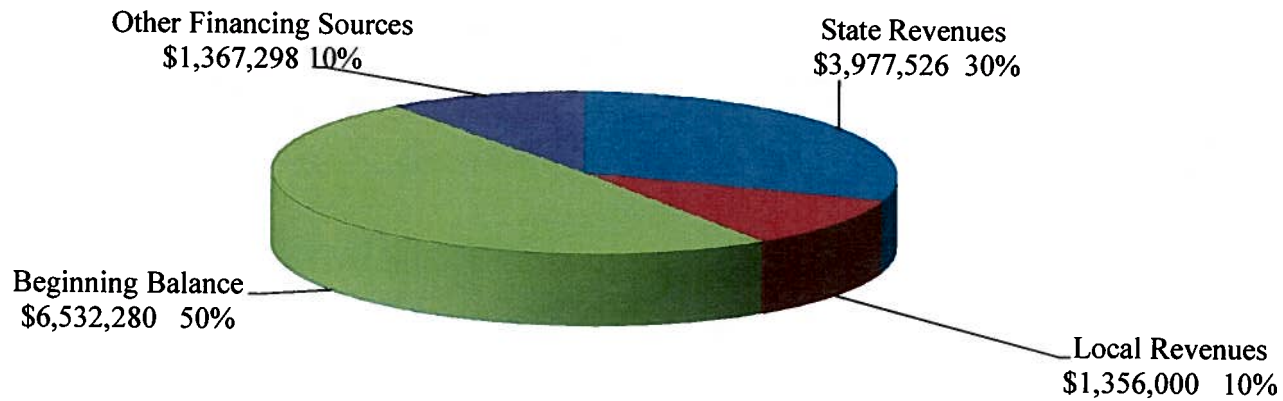
Extensions to the life of existing capital facilities

Initial building contents such as library books, furniture, fixtures, and equipment

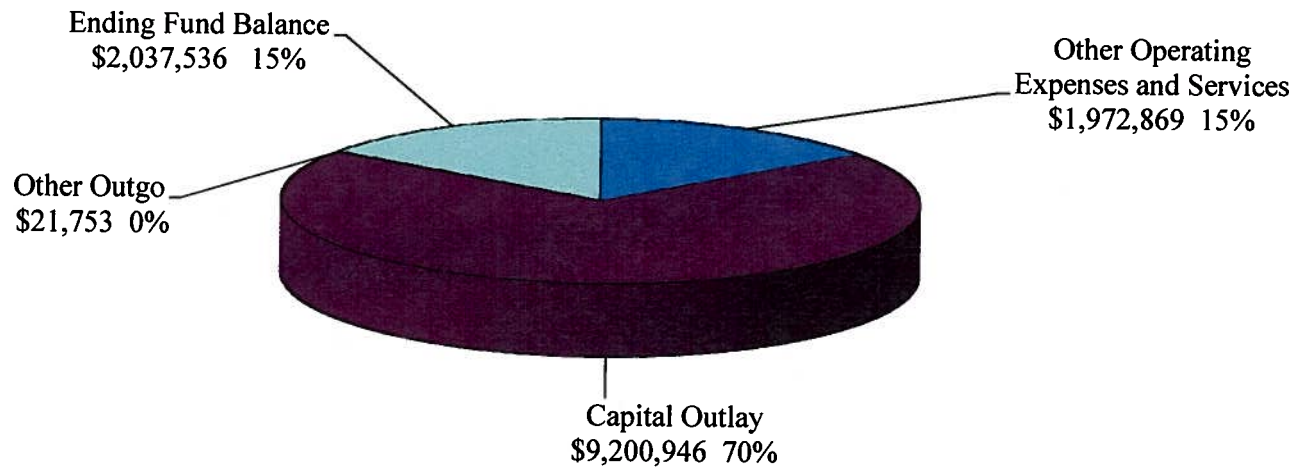
Significant capital equipment purchases.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Capital Outlay Projects Fund Revenues and Beginning Fund Balance - \$13,233,104



Capital Outlay Projects Fund Expenditures and Ending Fund Balance - \$13,233,104



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Capital Outlay Projects Fund

<u>Revenues by Source</u>	2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8600 State Revenues					
8651 Community College Const. Act (Prop. 55)	\$3,689,642	\$12,460,215	\$262,880	\$3,977,526	1,413.06
8699 One-Time Facilities Maintenance Revenues	75,000	217,000	85,033	0	(100.00)
State Revenues	<u>3,764,642</u>	<u>12,677,215</u>	<u>347,913</u>	<u>3,977,526</u>	1,043.25
8800 Local Revenues					
8860 Interest and Investment Income	204,768	100,000	32,887	6,000	(81.76)
8890 Redevelopment Revenues	543,627	400,000	740,727	600,000	(19.00)
8896 Miscellaneous Revenues	309,193	0	0	750,000	-
Total Local Revenues	<u>1,057,588</u>	<u>500,000</u>	<u>773,614</u>	<u>1,356,000</u>	75.28
8900 Other Financing Sources					
8910 Proceeds of General Fixed Assets	183,251	0	0	0	-
8940 Proceeds of General Long-Term Debt	6,130,664	0	102,481	367,298	258.41
8980 Interfund Transfers - In	4,405,000	0	0	1,000,000	-
Total Other Financing Sources	<u>10,718,915</u>	<u>0</u>	<u>102,481</u>	<u>1,367,298</u>	1,234.20
Total Revenues and Other Financing Sources	<u>15,541,145</u>	<u>13,177,215</u>	<u>1,224,008</u>	<u>6,700,824</u>	447.45
Beginning Fund Balance	<u>7,658,234</u>	<u>9,692,884</u>	<u>9,692,884</u>	<u>6,532,280</u>	(32.61)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$23,199,379</u>	<u>\$22,870,099</u>	<u>\$10,916,892</u>	<u>\$13,233,104</u>	21.22

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$16,347	\$0	\$3,814	\$0	(100.00)
3000	Employee Benefits	4,108	0	730	0	(100.00)
4000	Supplies and Materials	291,522	0	153,016	0	(100.00)
5000	Other Operating Expenses and Services	1,376,841	1,326,000	1,638,002	1,972,869	20.44
6000	Capital Outlay	10,530,706	16,891,790	1,021,570	9,200,946	800.67
	Total Expenditures (1000 – 6000)	12,219,524	18,217,790	2,817,132	11,173,815	296.64
7000	Interfund Transfer-Out	1,286,971	969,340	1,567,480	21,753	(98.61)
	Ending Fund Balance	9,692,884	3,682,969	6,532,280	2,037,536	(68.81)
	Total Expenditures and Ending Fund Balance	<u>\$23,199,379</u>	<u>\$22,870,099</u>	<u>\$10,916,892</u>	<u>\$13,233,104</u>	21.22

Notes:

1. The ending fund balance contains \$1,248,755 of Lease Revenue Bond funds.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

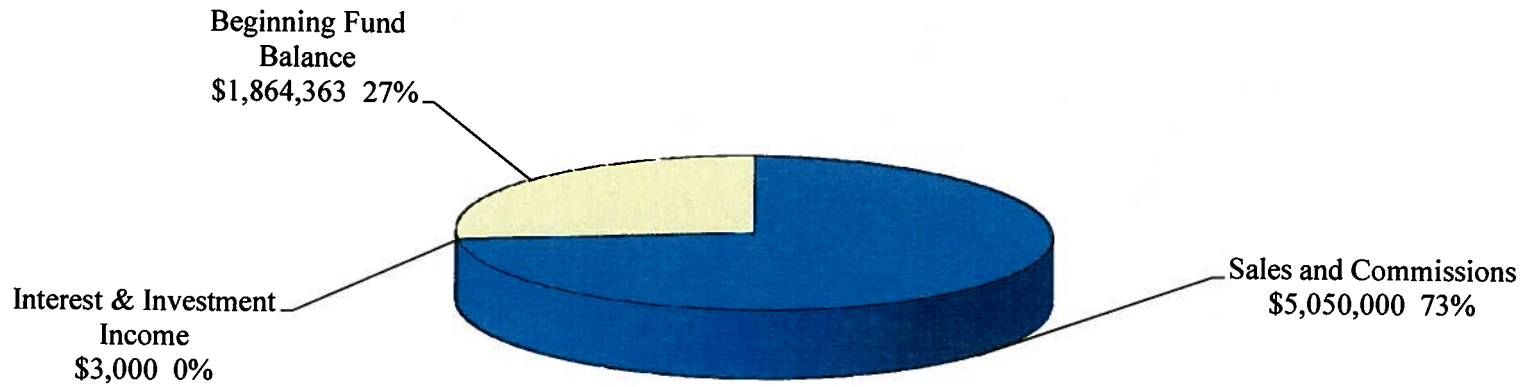
BOOKSTORE FUND

The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to Education Code 81676. The primary source of revenue for the Bookstore Fund is student purchases.

