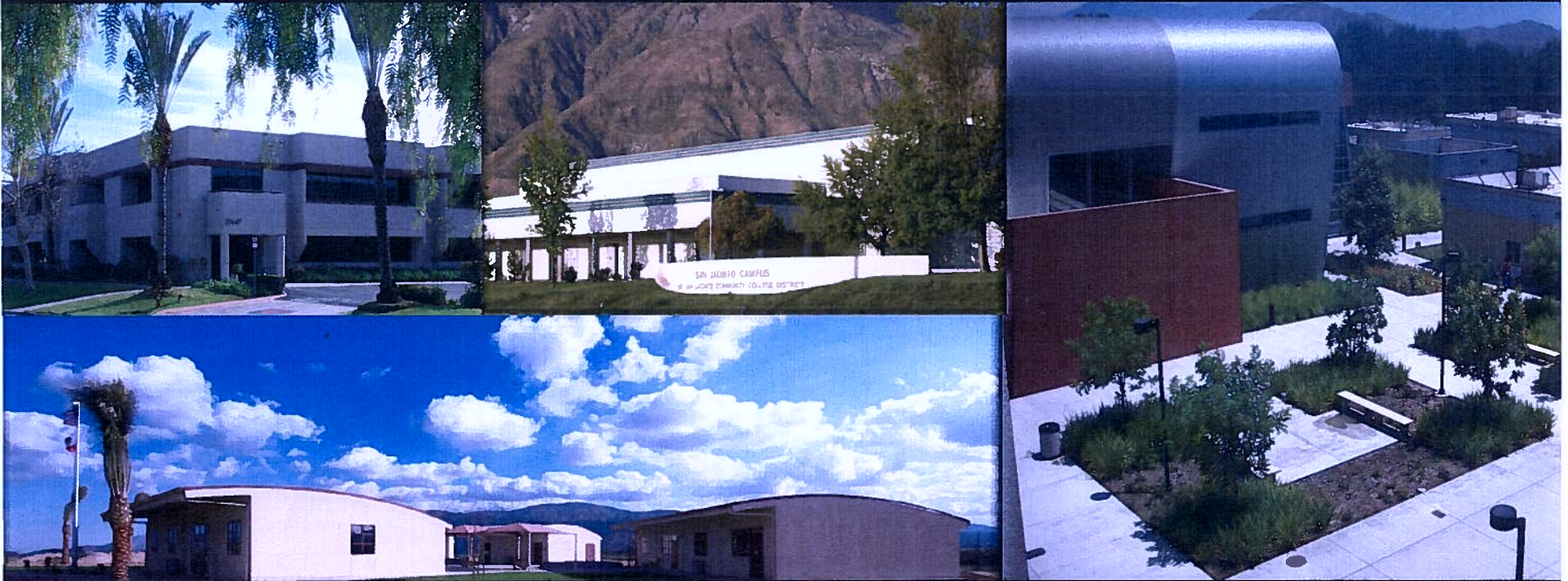


Mt. San Jacinto Community College District Adopted Budget 2011-2012



Board of Trustees

Eugene V. Kadow, President – Trustee Area 1
Dorothy McGargill, Clerk – Trustee Area 2
Ann Motte – Trustee Area 4
Gwendolyn Schlange – Trustee Area 3
Joan F. Sparkman – Trustee Area 5

Administration

Roger Schultz—Superintendent/President



“ *M*t. 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 MT. SAN JACINTO COLLEGE
BOARD OF TRUSTERS ON SEPTEMBER 10, 2009

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

TABLE OF CONTENTS

<u>FUND</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	Mission Statement	
	President's Message	1
	List of Funds Budgeted	3
11	General Fund Unrestricted	4
11	Board of Trustees Special Reserve Fund	11
12	General Fund Restricted	14
12	Parking Fund	22
12	Instructional Equipment Block Grant Fund	25
32	Cafeteria Fund	28
33	Child Development Fund	32
41	Capital Outlay Projects Fund	37
51	Bookstore Fund	41
61	Self-Insurance Fund	46
71	Student Government Association Fund	50
72	Student Representation Fee Fund	55
74	Student Financial Aid Fund	58
79	Foundation Fund	62
	Supplemental Data	
	Compliance with the Fifty-Percent Law	67
	Cost-of-Living Adjustment	68
	Ten-Year Revenue Analysis	69
	Capital Outlay Projects Fund, By Project	70
	Budget Allocation Model	71
	Budget Fund Summary	72



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. McGargill
Ann Motte
Gwen Schlange
Joan F. Sparkman

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Adopted Budget 2011-2012
Date: June 9, 2011

This year represents a departure from previous practice as we are adopting a District budget before the beginning of the fiscal year. The District has been advised by the Chancellor's Office to budget with caution until a final agreement is reached on the State budget.

On May 16, 2011, Governor Brown released his annual May Revision. Below are the preliminary details of the proposed budget's effect on Community Colleges:

- \$400 million base reduction
- \$110 million increase from student fees (\$26 to \$36 per unit)
- \$350 million in revenue to buy back inter-year deferrals
- Reduction in deferrals from \$961 to \$611 million

In the event that proposed tax extensions are not approved, Community Colleges would most likely face further cuts. At this time, the State Senate and Assembly are reviewing the Governor's May Revision to the State budget.

Over the past year, the District's enrollment management team has worked diligently and strategically to continue to serve our students while maintaining an acceptable level of unfunded FTES. Staff has continued to identify budget reductions to cope with our decrease in funding with the current economic situation.

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 Geronimo Pass Service Center
3144 W. Westward Avenue
Banning, CA 92220
951.922.1327

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

The budget that is presented for adoption models a 9% base apportionment reduction as advised by the Community College League and is representative of a “mid-scenario” assumption.

The ending balance for the General Fund for 2010-2011 is projected to be \$3.5 million. This represents \$1.5 million in unbudgeted growth as well as significant budget savings realized through unused categorical backfill of \$200K and by implementing an early purchasing cut-off to yield savings of approximately \$1 million. These resources allow us to close the gap between operational revenues and expenditures for fiscal year 2011-2012.

Categorical programs continue to operate with lean budgets as a result of substantial reductions over several years. This budget reflects a \$206K backfill from the General Fund base budget to the Disabled Student Services Categorical Program to continue to provide quality services to those students.

The District has continued to review and refine the budget allocation model to assist in determining a fair and equitable strategy for budget allocation and base budget reductions. We will continue with the strategies such as a hiring “frost” and scrutinizing purchases to insure remaining fiscally stable and continuing the delivery of excellent service to our students and community. There is risk that we could be adversely impacted by any significant changes from the Governor’s May Revise to the State adopted budget or any 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 statewide.

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 solutions to this fiscal crisis while maintaining the quality of our programs and services. Any changes made to the beginning balances and/or budgets for fiscal year 2011-2012 will be presented to the Board for approval through a budget modification. We continue to update our website dedicated to “budget watch” to provide the most up to date information to our college community.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012
LIST OF FUNDS BUDGETED**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$56,045,872
11	Board of Trustees Special Reserve Fund	4,869,000
	- Designated Required Reserve	2,802,294
	- Capital Reserve Interfund Transfer	2,066,706
12	General Fund Restricted	6,778,046
12	Parking Fund	687,057
12	Instructional Equipment Block Grant Fund	71,007
32	Cafeteria Fund (auxiliary account)	884,196
33	Child Development Fund	1,158,788
41	Capital Outlay Projects Fund	21,553,082
51	Bookstore Fund (auxiliary account)	5,637,050
61	Self-Insurance Fund	260,464
71	Student Government Association Fund (auxiliary account)	291,980
72	Student Representation Fee Fund (auxiliary account)	1,950
74	Student Financial Aid Fund	20,054,143
79	Foundation Fund	4,069,991
		<hr/>
	TOTAL ALL FUNDS	<u><u>\$122,362,626</u></u>

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

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:

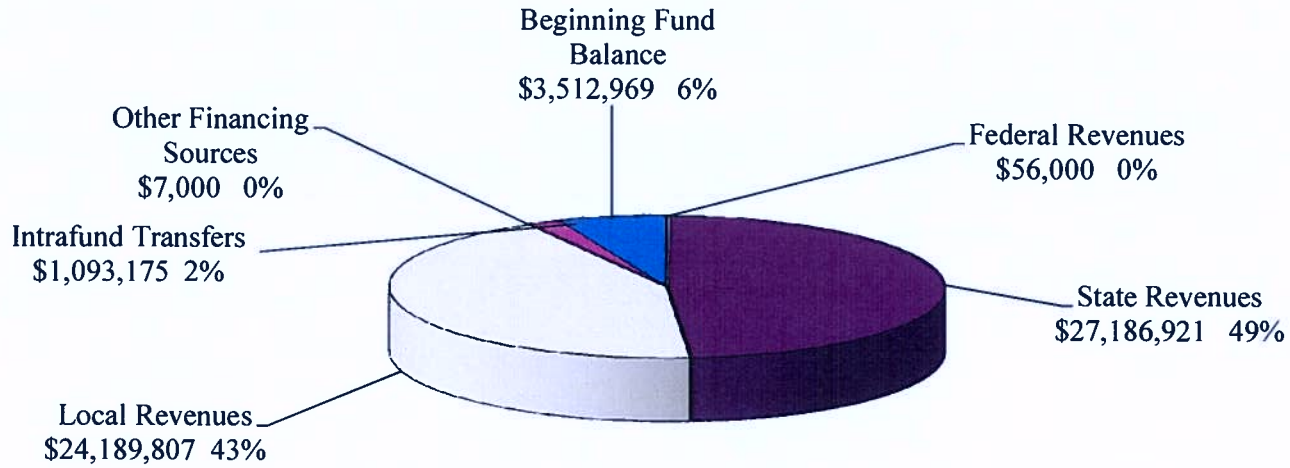
- General Fund
- Board of Trustees General Reserve Fund

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.

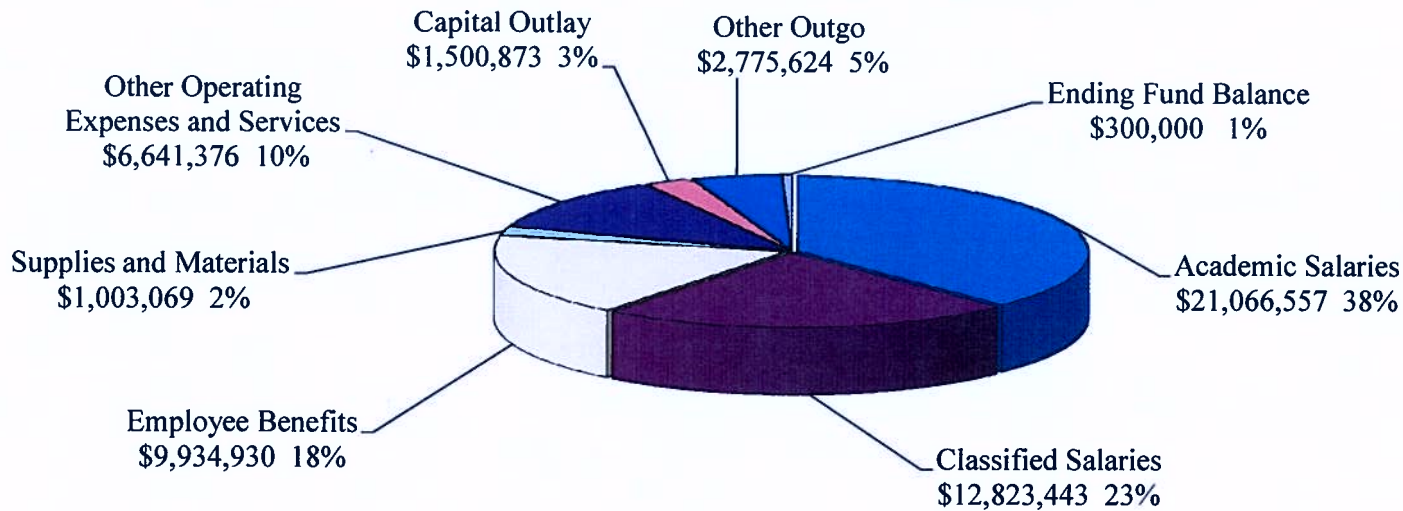
The governing board of the District may elect to designate unrestricted moneys for specific future operating purposes. The governing board may also elect to transfer unrestricted moneys to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds, or return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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

General Fund Unrestricted Revenues and Beginning Fund Balance – \$56,045,872



General Fund Unrestricted Expenditures and Ending Fund Balance – \$56,045,872



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2011-2012

General Fund Unrestricted

<u>Revenues by Source</u>		2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8100	Federal Revenues					
8150	Student Financial Aid	\$57,237	\$43,200	\$43,200	\$50,000	15.74
8160	Veterans Education	4,761	4,300	4,300	6,000	39.53
8190	ARRA Funds	208,173	0	0	0	0.00
	Total Federal Revenues	270,171	47,500	47,500	56,000	17.89
8600	State Revenues					
8611	State General Apportionment	27,822,608	26,271,392	27,608,332	25,373,996	(8.09)
8615	Student Enrollment Fee Administration	50,818	60,000	60,000	60,000	0.00
8671	Homeowners' Property Tax Relief	335,894	335,000	335,000	335,000	0.00
8681	State Lottery Revenue	1,653,352	1,300,760	1,226,216	1,200,000	(2.14)
8690	Part Time Faculty Compensation	265,913	217,329	217,329	217,925	0.27
	Total State Revenues	30,128,585	28,184,481	29,446,877	27,186,921	(7.67)
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	19,696,296	17,605,112	17,605,112	19,696,296	11.88
8812	Tax Allocation, Supplemental Roll	161,071	160,000	160,000	161,071	0.67
8813	Tax Allocation, Unsecured Roll	1,156,221	1,000,000	1,000,000	1,156,221	15.62
8816	Prior Years' Taxes	2,683,904	2,030,000	2,030,000	2,030,000	0.00
8817	Education Revenue Augmentation Fund	(2,960,076)	0	0	(4,000,000)	0.00
8818	Redevelopment Agency Funds	165,979	100,000	100,000	165,000	65.00
8820	Contributions, Gifts, Grants	1	0	1	1	0.00
8831	Contract Instructional Services	79,036	124,150	124,150	74,580	(39.93)
8848	Box Office Receipts	5,759	4,000	4,000	4,500	12.50
8850	Rents and Leases	440,483	451,826	451,826	450,962	(0.19)
8860	Interest and Investment Income	229,377	200,000	100,000	100,000	0.00
8872	Community Service Class Fees	626,301	502,899	502,899	473,974	(5.75)
8877	Instructional Materials Fees	3,354	15,183	16,284	15,000	(7.89)
8879	Student Records Fees	29,968	23,000	23,000	23,000	0.00
8874	Enrollment Fees	3,715,739	3,688,000	3,688,000	3,000,000	(18.66)
8880	Nonresident Tuition	543,053	470,916	470,916	443,000	(5.93)
8885	Other Student Fees and Charges	152,452	217,005	217,000	215,307	(0.78)
8886	Police Citations and Violations	29,160	30,000	30,000	2,000	(93.33)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

General Fund Unrestricted

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8890 Other Local Revenues	313,996	178,201	178,201	178,895	0.39
Total Local Revenues	<u>27,072,074</u>	<u>26,800,292</u>	<u>26,701,389</u>	<u>24,189,807</u>	(9.41)
8900 Other Financing Sources					
8912 Sale of Equipment and Supplies	115	7,000	3,105	7,000	125.44
8940 Proceeds of General Long-Term Debt	(546,426)	0	0	0	0.00
8999 Intrafund Transfers-In (Out)	0	(576,194)	(302,768)	1,093,175	(461.06)
Total Other Financing Sources	<u>(546,311)</u>	<u>(569,194)</u>	<u>(299,663)</u>	<u>1,100,175</u>	(467.14)
Total Revenues	<u>56,924,519</u>	<u>54,463,079</u>	<u>55,896,103</u>	<u>52,532,903</u>	(6.02)
Beginning Fund Balance	<u>1,538,777</u>	<u>2,919,509</u>	<u>2,919,509</u>	<u>3,512,969</u>	20.33
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$58,463,296</u>	<u>\$57,382,588</u>	<u>\$58,815,612</u>	<u>\$56,045,872</u>	(4.71)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

