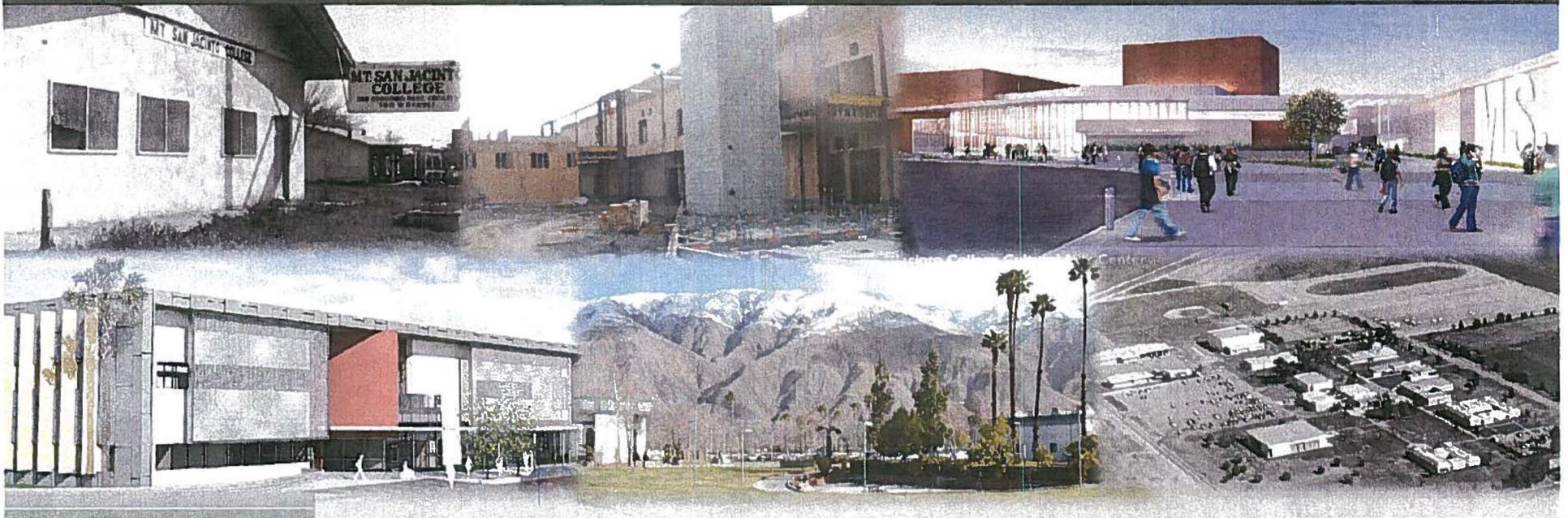
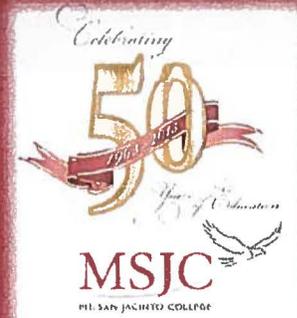


Mt. San Jacinto Community College District Adopted Budget 2012-2013



Board of Trustees

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

Administration

Roger Schultz, Superintendent/President

Our Mission 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 Mt. San Jacinto College Board of Trustees
on September 10, 2009

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

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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 2012-2013
Date: June 28, 2012

This year represents another 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 the results of the November tax initiative are known. In the event that proposed tax extensions are not approved, Community Colleges would most likely face further cuts.

On May 14, 2012, Governor Brown released his annual May Revision. Below are the preliminary details of the proposed budget's effect on Community Colleges:

- ❖ Budget gap increase from \$9.2 billion to an estimated \$15.7 billion
- ❖ Governor largely maintained January positions regarding K-14 education
- ❖ No proposed increase to student fees, no growth funding, no cost of living adjustment
- ❖ November ballot measures are key to 2012-13 Budget

Over the past several years, the District's enrollment management team has worked diligently and strategically to continue to serve students while maintaining an acceptable level of unfunded Full Time Equivalent Students (FTES). Staff has continued to identify budget reductions to cope with the decrease in funding and 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 Campus
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 7.3% workload reduction as advised by the Community College League and is representative of the November tax initiative failing.

The ending balance for the General Fund for 2011-2012 is projected to be \$2.7 million. This represents significant budget savings realized through unused categorical backfill of \$117K and by tactical and strategic review of purchases to yield savings of approximately \$2.3 million. These resources offset some of the drastic reductions imposed in the current year as well as further anticipated reductions in 2012-2013.

Categorical programs continue to operate with lean budgets as a result of substantial reductions over several years. This budget reflects a \$103K 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. The District will continue with the strategies such as a hiring “frost” and scrutinizing purchases to strive for fiscal stability and the continued delivery of excellent service to students and community. There is a risk of further reductions by any significant changes as a result of the November tax initiatives. Other factors which could adversely affect the assumptions in this budget is a midyear appropriation reduction if the collection of state property taxes and personal income taxes continue to decline and/or if there is a significant reduction in the projected amount of student fee revenue collected statewide.

Fiscal year 2012-2013 calls for several severe “budget reduction strategies” to close a \$6 million gap as a result of the 2011-2012 “February Surprise” deficit coefficient of \$1.7 million as well as the 2012-13 anticipated revenue reductions. Remedies such as a strategic workload reduction, reduction in District reserves, delay in filling of regular positions, and salary reductions are among the strategies implemented to ensure continued balancing of the anticipated revenues with ongoing expenditures.

As more information becomes available on the current budget situation, the District 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 programs and services. Any changes made to the beginning balances and/or budgets for fiscal year 2012-2013 will be presented to the Board for approval through a budget modification. The “budget watch” website will be dedicated to providing the most up to date information to our college community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$51,906,733
11	Board of Trustees Special Reserve Fund	3,086,033
12	General Fund Restricted	7,500,612
12	Parking Fund	562,755
12	Instructional Equipment Block Grant Fund	40,804
32	Cafeteria Fund (auxiliary account)	931,390
33	Child Development Fund	1,090,072
41	Capital Outlay Projects Fund	9,418,500
	Board of Trustees Capital Outlay Reserve	2,066,706
51	Bookstore Fund (auxiliary account)	4,929,401
61	Self-Insurance Fund	422,884
71	Student Government Association Fund (auxiliary account)	287,416
72	Student Representation Fee Fund (auxiliary account)	1,896
74	Student Financial Aid Fund	19,898,315
79	Foundation Fund	3,908,141
	TOTAL ALL FUNDS	<u><u>\$103,984,952</u></u>

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

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

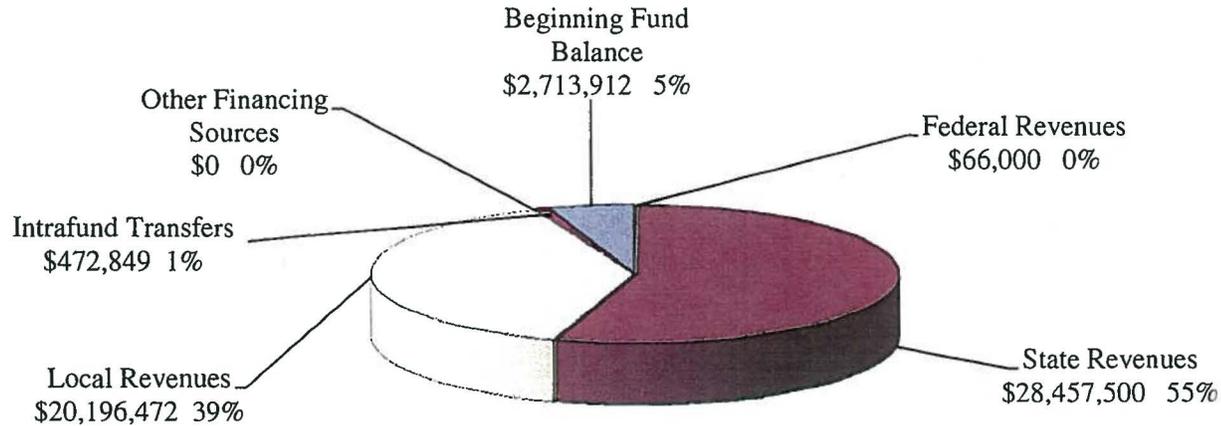
The General Fund is funded through state apportionment, lottery, interest, negotiated training programs, and other miscellaneous fees and revenues. The Board of Trustees Special Reserve Fund is funded through transfers from the General Fund.

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.

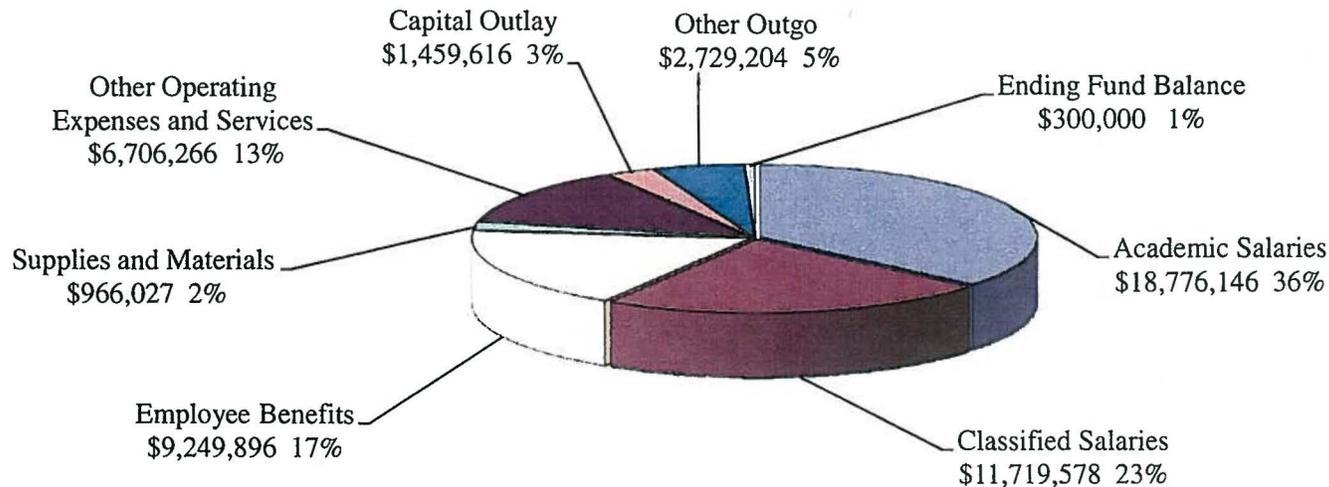
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

General Fund Unrestricted Revenues and Beginning Fund Balance – \$51,906,733



General Fund Unrestricted Expenditures and Ending Fund Balance – \$51,906,733



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

General Fund Unrestricted

		2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
Revenues by Source							
8100	Federal Revenues						
8150	Student Financial Aid	\$53,564	\$50,000	\$50,000	\$50,000	\$54,000	8.00
8160	Veterans Education	6,062	6,000	6,000	13,322	12,000	(9.92)
8190	ARRA Funds	1,204	0	0	0	0	0.00
	Total Federal Revenues	<u>60,830</u>	<u>56,000</u>	<u>56,000</u>	<u>63,322</u>	<u>66,000</u>	4.23
8600	State Revenues						
8611	State General Apportionment	31,561,630	25,373,996	25,373,996	25,973,996	26,829,575	3.29
8615	Student Enrollment Fee Administration	79,593	60,000	60,000	77,678	75,000	(3.45)
8671	Homeowners' Property Tax Relief	333,823	335,000	335,000	335,000	335,000	0.00
8681	State Lottery Revenue	1,312,053	1,200,000	1,110,000	1,110,000	1,000,000	(9.91)
8685	State Mandated Costs	231,563	0	0	81,811	0	(100.00)
8690	Part Time Faculty Compensation	226,461	217,925	217,925	217,925	217,925	0.00
	Total State Revenues	<u>33,745,123</u>	<u>27,186,921</u>	<u>27,096,921</u>	<u>27,796,410</u>	<u>28,457,500</u>	2.38
8800	Local Revenues						
8811	Tax Allocation, Secured Roll	19,107,466	19,696,296	19,696,296	19,246,296	16,950,297	(11.93)
8812	Tax Allocation, Supplemental Roll	148,293	161,071	161,071	161,071	148,292	(7.93)
8813	Tax Allocation, Unsecured Roll	992,857	1,156,221	1,156,221	1,156,221	992,857	(14.13)
8816	Prior Years' Taxes	1,550,745	2,030,000	2,030,000	203,000	1,550,745	663.91
8817	Education Revenue Augmentation Fund	(3,741,548)	(4,000,000)	(4,000,000)	(1,295,308)	(4,198,832)	0.00
8818	Redevelopment Agency Funds	68,161	165,000	165,000	100,000	68,161	(31.84)
8820	Contributions, Gifts, Grants	1	1	1	1	1	0.00
8831	Contract Instructional Services	118,097	74,580	73,008	50,000	55,092	10.18
8848	Box Office Receipts	6,340	4,500	4,500	2,000	4,500	125.00
8850	Rents and Leases	476,605	450,962	450,962	400,000	459,962	14.99
8860	Interest and Investment Income	81,637	100,000	100,000	50,000	50,000	0.00
8872	Community Service Class Fees	784,437	473,974	473,974	627,431	650,000	3.60
8877	Instructional Materials Fees	1,076	15,000	15,000	23,000	15,000	(34.78)
8879	Student Records Fees	28,921	23,000	23,000	20,000	20,000	0.00
8874	Enrollment Fees	2,882,086	3,000,000	3,000,000	2,965,430	2,767,955	(6.66)
8880	Nonresident Tuition	259,685	443,000	443,000	210,000	210,000	0.00
8885	Other Student Fees and Charges	162,819	215,307	234,557	150,000	152,900	1.93
8887	Police Citations and Violations	9,824	2,000	2,000	2,500	1,800	(28.00)
8890	Other Local Revenues	216,085	178,895	334,645	300,000	297,742	(0.75)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