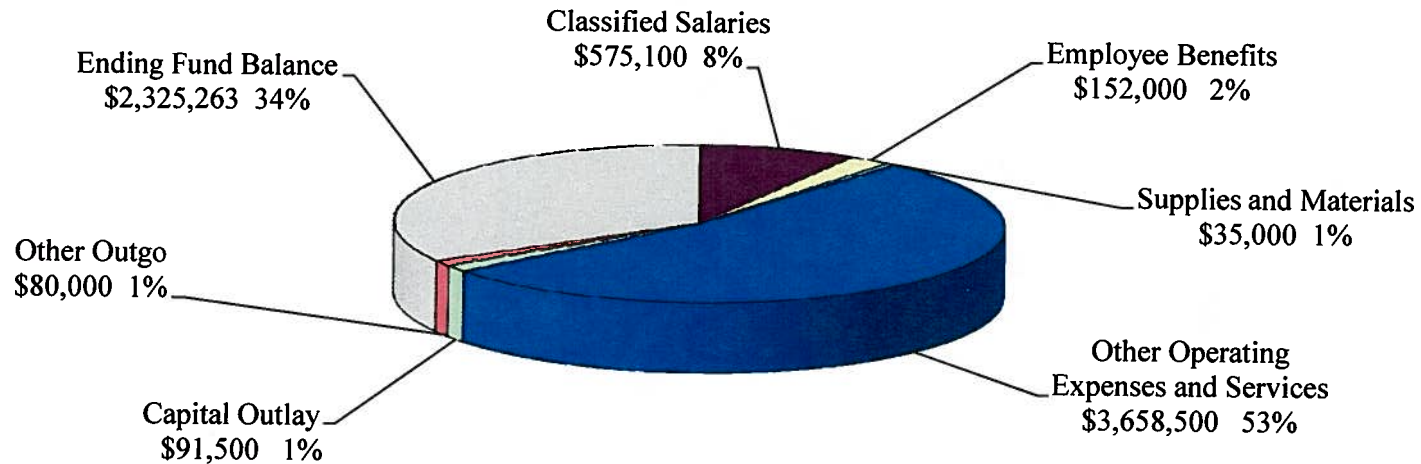
All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Bookstore Fund Revenues and Beginning Fund Balance –\$6,917,363



Bookstore Fund Expenditures and Ending Fund Balance –\$6,917,363



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Bookstore Fund

<u>Revenues by Source</u>	2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8800 Local Revenues					
8840 Sales and Commissions	\$4,718,939	\$5,025,782	\$4,800,431	\$5,050,000	5.20
8860 Interest and Investment Income	3,008	3,000	2,127	3,000	41.04
Total Local Revenues	<u>4,721,947</u>	<u>5,028,782</u>	<u>4,802,558</u>	<u>5,053,000</u>	5.21
Beginning Fund Balance	<u>1,585,691</u>	<u>1,660,842</u>	<u>1,660,842</u>	<u>1,864,363</u>	12.25
Total Revenues and Beginning Fund Balance	<u><u>\$6,307,638</u></u>	<u><u>\$6,689,624</u></u>	<u><u>\$6,463,400</u></u>	<u><u>\$6,917,363</u></u>	7.02

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Bookstore Fund

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	\$414,552	\$448,000	\$462,254	\$475,100	2.78
2330 Non Instructional Salaries, Other	76,637	120,000	118,220	100,000	(15.41)
Total Classified Salaries	<u>491,189</u>	<u>568,000</u>	<u>580,474</u>	<u>575,100</u>	(0.93)
3000 Employee Benefits	<u>148,749</u>	<u>141,000</u>	<u>136,508</u>	<u>152,000</u>	11.35
4000 Supplies and Materials	<u>22,437</u>	<u>25,000</u>	<u>22,240</u>	<u>35,000</u>	57.37
5000 Other Operating Expenses and Services					
5100 Contract Services	30,681	31,000	30,723	39,000	26.94
5220 Conferences	5,073	10,000	3,561	17,000	377.39
5500 Utilities and Housekeeping Services	68,347	72,000	67,825	70,000	3.21
5642 Repairs Non Instructional Equipment	299	2,000	308	4,500	1,361.04
5800 Other Services and Expenses	3,562,993	3,826,330	3,438,777	3,453,000	0.41
5892 Bank Charges	54,667	65,000	62,319	75,000	20.35
Total Other Operating Expenses and Services	<u>3,722,060</u>	<u>4,006,330</u>	<u>3,603,513</u>	<u>3,658,500</u>	1.53
6000 Capital Outlay					
6480 Equipment	1,784	2,000	1,788	8,500	375.39
6900 Depreciation	117,824	125,000	105,551	83,000	(21.37)
Total Capital Outlay	<u>119,608</u>	<u>127,000</u>	<u>107,339</u>	<u>91,500</u>	(14.76)
Total Expenditures (2000 – 6000)	<u>4,504,043</u>	<u>4,867,330</u>	<u>4,450,074</u>	<u>4,512,100</u>	1.39

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

		Bookstore Fund				
<u>Expenditures by Object</u>		2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
7000	Other Outgo					
	7300 Interfund Transfers-Out	142,753	80,000	148,963	80,000	(46.30)
	Total Other Outgo	142,753	80,000	148,963	80,000	(46.30)
	Total Expenditures (2000-7000)	4,646,796	4,947,330	4,599,037	4,592,100	(0.15)
	Ending Fund Balance	1,660,842	1,742,294	1,864,363	2,325,263	24.72
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$6,307,638</u>	<u>\$6,689,624</u>	<u>\$6,463,400</u>	<u>\$6,917,363</u>	7.02

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

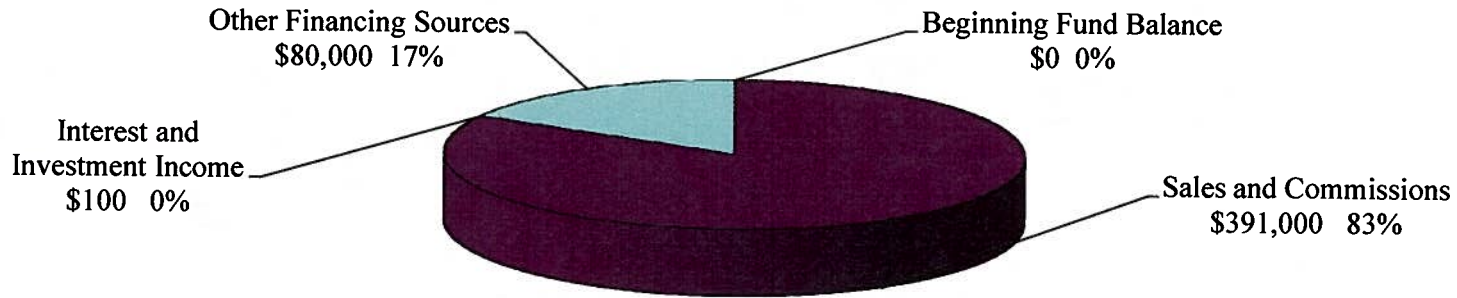
CAFETERIA FUND

The Cafeteria Fund is a special revenue fund designated to receive all moneys from the sale of food or for any other services performed by the Cafeteria. This Fund includes vending operations as that activity is an integral part of the District's food service.

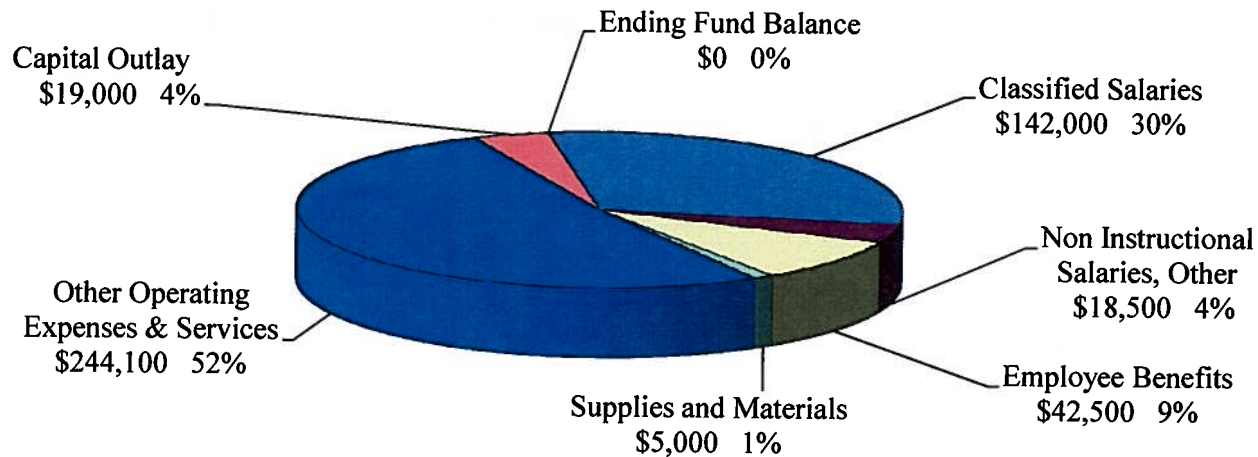
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Cafeteria Fund Revenues and Beginning Fund Balance – \$471,100



Cafeteria Fund Expenditures and Ending Fund Balance – \$471,100



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Cafeteria Fund

<u>Revenues by Source</u>	2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8800 Local Revenues					
8840 Sales and Commissions	377,915	489,000	468,234	391,000	(16.49)
8860 Interest and Investment Income	66	100	36	100	177.78
Total Local Revenues	<u>377,981</u>	<u>489,100</u>	<u>468,270</u>	<u>391,100</u>	(16.48)
8980 Other Financing Sources	142,753	80,000	148,963	80,000	(46.30)
Total Revenues and Other Financing Sources	<u>520,734</u>	<u>569,100</u>	<u>617,233</u>	<u>471,100</u>	(23.68)
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$520,734</u></u>	<u><u>\$569,100</u></u>	<u><u>\$617,233</u></u>	<u><u>\$471,100</u></u>	(23.68)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Cafeteria Fund