General Fund Unrestricted

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
1000 Academic Salaries					
1100 Instructional Salaries, Regular/Contract	\$10,241,974	\$10,382,662	\$10,209,456	\$9,539,212	(6.56)
1200 Non Instructional Salaries, Regular/Contract	3,403,637	3,669,127	3,644,614	3,396,443	(6.81)
1300 Instructional Salaries, Other	8,823,230	7,629,270	7,917,139	7,636,496	(3.54)
1400 Non Instructional Salaries, Other	602,935	666,539	540,490	494,406	(8.53)
Total Academic Salaries	23,071,776	22,347,598	22,311,699	21,066,557	(5.58)
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	9,937,669	10,968,449	10,868,449	10,262,888	(5.57)
2200 Instructional Aides, Regular	1,574,765	1,708,396	1,685,060	1,721,782	2.18
2300 Non Instructional Salaries, Other	1,224,578	690,264	852,771	478,842	(43.85)
2400 Instructional Aides, Other	273,541	221,744	285,315	359,931	26.15
Total Classified Salaries	13,010,553	13,588,853	13,691,595	12,823,443	(6.34)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,687,504	1,820,235	1,654,552	1,720,636	3.99
3200 Public Employees' Retirement System Fund	1,131,661	1,376,634	1,323,958	1,523,220	15.05
3300 Old Age, Survivors, Disability	1,341,391	1,353,352	1,336,283	1,279,497	(4.25)
3400 Health and Welfare Benefits	3,465,474	3,290,475	3,249,403	3,409,226	4.92
3500 State Unemployment Insurance	108,705	258,501	255,496	545,629	113.56
3600 Workers' Compensation Insurance	767,477	704,368	698,946	674,398	(3.51)
3900 Other Benefits	588,553	668,275	668,275	782,324	17.07
Total Employee Benefits	9,090,765	9,471,840	9,186,913	9,934,930	8.14
4000 Supplies and Materials					
4100 Textbooks	5,632	10,274	15,318	4,907	(67.97)
4200 Books	9,055	17,713	8,986	14,458	60.89
4300 Instructional Supplies	372,554	443,490	327,448	389,651	19.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2011-2012

General Fund Unrestricted

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
4500 Non Instructional Supplies	583,097	591,271	506,065	533,883	5.50
4600 Transportation Supplies	59,742	61,904	55,823	58,416	4.65
4700 Food Services	217	3,313	0	1,754	100.00
Total Supplies and Materials	1,030,297	1,127,965	913,640	1,003,069	9.79
5000 Other Operating Expenses and Services					
5003 Printing	14,293	57,698	52,159	53,798	3.14
5045 Postage	159,607	282,862	163,483	266,721	63.15
5100 Consultants and Contracted Services	824,757	750,137	1,194,723	702,119	(41.23)
5200 Conferences	183,989	217,284	186,840	231,074	23.67
5300 Memberships and Dues	105,308	109,230	103,681	105,834	2.08
5400 Insurance	414,332	472,652	455,317	516,189	13.37
5500 Utilities	1,496,898	1,652,778	1,631,577	1,670,084	2.36
5600 Rents, Leases, and Maintenance	1,974,584	1,988,087	1,759,336	1,816,247	3.23
5700 Legal, Elections and Audit Expenses	763,266	589,748	394,883	598,751	51.63
5800 Other	325,192	759,759	302,334	680,559	125.10
Total Other Operating Expenses and Services	6,262,226	6,880,235	6,244,333	6,641,376	6.36
6000 Capital Outlay					
6100 Sites and Site Improvements	2,424	42,982	4,215	11,208	165.91
6200 Buildings	571,424	340,307	298,817	283,310	(5.19)
6300 Library Books and Materials	180,330	193,795	180,972	178,067	(1.61)
6400 Equipment	616,804	1,013,389	394,835	1,028,288	160.43
Total Capital Outlay	1,370,982	1,590,473	878,839	1,500,873	70.78
Total Expenditures (1000 – 6000)	53,836,599	55,006,964	53,227,019	52,970,248	(0.48)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

General Fund Unrestricted

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
7000 Other Outgo					
7300 Interfund Transfers-Out	1,673,940	2,010,624	2,010,624	2,710,624	34.82
7500 Student Financial Aid	33,248	65,000	65,000	65,000	0.00
7900 Contingencies	2,919,509	300,000	3,512,969	300,000	(91.46)
Total Other Outgo and Contingencies	<u>4,626,697</u>	<u>2,375,624</u>	<u>5,588,593</u>	<u>3,075,624</u>	(44.97)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$58,463,296</u>	<u>\$57,382,588</u>	<u>\$58,815,612</u>	<u>\$56,045,872</u>	(4.71)

Note: Revenue limit for 2011-2012 = 47,852,584; FTES = 10,500.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

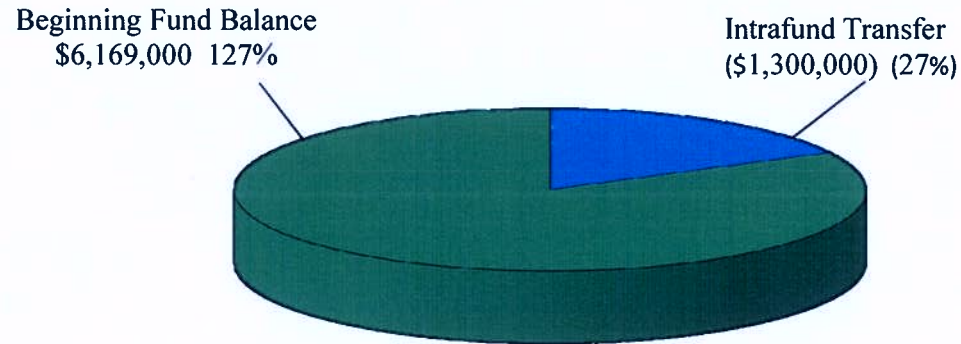
BOARD OF TRUSTEES SPECIAL RESERVE FUND

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.

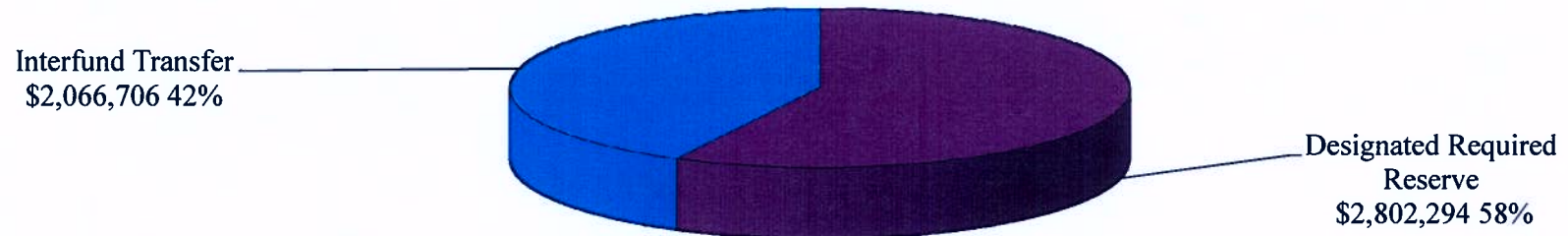
This fund is used to account for resources that the governing board of the District designates for specific future operating purposes. The governing board may elect to re-designate any previously set-aside funds, or return to the General Fund any balance of designated moneys.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance – \$4,869,000



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance - \$4,869,000



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>		2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8900	Other Financing Sources					
	8999 Intrafund Transfers-Out	\$0	\$0	\$0	(\$1,300,000)	(100.00)
	Total Other Financing Sources	0	0	0	(1,300,000)	(100.00)
	Beginning Fund Balance	6,169,000	6,169,000	6,169,000	6,169,000	0.00
	Total Other Financing Sources and Beginning Fund Balance	<u>\$6,169,000</u>	<u>\$6,169,000</u>	<u>\$6,169,000</u>	<u>\$4,869,000</u>	(21.07)

<u>Expenditures by Object</u>		2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
7190	Designated Required Reserve	\$2,923,165	\$2,869,129	\$2,869,129	\$2,802,294	(2.33)
7200	Interfund Transfer - Out	0	0	0	2,066,706	100.00
	Undesignated Reserve	3,245,835	3,299,871	3,299,871	0	(100.00)
	Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$6,169,000</u>	<u>\$6,169,000</u>	<u>\$6,169,000</u>	<u>\$4,869,000</u>	(21.07)

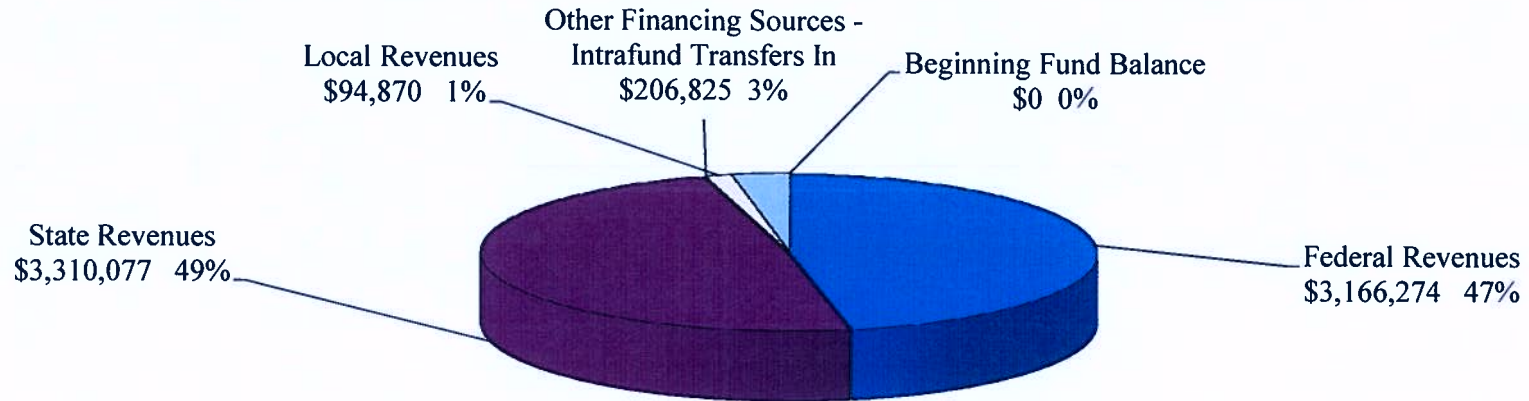
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012
GENERAL FUND RESTRICTED

The primary focus of the General Fund Restricted (Categorical and Grants) 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 programs include Federal Work Study, Title IV Upward Bound, College Cost Reduction and Access Act (STEM), Carl D. Perkins IV Career and Technical Education and Title V Hispanic Serving Institutions Strengthening Institutional Success. State programs include Matriculation, CalWORKs, Extended Opportunities Programs and Services (EOPS), Disabled Students Programs and Services (DSPS), Child Care, @One and Lottery.

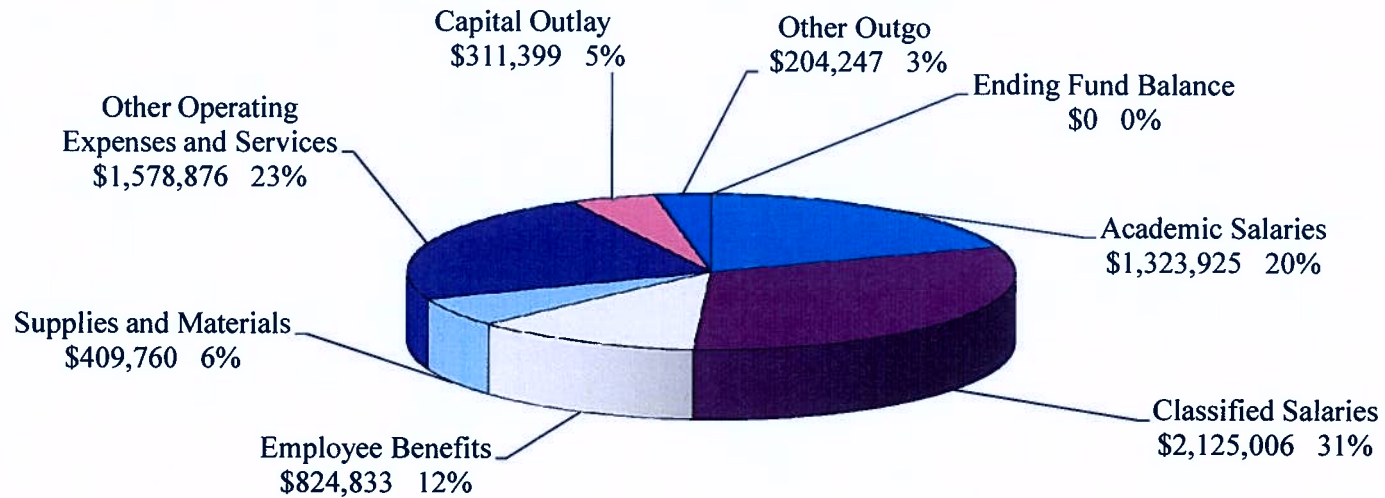
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions, and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that requires moneys to be used for specific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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

General Fund Restricted Revenues and Beginning Fund Balance – \$6,778,046



General Fund Restricted Expenditures and Ending Fund Balance – \$6,778,046



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2011-2012

General Fund Restricted

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8100 Federal Revenues					
8120 Upward Bound	\$220,089	\$375,832	\$375,832	\$336,499	(10.47)
8120 Talent Search	212,051	319,746	319,746	145,974	(54.35)
8120 Federal Work Study	347,123	218,521	218,521	273,643	25.23
8120 Child Care Access Means Parents In School	0	72,404	72,404	66,308	(8.42)
8120 Title V	0	637,715	637,715	894,822	40.32
8130 Healthy Community Forum	273,353	260,371	260,371	248,000	(4.75)
8130 Workforce Investment Act 225/231	148,137	208,725	208,725	20,000	(90.42)
8140 Temporary Assistance for Needy Families	71,604	64,444	76,460	68,814	(10.00)
8170 Perkins	511,494	675,349	675,349	506,512	(25.00)
8170 Tech Prep	67,750	69,708	69,708	43,000	(38.31)
8190 STEM	929,621	693,643	693,643	65,000	(90.63)
8190 WIA/ARRA	169,382	727,418	766,063	495,896	(35.27)
8190 United States Department of Agriculture	83,131	0	0	0	0.00
8190 Child Development Training Consortium	9,978	10,000	10,000	0	(100.00)
8190 Non-Credit Matriculation Categorical Flexib.	571	0	0	0	0.00
8190 Credit Matriculation Categorical Flexibility	7,032	0	0	0	0.00
8190 BulletProof Vests	0	2,111	2,111	1,806	(14.45)
8190 California Adult Literacy Professional Proj.	0	1,500	1,500	0	(100.00)
8190 ARRA Education Stabilization Funds	0	30,870	24,534	0	(100.00)
	<u>3,051,316</u>	<u>4,368,357</u>	<u>4,412,682</u>	<u>3,166,274</u>	<u>(28.25)</u>
8600 State Revenues					
8621 Disabled Students Programs and Services	429,725	414,117	429,353	407,885	(5.00)
8622 Extended Opportunity Programs and Services	433,011	462,912	453,509	400,198	(11.76)
8623 Prekindergarten & Family Literacy	0	5,000	5,000	5,000	0.00
8626 CalWORKs	245,299	220,770	252,912	227,621	(10.00)
8628 Telecomm./Technology Infrastructure Prog.	6,192	780	780	0	(100.00)
8629 Articulation	617	1,423	1,423	0	(100.00)
8629 Board Financial Assistance Program	430,573	444,369	485,279	430,768	(11.23)
8629 Cooperative Agencies Resource for Education	118,787	105,136	99,934	93,913	(6.02)
8629 Credit Matriculation	418,269	382,488	419,009	326,527	(22.07)
8629 Non-Credit Matriculation	27,259	27,997	25,910	25,910	0.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2011-2012