General Fund Unrestricted

<u>Revenues by Source</u>	2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
Total Local Revenues	<u>23,153,587</u>	<u>24,189,807</u>	<u>24,363,235</u>	<u>24,371,642</u>	<u>20,196,472</u>	(17.13)
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	3,105	7,000	7,000	1,800	0	(100.00)
8999 Intrafund Transfers-In (Out)	<u>(190,040)</u>	<u>1,093,175</u>	<u>1,093,175</u>	<u>1,210,212</u>	<u>472,849</u>	<u>(60.93)</u>
Total Other Financing Sources	<u>(186,935)</u>	<u>1,100,175</u>	<u>1,100,175</u>	<u>1,212,012</u>	<u>472,849</u>	<u>(60.99)</u>
Total Revenues	<u>56,772,605</u>	<u>52,532,903</u>	<u>52,616,331</u>	<u>53,443,386</u>	<u>49,192,821</u>	(7.95)
Beginning Fund Balance	<u>2,919,509</u>	<u>3,512,969</u>	<u>4,302,751</u>	<u>4,302,751</u>	<u>2,713,912</u>	(36.93)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$59,692,114</u>	<u>\$56,045,872</u>	<u>\$56,919,082</u>	<u>\$57,746,137</u>	<u>\$51,906,733</u>	(10.11)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013

General Fund Unrestricted

Expenditures by Object	2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-2012 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$10,255,265	\$9,539,212	\$9,539,212	\$10,002,773	\$9,443,829	(5.59)
1200 Non Instructional Salaries, Regular/Contract	3,636,679	3,396,443	3,374,572	3,141,212	3,194,116	1.68
1300 Instructional Salaries, Other	8,161,289	7,636,496	7,627,106	7,604,298	5,717,254	(24.82)
1400 Non Instructional Salaries, Other	471,445	494,406	524,263	719,295	420,947	(41.48)
Total Academic Salaries	22,524,678	21,066,557	21,065,153	21,467,578	18,776,146	(12.54)
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	10,118,729	10,262,888	10,397,383	9,933,127	9,491,131	(4.45)
2200 Instructional Aides, Regular	1,671,610	1,721,782	1,691,924	1,646,712	1,608,693	(2.31)
2300 Non Instructional Salaries, Other	906,036	478,842	482,187	1,256,352	283,539	(77.43)
2400 Instructional Aides, Other	330,627	359,931	342,863	297,016	336,215	13.20
Total Classified Salaries	13,027,002	12,823,443	12,914,357	13,133,207	11,719,578	(10.76)
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	1,645,710	1,720,636	1,720,438	1,603,006	1,538,442	(4.03)
3200 Public Employees' Retirement System Fund	1,289,845	1,523,220	1,527,317	1,300,559	1,259,828	(3.13)
3300 Old Age, Survivors, Disability	1,334,469	1,279,497	1,277,890	1,282,390	1,151,423	(10.21)
3400 Health and Welfare Benefits	3,745,065	3,409,226	3,475,949	3,815,587	3,502,880	(8.20)
3500 State Unemployment Insurance	256,895	545,629	545,349	542,723	335,440	(38.19)
3600 Workers' Compensation Insurance	705,367	674,398	674,740	750,418	688,884	(8.20)
3900 Other Benefits	571,608	782,324	782,324	684,770	772,999	12.88
Total Employee Benefits	9,548,959	9,934,930	10,004,007	9,979,453	9,249,896	(7.31)
4000 Supplies and Materials						
4100 Textbooks	15,021	4,907	7,470	5,260	5,628	7.00
4200 Books	8,569	14,458	12,931	9,567	15,893	66.12
4300 Instructional Supplies	357,992	389,651	350,642	320,024	361,842	13.07

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013

General Fund Unrestricted

<u>Expenditures by Object</u>	2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-2012 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
4500 Non Instructional Supplies	512,360	533,883	553,709	446,292	526,183	17.90
4600 Transportation Supplies	65,011	58,416	60,116	61,895	55,946	(9.61)
4700 Food Services	44	1,754	1,399	24,178	535	100.00
Total Supplies and Materials	958,997	1,003,069	986,267	867,216	966,027	11.39
5000 Other Operating Expenses and Services						
5003 Printing	49,540	53,798	59,947	100,494	57,657	(42.63)
5045 Postage	108,554	266,721	250,739	187,208	233,989	24.99
5100 Consultants and Contracted Services	931,321	702,119	731,260	821,985	647,601	(21.21)
5200 Conferences	204,664	231,074	268,202	205,393	233,815	13.84
5300 Memberships and Dues	104,656	105,834	114,475	111,447	113,484	1.83
5400 Insurance	454,786	516,189	518,523	516,789	518,523	0.34
5500 Utilities	1,531,473	1,670,084	1,575,118	1,242,909	1,364,658	9.80
5600 Rents, Leases, and Maintenance	1,734,905	1,816,247	2,168,748	2,042,121	2,012,191	(1.47)
5700 Legal, Elections and Audit Expenses	677,601	598,751	599,821	485,950	805,967	65.85
5800 Other	347,964	680,559	766,189	363,075	718,381	97.86
Total Other Operating Expenses and Services	6,145,464	6,641,376	7,053,022	6,077,371	6,706,266	10.35
6000 Capital Outlay						
6100 Sites and Site Improvements	17,970	11,208	11,415	200	11,415	5,607.50
6200 Buildings	433,970	283,310	267,557	31,663	257,527	713.34
6300 Library Books and Materials	178,919	178,067	182,068	137,822	172,761	25.35
6400 Equipment	469,728	1,028,288	1,359,612	562,091	1,017,913	81.09
Total Capital Outlay	1,100,587	1,500,873	1,820,652	731,776	1,459,616	99.46
Total Expenditures (1000 – 6000)	53,305,687	52,970,248	53,843,458	52,256,601	48,877,529	(6.47)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

General Fund Unrestricted

<u>Expenditures by Object</u>	2010-11	2011-12	2011-2012	2011-12	2012-13	%
	Actual Expenditures	Adopted Budget	Revised Budget	Projected Expenditures	Adopted Budget	Change Adopt/Proj
7000 Other Outgo						
7300 Interfund Transfers-Out	2,010,624	2,710,624	2,710,624	2,710,624	2,664,204	(1.71)
7500 Student Financial Aid	73,052	65,000	65,000	65,000	65,000	0.00
7900 Contingencies	4,302,751	300,000	300,000	2,713,912	300,000	(88.95)
Total Other Outgo and Contingencies	<u>6,386,427</u>	<u>3,075,624</u>	<u>3,075,624</u>	<u>5,489,536</u>	<u>3,029,204</u>	(44.82)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$59,692,114</u>	<u>\$56,045,872</u>	<u>\$56,919,082</u>	<u>\$57,746,137</u>	<u>\$51,906,733</u>	(10.11)

Note: Revenue limit for 2012-2013 =\$45,444,050 ; Funded FTES =8,982

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

BOARD OF TRUSTEES SPECIAL RESERVE FUND

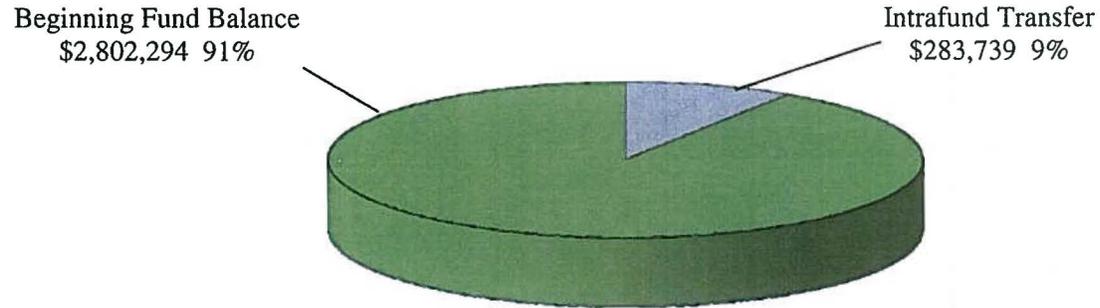
The Board of Trustees Special Reserve Fund is a sub-fund of the General Fund Unrestricted, and is funded through transfers from the General Fund sub-fund.

The Chancellor's Office recommends that the minimum prudent unrestricted general fund balance (reserve) is 5 percent. The District Board of Trustees has further adopted a minimum reserve balance of 6 percent per Administrative Procedure 6305.

The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6 percent reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance – \$3,086,033



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance - \$3,086,033



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Board of Trustees Special Reserve Fund

		2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
<u>Revenues by Source</u>							
8900	Other Financing Sources						
	8999 Intrafund Transfers-Out	\$0	(\$1,300,000)	(\$1,300,000)	(\$1,300,000)	\$283,739	(121.83)
	Total Other Financing Sources	0	(1,300,000)	(1,300,000)	(1,300,000)	283,739	(121.83)
	Beginning Fund Balance	6,169,000	6,169,000	6,169,000	6,169,000	2,802,294	-54.57
	Total Other Financing Sources and Beginning Fund Balance	<u>\$6,169,000</u>	<u>\$4,869,000</u>	<u>\$4,869,000</u>	<u>\$4,869,000</u>	<u>\$3,086,033</u>	(36.62)

		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
<u>Expenditures by Object</u>							
7190	Designated Required Reserve	\$2,984,606	\$2,802,294	\$2,802,294	\$2,802,294	\$3,086,033	10.13
7200	Interfund Transfer - Out	0	2,066,706	2,066,706	2,066,706	0	(100.00)
	Undesignated Reserve	3,184,394	0	0	0	0	0.00
	Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$6,169,000</u>	<u>\$4,869,000</u>	<u>\$4,869,000</u>	<u>\$4,869,000</u>	<u>\$3,086,033</u>	(36.62)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013
GENERAL FUND RESTRICTED

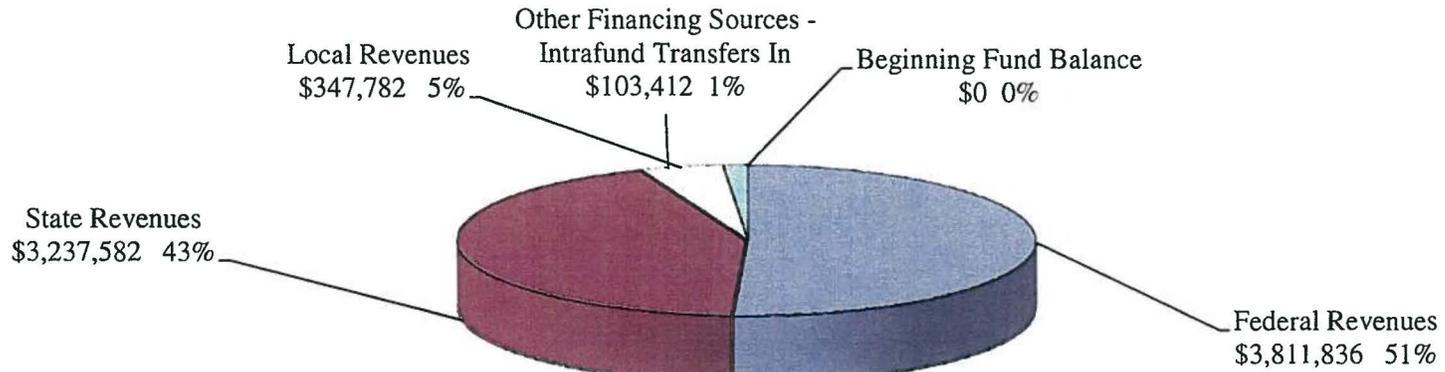
The primary focus of the General Fund Restricted (Categorical and Grants) is to enhance the educational experience and success of students with funding sources that are specifically restricted in use by law, regulations, donors, or outside agencies. Federal programs include Federal Work Study, Title 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 are required to be used for clearly defined purposes, mandates required reporting formats and timelines, and imposes performance periods when funds should be used.