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular Status	\$133,943	\$127,000	\$115,125	\$142,000	23.34
2330 Non Instructional Salaries, Other	19,639	26,200	30,445	18,500	(39.23)
Total Classified Salaries	<u>153,582</u>	<u>153,200</u>	<u>145,570</u>	<u>160,500</u>	10.26
3000 Employee Benefits	<u>48,133</u>	<u>34,000</u>	<u>32,610</u>	<u>42,500</u>	30.33
4000 Supplies and Materials	<u>5,988</u>	<u>7,000</u>	<u>9,029</u>	<u>5,000</u>	(44.62)
5000 Other Operating Expenses and Services					
5100 Contract Services	3,750	5,000	6,297	3,200	(49.18)
5220 Travel and Conference Expense	775	650	448	650	100.00
5500 Utilities	14,819	40,000	24,226	16,000	(33.96)
5642 Repairs, Non Instructional Equipment	1,279	2,000	2,552	2,000	(21.63)
5800 Other	274,469	308,250	377,115	222,250	(41.07)
Total Other Operating Expenses and Services	<u>295,092</u>	<u>355,900</u>	<u>410,638</u>	<u>244,100</u>	(40.56)
6000 Capital Outlay					
6480 Equipment	463	1,000	760	2,000	163.16
6900 Depreciation	17,476	18,000	18,626	17,000	(8.73)
Total Capital Outlay	<u>17,939</u>	<u>19,000</u>	<u>19,386</u>	<u>19,000</u>	(1.99)
Total Expenditures (2000-6000)	<u>520,734</u>	<u>569,100</u>	<u>617,233</u>	<u>471,100</u>	(23.68)
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Expenditures and Ending Fund Balance	<u>\$520,734</u>	<u>\$569,100</u>	<u>\$617,233</u>	<u>\$471,100</u>	(23.68)

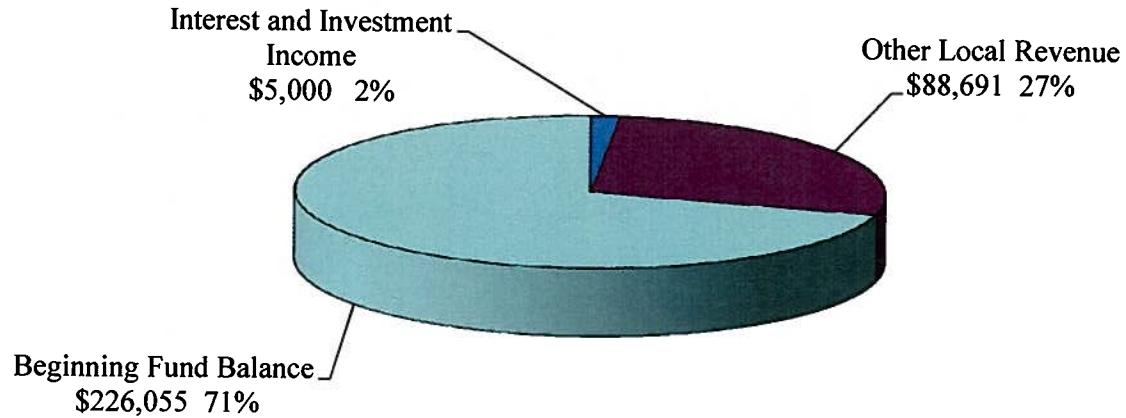
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

SELF INSURANCE FUND

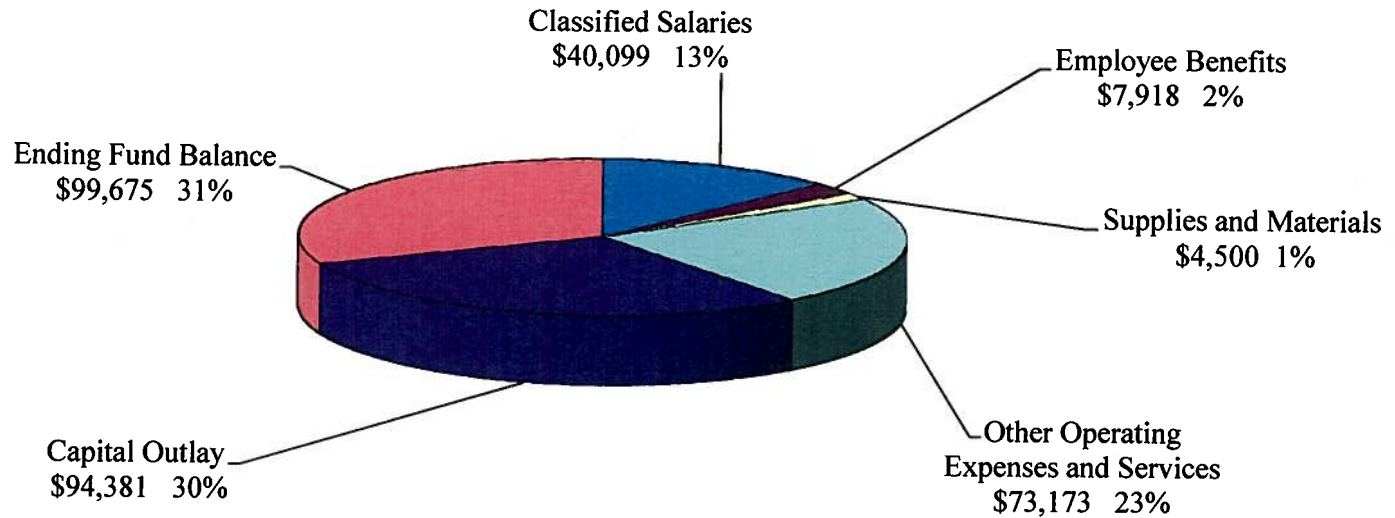
The Self Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance in this Fund, the Board authorizes transfers to the Fund out of the General Fund Unrestricted.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Self Insurance Fund Revenues and Beginning Fund Balance – \$319,746



Self Insurance Fund Expenditures and Ending Fund Balance – \$319,746



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

		Self Insurance Fund				
<u>Revenues by Source</u>		2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8800	Local Revenues					
	8860 Interest and Investment Income	\$9,882	\$5,000	\$5,199	\$5,000	(3.83)
	8890 Other Local Revenue	135,840	90,065	83,212	88,691	6.58
	Total Local Revenues	<u>145,722</u>	<u>95,065</u>	<u>88,411</u>	<u>93,691</u>	5.97
8900	Other Financing Sources					
	8980 Interfund Transfers-In	60,000	60,000	60,000	0	(100.00)
	Total Revenues and Other Financing Sources	<u>205,722</u>	<u>155,065</u>	<u>148,411</u>	<u>93,691</u>	(36.87)
	Beginning Fund Balance	<u>142,370</u>	<u>230,866</u>	<u>230,866</u>	<u>226,055</u>	(2.08)
	Total Revenues, Other Financing Services and Beginning Fund Balance	<u><u>\$348,092</u></u>	<u><u>\$385,931</u></u>	<u><u>\$379,277</u></u>	<u><u>\$319,746</u></u>	(15.70)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

		Self Insurance Fund				
<u>Expenditures by Object</u>		2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$38,285	\$38,931	\$45,957	\$40,099	(12.75)
3000	Employee Benefits	9,854	7,427	8,457	7,918	(6.37)
4000	Supplies and Materials	13,759	4,500	1,690	4,500	166.27
5000	Other Operating Expenses and Services	54,199	73,173	86,651	73,173	(15.55)
	Subtotal	116,097	124,031	142,755	125,690	(11.95)
6000	Capital Outlay	1,129	95,755	10,467	94,381	801.70
	Total Expenditures (2000 – 6000)	117,226	219,786	153,222	220,071	43.63
	Ending Fund Balance	230,866	166,145	226,055	99,675	(55.91)
	Total Expenditures and Ending Fund Balance	\$348,092	\$385,931	\$379,277	\$319,746	(15.70)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

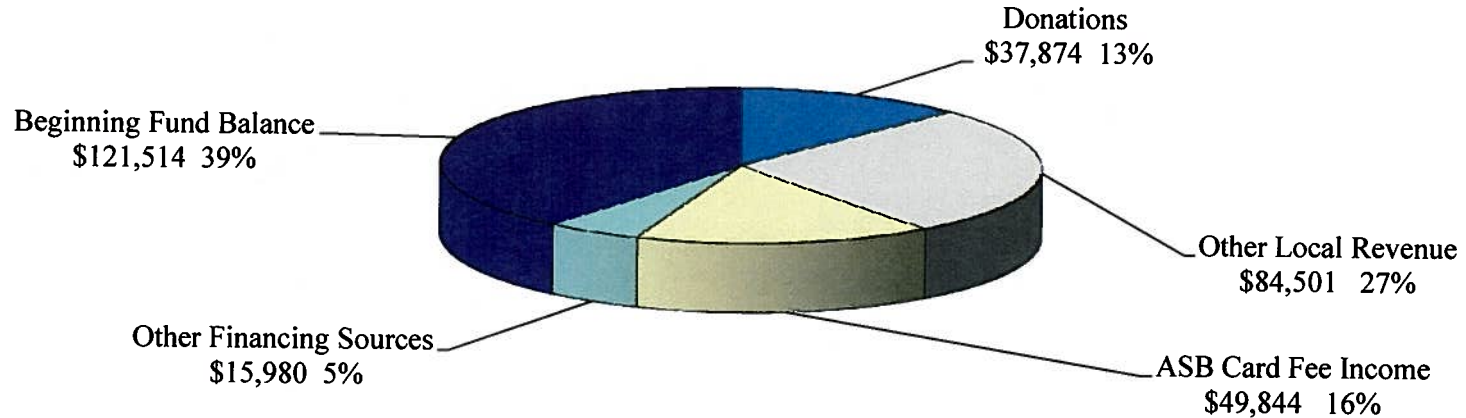
ASSOCIATED STUDENT BODY FUND

The Associated Student Body Fund is a trust fund designated to account for the moneys held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.