General Fund Restricted

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8629 Basic Skills	217,310	265,823	446,919	341,096	(23.68)
8629 CTE Community Collaborative	237,984	0	0	0	0.00
8629 CTE Community Collaborative Pathways	183,903	216,097	216,097	0	(100.00)
8629 CTE Community Collaborative Pathways New	0	310,000	310,000	669,461	115.96
8629 Enrollment Growth & Retention	117,115	91,300	91,300	85,212	(6.67)
8629 Equipment for Nursing & Allied Health	10,185	0	0	0	0.00
8629 Nursing Faculty Recruitment & Retention	8,320	29,987	29,987	0	(100.00)
8629 Staff Diversity	7,161	14,327	20,377	16,224	(20.38)
8629 Staff Development	500	2,560	2,560	0	(100.00)
8629 LVN to RN Specialty Nursing Program	18,215	244,766	244,766	0	(100.00)
8650 California High School Exit Exam	141,096	0	0	0	0.00
8650 @ONE	155,727	158,189	278,189	130,000	(53.27)
8650 BESAC Coastline Community College	7,949	0	8,950	0	(100.00)
8650 Child Development Careers	0	41,750	41,750	0	(100.00)
8650 Infant/Toddler Materials & Supplies	0	0	262	262	0.00
8650 Child Development Instructional Materials	0	1,567	1,567	0	(100.00)
8650 First 5 Riverside Parent Education & Fam. Lit.	0	235,258	235,258	0	(100.00)
8650 First 5 Riverside Facilities Assistance	2,284	28,090	28,090	0	(100.00)
8681 State Lottery Revenue	232,610	166,675	168,223	150,000	(10.83)
Total State Revenues	3,450,091	3,871,381	4,297,404	3,310,077	(22.97)
8800 Local Revenues					
8890 Desert Regional Tech Prep Collaborative	10,006	0	0	0	0.00
8890 Disabled Students Program Backfill Carryover	0	94,092	94,092	0	(100.00)
8890 Regional Consortium Leadership	2,942	0	2,586	0	(100.00)
8890 Mentor Program	588	1,150	1,150	0	(100.00)
8890 Independent Living Program	67,829	68,624	68,624	0	(100.00)
8890 California Family Life Center	57,641	62,878	62,878	0	(100.00)
8890 Cabrillo College	2,992	509	509	509	0.00
8890 Riverside County Schools - Preschool	0	126,280	111,014	94,361	(15.00)
8890 WestEd Center Prevention & Early Intervent.	0	3,670	3,670	0	(100.00)
Total Local Revenue	141,998	357,203	344,523	94,870	(72.46)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

General Fund Restricted

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8900 Categorical Backfill					
8999 Temporary Assistance For Needy Families	0	8,913	0	0	0.00
8999 CalWorks	0	50,414	0	0	0.00
8999 Credit Matriculation	64,592	141,061	0	0	0.00
8999 Non-Credit Matriculation	0	23,490	0	0	0.00
8999 Disabled Students Program	162,282	256,373	206,825	206,825	0.00
Total Intrafund Transfers	226,874	480,251	206,825	206,825	0.00
Total Revenues	\$6,870,279	\$9,077,192	\$9,261,434	\$6,778,046	(26.81)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

General Fund Restricted

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
1000 Academic Salaries					
1100 Instructional Salaries, Regular/Contract	\$0	\$118,372	\$54,413	\$48,169	(11.48)
1200 Non Instructional Salaries, Regular/Contract	397,261	606,950	630,125	663,992	5.37
1300 Instructional Salaries, Other	176,067	287,721	238,022	51,660	(78.30)
1400 Non Instructional Salaries, Other	707,888	789,879	800,617	560,104	(30.04)
Total Academic Salaries	1,281,216	1,802,922	1,723,177	1,323,925	(23.17)
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	1,238,166	1,618,313	1,542,751	1,252,785	(18.80)
2200 Instructional Aides, Regular	124,382	174,206	136,677	87,440	(36.02)
2300 Non Instructional Salaries, Other	1,044,420	1,215,750	1,051,884	600,669	(42.90)
2400 Instructional Aides, Other	93,042	139,424	253,793	184,112	(27.46)
Total Classified Salaries	2,500,010	3,147,693	2,985,105	2,125,006	(28.81)
3000 Employee Benefits					
3100 State Teachers' Retirement System	76,196	147,982	138,881	98,441	(29.12)
3200 Public Employees' Retirement System	146,861	198,353	196,642	184,973	(5.93)
3300 Old Age, Survivors, Disability, and Health Ins.	166,207	215,314	208,221	153,542	(26.26)
3400 Health and Welfare Benefits	235,547	345,610	323,927	276,267	(14.71)
3500 State Unemployment Insurance	9,567	30,823	34,702	48,026	38.40
3600 Workers' Compensation Insurance	70,138	93,143	90,354	63,584	(29.63)
3900	49	0	0	0	0.00
Total Employee Benefits	704,565	1,031,225	992,727	824,833	(16.91)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

General Fund Restricted

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
4000 Supplies and Materials					
4100 Textbooks	36,154	54,584	67,889	20,282	(70.12)
4200 Books	3,462	4,164	5,752	10,750	86.89
4300 Instructional Supplies	268,730	259,504	271,201	257,132	(5.19)
4500 Non Instructional Supplies	175,737	286,588	252,626	121,596	(51.87)
4700 Food Services	36,956	42,100	22,100	0	(100.00)
Total Supplies and Materials	521,039	646,940	619,568	409,760	(33.86)
5000 Other Operating Expenses and Services					
5000 Other Operating Expenses and Services	31,991	64,016	42,167	35,879	(14.91)
5100 Consultants and Contracted Services	155,260	449,501	525,244	345,277	(34.26)
5200 Travel and Conference Expenses	179,888	351,357	310,077	168,530	(45.65)
5300 Dues and Memberships	16,969	8,346	15,298	7,393	(51.67)
5400 Insurance	2,660	6,120	5,720	3,060	(46.50)
5500 Utilities	3,670	10,084	12,968	633	(95.12)
5600 Rents, Leases, and Maintenance	163,349	482,922	405,879	280,699	(30.84)
5700 Legal, Election, and Audit Expenses	68,294	3,002	7,015	0	(100.00)
5800 Other Services and Expenses	196,997	283,210	672,683	737,405	9.62
Total Other Operating Expenses and Services	819,078	1,658,558	1,997,051	1,578,876	(20.94)
6000 Capital Outlay					
6100 Sites and Site Improvements	144,175	20,927	11,449	0	(100.00)
6200 Buildings	221,287	28,191	31,091	25,000	(19.59)
6300 Library Books and Materials	4,099	0	0	0	0.00
6400 Equipment	359,795	485,545	641,950	286,399	(55.39)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

General Fund Restricted

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
Total Capital Outlay	729,356	534,663	684,490	311,399	(54.51)
7000					
7500 Student Financial Aid	106,182	92,383	78,174	72,791	(6.89)
7600 Other Student Aid	208,833	162,808	181,142	131,456	(27.43)
Total Other Outgo	315,015	255,191	259,316	204,247	(21.24)
Total Expenditures (1000 – 7000)	6,870,279	9,077,192	9,261,434	6,778,046	(26.81)
Total Expenditures and Other Outgo and Ending Balance	\$6,870,279	\$9,077,192	\$9,261,434	\$6,778,046	(26.81)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

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

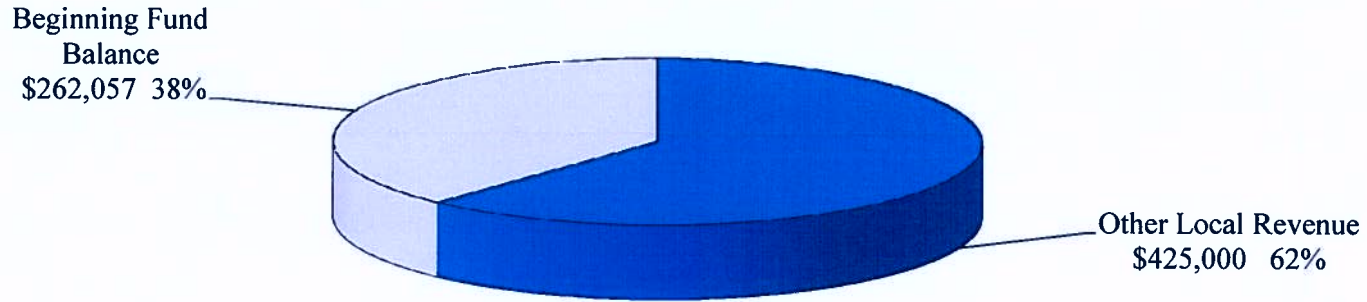
Collections from parking meters

Effective 2011-2012 Parking Enforcement fees, assessed for parking citations and violations, are accounted for in this Fund.

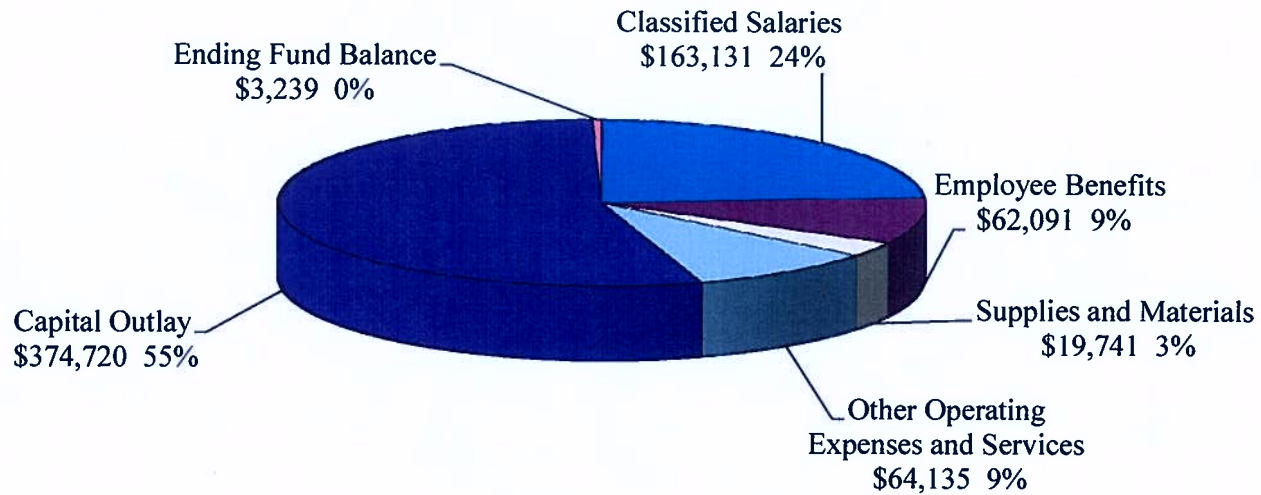
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Parking Fund Revenues and Beginning Fund Balance – \$687,057



Parking Fund Expenditures and Ending Fund Balance – \$687,057



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Parking Fund

<u>Revenues by Source</u>		2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8800	Local Revenues					
	8881 Parking Fees	\$333,630	\$347,750	\$264,434	\$332,000	25.55
	8886 Parking Citaions	0	0	0	27,000	100.00
	8888 Parking Meter	41,349	66,000	41,928	66,000	57.41
	8890 Other Local Revenue	230	0	270	0	(100.00)
	Total Local Revenues	<u>375,209</u>	<u>413,750</u>	<u>306,632</u>	<u>425,000</u>	38.60
	Beginning Fund Balance	<u>285,202</u>	<u>438,276</u>	<u>438,276</u>	<u>262,057</u>	(40.21)
	Total Revenues and Beginning Fund Balance	<u><u>\$660,411</u></u>	<u><u>\$852,026</u></u>	<u><u>\$744,908</u></u>	<u><u>\$687,057</u></u>	(7.77)

<u>Expenditures by Object</u>		2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
2000	Classified Salaries	<u>\$43,522</u>	<u>\$91,201</u>	<u>\$41,774</u>	<u>\$163,131</u>	290.51
3000	Employee Benefits	<u>12,977</u>	<u>33,824</u>	<u>14,006</u>	<u>62,091</u>	343.32
4000	Supplies and Materials	<u>23,537</u>	<u>27,751</u>	<u>12,048</u>	<u>19,741</u>	63.85
5000	Other Operating Expenses and Services	<u>50,558</u>	<u>56,125</u>	<u>79,020</u>	<u>64,135</u>	(18.84)
6000	Capital Outlay	<u>91,541</u>	<u>424,720</u>	<u>336,003</u>	<u>374,720</u>	11.52
	Total Expenditures (2000 – 6000)	<u>222,135</u>	<u>633,621</u>	<u>482,851</u>	<u>683,818</u>	41.62
	Ending Fund Balance	<u>438,276</u>	<u>218,405</u>	<u>262,057</u>	<u>3,239</u>	(98.76)
	Total Expenditures and Ending Fund Balance	<u><u>\$660,411</u></u>	<u><u>\$852,026</u></u>	<u><u>\$744,908</u></u>	<u><u>\$687,057</u></u>	(7.77)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

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.

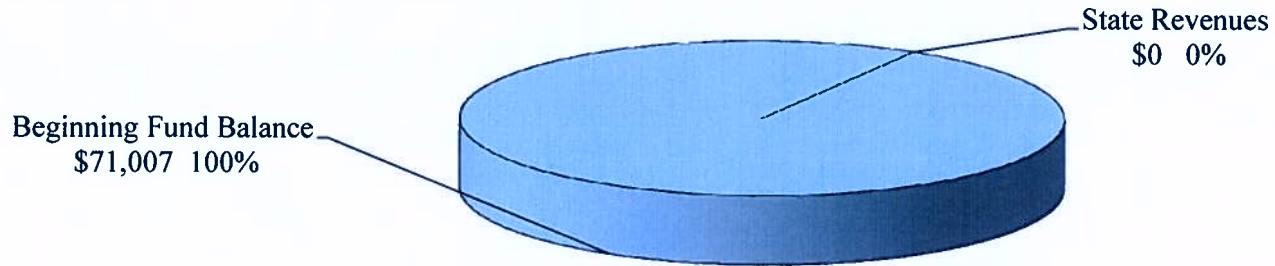
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

Beginning in 2009-2010, there were no State Funds allocated for Instructional Equipment and no State Funds are expected to be allocated in fiscal year 2011-2012.