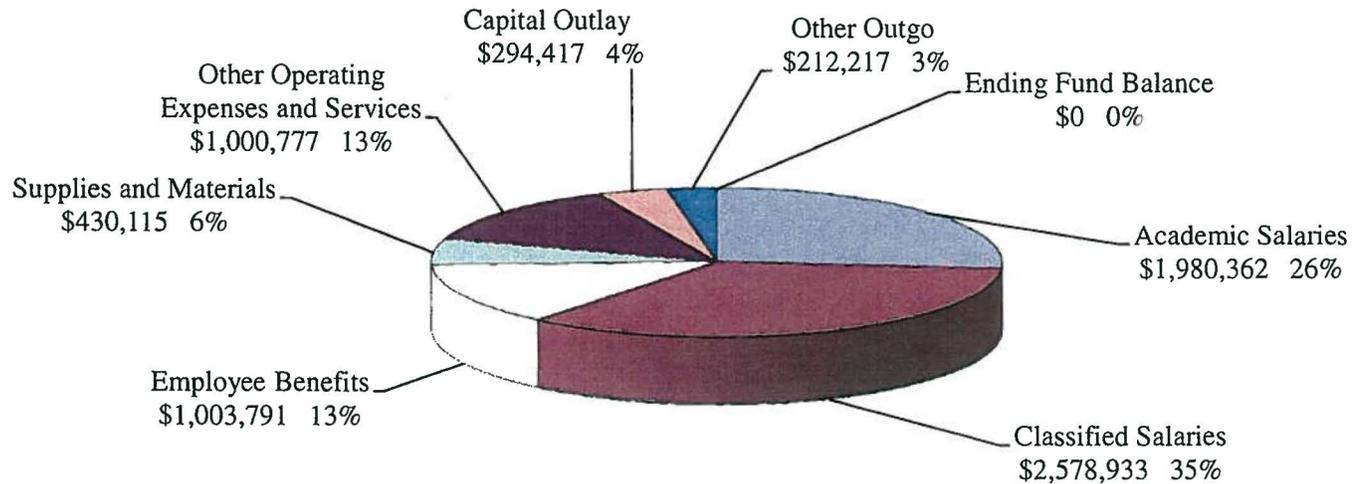
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

General Fund Restricted Revenues and Beginning Fund Balance – \$7,500,612



General Fund Restricted Expenditures and Ending Fund Balance – \$7,500,612



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

General Fund Restricted

<u>Revenues by Source</u>	2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
8100 Federal Revenues						
8120 Upward Bound	\$319,247	\$336,499	\$298,835	\$298,835	\$96,000	(67.88)
8120 Talent Search	202,604	145,974	347,141	347,141	313,978	(9.55)
8120 Federal Work Study	228,088	273,643	283,694	283,694	269,027	(5.17)
8120 Child Care Access Means Parents In School	63,552	66,308	69,515	69,515	69,567	0.07
8120 Title V	325,985	894,822	900,449	900,449	864,688	(3.97)
8130 Healthy Community Forum	260,371	248,000	248,000	248,000	0	(100.00)
8130 Workforce Investment Act 225/231	208,725	20,000	227,721	227,721	227,721	0.00
8140 Temporary Assistance for Needy Families	76,460	68,814	84,494	84,494	80,269	(5.00)
8170 Perkins	675,349	506,512	653,167	665,067	606,450	(8.81)
8170 Tech Prep	69,708	43,000	0	0	0	0.00
8170 CTE Transitions	0	0	46,970	46,970	49,389	5.15
8190 STEM	596,430	65,000	916,253	916,253	1,230,561	34.30
8190 WIA/ARRA	458,637	495,896	334,476	334,476	0	(100.00)
8190 Child Development Training Consortium	9,963	0	10,000	10,000	0	(100.00)
8190 BulletProof Vests	306	1,806	4,186	4,186	4,186	0.00
8190 California Adult Literacy Professional Proj.	1,500	0	0	0	0	0.00
8190 ARRA Education Stabilization Funds	24,534	0	0	0	0	0.00
Total Federal Revenues	3,521,459	3,166,274	4,424,901	4,436,801	3,811,836	(14.09)
8600 State Revenues						
8621 Disabled Students Programs and Services	429,364	407,885	448,992	448,992	426,374	(5.04)
8622 Extended Opportunity Programs and Services	453,509	400,198	430,111	430,111	444,009	3.23
8623 Prekindergarten & Family Literacy	5,000	5,000	5,000	5,000	5,000	0.00
8626 CalWORKs	231,046	227,621	279,876	279,876	265,882	(5.00)
8628 Telecomm./Technology Infrastructure Prog.	780	0	0	0	0	0.00
8629 Articulation	1,423	0	0	0	0	0.00
8629 Board Financial Assistance Program	415,476	430,768	571,373	571,373	474,715	(16.92)
8629 Cooperative Agencies Resource for Education	99,933	93,913	99,739	99,739	93,913	(5.84)
8629 Credit Matriculation	408,545	326,527	352,437	352,437	326,351	(7.40)
8629 Non-Credit Matriculation	27,303	25,910	27,275	27,275	25,911	(5.00)
8629 Basic Skills	131,242	341,096	496,773	496,773	261,410	(47.38)
8629 CTE Community Collaborative Pathways	128,040	669,461	581,960	929,960	657,251	(29.32)
8629 CTE Pathways Initiative	216,097	0	0	0	0	0.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

General Fund Restricted

<u>Revenues by Source</u>	2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
8629 Enrollment Growth & Retention	91,300	85,212	89,686	89,686	92,996	3.69
8629 Nursing Faculty Recruitment & Retention	15,600	0	0	0	0	0.00
8629 Staff Diversity	5,584	16,224	20,843	20,843	13,770	(33.93)
8629 Staff Development	2,559	0	0	0	0	0.00
8629 LVN to RN Specialty Nursing Program	244,766	0	0	0	0	0.00
8650 @ONE	145,825	130,000	132,364	179,364	0	(100.00)
8650 BESAC Coastline Community College	8,739	0	0	0	0	0.00
8650 Child Development Careers	34,122	0	0	0	0	0.00
8650 Infant/Toddler Materials & Supplies	262	262	262	262	0	(100.00)
8650 Child Development Instructional Materials	0	0	0	0	0	0.00
8650 First 5 Riverside Parent Education & Fam. Lit.	235,258	0	0	0	0	0.00
8650 First 5 Riverside Facilities Assistance	28,089	0	0	0	0	0.00
8681 State Lottery Revenue	221,952	150,000	150,000	209,852	150,000	(28.52)
Total State Revenues	3,581,814	3,310,077	3,686,691	4,141,543	3,237,582	(21.83)
8800 Local Revenues						
8890 Disabled Students Program Backfill Carryover	94,091	0	0	0	0	0.00
8890 Regional Consortium Leadership	1,755	0	875	875	0	(100.00)
8890 Mentor Program	927	0	150	150	0	(100.00)
8890 Independent Living Program	68,561	0	68,624	68,624	31,312	(54.37)
8890 California Family Life Center	50,789	0	16,526	16,526	0	(100.00)
8890 Cabrillo College	0	509	509	509	0	(100.00)
8890 Riverside County Schools - Preschool	93,450	94,361	115,546	115,546	109,770	(5.00)
8890 National Science Foundation Grant	90	0	0	0	0	0.00
8890 TTIP South Project	0	0	150,000	150,000	206,700	37.80
Total Local Revenue	309,663	94,870	352,230	352,230	347,782	(1.26)
8900 Categorical Backfill						
8999 Disabled Students Program	93,478	206,825	206,825	208,625	103,412	(50.43)
Total Intrafund Transfers	93,478	206,825	206,825	208,625	103,412	(50.43)
Total Revenues	\$7,506,414	\$6,778,046	\$8,670,647	\$9,139,199	\$7,500,612	(17.93)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

General Fund Restricted

<u>Expenditures by Object</u>		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
1000	Academic Salaries						
1100	Instructional Salaries, Regular/Contract	\$53,545	\$48,169	\$57,804	\$57,804	\$0	(100.00)
1200	Non Instructional Salaries, Regular/Contract	421,053	663,992	683,870	683,870	851,485	24.51
1300	Instructional Salaries, Other	176,505	51,660	114,660	114,660	78,080	(31.90)
1400	Non Instructional Salaries, Other	845,839	560,104	1,011,211	1,025,935	1,050,797	2.42
	Total Academic Salaries	1,496,942	1,323,925	1,867,545	1,882,269	1,980,362	5.21
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	1,337,176	1,252,785	1,420,173	1,420,173	1,572,910	10.75
2200	Instructional Aides, Regular	112,776	87,440	106,865	106,865	24,926	(76.68)
2300	Non Instructional Salaries, Other	985,736	600,669	867,930	867,930	595,266	(31.42)
2400	Instructional Aides, Other	274,171	184,112	320,796	322,596	385,831	19.60
	Total Classified Salaries	2,709,859	2,125,006	2,715,764	2,717,564	2,578,933	(5.10)
3000	Employee Benefits						
3100	State Teachers' Retirement System	97,977	98,441	132,885	133,377	157,197	17.86
3200	Public Employees' Retirement System	168,046	184,973	198,836	198,836	187,309	(5.80)
3300	Old Age, Survivors, Disability, and Health Ins.	175,848	153,542	190,095	190,269	173,638	(8.74)
3400	Health and Welfare Benefits	267,648	276,267	338,173	338,173	346,474	2.45
3500	State Unemployment Insurance	26,395	48,026	63,405	63,598	42,261	(33.55)
3600	Workers' Compensation Insurance	76,662	63,584	97,519	97,693	96,912	(0.80)
	Total Employee Benefits	812,576	824,833	1,020,913	1,021,946	1,003,791	(1.78)
4000	Supplies and Materials						
4100	Textbooks	55,575	20,282	47,531	45,686	31,955	(30.06)
4200	Books	3,752	10,750	7,739	7,739	2,421	(68.72)
4300	Instructional Supplies	248,331	257,132	356,344	411,060	212,635	(48.27)
4500	Non Instructional Supplies	172,305	121,596	150,458	155,298	183,104	17.90
4700	Food Services	1,000	0	116	116	0	(100.00)
	Total Supplies and Materials	480,963	409,760	562,188	619,899	430,115	(30.62)
5000	Other Operating Expenses and Services						

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

General Fund Restricted

<u>Expenditures by Object</u>	2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
5000 Other Operating Expenses and Services	28,390	35,879	44,767	45,768	41,781	(8.71)
5100 Consultants and Contracted Services	357,070	345,277	170,099	195,214	251,621	28.89
5200 Travel and Conference Expenses	226,046	168,530	219,909	230,583	257,109	11.50
5300 Dues and Memberships	10,198	7,393	17,642	19,004	13,400	(29.49)
5400 Insurance	2,660	3,060	5,459	5,459	2,050	(62.45)
5500 Utilities	9,584	633	6,128	5,690	3,889	(31.65)
5600 Rents, Leases, and Maintenance	217,843	280,699	350,768	356,122	212,879	(40.22)
5700 Legal, Election, and Audit Expenses	7,265	0	1,740	1,740	1,500	(13.79)
5800 Other Services and Expenses	220,256	737,405	993,712	1,343,233	216,548	(83.88)
Total Other Operating Expenses and Services	1,079,312	1,578,876	1,810,224	2,202,813	1,000,777	(54.57)
6000 Capital Outlay						
6100 Sites and Site Improvements	11,449	0	0	0	0	0.00
6200 Buildings	11,039	25,000	7,870	7,870	0	(100.00)
6300 Library Books and Materials	0	0	3,600	3,600	0	(100.00)
6400 Equipment	596,415	286,399	412,976	413,671	294,417	(28.83)
Total Capital Outlay	618,903	311,399	424,446	425,141	294,417	(30.75)
7000						
7500 Student Financial Aid	109,085	72,791	85,415	85,415	68,000	(20.39)
7600 Other Student Aid	198,774	131,456	184,152	184,152	144,217	(21.69)
Total Other Outgo	307,859	204,247	269,567	269,567	212,217	(21.27)
Total Expenditures (1000 – 7000)	7,506,414	6,778,046	8,670,647	9,139,199	7,500,612	(17.93)
Total Expenditures and Other Outgo and Ending Balance	\$7,506,414	\$6,778,046	\$8,670,647	\$9,139,199	\$7,500,612	(17.93)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

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.

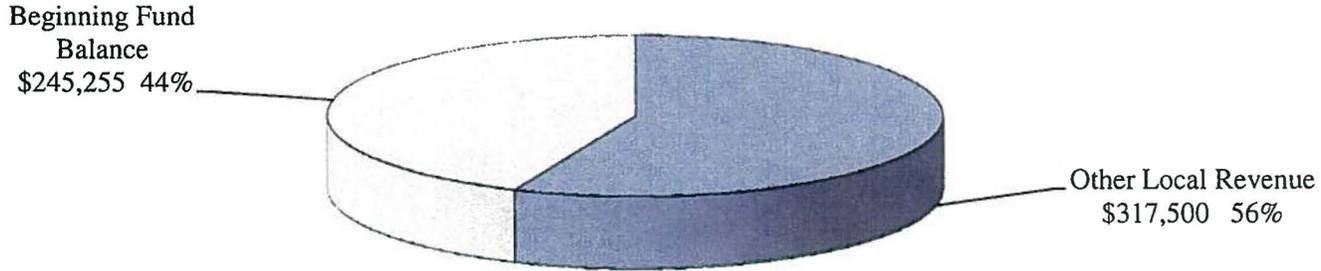
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues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

- Proceeds from sale of parking permits
- Collections from parking meters
- Collections from parking citations

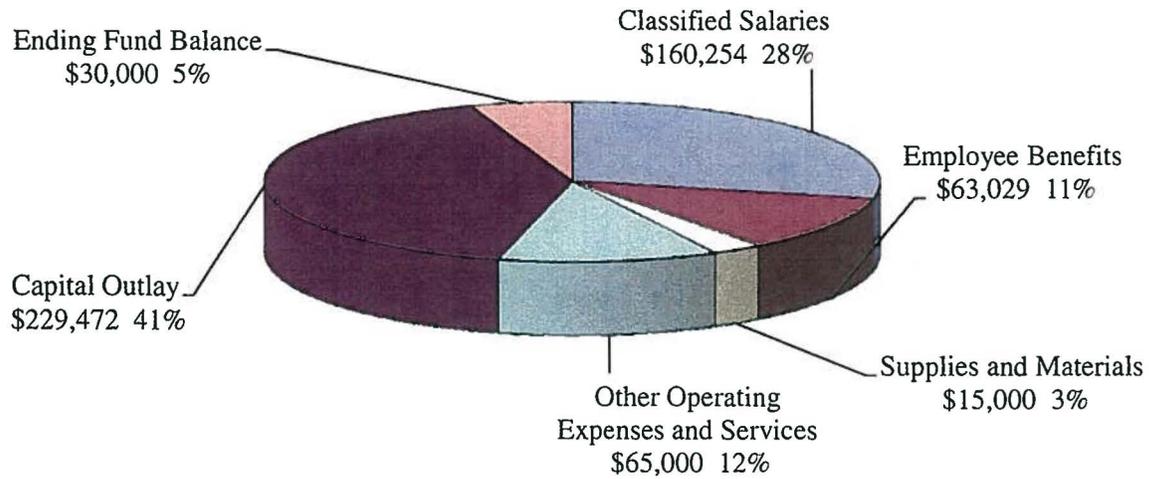
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Parking Fund Revenues and Beginning Fund Balance – \$562,755