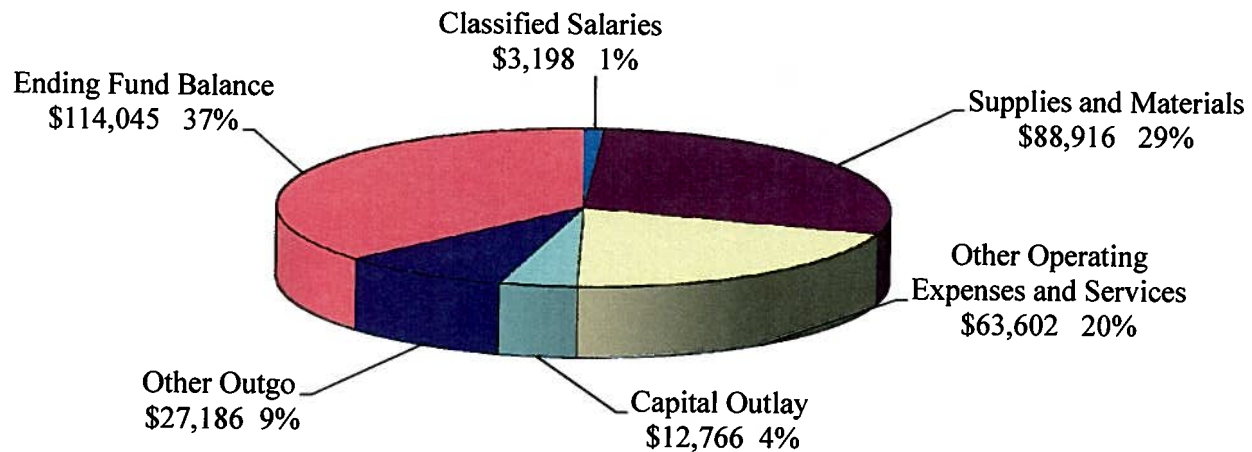
The primary source of revenue for the Associated Student Body Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Associated Student Body Fund Revenues and Beginning Fund Balance – \$309,713



Associated Student Body Fund Expenditures and Ending Fund Balance – \$309,713



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Associated Student Body Fund

<u>Revenues by Source</u>	2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8800 Local Revenues					
8821 Donations	\$80,160	\$83,992	\$36,771	\$37,874	3.00
8832 Commissions Revenue	321	336	3,785	3,899	3.00
8841 Ticket Sales	53,318	55,867	35,703	36,774	3.00
8844 Food Sales	0	0	1,074	1,106	3.00
8845 Concession Sales	2,636	2,762	4,321	4,451	3.00
8849 Miscellaneous Sales	6,320	6,622	17,757	18,290	3.00
8856 Entry Fee Income	14,070	14,743	4,088	4,211	3.00
8857 Membership Fee Income	12,071	12,648	15,184	15,640	3.00
8861 Interest Income	179	188	126	130	3.00
8887 ASB Card Fee Revenues	54,209	56,800	48,394	49,844	3.00
Total Local Revenues	223,284	233,958	167,203	172,219	3.00
8900 Other Financing Sources					
8980 Interfund Transfers-In	8,700	9,116	10,900	11,228	3.01
8999 Intrafund Transfers-In	2,236	2,343	4,614	4,752	3.00
Total Other Financing Sources	10,936	11,459	15,514	15,980	3.00
Total Revenues and Other Financing Sources	234,220	245,417	182,717	188,199	3.00
Beginning Fund Balance	94,387	128,764	128,764	121,514	(5.63)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$328,607	\$374,181	\$311,481	\$309,713	(0.57)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2009-2010

Associated Student Body Fund

<u>Expenditures by Object</u>		2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries	\$0	\$0	\$1,097	1,130	3.00
2000	Classified Salaries	850	891	1,750	1,803	3.00
	Total Salaries	<u>850</u>	<u>891</u>	<u>2,847</u>	<u>2,933</u>	3.04
3000	Employee Benefits	<u>87</u>	<u>91</u>	<u>257</u>	<u>265</u>	3.00
4000	Supplies and Materials					
4500	Non Instructional Supply Expense	39,466	41,352	20,018	20,620	3.00
4501	Uniforms Clothing Costumes	38,295	40,126	43,854	45,170	3.00
4530	Grounds/Garden Supplies	0	0	2,660	2,740	3.00
4710	Food Expense	19,805	20,752	19,792	20,386	3.00
	Total Supplies and Materials	<u>97,566</u>	<u>102,230</u>	<u>86,324</u>	<u>88,916</u>	3.00
5000	Other Operating Expenses and Services					
5045	Postage Expense	157	164	1,241	1,278	3.00
5100	Contract Services Expense	34,180	35,814	19,448	20,031	3.00
5150	District Administrative Fees and Charges	10,700	11,211	7,705	7,936	3.00
5195	Entry Fee Expense	11,148	11,681	6,498	6,693	3.00
5210	Mileage Expense	319	334	357	368	3.00
5219	Other Travel Expense	13,388	14,028	3,974	4,093	3.00
5300	Dues Memberships Expense	9,197	9,637	11,005	11,335	3.00
5540	Telephone Expense	916	960	346	356	3.00
5640	Equipment Repair	754	790	1,981	2,040	3.00
5690	Miscellaneous Expense	80	84	1,191	1,227	3.00
5740	Advertising Expense	27	28	5,748	5,920	3.00
5801	Donation Expense	2,300	2,410	805	829	3.00
5802	Prizes Awards Expense	1,852	1,941	1,187	1,223	3.00
5995	Bank Charges	14	15	0	0	-
5999	Credit Card Charges	432	453	265	273	3.00
	Total Other Operating Expenses and Services	<u>85,464</u>	<u>89,550</u>	<u>61,751</u>	<u>63,602</u>	3.00

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Associated Student Body Fund

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
6000 Capital Outlay	3,090	3,238	12,394	12,766	3.00
Total Expenditures (2000 - 6000)	<u>187,057</u>	<u>196,000</u>	<u>163,573</u>	<u>168,482</u>	3.00
7000 Other Outgo					
7300 Interfund Transfers-Out	10,550	11,054	21,880	22,537	3.00
7301 Intrafund Transfers-Out	2,236	2,343	4,414	4,546	3.00
7400 Club Bonus			100	103	3.00
Total Other Outgo	<u>12,786</u>	<u>13,397</u>	<u>26,394</u>	<u>27,186</u>	3.00
Total Expenditures (2000 - 7000)	<u>199,843</u>	<u>209,397</u>	<u>189,967</u>	<u>195,668</u>	3.00
Ending Fund Balance	<u>128,764</u>	<u>164,784</u>	<u>121,514</u>	<u>114,045</u>	(6.15)
Total Expenditures and Ending Fund Balance	<u><u>\$328,607</u></u>	<u><u>\$374,181</u></u>	<u><u>\$311,481</u></u>	<u><u>\$309,713</u></u>	(0.57)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

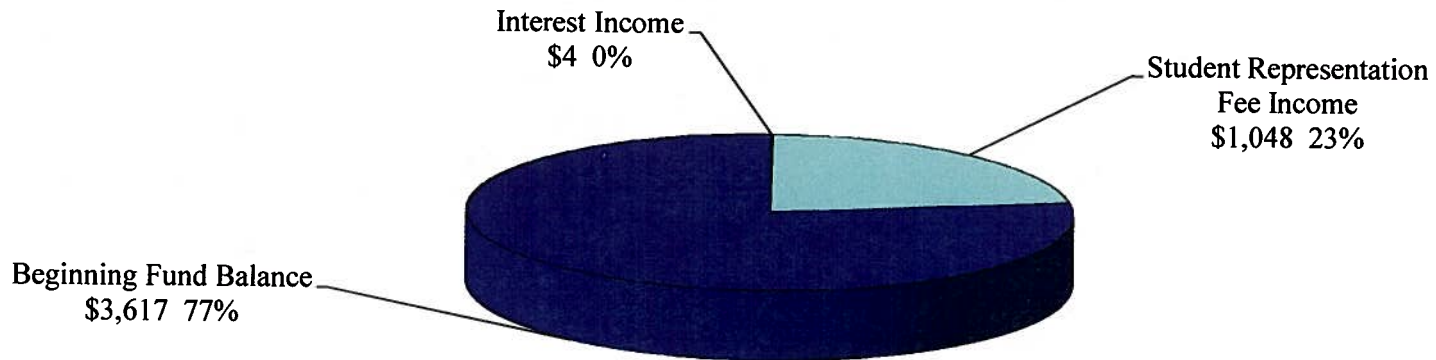
STUDENT REPRESENTATION FEE FUND

The Student Representation Fee Fund is a trust fund designated to account for moneys collected pursuant to Education Code Section 76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government.