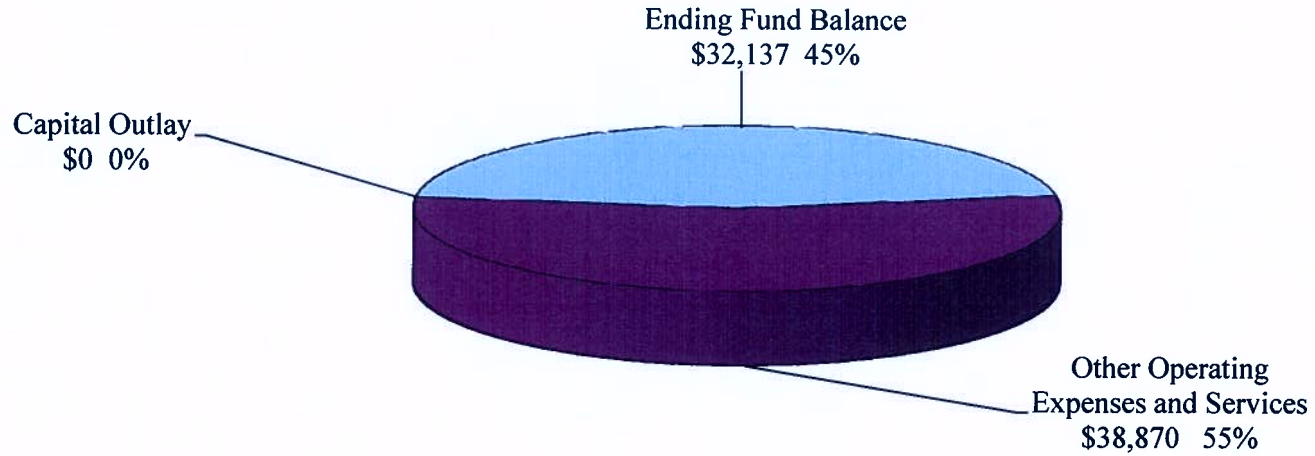
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Instructional Equipment Block Grant Revenues and Beginning Fund Balance - \$71,007



Instructional Equipment Block Grant Expenditures and Ending Fund Balance - \$71,007



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>		2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8600	State Revenues					
	8653 Instructional Improvement Grant, On-Going	12,147	0	7,287	0	(100.00)
	Total State Revenues	<u>12,147</u>	<u>0</u>	<u>7,287</u>	<u>0</u>	(100.00)
8900	Other Financing Sources					
	8999 Intrafund Transfers - In	<u>65,882</u>	<u>95,943</u>	<u>96,188</u>	<u>0</u>	(100.00)
	Beginning Fund Balance	<u>18,736</u>	<u>823</u>	<u>823</u>	<u>71,007</u>	8,527.83
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$96,765</u></u>	<u><u>\$96,766</u></u>	<u><u>\$104,298</u></u>	<u><u>\$71,007</u></u>	(31.92)

<u>Expenditures by Object</u>		2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
5000	Other Operating Expenses and Services	<u>31,905</u>	<u>32,726</u>	<u>33,291</u>	<u>38,870</u>	16.76
6000	Capital Outlay	<u>64,037</u>	<u>64,040</u>	<u>0</u>	<u>0</u>	0.00
	Total, Expenditures (1000 - 6000)	<u>95,942</u>	<u>96,766</u>	<u>33,291</u>	<u>38,870</u>	16.76
	Ending Fund Balance	<u>823</u>	<u>0</u>	<u>71,007</u>	<u>32,137</u>	(54.74)
	Total Expenditures and Ending Fund Balance	<u><u>\$96,765</u></u>	<u><u>\$96,766</u></u>	<u><u>\$104,298</u></u>	<u><u>\$71,007</u></u>	(31.92)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

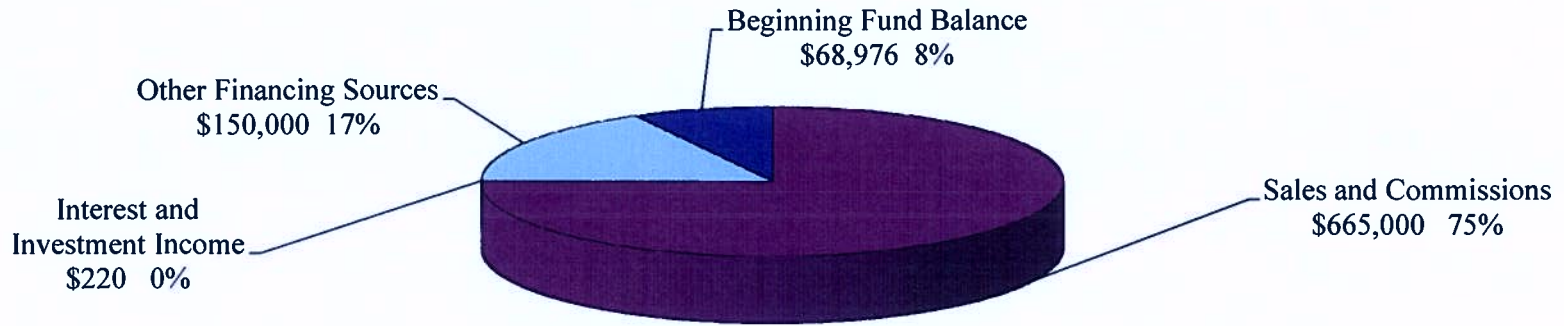
CAFETERIA FUND

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.

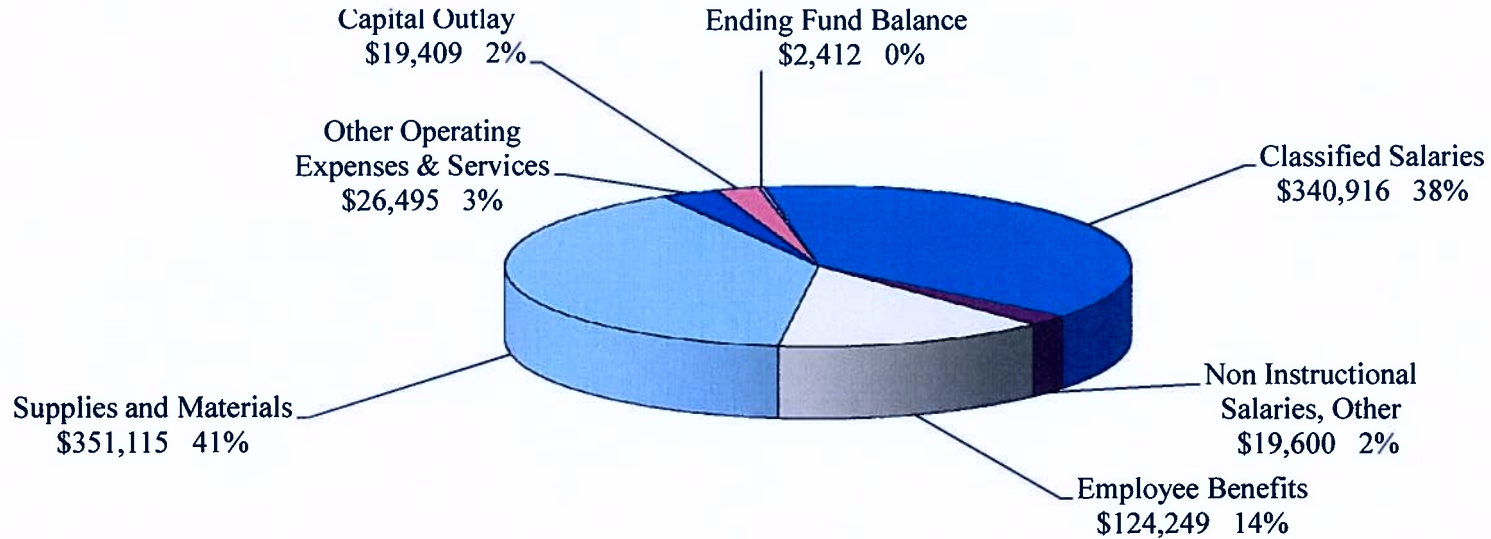
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Cafeteria Fund Revenues and Beginning Fund Balance – \$884,196



Cafeteria Fund Expenditures and Ending Fund Balance – \$884,196



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Cafeteria Fund

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8800 Local Revenues					
8840 Sales and Commissions	414,096	488,000	650,000	665,000	2.31
8860 Interest and Investment Income	140	100	220	220	0.00
Total Local Revenues	414,236	488,100	650,220	665,220	2.31
8980 Other Financing Sources	150,000	150,000	150,000	150,000	0.00
Total Revenues and Other Financing Sources	564,236	638,100	800,220	815,220	1.87
Beginning Fund Balance	0	21,488	21,488	68,976	221.00
Total Revenues and Beginning Fund Balance	\$564,236	\$659,588	\$821,708	\$884,196	7.60

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Cafeteria Fund

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular Status	\$92,886	\$153,920	\$228,981	\$340,916	48.88
2331 Non Instructional Salaries, Other Student Help	39,290	18,000	41,341	18,000	(56.46)
2340 Non Instructional Salaries, Other Overtime	5,205	1,600	4,500	1,600	(64.44)
Total Classified Salaries	<u>137,381</u>	<u>173,520</u>	<u>274,822</u>	<u>360,516</u>	31.18
3000 Employee Benefits	<u>25,686</u>	<u>54,268</u>	<u>73,347</u>	<u>124,249</u>	69.40
4000 Supplies and Materials	<u>162,305</u>	<u>353,500</u>	<u>347,992</u>	<u>351,115</u>	0.90
5000 Other Operating Expenses and Services					
5003 Printing	0	-	35	35	0.00
5150 Credit Card Fees	7,233	12,000	12,000	12,000	0.00
5220 Travel and Conference Expense	0	0	205	210	2.44
5500 Utilities	4,867	8,000	10,000	10,000	0.00
5635 Rents and Leases	2,850	3,000	1,231	1,500	21.85
5642 Repairs, Non Instructional Equipment	999	1,000	650	600	(7.69)
5800 Other	175,256	2,150	2,326	2,150	(7.57)
Total Other Operating Expenses and Services	<u>191,205</u>	<u>26,150</u>	<u>26,447</u>	<u>26,495</u>	0.18
6000 Capital Outlay					
6480 Equipment	10,642	8,026	15,124	0	(100.00)
6900 Depreciation	15,529	11,500	15,000	19,409	29.39
Total Capital Outlay	<u>26,171</u>	<u>19,526</u>	<u>30,124</u>	<u>19,409</u>	(35.57)
Total Expenditures (2000-6000)	<u>542,748</u>	<u>626,964</u>	<u>752,732</u>	<u>881,784</u>	17.14
Ending Fund Balance	<u>21,488</u>	<u>32,624</u>	<u>68,976</u>	<u>2,412</u>	(96.50)
Total Expenditures and Ending Fund Balance	<u><u>\$564,236</u></u>	<u><u>\$659,588</u></u>	<u><u>\$821,708</u></u>	<u><u>\$884,196</u></u>	7.60

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

CHILD DEVELOPMENT FUND

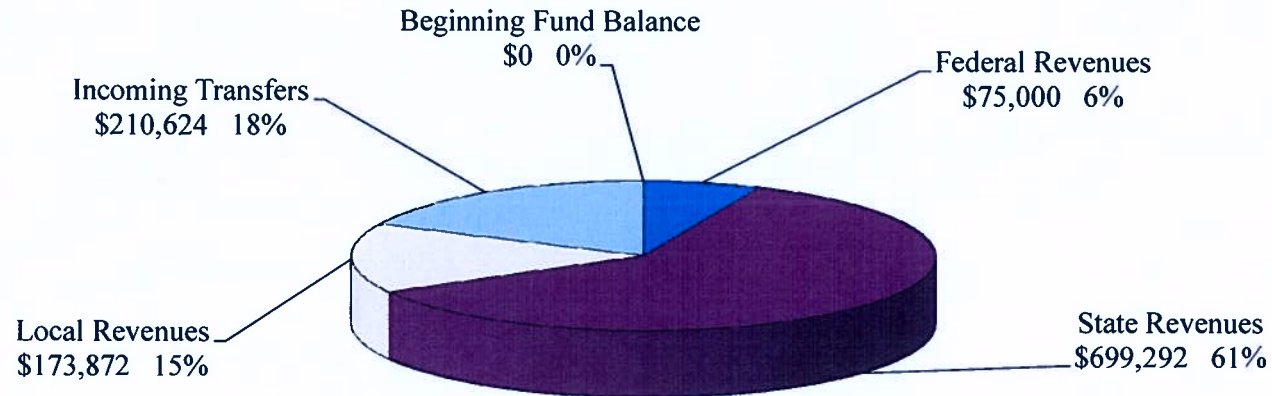
The Child Development Fund is a special revenue restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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.

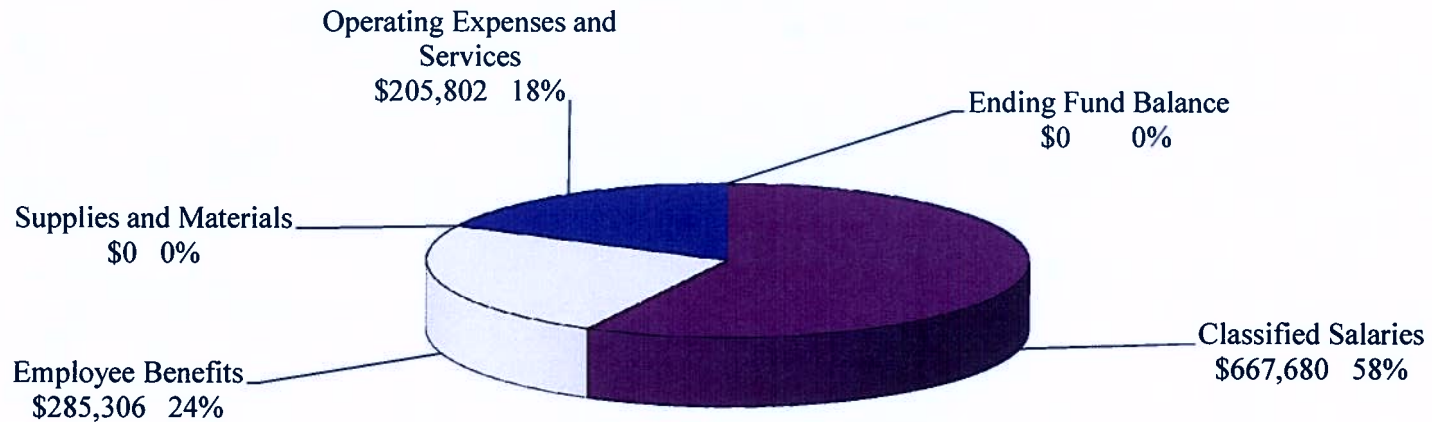
As a restricted fund, revenues and expenses are accounted for in the manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Child Development Fund Revenues and Beginning Fund Balance – \$1,158,788



Child Development Fund Expenditures and Ending Fund Balance – \$1,158,788



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Child Development Fund

<u>Revenues by Source</u>		2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8100	Federal Revenues	\$128,677	\$75,000	\$83,700	\$75,000	(10.39)
	Total Federal Revenues	<u>128,677</u>	<u>75,000</u>	<u>83,700</u>	<u>75,000</u>	(10.39)
8600	State Revenues					
8623	Child Development Division Award	203,453	201,713	201,713	159,353	(21.00)
8623	Campus Child Care State Bailout Award	12,002	12,001	12,001	6,001	(50.00)
8623	Prekindergarten and Family Literacy	5,000	0	0	0	0.00
8650	Early Learning and School Readiness	2,733	0	0	0	0.00
8650	Temporary and Needy Assistance - CDC	50,731	0	0	0	0.00
8650	Parent Education and Family Literacy	224,055	0	0	0	0.00
8650	Child Development Instructional	1,567	0	0	0	0.00
8650	California State Preschool	548,579	670,808	670,808	529,938	(21.00)
8690	State Food Revenue	4,413	5,000	4,157	4,000	(3.78)
8699	H1N1 Clinic Stipend	0	5,000	5,552	0	0.00
	Total State Revenues	<u>1,052,533</u>	<u>894,522</u>	<u>894,231</u>	<u>699,292</u>	(21.80)
8800	Local Revenues					
8850	Rents and Leases	6,575	6,575	6,575	6,575	0.00
8871	Child Development Services	150,185	150,184	137,000	165,647	20.91
8890	Other Local Revenues	173,929	2,000	1,650	1,650	0.00
	Total Local Revenues	<u>330,689</u>	<u>158,759</u>	<u>145,225</u>	<u>173,872</u>	19.73
8900	Other Financing Sources					
8980	Incoming Transfers Other	210,624	210,624	152,624	210,624	38.00
	Total Other Financing Sources	<u>210,624</u>	<u>210,624</u>	<u>152,624</u>	<u>210,624</u>	38.00
	Total Revenues	<u>1,722,523</u>	<u>1,338,905</u>	<u>1,275,780</u>	<u>1,158,788</u>	(9.17)
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00
	Total Revenues, and Beginning Fund Balance	<u>\$1,722,523</u>	<u>\$1,338,905</u>	<u>\$1,275,780</u>	<u>\$1,158,788</u>	(9.17)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Child Development Fund