Parking Fund Expenditures and Ending Fund Balance – \$562,755



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Parking Fund

<u>Revenues by Source</u>		2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
8800	Local Revenues						
	8881 Parking Fees	\$292,530	\$332,000	\$332,000	\$250,000	\$250,000	0.00
	8886 Parking Citations	0	27,000	27,000	27,000	27,000	0.00
	8888 Parking Meter	45,629	66,000	66,000	40,000	40,000	0.00
	8890 Other Local Revenue	280	0	0	630	500	(20.63)
	Total Local Revenues	<u>338,439</u>	<u>425,000</u>	<u>425,000</u>	<u>317,630</u>	<u>317,500</u>	(0.04)
	Beginning Fund Balance	<u>438,276</u>	<u>262,057</u>	<u>308,390</u>	<u>308,390</u>	<u>245,255</u>	(20.47)
	Total Revenues and Beginning Fund Balance	<u>\$776,715</u>	<u>\$687,057</u>	<u>\$733,390</u>	<u>\$626,020</u>	<u>\$562,755</u>	(10.11)

<u>Expenditures by Object</u>		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
2000	Classified Salaries	<u>\$43,384</u>	<u>\$163,131</u>	<u>\$163,131</u>	<u>\$134,971</u>	<u>\$160,254</u>	18.73
3000	Employee Benefits	<u>14,157</u>	<u>62,091</u>	<u>62,091</u>	<u>45,348</u>	<u>63,029</u>	38.99
4000	Supplies and Materials	<u>11,287</u>	<u>19,741</u>	<u>20,293</u>	<u>10,056</u>	<u>15,000</u>	49.16
5000	Other Operating Expenses and Services	<u>66,228</u>	<u>64,135</u>	<u>66,273</u>	<u>57,840</u>	<u>65,000</u>	12.38
6000	Capital Outlay	<u>333,269</u>	<u>374,720</u>	<u>418,364</u>	<u>132,550</u>	<u>229,472</u>	73.12
	Total Expenditures (2000 – 6000)	<u>468,325</u>	<u>683,818</u>	<u>730,152</u>	<u>380,765</u>	<u>532,755</u>	39.92
	Ending Fund Balance	<u>308,390</u>	<u>3,239</u>	<u>3,238</u>	<u>245,255</u>	<u>30,000</u>	(87.77)
	Total Expenditures and Ending Fund Balance	<u>\$776,715</u>	<u>\$687,057</u>	<u>\$733,390</u>	<u>\$626,020</u>	<u>\$562,755</u>	(10.11)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

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.

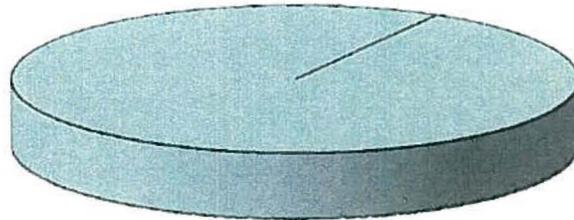
Beginning in 2009-2010, there were no State Funds allocated for Instructional Equipment and no State Funds are expected to be allocated in fiscal year 2012-2013.

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 2012-2013**

Instructional Equipment Block Grant Revenues and Beginning Fund Balance - \$40,804

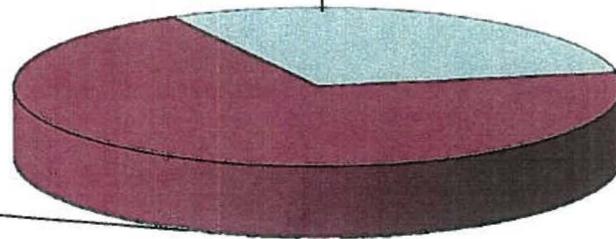
Beginning Fund Balance
\$40,804 100%



Instructional Equipment Block Grant Expenditures and Ending Fund Balance - \$40,804

Ending Fund Balance
\$12,304 30%

Other Operating
Expenses and Services
\$28,500 70%



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>		2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
8600	State Revenues						
	8653 Instructional Improvement Grant, On-Going	\$7,287	\$0	\$0	\$7,660	\$0	(100.00)
	Total State Revenues	<u>7,287</u>	<u>0</u>	<u>0</u>	<u>7,660</u>	<u>0</u>	(100.00)
8900	Other Financing Sources						
	8999 Intrafund Transfers - In	<u>96,188</u>	<u>0</u>	<u>0</u>	<u>245</u>	<u>0</u>	(100.00)
	Beginning Fund Balance	<u>823</u>	<u>71,007</u>	<u>61,318</u>	<u>61,318</u>	<u>40,804</u>	(33.46)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$104,298</u>	<u>\$71,007</u>	<u>\$61,318</u>	<u>\$69,223</u>	<u>\$40,804</u>	(41.05)
<u>Expenditures by Object</u>		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
5000	Other Operating Expenses and Services	<u>\$33,291</u>	<u>\$38,870</u>	<u>\$38,870</u>	<u>\$28,419</u>	<u>\$28,500</u>	0.29
6000	Capital Outlay	<u>9,689</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00
	Total, Expenditures (1000 - 6000)	<u>42,980</u>	<u>38,870</u>	<u>38,870</u>	<u>28,419</u>	<u>28,500</u>	0.29
	Ending Fund Balance	<u>61,318</u>	<u>32,137</u>	<u>22,448</u>	<u>40,804</u>	<u>12,304</u>	(69.85)
	Total Expenditures and Ending Fund Balance	<u>\$104,298</u>	<u>\$71,007</u>	<u>\$61,318</u>	<u>\$69,223</u>	<u>\$40,804</u>	(41.05)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

CAFETERIA FUND

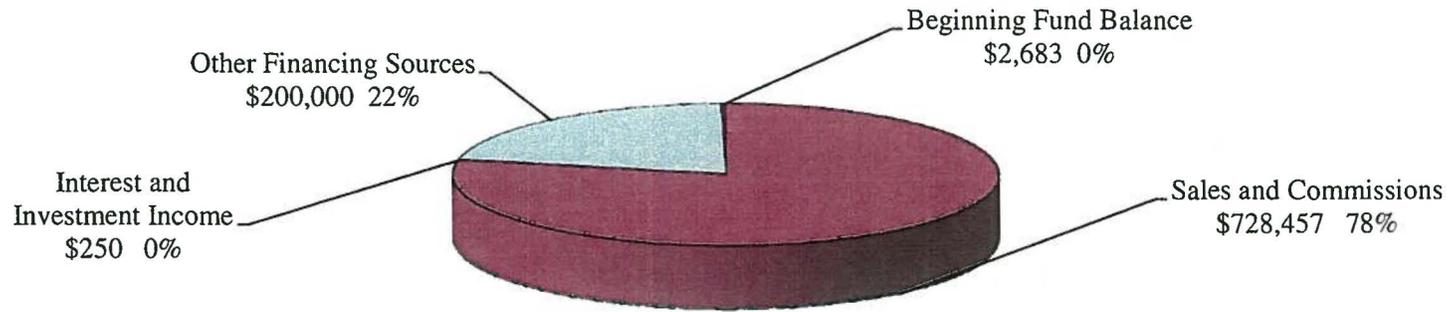
The Cafeteria Fund is a special revenue fund designated to receive all funds from the sale of food or for any other services performed by the Cafeteria. This Fund includes vending operations as that activity is an integral part of the District's food service.

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

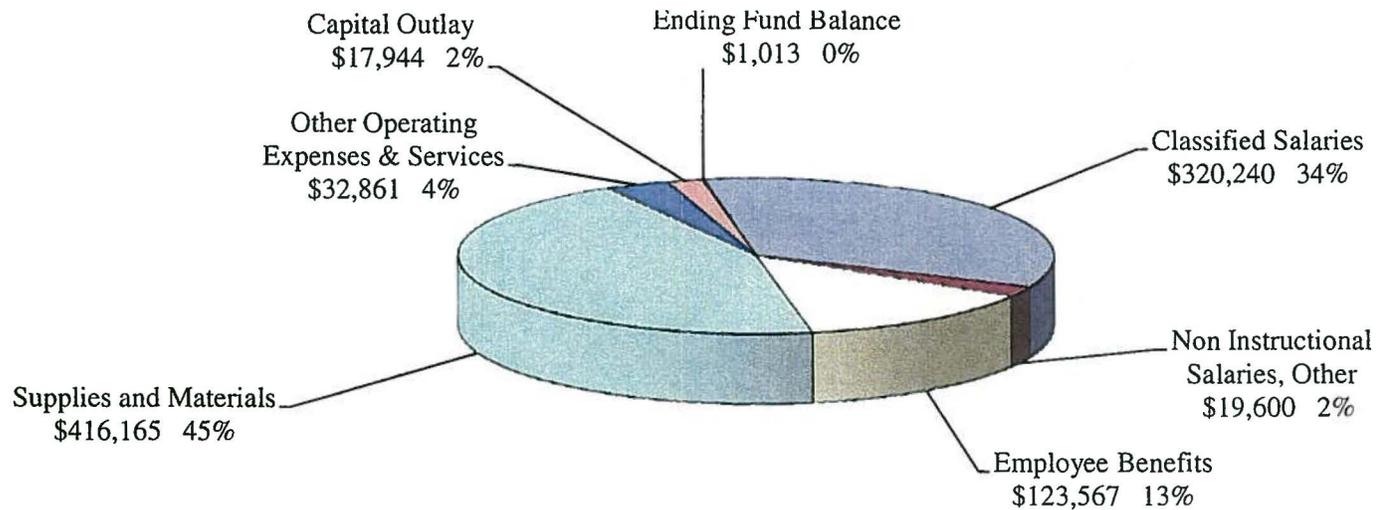
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

Cafeteria Fund Revenues and Beginning Fund Balance – \$931,390



Cafeteria Fund Expenditures and Ending Fund Balance – \$931,390



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Cafeteria Fund

<u>Revenues by Source</u>		2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
8800	Local Revenues						
	8840 Sales and Commissions	\$626,785	\$665,000	\$665,000	\$691,986	\$728,457	5.27
	8860 Interest and Investment Income	560	220	220	220	250	13.64
	Total Local Revenues	627,345	665,220	665,220	692,206	728,707	5.27
	8980 Other Financing Sources	169,130	150,000	200,000	200,000	200,000	0.00
	Total Revenues and Other Financing Sources	796,475	815,220	865,220	892,206	928,707	4.09
	Beginning Fund Balance	21,488	68,976	41,003	41,003	2,683	(93.46)
	Total Revenues and Beginning Fund Balance	\$817,963	\$884,196	\$906,223	\$933,209	\$931,390	(0.19)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013

Cafeteria Fund

<u>Expenditures by Object</u>	2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-2012 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular Status	\$222,493	\$340,916	\$340,916	\$314,614	\$320,240	1.79
2331 Non Instructional Salaries, Other Student Help	18,446	18,000	18,000	40,403	18,000	(55.45)
2340 Non Instructional Salaries, Other Overtime	5,881	1,600	1,600	87	1,600	1,739.08
Total Classified Salaries	<u>246,820</u>	<u>360,516</u>	<u>360,516</u>	<u>355,104</u>	<u>339,840</u>	(4.30)
3000 Employee Benefits	<u>71,033</u>	<u>124,249</u>	<u>124,249</u>	<u>107,282</u>	<u>123,567</u>	15.18
4000 Supplies and Materials	<u>400,474</u>	<u>351,115</u>	<u>373,234</u>	<u>415,899</u>	<u>416,165</u>	0.06
5000 Other Operating Expenses and Services						
5003 Printing	35	35	99	205	99	(51.71)
5150 Credit Card Fees	15,133	12,000	12,062	11,955	12,062	0.90
5220 Travel and Conference Expense	205	210	0	0	0	-
5500 Utilities	15,806	10,000	9,881	10,724	10,800	0.71
5635 Rents and Leases	1,023	1,500	1,500	1,200	1,500	25.00
5642 Repairs, Non Instructional Equipment	821	600	1,605	3,436	3,400	(1.05)
5800 Other	2,958	2,150	1,257	4,847	5,000	3.16
Total Other Operating Expenses and Services	<u>35,981</u>	<u>26,495</u>	<u>26,404</u>	<u>32,367</u>	<u>32,861</u>	1.53
6000 Capital Outlay						
6200 Remodel	0	0	0	16,706	15,000	(10.21)
6490 Equipment	7,098	0	0	4,349	0	(100.00)
6900 Depreciation	15,554	19,409	19,409	(1,181)	2,944	(349.28)
Total Capital Outlay	<u>22,652</u>	<u>19,409</u>	<u>19,409</u>	<u>19,874</u>	<u>17,944</u>	(9.71)
Total Expenditures (2000-6000)	<u>776,960</u>	<u>881,784</u>	<u>903,812</u>	<u>930,526</u>	<u>930,377</u>	(0.02)
Ending Fund Balance	<u>41,003</u>	<u>2,412</u>	<u>2,411</u>	<u>2,683</u>	<u>1,013</u>	(62.24)
Total Expenditures and Ending Fund Balance	<u>\$817,963</u>	<u>\$884,196</u>	<u>\$906,223</u>	<u>\$933,209</u>	<u>\$931,390</u>	(0.19)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

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.

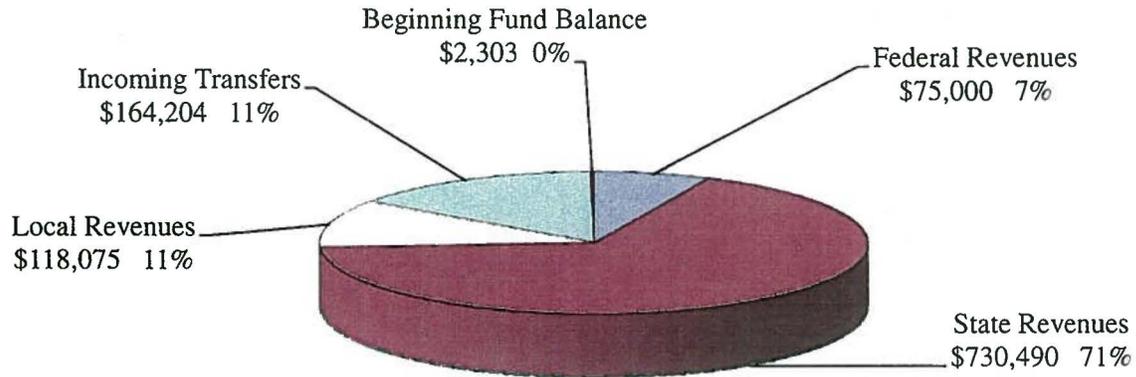
Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

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.