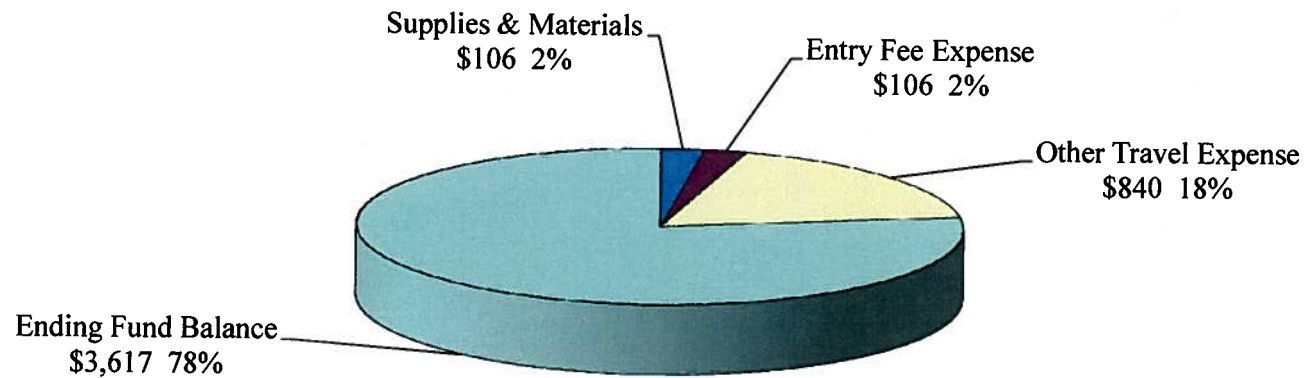
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Student Representation Fee Fund Revenues and Beginning Fund Balance – \$4,669



Student Representation Fee Fund Expenditures and Ending Fund Balance – \$4,669



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Student Representation Fee Fund

<u>Revenues by Source</u>		2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8800	Local Revenues					
	8861 Interest Income	\$5	\$5	\$4	\$4	3.00
	8884 Student Representation Fee Income	964	1,010	1,017	1,048	3.00
	Total Local Revenues	<u>969</u>	<u>1,015</u>	<u>1,021</u>	<u>1,052</u>	3.00
	Beginning Fund Balance	<u>3,333</u>	<u>4,302</u>	<u>4,302</u>	<u>3,617</u>	(15.92)
	Total Revenues and Beginning Fund Balance	<u><u>\$4,302</u></u>	<u><u>\$5,317</u></u>	<u><u>\$5,323</u></u>	<u><u>\$4,669</u></u>	(12.29)

<u>Expenditures by Object</u>		2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
4000	Supplies and Materials	<u>\$0</u>	<u>\$101</u>	<u>\$162</u>	<u>\$106</u>	5.18
5000	Other Operating Expenses and Services					
	5195 Entry Fee Expense	0	102	0	106	3.92
	5219 Other Travel Expense	0	812	1,544	840	3.47
	Total Other Operating Expenses and Services	<u>0</u>	<u>914</u>	<u>1,544</u>	<u>946</u>	3.52
	Total Expenditures (4000 - 5000)	<u>0</u>	<u>1,015</u>	<u>1,706</u>	<u>1,052</u>	3.69
	Ending Fund Balance	<u>4,302</u>	<u>4,302</u>	<u>3,617</u>	<u>3,617</u>	0.01
	Total Expenditures and Ending Fund Balance	<u><u>\$4,302</u></u>	<u><u>\$5,317</u></u>	<u><u>\$5,323</u></u>	<u><u>\$4,669</u></u>	(12.29)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

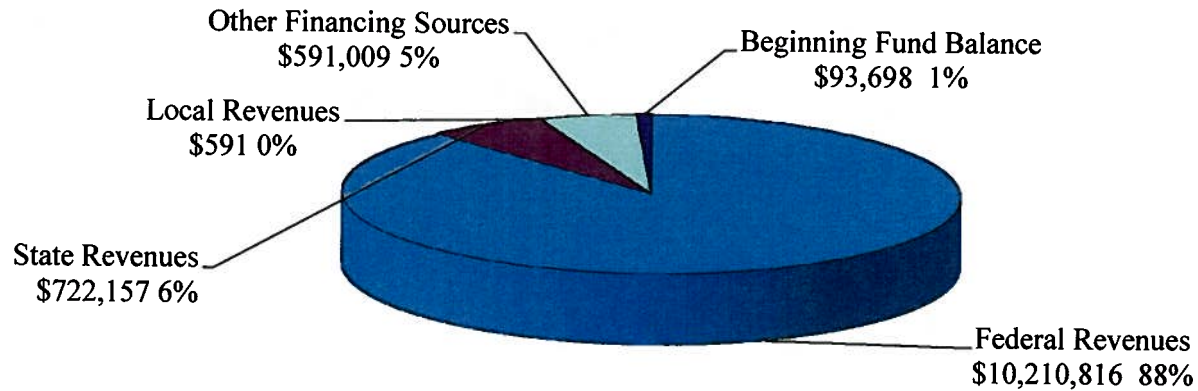
STUDENT FINANCIAL AID FUND

The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes, and the required district matching share of payments to students.

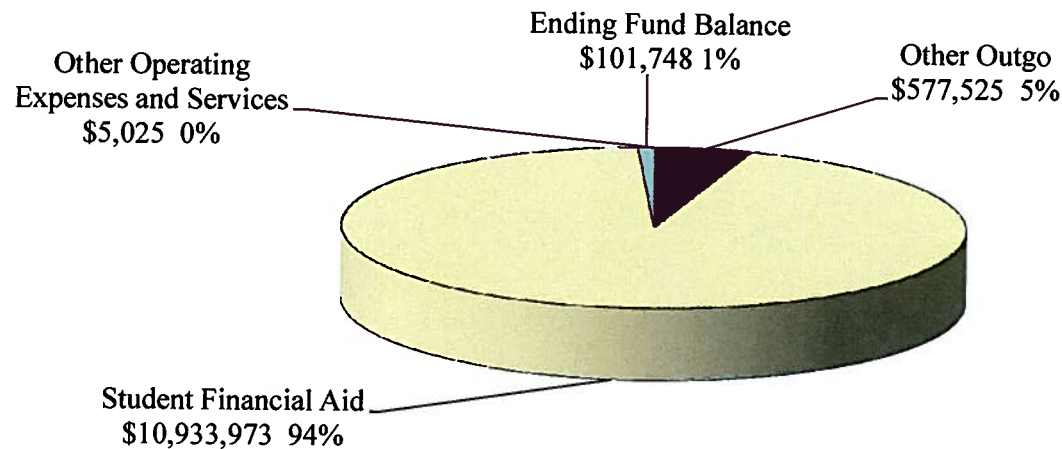
Moneys for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study programs is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures (excluding district match) are salaries, not financial aid, that are recorded in the General Fund Restricted. The expenditure of federal work study district match is unrestricted, and is recorded in the General Fund Unrestricted.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Student Financial Aid Fund Revenues and Beginning Fund Balance – \$11,618,271



Student Financial Aid Fund Expenditures and Ending Fund Balance – \$11,618,271



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Student Financial Aid Fund

<u>Revenues by Source</u>	2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues					
8151 PELL Grant Revenues	\$6,401,973	\$6,707,987	\$9,576,766	\$9,864,069	3.00
8152 FSEOG Revenues	218,990	219,620	207,825	270,372	30.10
8158 Academic Competitiveness Grant Program	46,475	48,697	74,150	76,375	3.00
Total Federal Revenues	<u>6,667,438</u>	<u>6,976,304</u>	<u>9,858,741</u>	<u>10,210,816</u>	3.57
8600 State Revenues					
8640 CAL Grant B Revenues	593,530	621,901	676,787	697,091	3.00
8641 CAL Grant C Revenues	28,620	29,988	24,336	25,066	3.00
Total State Revenues	<u>622,150</u>	<u>651,889</u>	<u>701,123</u>	<u>722,157</u>	3.00
8800 Local Revenues					
8826 Loan Recoveries	0	0	300	309	
8861 Interest Income	362	379	274	282	3.00
Total Local Revenues	<u>362</u>	<u>379</u>	<u>574</u>	<u>591</u>	3.00
8900 Other Financing Sources					
8980 Interfund Transfers-In	501,294	525,256	573,796	591,009	3.00
Total Other Financing Sources	<u>501,294</u>	<u>525,256</u>	<u>573,796</u>	<u>591,009</u>	3.00
Total Revenues	<u>7,791,244</u>	<u>8,153,828</u>	<u>11,134,234</u>	<u>11,524,573</u>	3.51
Beginning Fund Balance	<u>67,654</u>	<u>84,911</u>	<u>84,911</u>	<u>93,698</u>	10.35
Total Revenues and Beginning Fund Balance	<u><u>\$7,858,898</u></u>	<u><u>\$8,238,739</u></u>	<u><u>\$11,219,145</u></u>	<u><u>\$11,618,271</u></u>	3.56