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
1000 Academic Salaries					
1400 Non Instructional Salaries, Regular	\$937	\$0	\$0	\$0	0.00
Total Academic Salaries	<u>937</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	1,026,366	669,100	643,547	624,286	(2.99)
2300 Non Instructional Salaries, Other	220,505	110,218	155,549	43,394	(72.10)
Total Classified Salaries	<u>1,246,871</u>	<u>779,318</u>	<u>799,096</u>	<u>667,680</u>	(16.45)
3000 Employee Benefits					
3100 State Teachers' Retirement System	4,464	3,705	3,694	0	(100.00)
3200 Public Employees' Retirement System	97,062	66,832	63,496	80,848	27.33
3300 Old Age, Survivors, Disability, and Health Ins.	82,267	52,950	45,651	51,078	11.89
3400 Health and Welfare Benefits	199,815	143,910	133,018	129,343	(2.76)
3500 State Unemployment Insurance	3,605	5,246	4,894	10,750	119.66
3600 Workers' Compensation Insurance	27,013	15,275	15,464	13,287	(14.08)
Total Employee Benefits	<u>414,226</u>	<u>287,918</u>	<u>266,217</u>	<u>285,306</u>	7.17
4000 Supplies and Materials					
4300 Instructional Supplies	25,303	6,051	2,130	0	(100.00)
4500 Non Instructional Supplies	5,744	4,800	4,238	0	(100.00)
4700 Food Services	5,099	0	0	0	0.00
Total Supplies and Materials	<u>36,146</u>	<u>10,851</u>	<u>6,368</u>	<u>0</u>	(100.00)
5000 Other Operating Expenses and Services					
5003 Printing	1,664	1,200	0	0	0.00
5045 Postage	456	0	0	0	0.00
5100 Consultants and Contracted Services	602	91,115	122,188	122,742	0.45
5200 Travel and Conference Expenses	4,715	1,740	484	0	(100.00)
5300 Dues and Memberships	2,000	2,000	2,000	200	(90.00)
5500 Utility and Housekeeping Services	1,527	97,516	77,447	77,516	0.09

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Child Development Fund

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
5600 Rents, Leases, and Maintenance	2,650	3,794	0	1,844	0.00
5700 Legal, Election, and Audit Expenses	2,678	3,000	1,980	3,000	51.52
5800 Other	4,237	4,039	0	500	0.00
Total Operating Expenses and Services	20,529	204,404	204,099	205,802	0.83
7000 Other Outgo					
7640 Book Grants	1,498	0	0	0	0.00
7660 Transportation Grants	2,316	0	0	0	0.00
7900 Contingency	0	56,414	0	0	0.00
Total Other Outgo	3,814	56,414	0	0	0.00
Total, Expenditures (1000 – 7000)	1,722,523	1,338,905	1,275,780	1,158,788	(9.17)
Ending Fund Balance	0	0	0	0	0.00
Total Expenditures, Other Outgo and Ending Fund Balance	\$1,722,523	\$1,338,905	\$1,275,780	\$1,158,788	(9.17)

Note: Several grants displayed in this fund in prior years have appropriately been moved to Fund 12 - General Restricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

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:

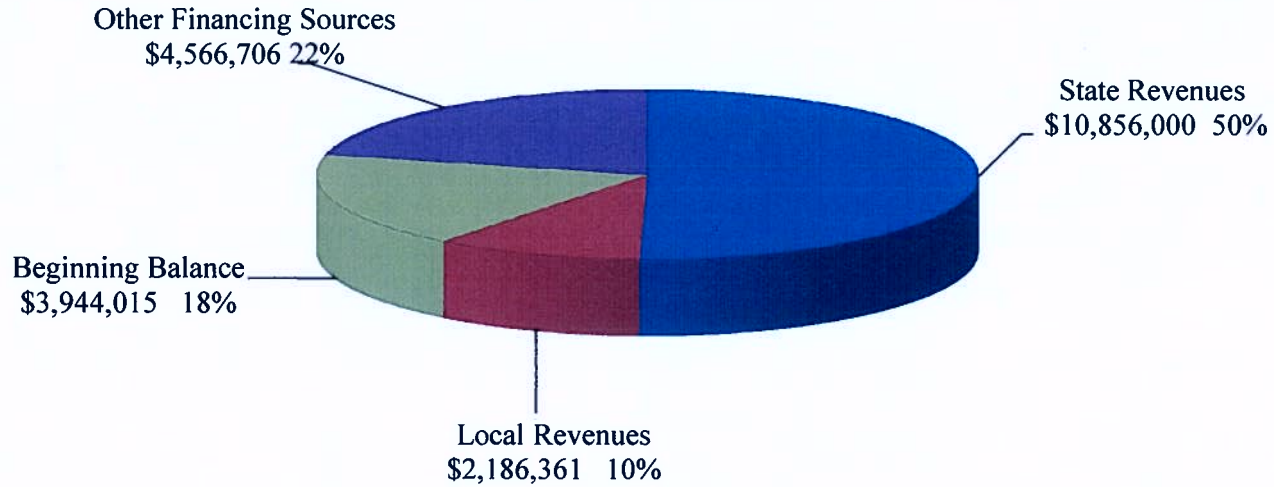
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Proceeds from Lease Revenue Bonds
- Transfers from General Fund Unrestricted

Expenditures that are recorded in the Capital Outlay Projects Fund include:

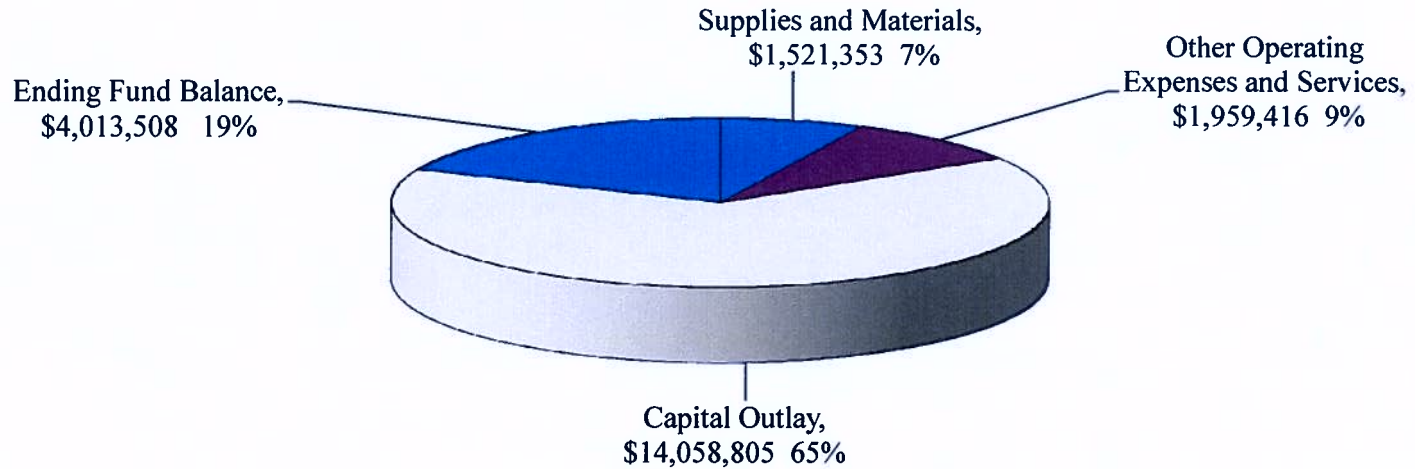
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment Lease

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Capital Outlay Projects Fund Revenues and Beginning Fund Balance - \$21,553,082



Capital Outlay Projects Fund Expenditures and Ending Fund Balance - \$21,553,082



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Capital Outlay Projects Fund

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8600 State Revenues					
8651 Community College Const. Act (Prop. 55)	\$310,421	\$13,176,000	\$0	\$10,856,000	100.00
State Revenues	<u>310,421</u>	<u>13,176,000</u>	<u>0</u>	<u>10,856,000</u>	100.00
8800 Local Revenues					
8860 Interest and Investment Income	6,401	6,000	2,000	4,000	100.00
8880 Capital Outlay Fee	4,352	11,008	11,008	11,008	0.00
8890 Redevelopment Revenues	653,362	600,000	600,000	650,000	8.33
8896 Miscellaneous Revenues	10,850	950,000	942,757	1,521,353	61.37
Total Local Revenues	<u>674,965</u>	<u>1,567,008</u>	<u>1,555,765</u>	<u>2,186,361</u>	40.53
8900 Other Financing Sources					
8980 Interfund Transfers - In	1,000,000	1,800,000	1,800,000	4,566,706	153.71
Total Other Financing Sources	<u>1,000,000</u>	<u>1,800,000</u>	<u>1,800,000</u>	<u>4,566,706</u>	153.71
Total Revenues and Other Financing Sources	<u>1,985,386</u>	<u>16,543,008</u>	<u>3,355,765</u>	<u>17,609,067</u>	424.74
Beginning Fund Balance	<u>6,532,280</u>	<u>6,311,801</u>	<u>6,311,801</u>	<u>3,944,015</u>	(37.51)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$8,517,666</u></u>	<u><u>\$22,854,809</u></u>	<u><u>\$9,667,566</u></u>	<u><u>\$21,553,082</u></u>	122.94

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
2000	Classified Salaries	\$0	\$0	\$4,951	\$0	(100.00)
3000	Employee Benefits	0	0	510	0	(100.00)
4000	Supplies and Materials	66,586	0	40,279	1,521,353	3677.04
5000	Other Operating Expenses and Services	1,643,938	1,972,416	2,348,910	1,959,416	(16.58)
6000	Capital Outlay	1,041,767	19,479,156	3,328,901	14,058,805	322.33
	Total Expenditures (1000 – 6000)	2,752,291	21,451,572	5,723,551	17,539,574	206.45
7000	Interfund Transfer-Out	(546,426)	0	0	0	0.00
7910	Board of Trustees Capital Outlay Reserve	0	0	0	2,066,706	
	Designated Fund Balance	6,311,801	1,403,237	3,944,015	1,946,802	
	Ending Fund Balance	6,311,801	1,403,237	3,944,015	4,013,508	(50.64)
	Total Expenditures and Ending Fund Balance	<u>\$8,517,666</u>	<u>\$22,854,809</u>	<u>\$9,667,566</u>	<u>\$21,553,082</u>	122.94

Note: The Designated Fund Balance contains \$1,046,994 of Lease Revenue Bond reserve funds and \$400,000 for Wildomar prepaid land deposits.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

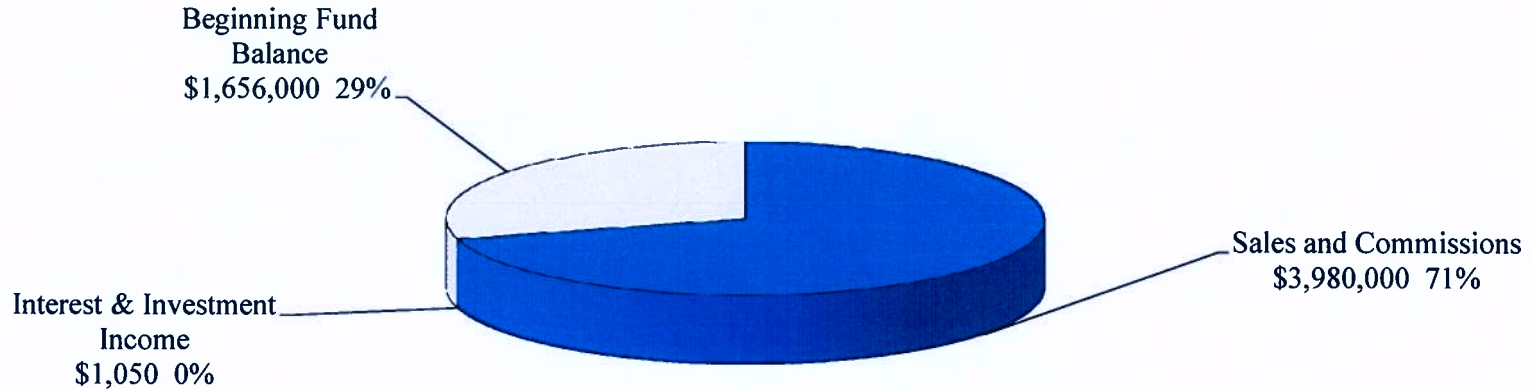
BOOKSTORE FUND

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.

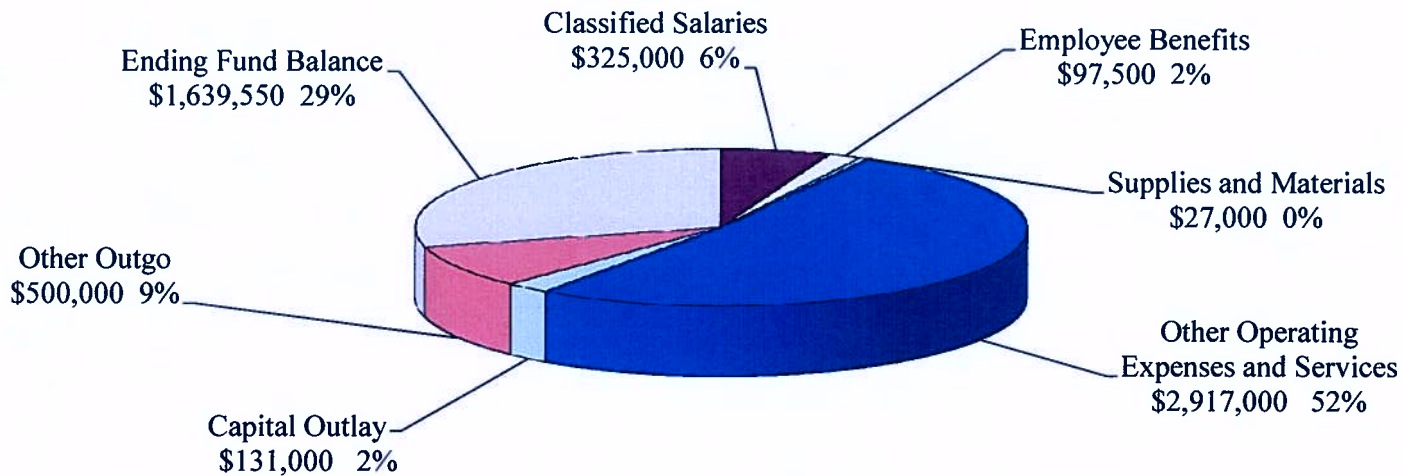
All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Bookstore Fund Revenues and Beginning Fund Balance –\$5,637,050



Bookstore Fund Expenditures and Ending Fund Balance –\$5,637,050



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

		Bookstore Fund				
<u>Revenues by Source</u>		2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8800	Local Revenues					
	8840 Sales and Commissions	\$4,266,282	\$4,620,000	\$3,900,000	\$3,980,000	2.05
	8860 Interest and Investment Income	1,414	1,500	1,100	1,050	(4.55)
	Total Local Revenues	<u>4,267,696</u>	<u>4,621,500</u>	<u>3,901,100</u>	<u>3,981,050</u>	2.05
	Beginning Fund Balance	<u>1,864,363</u>	<u>1,886,500</u>	<u>1,886,500</u>	<u>1,656,000</u>	(12.22)
	Total Revenues and Beginning Fund Balance	<u><u>\$6,132,059</u></u>	<u><u>\$6,508,000</u></u>	<u><u>\$5,787,600</u></u>	<u><u>\$5,637,050</u></u>	(2.60)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