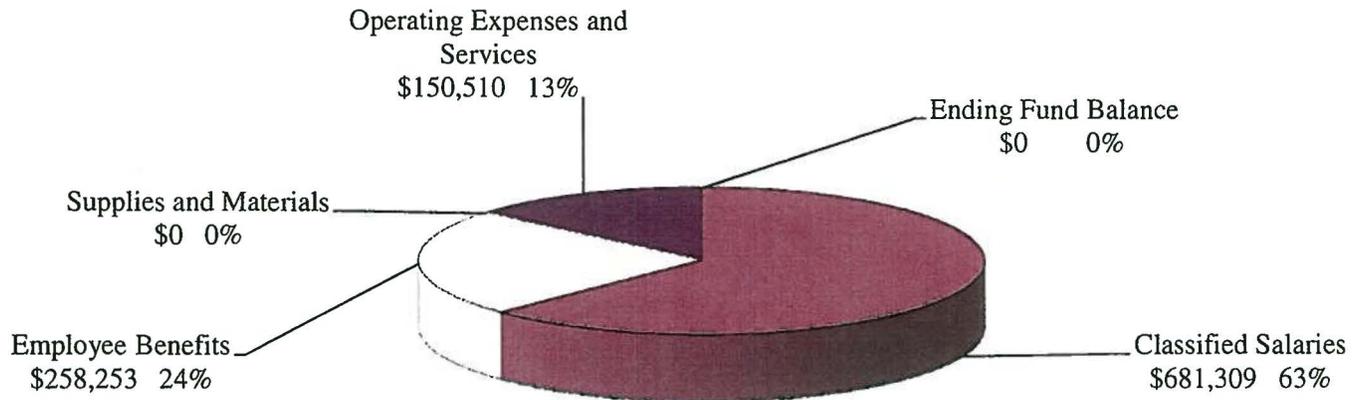
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

Child Development Fund Revenues and Beginning Fund Balance – \$1,090,072



Child Development Fund Expenditures and Ending Fund Balance – \$1,090,072



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Child Development Fund

		2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
Revenues by Source							
8100	Federal Revenues	\$80,235	\$75,000	\$75,000	\$70,000	\$75,000	7.14
	Total Federal Revenues	<u>80,235</u>	<u>75,000</u>	<u>75,000</u>	<u>70,000</u>	<u>75,000</u>	7.14
8600	State Revenues						
8623	Child Development Division Award	257,815	159,353	173,571	173,571	166,629	(4.00)
8623	Campus Child Care State Bailout Award	12,002	6,001	12,002	12,002	6,001	(50.00)
8650	California State Preschool	614,706	529,938	576,937	576,937	553,860	(4.00)
8690	State Food Revenue	3,979	4,000	4,000	3,300	4,000	21.21
8699	H1N1 Clinic Stipend	5,552	0	0	0	0	0.00
	Total State Revenues	<u>894,054</u>	<u>699,292</u>	<u>766,510</u>	<u>765,810</u>	<u>730,490</u>	(4.61)
8800	Local Revenues						
8850	Rents and Leases	6,575	6,575	6,575	6,575	6,575	0.00
8871	Child Development Services	123,048	165,647	165,647	103,500	109,850	6.14
8890	Other Local Revenues	1,650	1,650	1,650	525	1,650	214.29
	Total Local Revenues	<u>131,273</u>	<u>173,872</u>	<u>173,872</u>	<u>110,600</u>	<u>118,075</u>	6.76
8900	Other Financing Sources						
8980	Incoming Transfers Other	210,624	210,624	210,624	210,624	164,204	(22.04)
	Total Other Financing Sources	<u>210,624</u>	<u>210,624</u>	<u>210,624</u>	<u>210,624</u>	<u>164,204</u>	(22.04)
	Total Revenues	<u>1,316,186</u>	<u>1,158,788</u>	<u>1,226,006</u>	<u>1,157,034</u>	<u>1,087,769</u>	(5.99)
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>19,130</u>	<u>19,130</u>	<u>2,303</u>	0.00
	Total Revenues, and Beginning Fund Balance	<u>\$1,316,186</u>	<u>\$1,158,788</u>	<u>\$1,245,136</u>	<u>\$1,176,164</u>	<u>\$1,090,072</u>	(7.32)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Child Development Fund

Expenditures by Object		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
2000	Classified Salaries						
	2100 Non Instructional Salaries, Regular	\$662,779	\$624,286	\$624,286	\$556,343	\$552,312	(0.72)
	2300 Non Instructional Salaries, Other	169,897	43,394	128,997	185,500	128,997	(30.46)
	Total Classified Salaries	832,676	667,680	753,283	741,843	681,309	(8.16)
3000	Employee Benefits						
	3100 State Teachers' Retirement System	3,694	0	0	0	0	0.00
	3200 Public Employees' Retirement System	64,422	80,848	80,848	63,782	64,998	1.91
	3300 Old Age, Survivors, Disability, and Health Ins.	46,811	51,078	51,078	45,031	45,571	1.20
	3400 Health and Welfare Benefits	135,497	129,343	129,376	123,600	125,741	1.73
	3500 State Unemployment Insurance	5,411	10,750	10,750	9,500	6,553	(31.02)
	3600 Workers' Compensation Insurance	16,415	13,287	14,993	15,200	15,390	1.25
	Total Employee Benefits	272,250	285,306	287,045	257,113	258,253	0.44
4000	Supplies and Materials						
	4300 Instructional Supplies	322	0	0	0	0	0.00
	4500 Non Instructional Supplies	4,580	0	0	0	0	0.00
	4700 Food Services	0	0	0	0	0	0.00
	Total Supplies and Materials	4,902	0	0	0	0	0.00
5000	Other Operating Expenses and Services						
	5003 Printing	79	0	200	200	200	0.00
	5045 Postage	83	0	0	0	0	0.00
	5100 Consultants and Contracted Services	115,941	122,742	123,147	106,000	106,106	0.10
	5200 Travel and Conference Expenses	398	0	0	0	0	0.00
	5300 Dues and Memberships	2,000	200	0	0	0	0.00
	5500 Utility and Housekeeping Services	47,577	77,516	77,111	63,000	41,698	(33.81)
	5600 Rents, Leases, and Maintenance	0	1,844	1,844	1,840	0	0.00
	5700 Legal, Election, and Audit Expenses	1,980	3,000	2,006	2,005	2,006	0.05
	5800 Other	40	500	500	500	500	0.00
	Total Operating Expenses and Services	168,098	205,802	204,808	173,545	150,510	(13.27)
6000	Capital Outlay						

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Child Development Fund

<u>Expenditures by Object</u>	2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
6400 Equipment	0	0	0	1,360	0	(100.00)
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,360</u>	<u>0</u>	
7000 Other Outgo						
7390 Interfund Transfers	19,130	0	0	0	0	0.00
Total Other Outgo	<u>19,130</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00
Total, Expenditures (1000 – 7000)	<u>1,297,056</u>	<u>1,158,788</u>	<u>1,245,136</u>	<u>1,173,861</u>	<u>1,090,072</u>	(7.14)
Ending Fund Balance	<u>19,130</u>	<u>0</u>	<u>0</u>	<u>2,303</u>	<u>0</u>	0.00
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$1,316,186</u>	<u>\$1,158,788</u>	<u>\$1,245,136</u>	<u>\$1,176,164</u>	<u>\$1,090,072</u>	(7.32)

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 2012-2013**

CAPITAL OUTLAY PROJECTS FUND

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

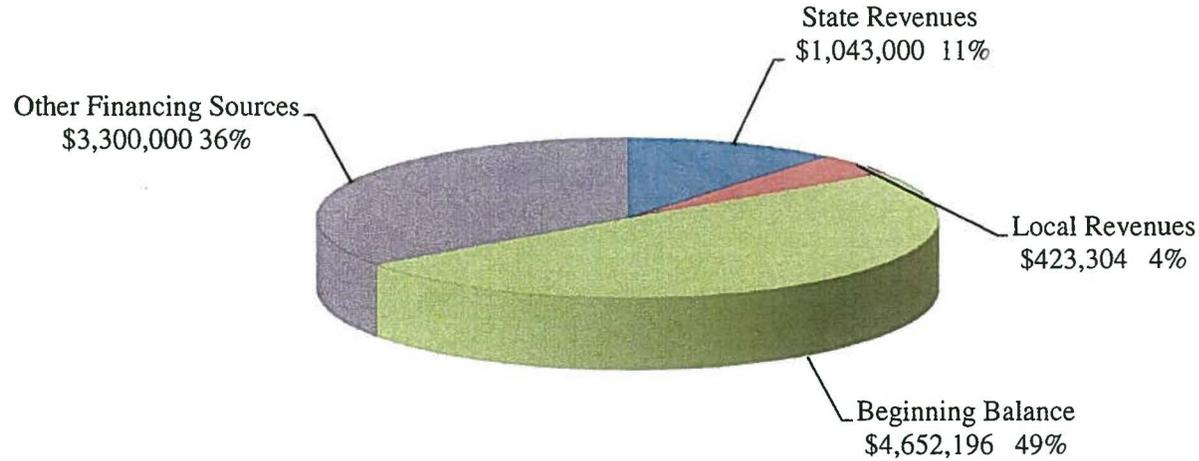
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Proceeds from Lease Revenue Bonds
- Transfers from General Fund Unrestricted

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

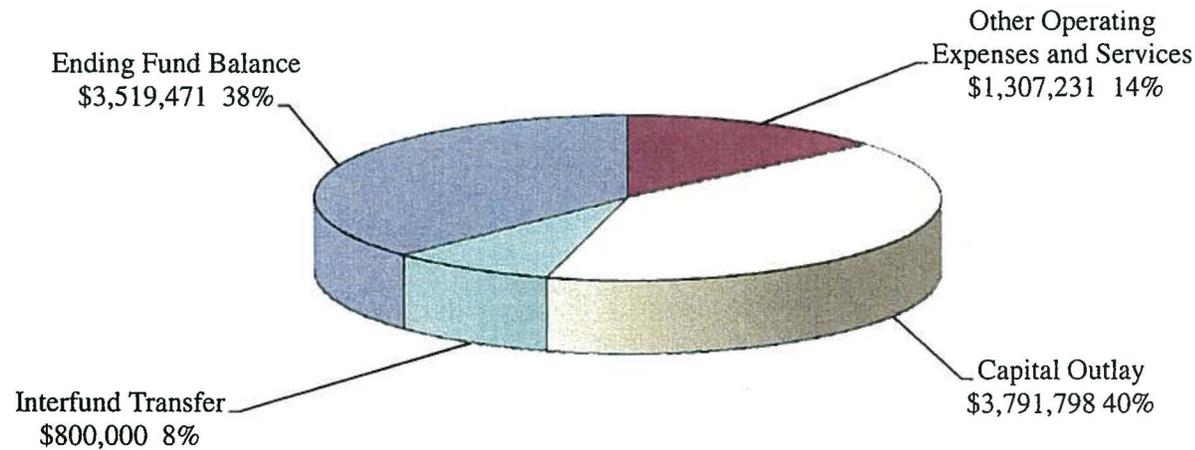
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment Lease

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2012-2013

Capital Outlay Projects Fund Revenues and Beginning Fund Balance - \$9,418,500



Capital Outlay Projects Fund Expenditures and Ending Fund Balance - \$9,418,500



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Capital Outlay Projects Fund

		2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
<u>Revenues by Source</u>							
8600	State Revenues						
	8651 Community College Const. Act (Prop. 55)	\$196,372	\$10,856,000	\$10,856,000	\$9,616,628	\$1,043,000	(89.15)
	State Revenues	<u>196,372</u>	<u>10,856,000</u>	<u>10,856,000</u>	<u>9,616,628</u>	<u>1,043,000</u>	(89.15)
8800	Local Revenues						
	8860 Interest and Investment Income	3,574	4,000	4,000	28,432	14,000	(50.76)
	8880 Capital Outlay Fee	15,372	11,008	11,008	11,078	12,000	8.32
	8890 Redevelopment Revenues	459,636	650,000	650,000	600,000	350,000	(41.67)
	8896 Miscellaneous Revenues	1,184,238	1,521,353	1,521,353	1,482,098	47,304	(96.81)
	Total Local Revenues	<u>1,662,820</u>	<u>2,186,361</u>	<u>2,186,361</u>	<u>2,121,608</u>	<u>423,304</u>	(80.05)
8900	Other Financing Sources						
	8980 Interfund Transfers - In	1,800,000	4,566,706	4,566,706	4,566,706	3,300,000	(27.74)
	Total Other Financing Sources	<u>1,800,000</u>	<u>4,566,706</u>	<u>4,566,706</u>	<u>4,566,706</u>	<u>3,300,000</u>	(27.74)
	Total Revenues and Other Financing Sources	<u>3,659,192</u>	<u>17,609,067</u>	<u>17,609,067</u>	<u>16,304,942</u>	<u>4,766,304</u>	(70.77)
	Beginning Fund Balance	<u>6,311,801</u>	<u>3,944,015</u>	<u>3,864,821</u>	<u>3,864,821</u>	<u>4,652,196</u>	20.37
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$9,970,993</u>	<u>\$21,553,082</u>	<u>\$21,473,888</u>	<u>\$20,169,763</u>	<u>\$9,418,500</u>	(53.30)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Capital Outlay Projects Fund