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Student Financial Aid Fund

<u>Expenditures by Object</u>	2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials					
4500 Non Instructional Supply Expense	\$2,081	\$2,180	\$3,367	\$3,468	3.00
Total Supplies and Materials	<u>2,081</u>	<u>2,180</u>	<u>3,367</u>	<u>3,468</u>	3.00
5000 Other Operating Expenses and Services					
5002 Bad Debt Expense	1,292	1,354	1,511	1,557	3.00
Total Other Operating Expenses and Services	<u>1,292</u>	<u>1,354</u>	<u>1,511</u>	<u>1,557</u>	3.00
7000 Other Outgo					
7300 Interfund Transfers-Out	481,026	504,019	560,704	577,525	3.00
Total Other Outgo	<u>481,026</u>	<u>504,019</u>	<u>560,704</u>	<u>577,525</u>	3.00
7500 Student Financial Aid					
7520 Student Financial Grant Expense	7,292,998	7,627,194	10,560,763	10,932,973	3.52
7599 Prior Year Expenditure Adjustments	(3,410)	1,000	(898)	1,000	(211.39)
Total Student Financial Aid	<u>7,289,588</u>	<u>7,628,194</u>	<u>10,559,865</u>	<u>10,933,973</u>	3.54
Total Expenditures (4000 – 7000)	<u>7,773,987</u>	<u>8,135,747</u>	<u>11,125,447</u>	<u>11,516,523</u>	3.52
9700 Fund Balance Reserved					
9710 Legally Restricted Reserve	15,721	19,568	15,983	17,297	8.22
9750 Board Restricted Reserve	69,190	83,424	77,715	84,451	8.67
Total Ending Fund Balance	<u>84,911</u>	<u>102,992</u>	<u>93,698</u>	<u>101,748</u>	8.59
Total Expenditures and Ending Fund Balance	<u>\$7,858,898</u>	<u>\$8,238,739</u>	<u>\$11,219,145</u>	<u>\$11,618,271</u>	3.56

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

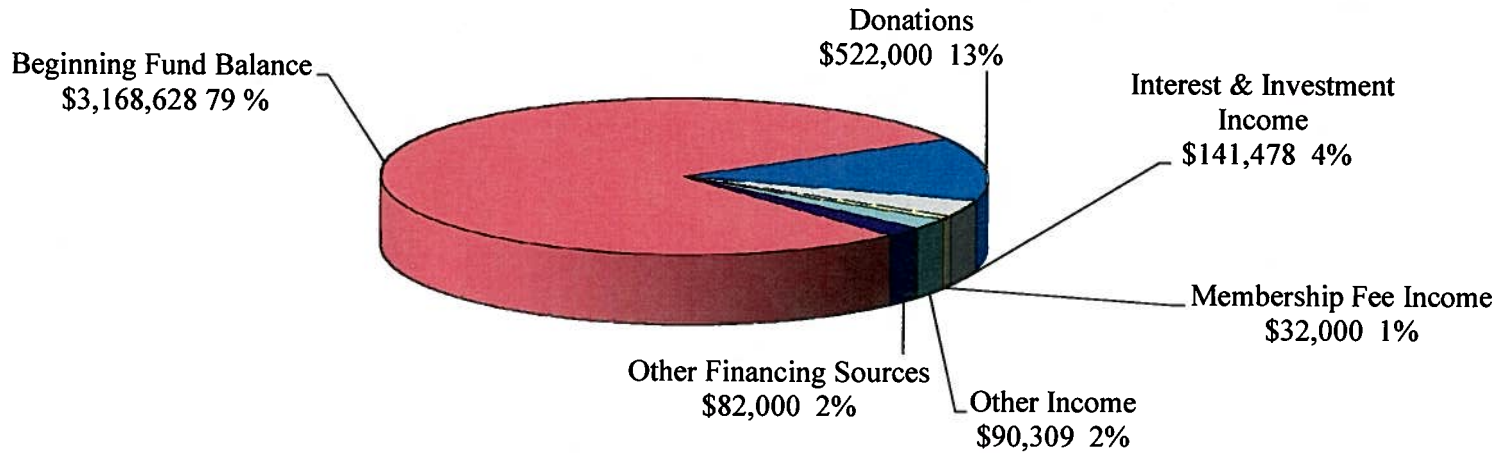
FOUNDATION FUND

The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations.” The Foundation Fund provides support to students, District programs, and facilities in the form of scholarships, special funding for equipment and other program needs.

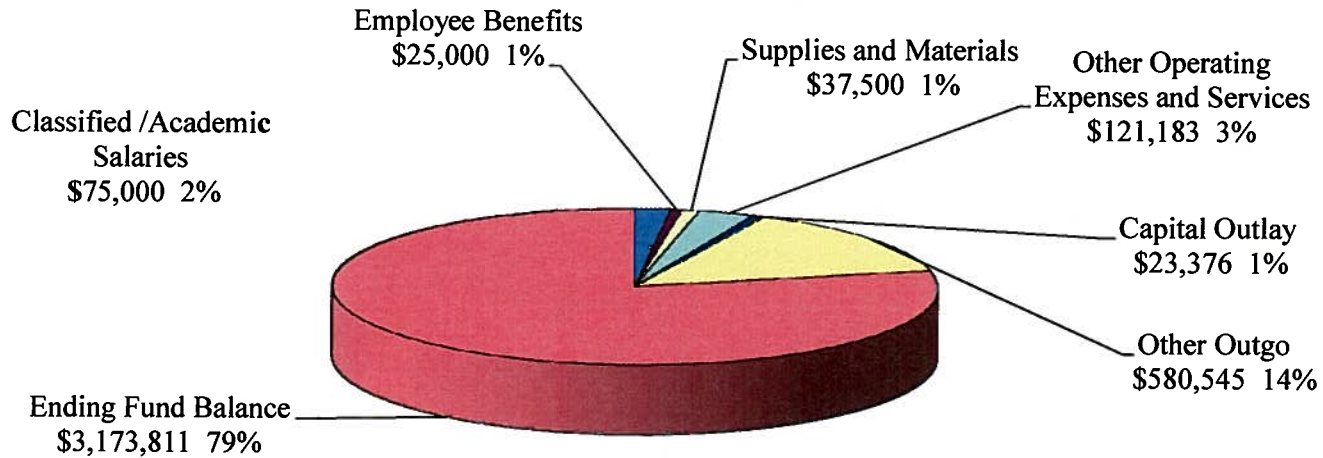
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Foundation Fund Revenues and Beginning Fund Balance – \$4,036,415



Foundation Fund Expenditures and Ending Fund Balance – \$4,036,415



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

Foundation Fund

<u>Revenues by Source</u>	2007-08 Actual Revenues	2008-09 Adopted Budget	2008-09 Actual Revenues	2009-10 Adopted Budget	% Change Adopt/Act
8800 Local Revenues					
8821 Donations	\$308,285	\$323,021	\$442,829	\$522,000	17.88
8826 Loan Recoveries	425	445	300	309	3.00
8841 Ticket Sales	3,421	3,585	56,484	75,000	32.78
8846 Art & Craft Sales	5,925	6,208	0	0	-
8849 Miscellaneous Sales	6,709	7,030	7,952	5,000	(37.12)
8857 Membership Fee Income	43,728	45,818	25,557	32,000	25.21
8859 Annual Management Fees	59,425	62,265	9,655	10,000	3.57
8861 Interest Income	6,435	6,743	1,435	1,478	3.00
8862 Investment Income	175,578	183,971	144,395	140,000	(3.04)
Total Local Revenues	<u>609,931</u>	<u>639,086</u>	<u>688,607</u>	<u>785,787</u>	14.11
8900 Other Financing Sources					
8980 Interfund Transfers-In	650	681	8,568	7,000	(18.30)
8999 Intrafund Transfers-In	252,548	264,620	254,483	75,000	(70.53)
Total Other Financing Sources	<u>253,198</u>	<u>265,301</u>	<u>263,051</u>	<u>82,000</u>	(68.83)
Total Revenues and Other Financing Sources	<u>863,129</u>	<u>904,387</u>	<u>951,658</u>	<u>867,787</u>	(8.81)
Beginning Fund Balance	<u>3,293,964</u>	<u>3,122,856</u>	<u>3,122,856</u>	<u>3,168,628</u>	1.47
Total Revenues and Beginning Fund Balance	<u>\$4,157,093</u>	<u>\$4,027,243</u>	<u>\$4,074,514</u>	<u>\$4,036,415</u>	(0.94)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

		Foundation Fund				
<u>Expenditures by Object</u>		2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	70,665	74,043	74,488	75,000	0.69
3000	Employee Benefits	28,406	29,764	24,926	25,000	0.30
4000	Supplies and Materials					
4500	Non Instructional Supplies	27,671	29,004	27,694	32,000	15.55
4501	Uniforms, Clothing, Costumes	688	721	0	0	-
4710	Food Expense	6,971	7,301	5,497	5,500	0.05
	Total Supplies and Materials	35,330	37,026	33,191	37,500	12.98
5000	Other Operating Expenses and Services					
5002	Bad Debt Expense	(519)	(544)	(1,005)	(1,035)	-
5003	Depreciation Expense	1,734	1,817	981	1,000	1.94
5045	Postage Expense	191	200	989	1,000	1.11
5100	Contract Services Expense	153,208	160,531	94,768	96,000	1.30
5151	Foundation Management Fee Expense	59,425	62,266	9,649	10,000	3.64
5195	Entry Fee Expense	210	220	576	300	(47.92)
5199	Self Sufficiency Expense Abatement	(29,560)	(30,973)	0	0	-
5210	Mileage Expense	468	490	441	500	13.38
5219	Other Travel Expense	297	311	360	371	-
5300	Dues and Memberships Expense	2,687	2,816	889	850	(4.39)
5500	District Utility Expense	2,201	2,306	0	2,000	-
5690	Miscellaneous Expense	2,838	2,973	8,809	5,200	(40.97)
5740	Advertising Expense	12,303	12,891	929	600	(35.41)
5801	Donation Expense	150,050	52	333	3,500	951.05
5802	Prizes and Awards Expense	175	183	375	386	3.00