		Bookstore Fund				
<u>Expenditures by Object</u>		2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
2000	Classified Salaries					
2100	Non Instructional Salaries, Regular	\$439,651	\$465,000	\$407,150	\$250,000	(38.60)
2330	Non Instructional Salaries, Other	110,051	100,000	125,000	75,000	(40.00)
	Total Classified Salaries	<u>549,702</u>	<u>565,000</u>	<u>532,150</u>	<u>325,000</u>	(38.93)
3000	Employee Benefits	<u>138,251</u>	<u>154,130</u>	<u>130,100</u>	<u>97,500</u>	(25.06)
4000	Supplies and Materials	<u>31,069</u>	<u>35,000</u>	<u>26,900</u>	<u>27,000</u>	0.37
5000	Other Operating Expenses and Services					
5100	Contract Services	23,843	39,000	31,500	32,000	1.59
5220	Conferences	6,578	1,000	2,000	2,000	0.00
5500	Utilities and Housekeeping Services	61,470	69,500	59,300	51,500	(13.15)
5642	Repairs Non Instructional Equipment	0	4,500	150	1,000	566.67
5800	Other Services and Expenses	3,132,261	3,199,000	2,700,000	2,775,500	2.80
5892	Bank Charges	58,509	60,000	55,000	55,000	0.00
	Total Other Operating Expenses and Services	<u>3,282,661</u>	<u>3,373,000</u>	<u>2,847,950</u>	<u>2,917,000</u>	2.42
6000	Capital Outlay					
6120	Site Improvement	0	20,000	0	20,000	100.00
6480	Equipment	321	66,734	1,000	10,000	900.00
6900	Depreciation	93,555	85,000	93,500	101,000	8.02
	Total Capital Outlay	<u>93,876</u>	<u>171,734</u>	<u>94,500</u>	<u>131,000</u>	38.62
	Total Expenditures (2000 – 6000)	<u>4,095,559</u>	<u>4,298,864</u>	<u>3,631,600</u>	<u>3,497,500</u>	(3.69)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Bookstore Fund

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
7000 Other Outgo					
7300 Interfund Transfers-Out	150,000	150,000	150,000	150,000	0.00
7900 Contingency	0	350,000	350,000	350,000	0.00
Total Other Outgo	<u>150,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	0.00
Total Expenditures (2000-7000)	<u>4,245,559</u>	<u>4,798,864</u>	<u>4,131,600</u>	<u>3,997,500</u>	(3.25)
Ending Fund Balance	<u>1,886,500</u>	<u>1,709,136</u>	<u>1,656,000</u>	<u>1,639,550</u>	(0.99)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u><u>\$6,132,059</u></u>	<u><u>\$6,508,000</u></u>	<u><u>\$5,787,600</u></u>	<u><u>\$5,637,050</u></u>	(2.60)

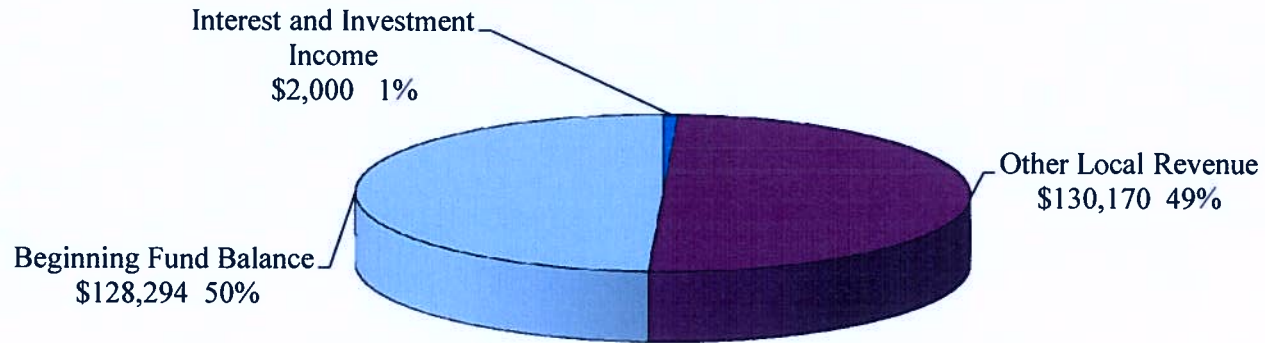
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

SELF INSURANCE FUND

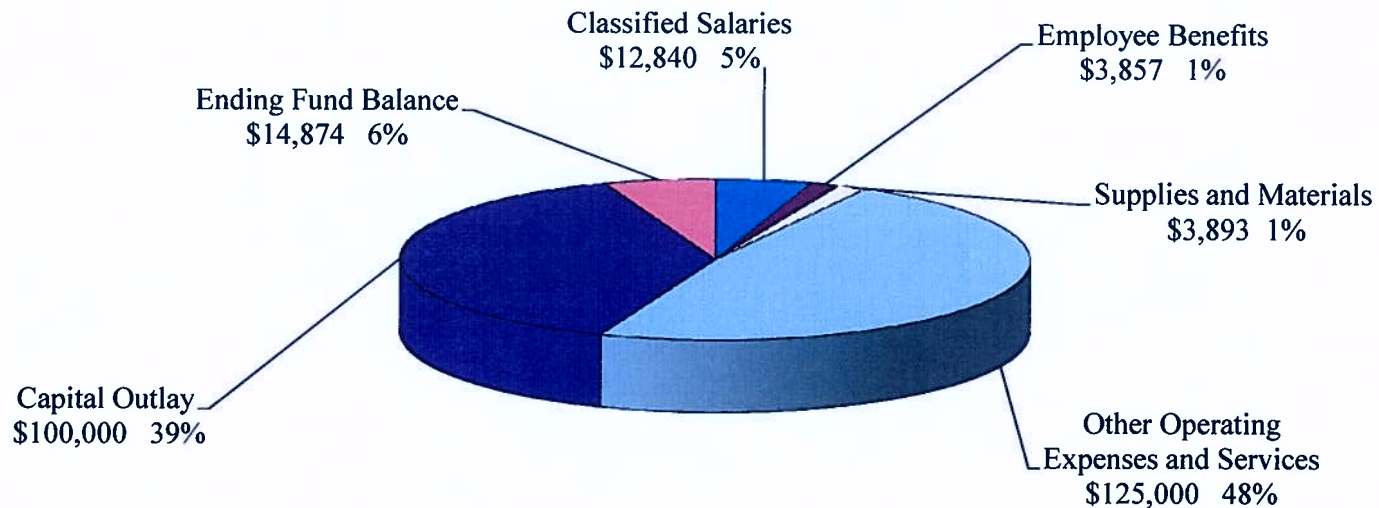
The Self Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Self Insurance Fund Revenues and Beginning Fund Balance – \$260,464



Self Insurance Fund Expenditures and Ending Fund Balance – \$260,464



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

		Self Insurance Fund				
<u>Revenues by Source</u>		2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8800	Local Revenues					
	8860 Interest and Investment Income	\$3,938	\$5,000	\$3,000	\$2,000	(33.33)
	8890 Other Local Revenue	142,690	95,719	185,569	130,170	(29.85)
	Total Local Revenues	146,628	100,719	188,569	132,170	(29.91)
8900	Other Financing Sources					
	8910 Proceeds of General Fixed Assets	70,982	0	0	0	0.00
	8980 Interfund Transfers-In	0	0	0	0	0.00
	Total Revenues and Other Financing Sources	217,610	100,719	188,569	132,170	(29.91)
	Beginning Fund Balance	226,055	224,730	224,730	128,294	(42.91)
	Total Revenues, Other Financing Services and Beginning Fund Balance	\$443,665	\$325,449	\$413,299	\$260,464	(36.98)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

		Self Insurance Fund				
<u>Expenditures by Object</u>		2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
2000	Classified Salaries	\$6,947	\$24,931	\$21,814	\$12,840	(41.14)
3000	Employee Benefits	1,679	6,879	6,128	3,857	(37.06)
4000	Supplies and Materials	15,132	8,056	2,476	3,893	57.23
5000	Other Operating Expenses and Services	131,571	129,205	88,672	125,000	40.97
	Subtotal	155,329	169,071	119,090	145,590	22.25
6000	Capital Outlay	63,606	114,876	165,915	100,000	(39.73)
	Total Expenditures (2000 – 6000)	218,935	283,947	285,005	245,590	(13.83)
	Ending Fund Balance	224,730	41,502	128,294	14,874	(88.41)
	Total Expenditures and Ending Fund Balance	\$443,665	\$325,449	\$413,299	\$260,464	(36.98)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

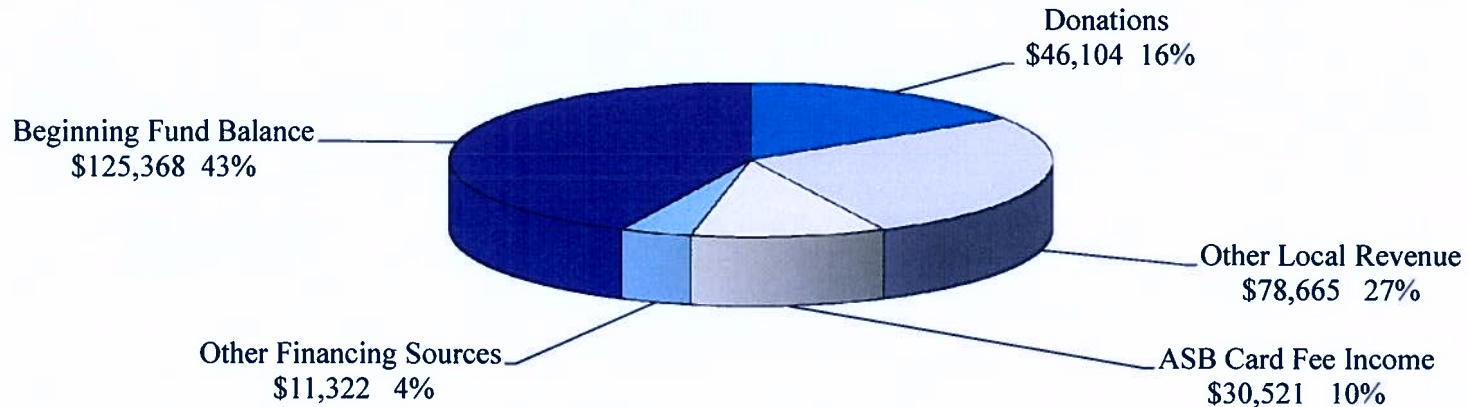
STUDENT GOVERNMENT ASSOCIATION FUND

The Student Government Association 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.

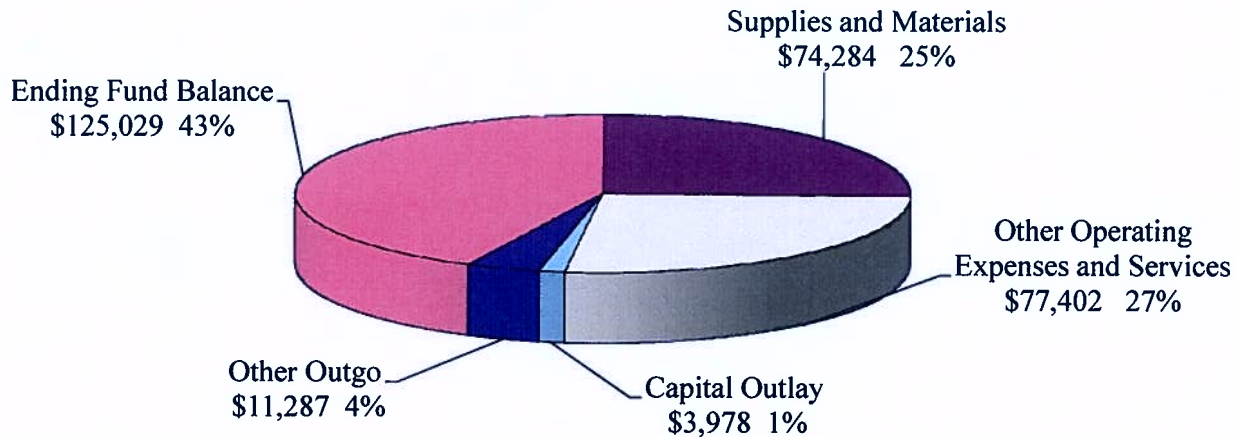
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Student Government Association Fund Revenues and Beginning Fund Balance – \$291,980



Student Government Association Fund Expenditures and Ending Fund Balance – \$291,980



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Student Government Association Fund

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8800 Local Revenues					
8821 Donations	\$45,019	\$46,370	\$45,200	46,104	2.00
8832 Commissions Revenue	3,601	3,709	2,010	2,050	1.99
8841 Ticket Sales	32,407	33,379	44,187	45,071	2.00
8844 Food Sales	494	509	2,223	2,267	1.98
8845 Concession Sales	2,378	2,449	2,283	2,329	2.01
8849 Miscellaneous Sales	4,501	4,636	8,631	8,807	2.04
8856 Entry Fee Income	150	155	1,760	1,795	1.99
8857 Membership Fee Income	15,948	16,426	15,950	16,269	2.00
8861 Interest Income	78	80	75	77	2.67
8887 ASB Card Fee Revenues	43,857	45,173	29,923	30,521	2.00
Total Local Revenues	148,433	152,886	152,242	155,290	2.00
8900 Other Financing Sources					
8980 Interfund Transfers-In	10,542	10,858	9,000	9,180	2.00
8999 Intrafund Transfers-In	4,222	4,349	2,100	2,142	2.00
Total Other Financing Sources	14,764	15,207	11,100	11,322	2.00
Total Revenues and Other Financing Sources	163,197	168,093	163,342	166,612	2.00
Beginning Fund Balance	121,514	130,801	130,801	125,368	(4.15)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$284,711	\$298,894	\$294,143	\$291,980	(0.74)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2011-2012

Student Government Association Fund

<u>Expenditures by Object</u>		2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
1000	Academic Salaries	\$2,021	\$2,082	0	\$0	0.00
2000	Classified Salaries	2,640	2,719	0	0	0.00
	Total Salaries	<u>4,661</u>	<u>4,801</u>	<u>0</u>	<u>0</u>	0.00
3000	Employee Benefits	<u>402</u>	<u>414</u>	<u>0</u>	<u>0</u>	0.00
4000	Supplies and Materials					
4500	Non Instructional Supply Expense	21,726	22,378	26,135	26,658	2.00
4501	Uniforms Clothing Costumes	35,109	36,162	25,542	26,053	2.00
4530	Grounds/Garden Supplies	1,151	1,186	1,130	1,153	2.04
4710	Food Expense	13,174	13,569	20,020	20,420	2.00
	Total Supplies and Materials	<u>71,160</u>	<u>73,295</u>	<u>72,827</u>	<u>74,284</u>	2.00
5000	Other Operating Expenses and Services					
5045	Postage Expense	19	20	760	775	1.97
5100	Contract Services Expense	11,936	12,294	19,150	19,533	2.00
5150	District Administrative Fees and Charges	5,000	5,150	10,000	5,000	(50.00)
5195	Entry Fee Expense	7,566	7,793	11,788	12,024	2.00
5210	Mileage Expense	341	351	1,720	1,754	1.98
5219	Other Travel Expense	10,430	10,743	7,810	7,966	2.00
5300	Dues Memberships Expense	9,041	9,312	13,782	14,058	2.00
5500	District Utility Expense	1,887	1,944	3,133	3,196	2.01
5540	Telephone Expense	435	448	555	566	1.98
5640	Equipment Repair	0	0	652	665	1.99
5690	Miscellaneous Expense	120	124	1,820	1,856	1.98
5740	Advertising Expense	5,264	5,422	1,940	1,979	2.01
5801	Donation Expense	1,760	1,813	4,535	4,626	2.01
5802	Prizes Awards Expense	833	858	3,132	3,195	2.01
5999	Credit Card Charges	341	351	205	209	1.95
	Total Other Operating Expenses and Services	<u>54,973</u>	<u>56,623</u>	<u>80,982</u>	<u>77,402</u>	(4.42)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Student Government Association Fund