Expenditures by Object		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
4000	Supplies and Materials	\$6,886	\$1,521,353	\$1	(\$4,080)	\$0	(100.00)
5000	Other Operating Expenses and Services	2,022,211	1,959,416	1,968,831	2,021,680	1,307,231	(35.34)
6000	Capital Outlay	4,077,075	14,058,805	15,570,742	13,499,967	3,791,798	(71.91)
	Total Expenditures (1000 – 6000)	6,106,172	17,539,574	17,539,574	15,517,567	5,099,029	(67.14)
7390	Interfund Transfer	0	0	0	0	800,000	100.00
7910	Board of Trustees Capital Outlay Reserve	0	2,066,706	2,066,706	2,066,706	2,066,706	0.00
	Designated Fund Balance	3,864,821	1,946,802	1,867,608	2,585,490	1,452,765	(43.81)
	Ending Fund Balance	3,864,821	4,013,508	3,934,314	4,652,196	3,519,471	(43.81)
	Total Expenditures and Ending Fund Balance	\$9,970,993	\$21,553,082	\$21,473,888	\$20,169,763	\$9,418,500	(53.30)

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 2012-2013**

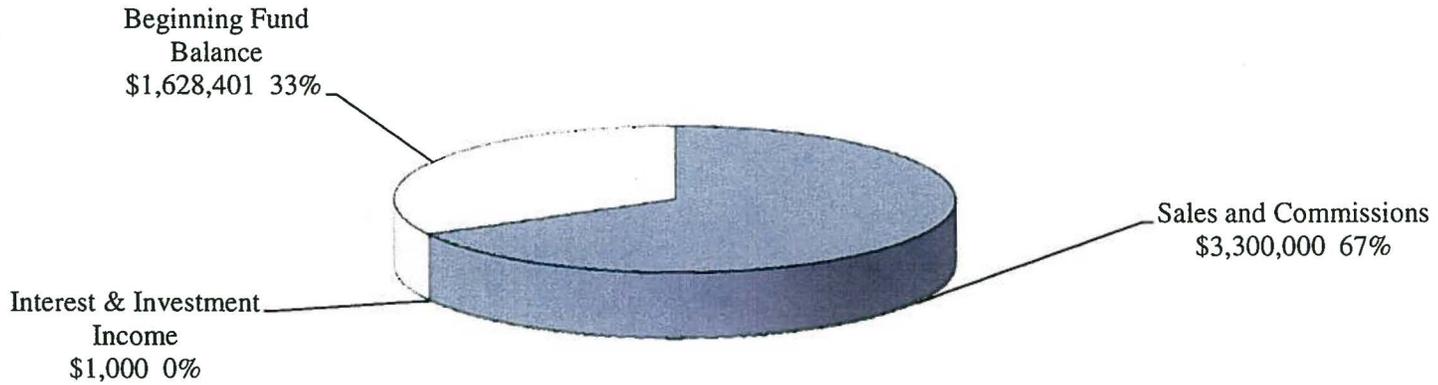
BOOKSTORE FUND

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.

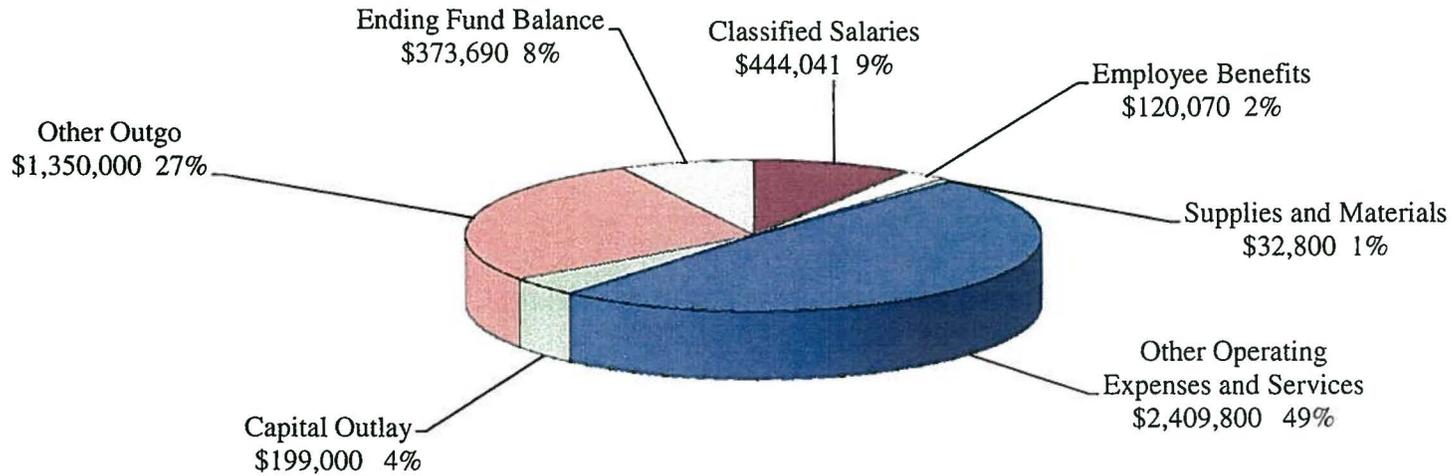
All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore are paid from the retail operation's generated revenues.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Bookstore Fund Revenues and Beginning Fund Balance –\$4,929,401



Bookstore Fund Expenditures and Ending Fund Balance –\$4,929,401



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Bookstore Fund

<u>Revenues by Source</u>	2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
8800 Local Revenues						
8840 Sales and Commissions	\$3,900,000	\$3,980,000	\$3,980,000	\$3,254,800	\$3,300,000	1.39
8860 Interest and Investment Income	1,100	1,050	1,050	750	1,000	33.33
Total Local Revenues	<u>3,901,100</u>	<u>3,981,050</u>	<u>3,981,050</u>	<u>3,255,550</u>	<u>3,301,000</u>	1.40
Beginning Fund Balance	<u>1,886,500</u>	<u>1,656,000</u>	<u>1,828,951</u>	<u>1,828,951</u>	<u>1,628,401</u>	(10.97)
Total Revenues and Beginning Fund Balance	<u>\$5,787,600</u>	<u>\$5,637,050</u>	<u>\$5,810,001</u>	<u>\$5,084,501</u>	<u>\$4,929,401</u>	(3.05)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Bookstore Fund

Expenditures by Object		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
2000	Classified Salaries						
	2100 Non Instructional Salaries, Regular	\$407,150	\$250,000	\$250,000	\$221,000	\$367,464	66.27
	2330 Non Instructional Salaries, Other	125,000	75,000	75,000	80,100	76,577	(4.40)
	Total Classified Salaries	532,150	325,000	325,000	301,100	444,041	47.47
3000	Employee Benefits	130,100	97,500	97,500	80,000	120,070	50.09
4000	Supplies and Materials	26,900	27,000	27,000	32,800	32,800	0.00
5000	Other Operating Expenses and Services						
	5100 Contract Services	31,500	32,000	32,000	36,500	36,500	0.00
	5220 Conferences	2,000	2,000	2,000	0	2,000	100.00
	5500 Utilities and Housekeeping Services	59,300	51,500	51,500	60,600	60,600	0.00
	5642 Repairs Non Instructional Equipment	150	1,000	1,000	0	100	100.00
	5800 Other Services and Expenses	2,700,000	2,775,500	2,775,500	2,275,000	2,275,000	0.00
	5892 Bank Charges	55,000	55,000	55,000	35,600	35,600	0.00
	Total Other Operating Expenses and Services	2,847,950	2,917,000	2,917,000	2,407,700	2,409,800	0.09
6000	Capital Outlay						
	6120 Site Improvement	0	20,000	20,000	0	20,000	100.00
	6229 Building Remodel	0	0	0	0	85,000	100.00
	6480 Equipment	1,000	10,000	10,000	500	10,000	1,900.00
	6900 Depreciation	93,500	101,000	101,000	84,000	84,000	0.00
	Total Capital Outlay	94,500	131,000	131,000	84,500	199,000	135.50
	Total Expenditures (2000 – 6000)	3,631,600	3,497,500	3,497,500	2,906,100	3,205,711	10.31

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Bookstore Fund

<u>Expenditures by Object</u>	2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
7000 Other Outgo						
7300 Interfund Transfers-Out	150,000	150,000	150,000	200,000	1,000,000	400.00
7900 Contingency	350,000	350,000	350,000	350,000	350,000	0.00
Total Other Outgo	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>550,000</u>	<u>1,350,000</u>	145.45
Total Expenditures (2000-7000)	<u>4,131,600</u>	<u>3,997,500</u>	<u>3,997,500</u>	<u>3,456,100</u>	<u>4,555,711</u>	31.82
Total Expenditures, Other Outgo, and Ending Fund Balance	<u><u>\$5,787,600</u></u>	<u><u>\$5,637,050</u></u>	<u><u>\$5,810,001</u></u>	<u><u>\$5,084,501</u></u>	<u><u>\$4,929,401</u></u>	(3.05)

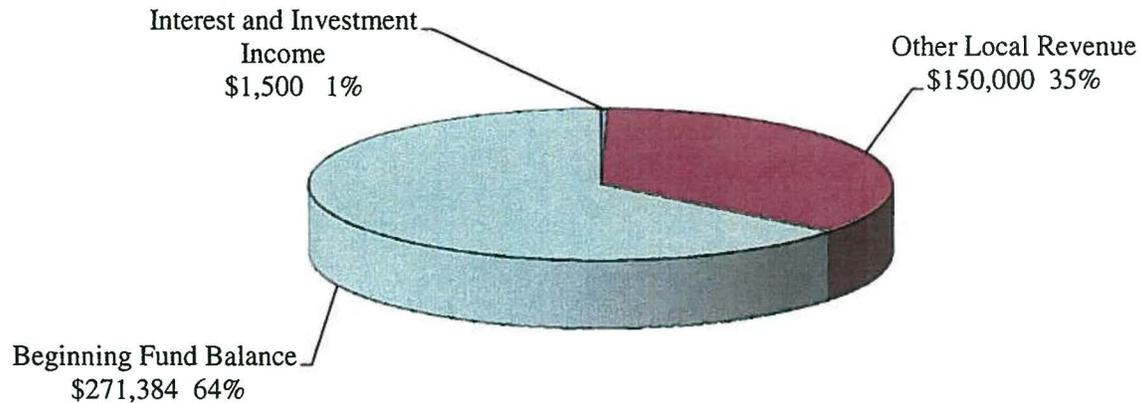
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

SELF INSURANCE FUND

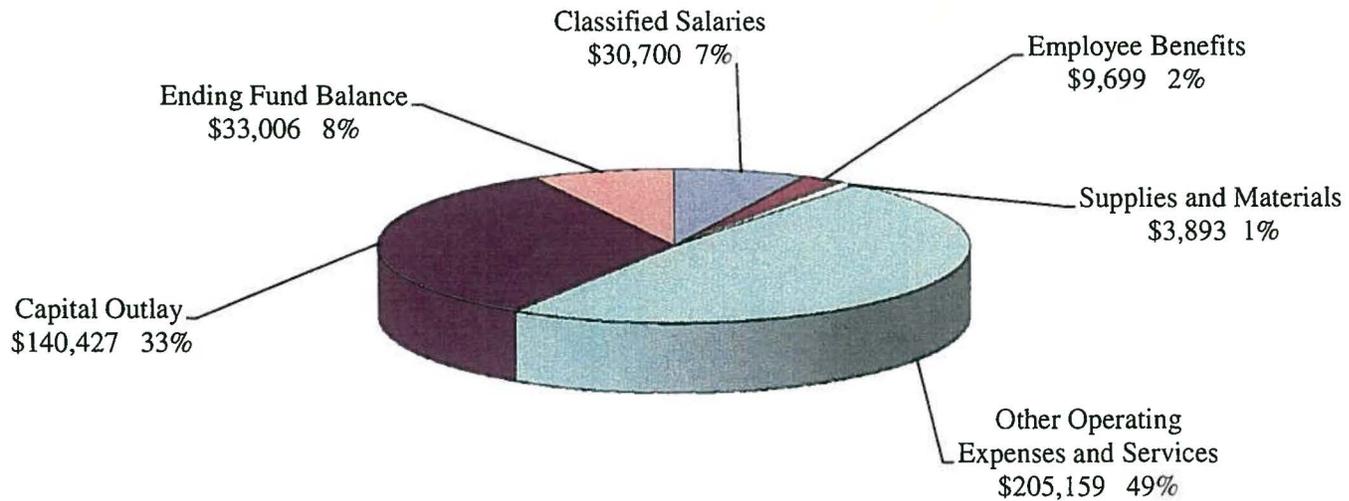
The Self Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Self Insurance Fund Revenues and Beginning Fund Balance – \$422,884



Self Insurance Fund Expenditures and Ending Fund Balance – \$422,884



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Self Insurance Fund

		2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
<u>Revenues by Source</u>							
8800	Local Revenues						
	8860 Interest and Investment Income	\$1,385	\$2,000	\$2,000	\$1,313	\$1,500	14.24
	8890 Other Local Revenue	185,365	130,170	130,170	139,743	150,000	7.34
	Total Local Revenues	<u>186,750</u>	<u>132,170</u>	<u>132,170</u>	<u>141,056</u>	<u>151,500</u>	7.40
	Total Revenues and Other Financing Sources	<u>186,750</u>	<u>132,170</u>	<u>132,170</u>	<u>141,056</u>	<u>151,500</u>	7.40
	Beginning Fund Balance	<u>224,730</u>	<u>128,294</u>	<u>306,234</u>	<u>306,234</u>	<u>271,384</u>	(11.38)
	Total Revenues, Other Financing Services and Beginning Fund Balance	<u>\$411,480</u>	<u>\$260,464</u>	<u>\$438,404</u>	<u>\$447,290</u>	<u>\$422,884</u>	(5.46)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Self Insurance Fund