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

		Foundation Fund				
<u>Expenditures by Object</u>		2007-08 Actual Expenditures	2008-09 Adopted Budget	2008-09 Actual Expenditures	2009-10 Adopted Budget	% Change Adopt/Act
	5820 Interest Expense	1,045	1,095	0	0	-
	5999 Credit Charges	423	444	496	511	3.00
	Total Other Operating Expenses and Services	357,176	217,078	118,590	121,183	2.19
6000	Capital Outlay	19,862	20,443	20,776	23,376	12.51
	Total Expenditures (2000-6000)	511,439	378,354	271,971	282,059	3.71
7000	Other Outgo					
	7300 Interfund Transfers-Out			1,500	1,545	3.00
	7301 Intrafund Transfers-Out	251,348	263,363	250,670	75,000	(70.08)
	7510 Student Financial Scholarship Expense	271,450	284,425	381,745	504,000	32.03
	Total Other Outgo	522,798	547,788	633,915	580,545	(8.42)
	Total Expenditures (2000-7000)	1,034,237	926,142	905,886	862,604	(4.78)
9700	Fund Balance					
	9710 Legally Restricted Reserve	1,216,340	1,209,429	1,080,294	1,079,096	(0.11)
	9750 Board Restricted Reserve		1,891,672	2,088,334	2,094,715	0.31
	Total Ending Fund Balance	3,122,856	3,101,101	3,168,628	3,173,811	0.16
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$4,157,093	\$4,027,243	\$4,074,514	\$4,036,415	(0.94)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2009-2010

COMPLIANCE WITH THE FIFTY PERCENT LAW

Education Code Section 84362 requires community college districts to expend 50% of the district's Current Expense of Education (CEE) on the salaries and fringe benefits of classroom instructors.

The "Current Expense of Education" (CEE) includes the General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services and other costs specifically excluded by law.

The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district's 50% computation for the fiscal years 1992-93 through 2008-09 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1992-93	50.05
1993-94	50.07
1994-95	47.70
1995-96	44.82
1996-97	51.50
1997-98	50.44
1998-99	51.21
1999-00	47.81
2000-01	50.27
2001-02	50.59
2002-03	51.05
2003-04	52.28
2004-05	53.24
2005-06	52.15
2006-07	53.86
2007-08	54.32
2008-09	54.97

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

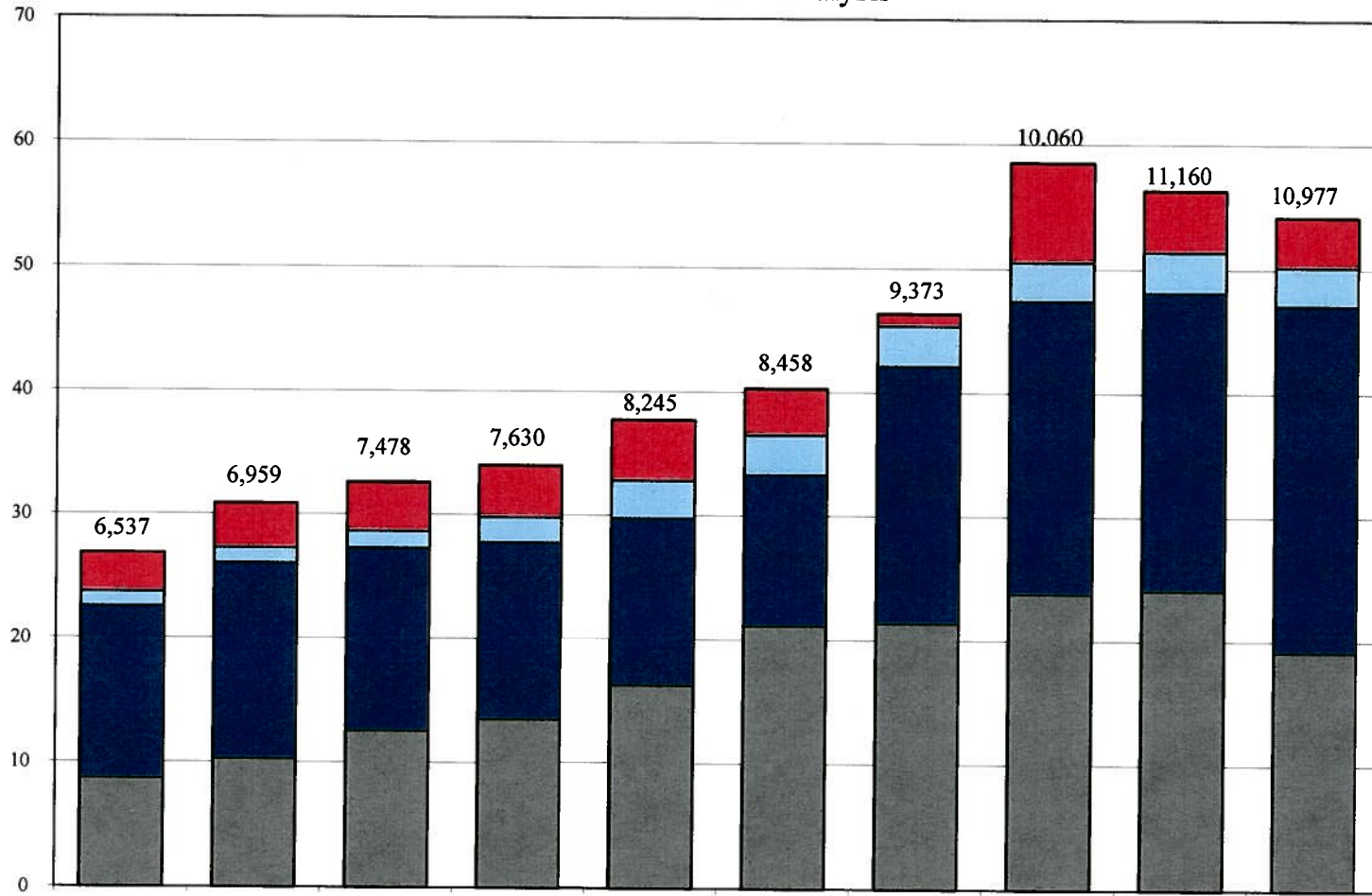
COST-OF-LIVING ADJUSTMENT

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for four consecutive years; additionally, no COLA is projected for 2009-10 because of the uncertainties in the state fiscal situation.

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	1.99
1995-96	0.00	3.07
1996-97	3.06	3.06
1997-98	2.97	2.97
1998-99	2.26	2.26
1999-00	1.41	1.41
2000-01	4.17	3.17
2001-02	3.87	3.87
2002-03	2.00	1.66
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0	0
2009-10	0	0

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2009-2010

Ten-Year Revenue Analysis



	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY0809	PROJ 0910
COLA	4.17	3.87	2.00	0	2.41	4.23	5.92	4.53	0	0
FTES % of Increase	6.46	7.46	2.03	8.06	2.58	10.92	5.31	5.10	4.14	-1.64
State FTES % of Increase	3.81	2.90	3.88	.71	3.67	-1.39	2.95	1.94	3.30	2.00

*Enrollment Target = 10,275 FTES

Dollar Values are in Millions

Credit Full Time Equivalent Student (FTES)



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2009-2010

Capital Outlay Projects Fund, By Project

	2008-2009 <u>Actual</u>	2009-2010 <u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>	<u>\$9,692,884</u>	<u>\$6,532,280</u>
<u>REVENUES</u>		
1. State	\$262,880	\$3,977,526
2. Block Grant, One Time	85,033	0
3. Interest	32,887	6,000
4. Redevelopment	740,727	600,000
5. Lease Revenue Bond	102,481	367,298
6. Interfund Transfer In	0	1,000,000
7. City of Banning	0	750,000
<u>TOTAL REVENUES</u>	<u>\$1,224,008</u>	<u>\$6,700,824</u>
<u>TOTAL BEGINNING BALANCE AND REVENUES</u>	<u>\$10,916,892</u>	<u>\$13,233,104</u>
<u>EXPENDITURES</u>		
1. Learning Resource Center - Construction MVC	\$34,287	\$0
2. Learning Resource Center - Equipment MVC	26,075	127,431
3. Technology Building - Construction MVC	255,524	234,567
4. Technology Building - Equipment MVC	99,142	141,194
5. Classroom Building I - Prelim Plans/Working Drawing MVC	42,075	43,901
6. Classroom Building I - Construction	0	3,665,000
7. Building 3000 Retrofit FPP	0	40,000
8. Building 200, 1200 & 1250 Modernization FPP	0	50,000
9. Classroom II FPP	0	120,000
10. Banning Site	107,644	0
11. Wildomar Site	6,643	0
12. Instruction Support	5,759	30,000
13. Student Services Support	1,616	58,384
14. Facility Project, Planning & Improvement	188,582	150,000
15. Regulatory Compliance	0	1,154,000
16. Xerox Lease	459,697	500,000
17. Property Acquisitions	2,748	318,909
18. Lease Revenue Bond	837,191	800,000
19. Vehicle Replacement	17,141	0
20. Temecula Education Complex Renovation	502,259	52,077
21. Building 3000 - MVC	27,562	0
22. Building 300 Remodel	58,676	0
23. Modular Leases	75,752	0
24. SJC Cooling Tower	0	381,000
25. MVC Replace Boiler	1,557	379,718
26. MVC Central Plant Chillers	0	434,000
27. Replace Fire Alarm	9,659	740,341
28. Replace MVC Learning Resource Center Chillers	57,543	492,458
29. Facilities Master Plan	0	400,000
30. Facilities Needs Assessment	0	95,835
31. Facilities Five Year Plan	0	15,000
32. Banning Site Improvement	0	750,000
33. Lease Revenue Bond Interfund Transfer to Fund 11	1,567,480	21,753
<u>TOTAL EXPENDITURES</u>	<u>\$4,384,612</u>	<u>\$11,195,568</u>
<u>ENDING FUND BALANCE</u>	<u>\$6,532,280</u>	<u>\$2,037,536</u>
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>	<u>\$10,916,892</u>	<u>\$13,233,104</u>