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
6000 Capital Outlay	7,950	18,050	3,900	3,978	2.00
Total Expenditures (2000 - 6000)	<u>139,146</u>	<u>153,183</u>	<u>157,709</u>	<u>155,664</u>	(1.30)
7000 Other Outgo					
7300 Interfund Transfers-Out	10,442	10,755	7,900	8,058	2.00
7301 Intrafund Transfers-Out	4,222	4,349	1,966	2,005	1.98
7400 Club Bonus	100	103	1,200	1,224	2.00
Total Other Outgo	<u>14,764</u>	<u>15,207</u>	<u>11,066</u>	<u>11,287</u>	2.00
Total Expenditures (2000 - 7000)	<u>153,910</u>	<u>168,390</u>	<u>168,775</u>	<u>166,951</u>	(1.08)
Ending Fund Balance	<u>130,801</u>	<u>130,504</u>	<u>125,368</u>	<u>125,029</u>	(0.27)
Total Expenditures and Ending Fund Balance	<u><u>\$284,711</u></u>	<u><u>\$298,894</u></u>	<u><u>\$294,143</u></u>	<u><u>\$291,980</u></u>	(0.74)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

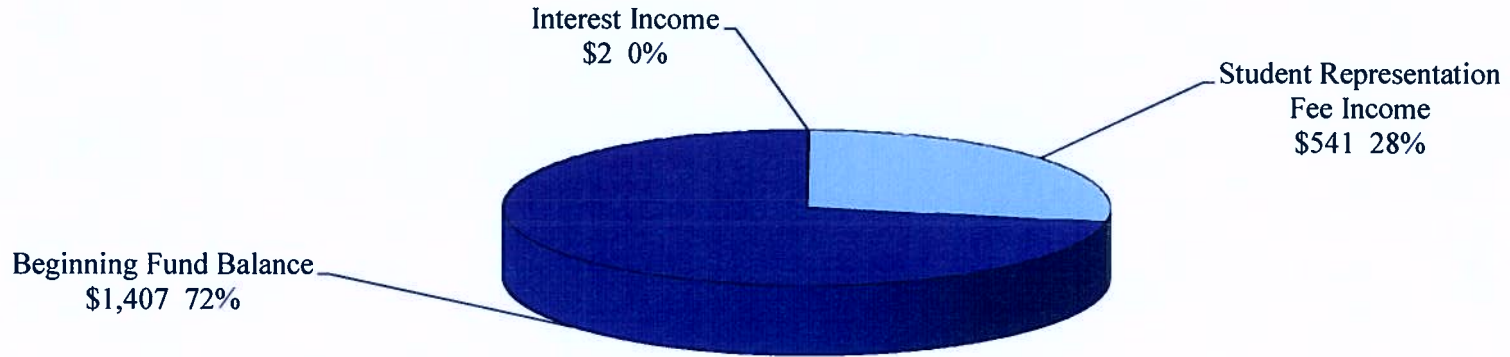
STUDENT REPRESENTATION FEE FUND

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.

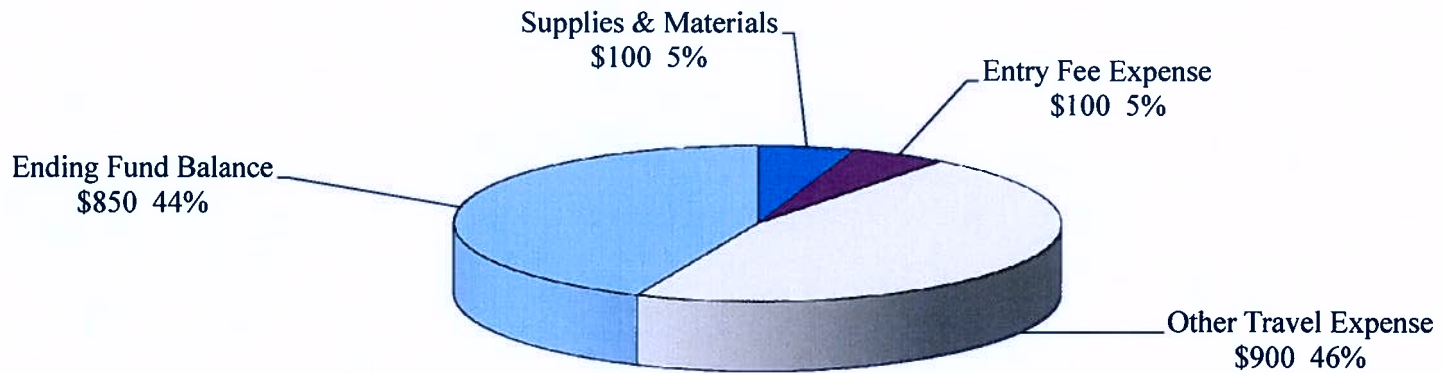
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Student Representation Fee Fund Revenues and Beginning Fund Balance – \$1,950



Student Representation Fee Fund Expenditures and Ending Fund Balance – \$1,950



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Student Representation Fee Fund

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8800 Local Revenues					
8861 Interest Income	\$2	\$3	\$2	\$2	0.00
8884 Student Representation Fee Income	783	806	530	541	2.08
Total Local Revenues	785	809	532	543	2.07
Beginning Fund Balance	3,617	4,402	4,402	1,407	(68.04)
Total Revenues and Beginning Fund Balance	\$4,402	\$5,211	\$4,934	\$1,950	(60.48)

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
4000 Supplies and Materials	\$0	\$100	\$200	\$100	(50.00)
5000 Other Operating Expenses and Services					
5195 Entry Fee Expense	0	150	0	100	100.00
5219 Other Travel Expense	0	1,450	3,327	900	(72.95)
Total Other Operating Expenses and Services	0	1,600	3,327	1,000	(69.94)
Total Expenditures (4000 - 5000)	0	1,700	3,527	1,100	(68.81)
Ending Fund Balance	4,402	3,511	1,407	850	(39.59)
Total Expenditures and Ending Fund Balance	\$4,402	\$5,211	\$4,934	\$1,950	(60.48)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

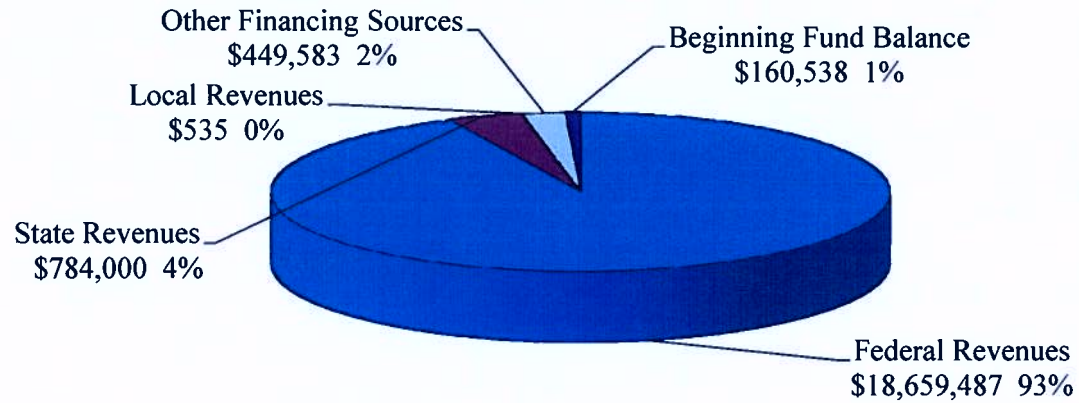
STUDENT FINANCIAL AID FUND

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.

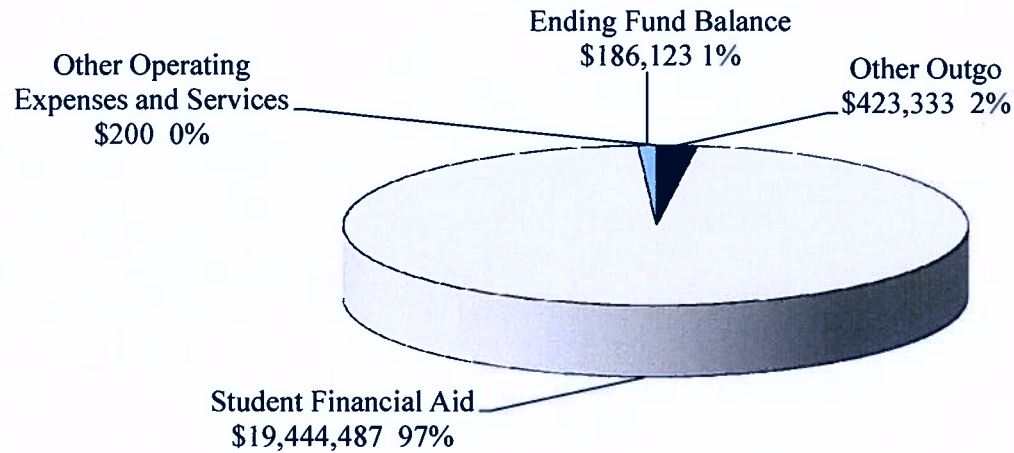
Moneys for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study programs is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures (excluding 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 2011-2012

Student Financial Aid Fund Revenues and Beginning Fund Balance – \$20,054,143



Student Financial Aid Fund Expenditures and Ending Fund Balance – \$20,054,143



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2011-2012

Student Financial Aid Fund

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8100 Federal Revenues					
8151 PELL Grant Revenues	\$15,418,630	\$18,000,000	\$16,890,364	\$18,072,689	7.00
8152 FSEOG Revenues	256,050	255,542	258,071	285,000	10.43
8158 Academic Competitiveness Grant Program	66,666	68,666	70,382	72,493	3.00
8159 GI Bill Chapter 33 Veterans Program	243,282	250,580	222,626	229,305	3.00
Total Federal Revenues	<u>15,984,628</u>	<u>18,574,788</u>	<u>17,441,443</u>	<u>18,659,487</u>	6.98
8600 State Revenues					
8640 CAL Grant B Revenues	754,688	777,329	732,178	740,000	1.07
8641 CAL Grant C Revenues	27,732	28,564	40,984	44,000	7.36
Total State Revenues	<u>782,420</u>	<u>805,893</u>	<u>773,162</u>	<u>784,000</u>	1.40
8800 Local Revenues					
8826 Loan Recoveries	0	300	100	200	100.00
8861 Interest Income	240	248	326	335	2.76
Total Local Revenues	<u>240</u>	<u>548</u>	<u>426</u>	<u>535</u>	25.59
8900 Other Financing Sources					
8980 Interfund Transfers-In	630,060	648,962	428,174	449,583	5.00
Total Other Financing Sources	<u>630,060</u>	<u>648,962</u>	<u>428,174</u>	<u>449,583</u>	5.00
Total Revenues	<u>17,397,348</u>	<u>20,030,191</u>	<u>18,643,205</u>	<u>19,893,605</u>	6.71
Beginning Fund Balance	<u>93,698</u>	<u>135,212</u>	<u>135,212</u>	<u>160,538</u>	18.73
Total Revenues and Beginning Fund Balance	<u>\$17,491,046</u>	<u>\$20,165,403</u>	<u>\$18,778,417</u>	<u>\$20,054,143</u>	6.79

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Student Financial Aid Fund

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Adopted Budget	% Change Adopt/Proj
5000 Other Operating Expenses and Services					
5002 Bad Debt Expense	\$368	\$379	\$100	\$200	100.00
Total Other Operating Expenses and Services	368	379	100	200	100.00
7000 Other Outgo					
7300 Interfund Transfers-Out	588,418	606,071	403,174	423,333	5.00
Total Other Outgo	588,418	606,071	403,174	423,333	5.00
7500 Student Financial Aid					
7520 Student Financial Grant Expense	16,792,065	19,380,681	18,251,987	19,443,487	6.53
7599 Prior Year Expenditure Adjustments	(25,017)	1,000	(37,382)	1,000	(96.00)
Total Student Financial Aid	16,767,048	19,381,681	18,214,605	19,444,487	6.75
Total Expenditures (4000 – 7000)	17,355,834	19,988,131	18,617,879	19,868,020	6.71
9700 Fund Balance Reserved					
9710 Legally Restricted Reserve	15,615	21,272	19,265	22,335	15.94
9750 Board Restricted Reserve	119,597	156,000	141,273	163,788	15.94
Total Ending Fund Balance	135,212	177,272	160,538	186,123	15.94
Total Expenditures and Ending Fund Balance	\$17,491,046	\$20,165,403	\$18,778,417	\$20,054,143	6.79

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

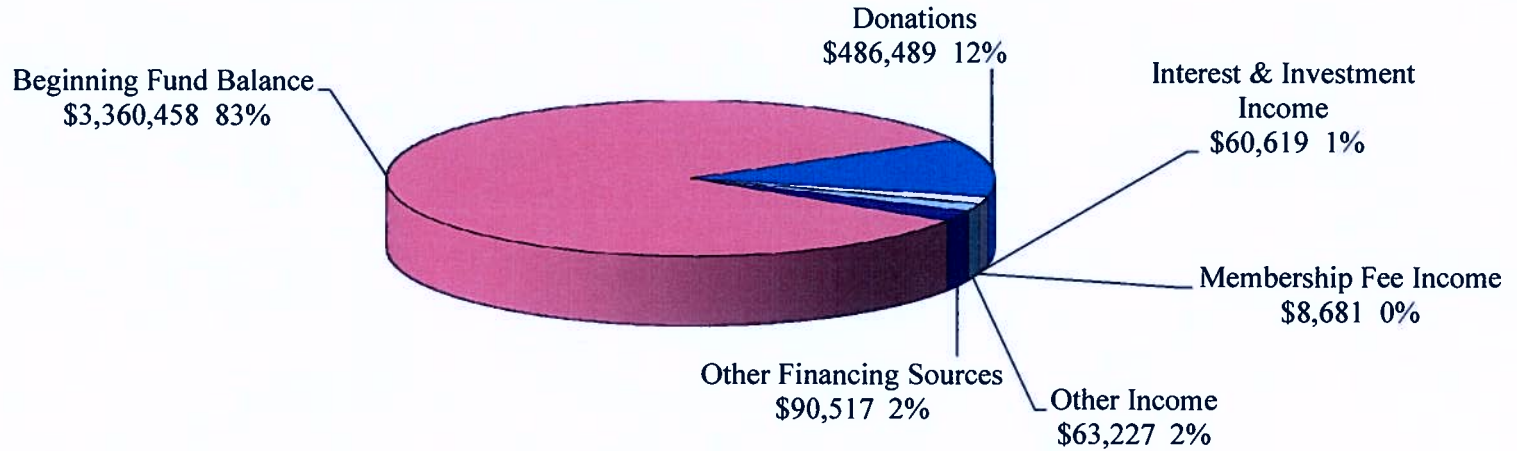
FOUNDATION FUND

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.