<u>Expenditures by Object</u>		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-2012 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
2000	Classified Salaries	\$0	\$12,840	\$12,840	\$13,001	\$30,700	136.14
3000	Employee Benefits	0	3,857	3,857	3,463	9,699	180.08
4000	Supplies and Materials	2,978	3,893	3,893	977	3,893	298.46
5000	Other Operating Expenses and Services	74,857	125,000	302,512	126,330	205,159	62.40
	Subtotal	77,835	145,590	323,102	143,771	249,451	73.51
6000	Capital Outlay	27,411	100,000	100,427	32,135	140,427	336.99
	Total Expenditures (2000 – 6000)	105,246	245,590	423,529	175,906	389,878	121.64
	Ending Fund Balance	306,234	14,874	14,875	271,384	33,006	(87.84)
	Total Expenditures and Ending Fund Balance	\$411,480	\$260,464	\$438,404	\$447,290	\$422,884	(5.46)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

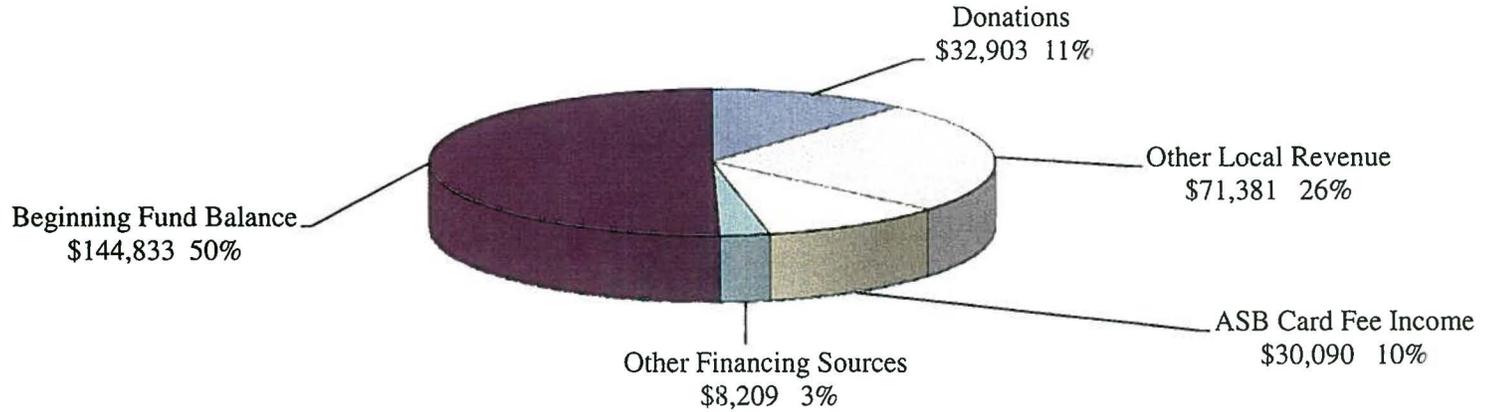
STUDENT GOVERNMENT ASSOCIATION FUND

The Student Government Association Fund is a trust fund designated to account for the funds 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.

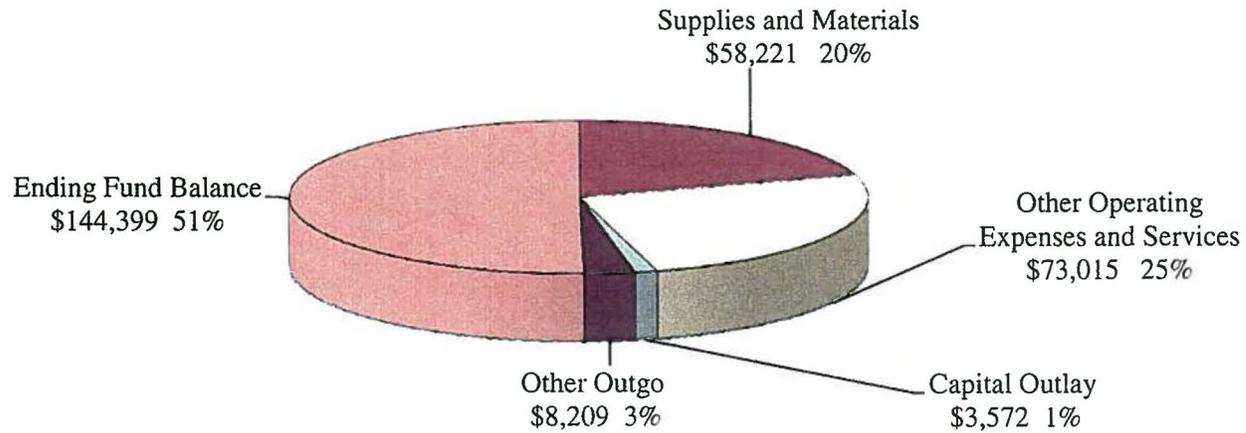
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Student Government Association Fund Revenues and Beginning Fund Balance – \$287,416



Student Government Association Fund Expenditures and Ending Fund Balance – \$287,416



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Student Government Association Fund

	2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
Revenues by Source						
8800 Local Revenues						
8821 Donations	\$50,488	46,104	46,104	\$32,258	32,903	2.00
8832 Commissions Revenue	2,497	2,050	2,050	1,556	1,587	1.99
8841 Ticket Sales	45,098	45,071	45,071	31,700	32,334	2.00
8844 Food Sales	2,223	2,267	2,267	605	617	1.98
8845 Concession Sales	2,282	2,329	2,329	1,602	1,634	2.00
8849 Miscellaneous Sales	11,116	8,807	8,807	20,000	20,400	2.00
8856 Entry Fee Income	1,760	1,795	1,795	3,249	3,314	2.00
8857 Membership Fee Income	16,174	16,269	16,269	11,200	11,424	2.00
8861 Interest Income	82	77	77	70	71	1.43
8887 ASB Card Fee Revenues	35,645	30,521	30,521	29,500	30,090	2.00
Total Local Revenues	167,365	155,290	155,290	131,740	134,374	2.00
8900 Other Financing Sources						
8980 Interfund Transfers-In	9,100	9,180	9,180	5,845	5,962	2.00
8999 Intrafund Transfers-In	(1,669)	2,142	2,142	2,203	2,247	2.00
Total Other Financing Sources	7,431	11,322	11,322	8,048	8,209	2.00
Total Revenues and Other Financing Sources	174,796	166,612	166,612	139,788	142,583	2.00
Beginning Fund Balance	130,801	145,036	145,036	145,036	144,833	(0.14)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$305,597	\$311,648	\$311,648	\$284,824	\$287,416	0.91

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Student Government Association Fund

<u>Expenditures by Object</u>	2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
4000 Supplies and Materials						
4500 Non Instructional Supply Expense	\$28,359	\$26,658	\$26,658	\$16,357	\$16,684	2.00
4501 Uniforms Clothing Costumes	25,856	26,053	26,053	32,630	33,609	3.00
4530 Grounds/Garden Supplies	1,131	1,153	1,153	373	380	1.88
4710 Food Expense	16,126	20,420	20,420	7,400	7,548	2.00
Total Supplies and Materials	71,472	74,284	74,284	56,760	58,221	2.57
5000 Other Operating Expenses and Services						
5045 Postage Expense	1,393	775	775	1,104	1,126	1.99
5100 Contract Services Expense	22,022	19,533	19,533	26,365	26,892	2.00
5150 District Administrative Fees and Charges	5,000	5,000	5,000	5,000	5,000	0.00
5195 Entry Fee Expense	11,789	12,024	12,024	11,125	11,348	2.00
5210 Mileage Expense	1,580	1,754	1,754	600	612	2.00
5219 Other Travel Expense	9,033	7,966	7,966	1,846	1,883	2.00
5300 Dues Memberships Expense	10,952	14,058	14,058	13,900	14,178	2.00
5500 District Utility Expense	2,471	3,196	3,196	1,655	1,688	1.99
5540 Telephone Expense	395	566	566	0	0	0.00
5640 Equipment Repair	787	665	665	216	220	1.85
5690 Miscellaneous Expense	1,820	1,856	1,856	4,178	4,262	2.01
5740 Advertising Expense	2,456	1,979	1,979	2,500	2,550	2.00
5801 Donation Expense	5,636	4,626	4,626	1,842	1,879	2.01
5802 Prizes Awards Expense	2,132	3,195	3,195	1,000	1,020	2.00
5999 Credit Card Charges	360	209	209	350	357	2.00
Total Other Operating Expenses and Services	77,826	77,402	77,402	71,681	73,015	1.86
6000 Capital Outlay	3,832	3,978	3,978	3,502	3,572	2.00
Total Expenditures (2000 - 6000)	153,130	155,664	155,664	131,943	134,808	2.17

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Student Government Association Fund

<u>Expenditures by Object</u>	2010-11	2011-12	2011-12	2011-12	2012-13	%
	Actual Expenditures	Adopted Budget	Revised Budget	Projected Expenditures	Adopted Budget	Change Adopt/Proj
7000 Other Outgo						
7300 Interfund Transfers-Out	7,900	8,058	8,058	4,945	5,044	2.00
7301 Intrafund Transfers-Out	(1,669)	2,005	2,005	2,203	2,247	2.00
7400 Club Bonus	1,200	1,224	1,224	900	918	2.00
 Total Other Outgo	<u>7,431</u>	<u>11,287</u>	<u>11,287</u>	<u>8,048</u>	<u>8,209</u>	2.00
 Total Expenditures (2000 - 7000)	<u>160,561</u>	<u>166,951</u>	<u>166,951</u>	<u>139,991</u>	<u>143,017</u>	2.16
 Ending Fund Balance	<u>145,036</u>	<u>144,697</u>	<u>144,697</u>	<u>144,833</u>	<u>144,399</u>	(0.30)
 Total Expenditures and Ending Fund Balance	<u>\$305,597</u>	<u>\$311,648</u>	<u>\$311,648</u>	<u>\$284,824</u>	<u>\$287,416</u>	0.91

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

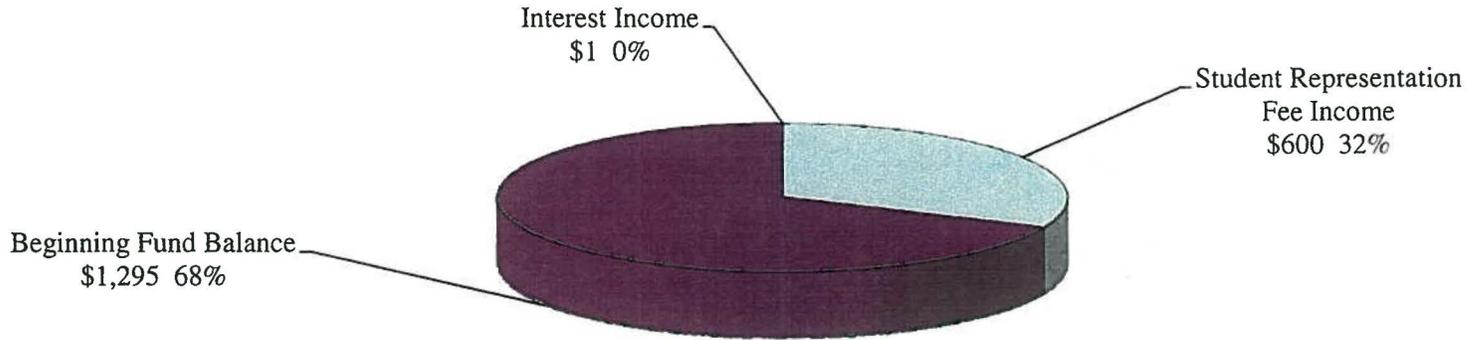
STUDENT REPRESENTATION FEE FUND

The Student Representation Fee Fund is a trust fund designated to account for funds 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.

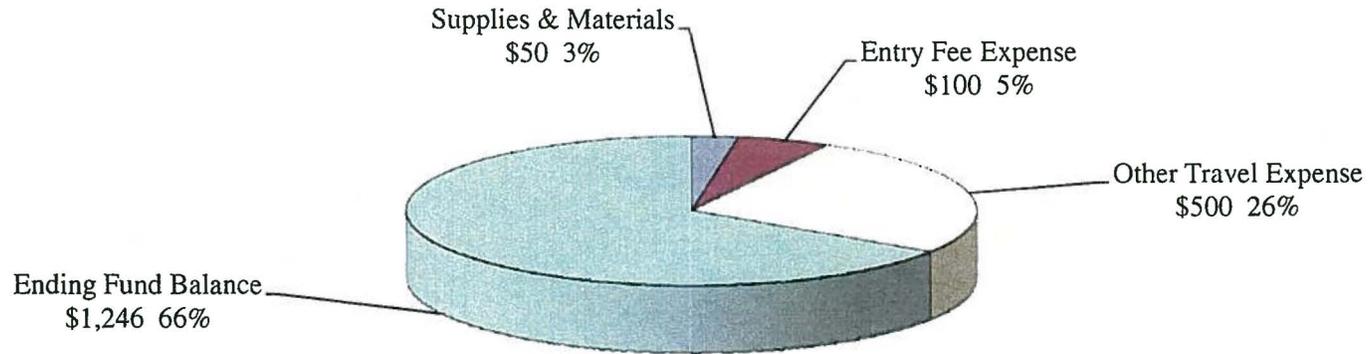
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Student Representation Fee Fund Revenues and Beginning Fund Balance – \$1,896



Student Representation Fee Fund Expenditures and Ending Fund Balance – \$1,896



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Student Representation Fee Fund

<u>Revenues by Source</u>		2010-11 Actual Revenues	2011-12 Adopted Budget	2011-2012 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
8800	Local Revenues						
	8861 Interest Income	\$2	\$2	\$2	\$1	\$1	0.00
	8884 Student Representation Fee Income	593	541	593	600	600	0.00
	Total Local Revenues	<u>595</u>	<u>543</u>	<u>595</u>	<u>601</u>	<u>601</u>	0.00
	Beginning Fund Balance	<u>4,402</u>	<u>1,410</u>	<u>4,402</u>	<u>1,410</u>	<u>1,295</u>	(8.16)
	Total Revenues and Beginning Fund Balance	<u>\$4,997</u>	<u>\$1,953</u>	<u>\$4,997</u>	<u>\$2,011</u>	<u>\$1,896</u>	(5.72)