Notes: The Ending Fund Balance contains \$1,248,755 of Lease Revenue Bond funds.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2009-2010

<u>REVENUES</u>	<u>Categorical Grants Supplemental Data</u>	<u>2008-2009</u> <u>Actual</u>	<u>2009-2010</u> <u>Adopted</u>
8120 - Higher Education Act	Title V	118,573	0
	Upward Bound	194,957	345,921
	Talent Search	204,667	305,196
	Federal Work Study	197,850	338,419
Total Higher Education Act		\$716,047	\$989,536
8130 - Workforce Investment Act	Healthy Community Forum	246,116	306,469
	WIA 225/231	152,774	0
Total Workforce Investment Act		\$398,890	\$306,469
8140 - Temporary Assistance for Needy Families	Temporary Assistance for Needy Families	\$58,761	\$35,257
8170 - Vocational & Technical Education Act	VTEA/Perkins	518,020	511,494
	Tech Prep	81,405	67,750
Total Vocational & Technical Education Act		\$599,425	\$579,244
8190 - Other Federal Revenues	BulletProof Vests	0	2,448
	Child Development Training Consortium	10,045	0
	United States Department of Agriculture	53,531	84,045
	College Cost Reduction & Access Act STEM	330,921	1,560,946
Total Other Federal Revenues		\$394,497	\$1,647,439
8621 - Disabled Students Programs & Services	Disabled Students Programs & Services	\$679,743	\$388,384
8622 - Extended Opportunities, Programs, & Services	Extended Opportunities, Programs, & Services	\$687,928	\$461,197
8626 - CalWorks	CalWorks	\$355,426	\$213,255
8628 - Telecommunications & Technology Infrs. Program	Telecommunications & Technology Infrs. Program	\$38,992	\$6,972
8629 - Other Categorical Apportionments	Non-Credit Matriculation	60,909	27,997
	Articulation	1,960	2,040
	Faculty & Staff Diversity	8,766	22,421
	Faculty & Staff Development	4,436	3,060
	Nursing Faculty Recruitment & Retention	15,600	38,306
	Credit Matriculation	647,706	418,304
	Equipment for Nursing & Allied Health	62,743	10,186
	Enrollment Growth & Retention for ADN/RN	114,873	140,541

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2009-2010**

REVENUES

	Categorical Grants Supplemental Data	2008-2009 <u>Actual</u>	2009-2010 <u>Adopted</u>
	Career Technical Education Community Collaborative	131,716	237,985
	Career Technical Education Community Pathways	0	400,000
	Board Financial Assistance Program	435,704	435,721
	Cooperative Agencies Resources for Education	159,405	119,513
	Basic Skills	223,772	470,084
	Capacity Building Initiative	101,652	0
	Strengthening Career Technical Education	109,166	0
	LV to RN Specialty Nursing Program	0	50,000
Total Other Categorical Apportionments		<u>\$2,078,408</u>	<u>\$2,376,158</u>
8650 - Reimbursable Categorical Programs	Tire Derived Grant	19,477	0
	@ONE	139,713	193,916
	California High School Exit Exam CAHSEE	78,456	221,544
Total Reimbursable Categorical Programs		<u>\$237,646</u>	<u>\$415,460</u>
8681 - Restricted State Lottery Revenue	Restricted State Lottery Revenue	<u>\$142,569</u>	<u>\$164,900</u>
8890 - Local Revenues	Mentor Program	946	1,150
	Regional Consortium Leadership Program	2,723	2,085
	Desert Regional Tech Prep Collaborative	903	12,300
	Independent Living Program	67,134	68,624
	California Family Life Center	3,888	66,112
	National Science Foundation Grant/RHOI	41,395	0
	Categorical Backfill	0	480,251
Total Local Revenues		<u>\$116,989</u>	<u>\$630,522</u>
TOTAL REVENUES		<u>\$6,505,321</u>	<u>\$8,214,793</u>
TOTAL EXPENDITURES		<u>\$6,505,321</u>	<u>\$8,214,793</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2009-2010

Budget Allocation Model - General Fund

Unrestricted General Fund

Revenue	
Unaudited Beginning Balance 7/1/09	\$ 1,538,777
Projected Revenue FY 2009-2010	54,243,050
Notes Total Available Funds (TAF)	<u>55,781,827</u>
1. Less, Unrestricted Reserve	(300,000)
2. Less, Interfund Transfer to Student Financial Services	(65,000)
Less, Interfund Transfer to Childcare	(210,869)
Less, Interfund Transfer to Block Grant	(65,882)
Less, Interfund Transfer to Categorical programs	(480,251)
3. Less Capital/Facilities	(1,000,000)
	<u>(2,122,002)</u>
Total Available Funds for Allocation (TAFA)	<u>\$ 53,659,825</u>

Categorical Backfill	
Tentative Budget w/ Revisions	
CARE	\$ -
DSP	(256,373)
EOPS	-
CalWorks	(50,414)
Non-Credit Matric	(23,490)
TANF	(8,913)
Matriculation	(141,061)
Total	\$ (480,251)

Allocation Increment	
PY Base Expenditure Budget (2008-2009)	\$ 53,515,064
CY TAFA (2009-2010)	<u>53,659,825</u>
Allocation Increment (A.I.)	144,761
5. Less, Base Budget Adjustments	(144,761)
6. Remaining Allocation Increment	<u>\$ -</u>

Expenditures	President ¹	Human Resources	Instruction	Student Services	Business Services	Total
FY 2008/2009 Base Expenditure Budget (1000-6XXX)	\$ 1,770,302	\$ 2,207,787	\$ 31,267,361	\$ 6,410,294	\$ 11,859,320	\$ 53,515,064
Base Budget Adjustments	694,410	(247,950)	(369,963)	253,818	(185,554)	144,761
Capital/ Facilities	-	-	-	-	-	-
New District/College Program/Initiatives	-	-	-	-	-	-
subtotal	2,464,712	1,959,837	30,897,398	6,664,112	11,673,766	53,659,825
Remaining Allocation Increment	-	-	-	-	-	-
Base Expenditure Budget for FY 2009-2010 (1000-6XXX)	<u>\$ 2,464,712</u>	<u>\$ 1,959,837</u>	<u>\$ 30,897,398</u>	<u>\$ 6,664,112</u>	<u>\$ 11,673,766</u>	<u>\$ 53,659,825</u>

% Increase to PY Base Budget	39.23%	-11.23%	-1.18%	3.96%	-1.56%	0.27%
% of Base Budget Increase	479.69%	-171.28%	-255.57%	175.34%	-128.18%	100.00%
% of Total Budget	4.59%	3.65%	57.58%	12.42%	21.76%	100.00%

Preliminary first round (reflected in final budget numbers)	\$ (63,198)	\$ (50,271)	\$ (933,631)	\$ (172,069)	\$ (339,915)	\$ (1,559,085)
Final second round (estimated target date December 2009)	(63,198)	(50,271)	(653,037)	(153,448)	(252,605)	(1,172,558)
Target Base Reduction	<u>\$ 126,396</u>	<u>\$ 100,542</u>	<u>\$ 1,586,668</u>	<u>\$ 325,517</u>	<u>\$ 592,520</u>	<u>\$ 2,731,643</u>

¹ **President Budget includes:**
 President; Board of Trustees; Grants; Research & Development;
 Public Information & Marketing; Foundation

² Reductions categorical programs

Restricted General Fund (1000-6XXX)

State Categorical Programs Budgets (includes carryover)	\$ -	\$ 22,421	\$ 829,410	\$ 1,984,255	\$ 6,972	\$ 2,843,058
Non-Categorical Restricted Grants	-	5,508	3,727,309	1,181,020	164,900	5,078,737
Total	<u>\$ -</u>	<u>\$ 27,929</u>	<u>\$ 4,556,719</u>	<u>\$ 3,165,275</u>	<u>\$ 171,872</u>	<u>\$ 7,921,795</u>
% of Total Budget	0.00%	0.35%	57.52%	39.96%	2.17%	100.00%

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2009-2010