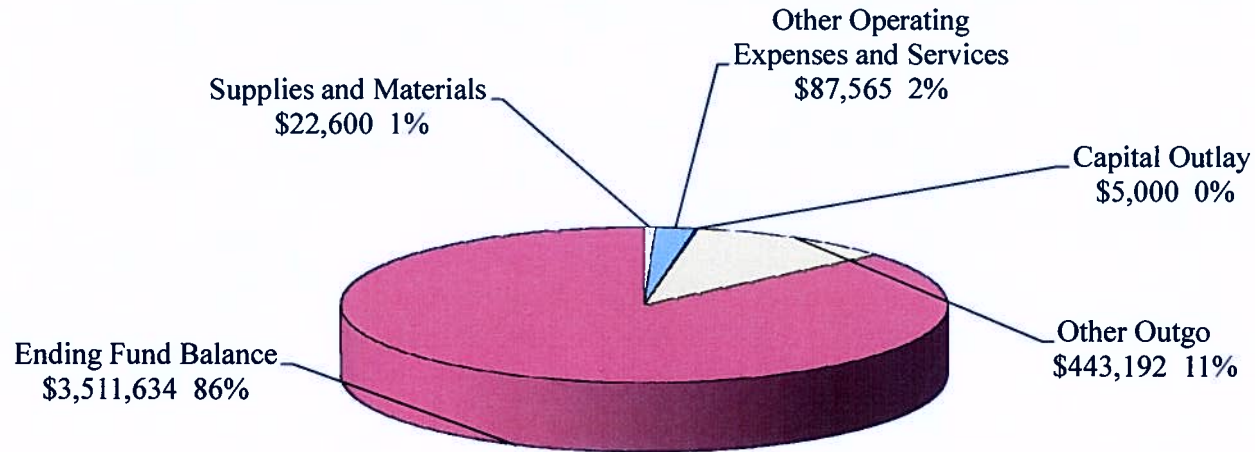
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Foundation Fund Revenues and Beginning Fund Balance – \$4,069,991



Foundation Fund Expenditures and Ending Fund Balance – \$4,069,991



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Foundation Fund

<u>Revenues by Source</u>	2009-10 Actual Revenues	2010-11 Adopted Budget	2010-11 Projected Revenues	2011-12 Adopted Budget	% Change Adopt/Proj
8800 Local Revenues					
8821 Donations	\$551,443	\$567,986	\$476,950	\$486,489	2.00
8826 Loan Recoveries	200	206	355	362	1.97
8841 Ticket Sales	46,365	47,756	58,118	59,281	2.00
8844 Food Sales	300	309	0	0	0.00
8846 Art & Craft Sales	3,271	3,369	0	0	0.00
8849 Miscellaneous Sales	3,257	3,355	2,636	2,688	1.97
8856 Entry Fee Income	470	484	0	0	0.00
8857 Membership Fee Income	24,055	24,777	8,511	8,681	2.00
8859 Annual Management Fees	11,088	11,421	878	896	2.05
8861 Interest Income	890	917	715	729	1.96
8862 Investment Income	177,097	182,410	58,716	59,890	2.00
Total Local Revenues	818,436	842,990	606,879	619,016	2.00
8900 Other Financing Sources					
8980 Interfund Transfers-In	0	0	0	0	0.00
8999 Intrafund Transfers-In	45,514	46,879	\$88,742	90,517	2.00
Total Other Financing Sources	45,514	46,879	88,742	90,517	2.00
Total Revenues and Other Financing Sources	863,950	889,869	695,621	709,533	2.00
Beginning Fund Balance	3,168,628	3,406,976	3,406,976	3,360,458	(1.37)
Total Revenues and Beginning Fund Balance	\$4,032,578	\$4,296,845	\$4,102,597	\$4,069,991	(0.79)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2011-2012

Foundation Fund

<u>Expenditures by Object</u>	2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Tentative Budget	% Change Tent/Proj
4000 Supplies and Materials					
4500 Non Instructional Supplies	\$12,518	\$12,894	\$12,657	\$12,910	2.00
4501 Uniforms Clothing Costumes	528	544	1,284	1,310	2.02
4710 Food Expense	10,115	10,418	8,216	8,380	2.00
Total Supplies and Materials	23,161	23,856	22,157	22,600	2.00
5000 Other Operating Expenses and Services					
5002 Bad Debt Expense	2,215	2,282	4,339	4,426	2.01
5003 Depreciation Expense	1,448	1,491	1,153	1,176	1.99
5045 Postage Expense	1,435	1,478	1,833	1,870	2.02
5100 Contract Services Expense	65,041	66,992	62,924	64,182	2.00
5151 Foundation Management Fee Expense	11,087	11,420	898	916	2.00
5195 Entry Fee Expense	699	720	1,315	1,341	1.98
5210 Mileage Expense	71	73	0	0	0.00
5219 Other Travel Expense	0	0	690	704	2.03
5300 Dues and Memberships Expense	435	448	649	662	2.00
5500 District Utility Expense	1	1	1	1	0.00
5690 Miscellaneous Expense	2,790	2,874	2,020	2,061	2.03
5740 Advertising Expense	6,666	6,866	4,288	4,374	2.01
5801 Donation Expense	791	225,000	2,087	2,129	2.01
5802 Prizes and Awards Expense	1,460	1,504	3,104	3,166	2.00
5999 Credit Charges	554	571	547	557	1.83
Total Other Operating Expenses and Services	94,693	321,720	85,848	87,565	2.00
6000 Capital Outlay	13,995	5,000	199,632	5,000	(97.50)
Total Expenditures (2000-6000)	131,849	350,576	307,637	115,165	(62.56)
7000 Other Outgo					
7300 Interfund Transfers-Out	0	0	80,839	82,455	0.00
7301 Intrafund Transfers-Out	45,514	46,879	7,903	8,061	2.00
7510 Student Financial Scholarship Expense	448,239	461,686	345,760	352,676	2.00

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

		Foundation Fund				
<u>Expenditures by Object</u>		2009-10 Actual Expenditures	2010-11 Adopted Budget	2010-11 Projected Expenditures	2011-12 Tentative Budget	% Change Tent/Proj
	Total Other Outgo	493,753	508,565	434,502	443,192	2.00
	Total Expenditures (2000-7000)	625,602	859,141	742,139	558,357	(24.76)
9700	Fund Balance					
	9710 Legally Restricted Reserve	1,216,340	1,216,340	1,216,340	1,216,340	0.00
	9750 Board Restricted Reserve	2,190,636	2,221,364	2,144,118	2,295,294	7.05
	Total Ending Fund Balance	3,406,976	3,437,704	3,360,458	3,511,634	4.50
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$4,032,578</u>	<u>\$4,296,845</u>	<u>\$4,102,597</u>	<u>\$4,069,991</u>	(0.79)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2011-2012

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 2009-10 (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
2009-10	53.93
2010-11	52.48 Estimate

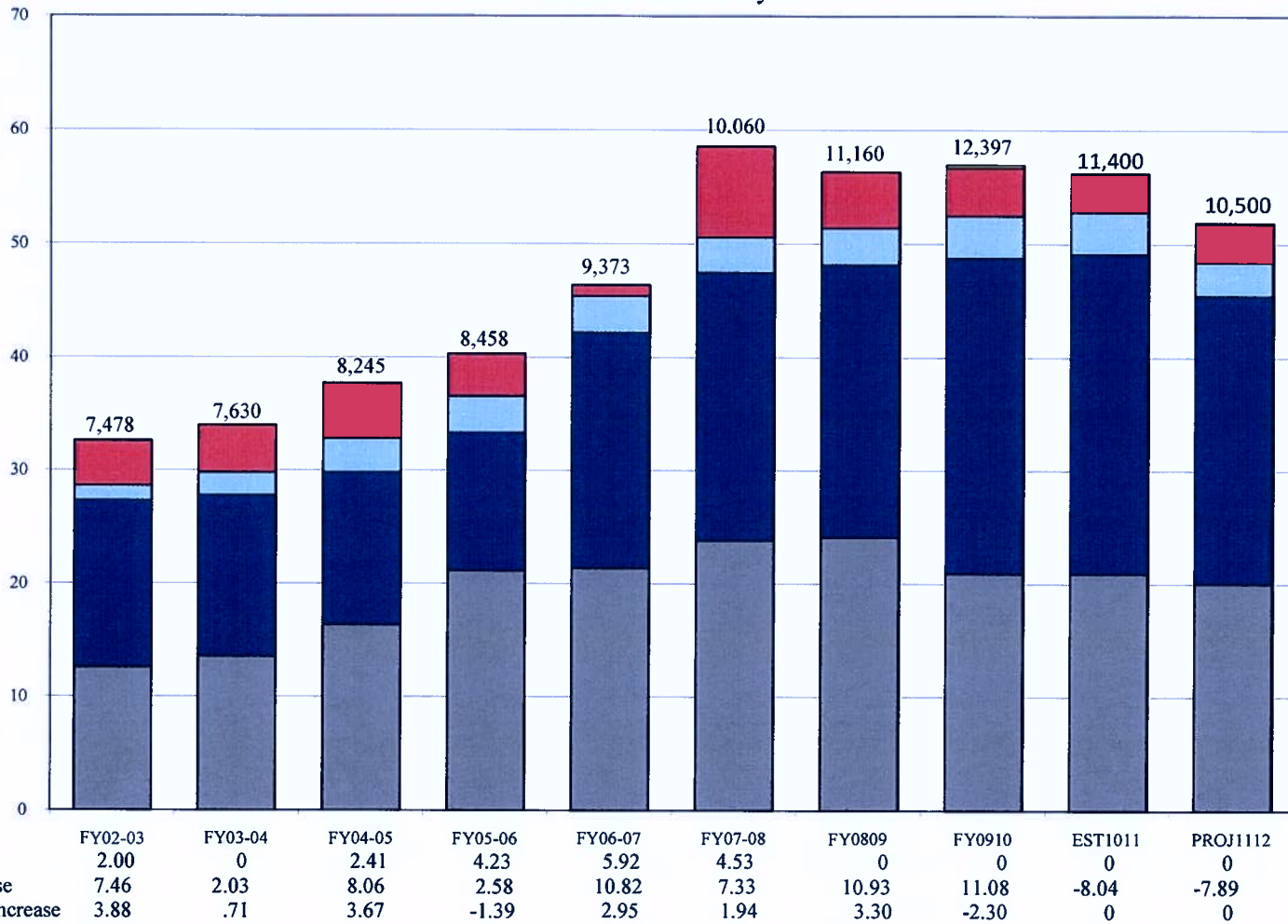
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012
COST-OF-LIVING ADJUSTMENT**

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 2010-11 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
2010-11	0	0
2011-12	0	0

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

Ten-Year Revenue Analysis



*Enrollment Target = 10,500 FTES
Dollar Values are in Millions
Credit Full Time Equivalent Student (FTES)



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2011-2012

Capital Outlay Projects Fund, By Project

	<u>2010-2011 Projected</u>	<u>2011-2012 Adopted</u>
<u>BEGINNING FUND BALANCE</u>	\$6,311,801	\$3,944,015
<u>REVENUES</u>		
1. State Capital Outlay	\$0	\$10,856,000
2. Lighting Retrofit project	0	1,521,353
3. Interest	2,000	4,000
4. Redevelopment	600,000	650,000
5. Capital Outlay Surcharge	11,008	11,008
6. Interfund Transfer In	1,800,000	4,566,706
7. City of Banning MOU	750,000	0
8. Foundation	192,757	
<u>TOTAL REVENUES</u>	\$3,355,765	\$17,609,067
<u>TOTAL BEGINNING BALANCE AND REVENUES</u>	\$9,667,566	\$21,553,082
<u>EXPENDITURES</u>		
1. Banning Site Improvement	2,652,675	188,000
2. Building 3000 Retrofit FPP	1,688	0
3. Cultural Arts Building FPP	88,959	0
4. DSA Contract	84,000	100,000
5. Facilities Five Year Plan	31,500	40,000
6. Facilities Master Plan	606,243	0
7. Facility Improvement Projects - MVC & SJC	144,454	150,000
8. Instruction Support	50,563	30,000
9. Lease Revenue Bond	799,107	836,416
10 Lighting Retrofit Project	0	1,521,353
11 MVC Central Plant Chillers	18,300	1,273,500
12 Pakistan Pilot Program	0	1,008
13 Regulatory Compliance	223,811	318,797
14 Replace Fire Alarm	10,250	0
15 Replace MVC Learning Resource Center Chillers	18,725	618,000
16 Santa Rosa	71,053	137,200
17 Scene Shop	192,757	0
18 SJC Cooling Tower	0	331,300
19 SJC Library Renovation	49,700	250,000
20 Student Services Support	643	30,000
21 Temecula Education Complex Renovation	34,815	0
22 Xerox Lease	579,863	500,000
23 Wildomar	8,000	358,000
24 Technology Building - Construction MVC	6,624	0
25 Classroom Building I - Prelim Plans/Working Drawing MVC	44,367	0
26 Classroom Building I - Construction	5,454	9,613,000
27 Classroom Building I - Equipment MVC	0	1,243,000
<u>TOTAL EXPENDITURES</u>	\$5,723,551	\$17,539,574
Board of Trustees Capital Outlay Reserve	0	2,066,706
Designated Fund Balance	3,944,015	1,946,802
<u>ENDING FUND BALANCE</u>	\$3,944,015	\$4,013,508
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>	\$9,667,566	\$21,553,082

Note: The Designated Fund Balance contains \$1,046,994 of Lease Revenue Bond reserve funds and \$400,000 for Wildomar prepaid land deposits.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2011-2012**

Unrestricted General Fund - Unaudited

Revenue	Adopted
Net Additional Unbudgeted Revenue over Expenditure	2,989,091
Unused Categorical Programs Interfund Transfer	223,878
Budgeted Ending Balance 6/30/11	300,000
Unaudited Beginning Balance 7/1/2011	\$ 3,512,969
Projected Revenue FY 2011-2012	51,439,728
Total Available Funds (TAF)	54,952,697

Notes

1. Less, Unrestricted Reserve	(300,000)
2. Less, Interfund Transfer to Student Financial Services	(65,000)
3. Less, Interfund Transfer to Childcare	(210,624)
4. Less, Interfund Transfer to Block Grant	-
5. Less, Interfund Transfer to Categorical programs	(206,825)
6. Less Capital/Facilities	(2,500,000)
	<u>(3,282,449)</u>
Total Available Funds for Allocation (TAFA)	\$ 51,670,248

Categorical Backfill	
Adopted Budget	
CARE \$	-
DSP	(206,825)
EOPS	-
CalWorks	-
Non-Credit Matric	-
TANF	-
Matriculation	-
Total \$	(206,825)

Allocation Increment

1. PY Base Expenditure Budget (2010-2011)	\$ 55,006,964
2. CY TAFA (2011-2012)	<u>51,670,248</u>
3. Allocation Increment (A.I.)	<u>(3,336,716)</u>
4. Current Year (2011-2012) 2% Budget Reductions	980,742
5. 2011-2012 Base Budget Adjustments	(376,358)
6. Budget Reduction Strategies	1,672,332
7. Tech Reserve	(240,000)
8. Remaining Allocation Increment	\$ (1,300,000)

Reserve Reduction **\$ 1,300,000**

Net (Zero = Balanced Budget) \$ -

Expenditures

	President	Instruction	Student Services	Business Services	Human Resources	Total
FY 2010-2011 Base Expenditure Budget (1000-6XXX)	\$ 2,498,402	\$ 31,491,374	\$ 6,598,683	\$ 12,470,334	\$ 1,948,171	\$ 55,006,964
Current Year (2011-2012) 2% Budget Reductions	(47,636)	(509,641)	(148,887)	(252,501)	(22,077)	(980,742)
Reclassification of Budgets	63,346	1,000	786,061	(1,000)	(849,407)	-
2011-2012 Base Budget Adjustments	38,744	161,502	(285,094)	470,678	(9,472)	376,358
Budget Reduction Strategies	(975,781)	(418,666)	(93,635)	(179,204)	(5,046)	(1,672,332)
2011-2012 TECH Reserve		120,000		120,000		240,000
Base Expenditure Budget for FY 2011-2012 (1000-6XXX)	\$ 1,577,075	\$ 30,845,569	\$ 6,857,128	\$ 12,628,307	\$ 1,062,169	\$ 52,970,248

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2011-2012