Student Representation Fee Fund

<u>Expenditures by Object</u>		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-2012 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
4000	Supplies and Materials	<u>\$190</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>	100.00
5000	Other Operating Expenses and Services						
	5195 Entry Fee Expense	0	100	190	100	100	0.00
	5219 Other Travel Expense	3,397	903	3,397	616	500	(18.83)
	Total Other Operating Expenses and Services	<u>3,397</u>	<u>1,003</u>	<u>3,587</u>	<u>716</u>	<u>600</u>	(16.20)
	Total Expenditures (4000 - 5000)	<u>3,587</u>	<u>1,103</u>	<u>3,587</u>	<u>716</u>	<u>650</u>	(9.22)
	Ending Fund Balance	<u>1,410</u>	<u>850</u>	<u>1,410</u>	<u>1,295</u>	<u>1,246</u>	(3.78)
	Total Expenditures and Ending Fund Balance	<u>\$4,997</u>	<u>\$1,953</u>	<u>\$4,997</u>	<u>\$2,011</u>	<u>\$1,896</u>	(5.72)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

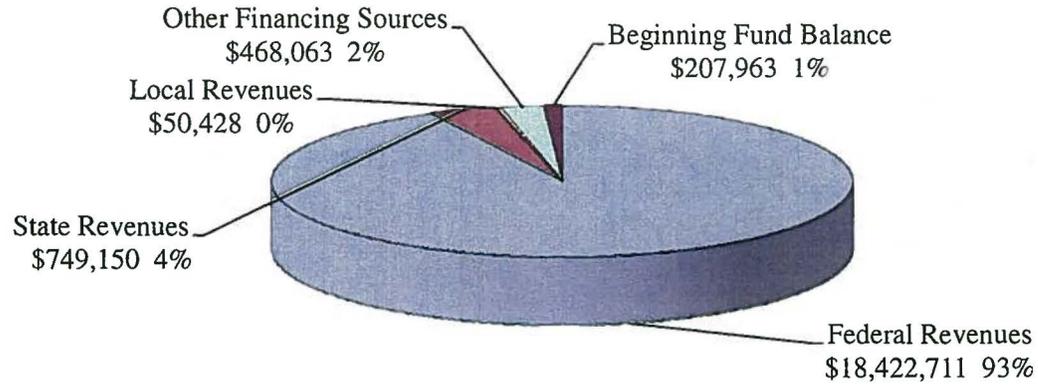
STUDENT FINANCIAL AID FUND

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 or other funds intended for similar purposes, and the required district matching share of payments to students.

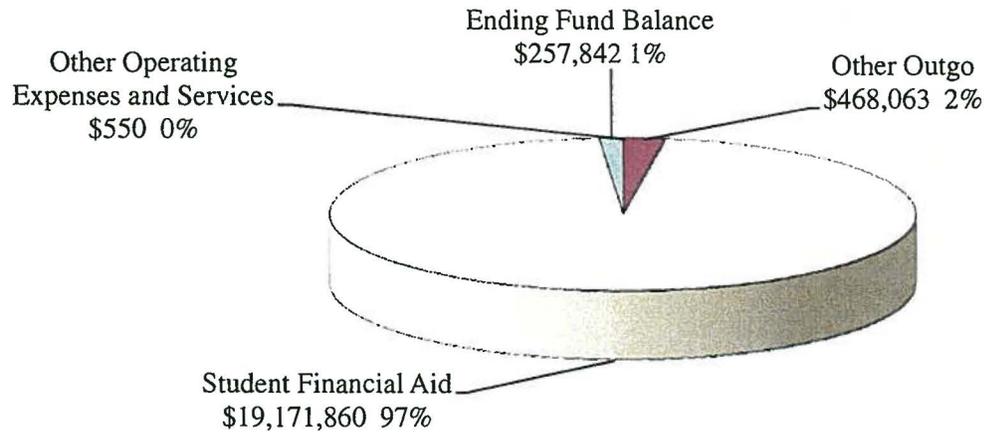
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are salaries, not financial aid, that are recorded in the General Fund Restricted.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2012-2013

Student Financial Aid Fund Revenues and Beginning Fund Balance – \$19,898,315



Student Financial Aid Fund Expenditures and Ending Fund Balance – \$19,898,315



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Student Financial Aid Fund

<u>Revenues by Source</u>	2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
8100 Federal Revenues						
8151 PELL Grant Revenues	\$17,299,863	\$18,072,689	\$18,072,689	\$17,876,913	17,966,298	0.50
8152 FSEOG Revenues	258,513	285,000	285,000	297,101	300,072	1.00
8158 Academic Competitiveness Grant Program	88,327	72,493	72,493	0	0	0.00
8159 GI Bill Chapter 33 Veterans Program	272,711	229,305	229,305	154,793	156,341	1.00
Total Federal Revenues	17,919,414	18,659,487	18,659,487	18,328,807	18,422,711	0.51
8600 State Revenues						
8640 CAL Grant B Revenues	739,269	740,000	740,000	725,425	718,171	(1.00)
8641 CAL Grant C Revenues	34,848	44,000	44,000	30,672	30,979	1.00
Total State Revenues	774,117	784,000	784,000	756,097	749,150	(0.92)
8800 Local Revenues						
8826 Loan Recoveries	0	200	200	100	100	0.00
8861 Interest Income	301	335	335	326	328	0.61
8890 Other Local Revenue				50,000	50,000	
Total Local Revenues	301	535	535	50,426	50,428	0.00
8900 Other Financing Sources						
8980 Interfund Transfers-In	479,080	449,583	449,583	458,885	468,063	2.00
Total Other Financing Sources	479,080	449,583	449,583	458,885	468,063	2.00
Total Revenues	19,172,912	19,893,605	19,893,605	19,594,215	19,690,352	0.49
Beginning Fund Balance	135,212	158,087	158,087	158,087	207,963	31.55
Total Revenues and Beginning Fund Balance	\$19,308,124	\$20,051,692	\$20,051,692	\$19,752,302	\$19,898,315	0.74

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Student Financial Aid Fund

Expenditures by Object		2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Adopt/Proj
5000	Other Operating Expenses and Services						
5002	Bad Debt Expense	\$464	\$200	\$200	\$550	\$550	0.00
	Total Other Operating Expenses and Services	<u>464</u>	<u>200</u>	<u>200</u>	<u>550</u>	<u>550</u>	0.00
7000	Other Outgo						
7300	Interfund Transfers-Out	456,042	423,333	423,333	458,885	468,063	2.00
	Total Other Outgo	<u>456,042</u>	<u>423,333</u>	<u>423,333</u>	<u>458,885</u>	<u>468,063</u>	2.00
7500	Student Financial Aid						
7520	Student Financial Grant Expense	18,728,780	19,443,487	19,443,487	19,083,904	19,170,860	0.46
7599	Prior Year Expenditure Adjustments	(35,249)	1,000	1,000	1,000	1,000	0.00
	Total Student Financial Aid	<u>18,693,531</u>	<u>19,444,487</u>	<u>19,444,487</u>	<u>19,084,904</u>	<u>19,171,860</u>	0.46
	Total Expenditures (4000 – 7000)	<u>19,150,037</u>	<u>19,868,020</u>	<u>19,868,020</u>	<u>19,544,339</u>	<u>19,640,473</u>	0.49
9700	Fund Balance Reserved						
9710	Legally Restricted Reserve	15,152	18,367	18,367	20,796	25,784	23.99
9750	Board Restricted Reserve	142,935	165,305	165,305	187,167	232,058	23.98
	Total Ending Fund Balance	<u>158,087</u>	<u>183,672</u>	<u>183,672</u>	<u>207,963</u>	<u>257,842</u>	23.98
	Total Expenditures and Ending Fund Balance	<u>\$19,308,124</u>	<u>\$20,051,692</u>	<u>\$20,051,692</u>	<u>\$19,752,302</u>	<u>\$19,898,315</u>	0.74

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

FOUNDATION FUND

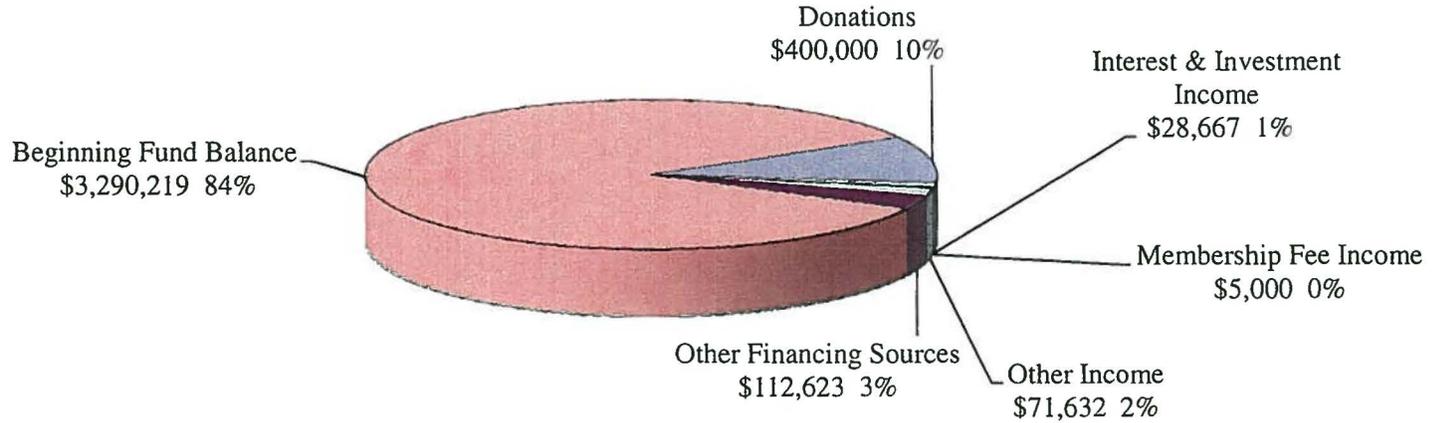
The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations.” The Foundation Fund provides support to students, District programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

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

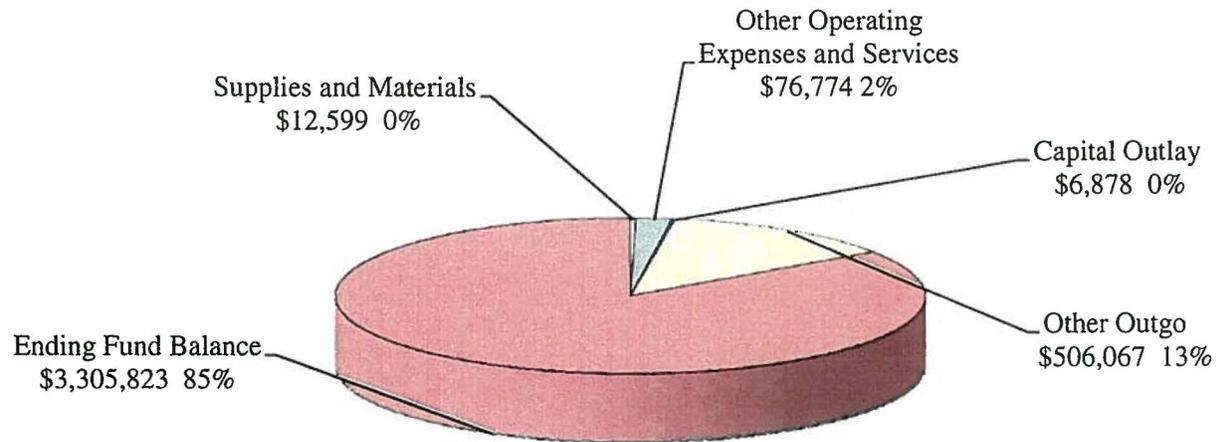
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

Foundation Fund Revenues and Beginning Fund Balance – \$3,908,141



Foundation Fund Expenditures and Ending Fund Balance – \$3,908,141



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Foundation Fund

<u>Revenues by Source</u>	2010-11 Actual Revenues	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Revenues	2012-13 Adopted Budget	% Change Adopt/Proj
8800 Local Revenues						
8821 Donations	\$453,879	\$486,489	\$486,489	\$447,145	\$400,000	(10.54)
8826 Loan Recoveries	448	362	362	320	326	1.88
8841 Ticket Sales	54,780	59,281	59,281	41,930	50,000	19.25
8844 Food Sales	0	0	0	165	175	0.00
8849 Miscellaneous Sales	3,338	2,688	2,688	10,986	12,000	9.23
8857 Membership Fee Income	8,302	8,681	8,681	4,340	5,000	15.21
8859 Annual Management Fees	9,358	896	896	8,952	9,131	2.00
8861 Interest Income	785	729	729	752	767	1.99
8862 Investment Income	16,882	59,890	59,890	71,816	79,900	11.26
8864 Investment Gains/Losses	0	0	0	(50,000)	(52,000)	4.00
Total Local Revenues	<u>547,772</u>	<u>619,016</u>	<u>619,016</u>	<u>536,406</u>	<u>505,299</u>	<u>(5.80)</u>
8900 Other Financing Sources						
8999 Intrafund Transfers-In	\$114,847	90,517	90,517	\$110,415	\$112,623	2.00
Total Other Financing Sources	<u>114,847</u>	<u>90,517</u>	<u>90,517</u>	<u>110,415</u>	<u>112,623</u>	<u>2.00</u>
Total Revenues and Other Financing Sources	<u>662,619</u>	<u>709,533</u>	<u>709,533</u>	<u>646,821</u>	<u>617,922</u>	<u>(4.47)</u>
Beginning Fund Balance	<u>3,406,976</u>	<u>3,298,348</u>	<u>3,298,348</u>	<u>3,298,348</u>	<u>3,290,219</u>	<u>(0.25)</u>
Total Revenues and Beginning Fund Balance	<u>\$4,069,595</u>	<u>\$4,007,881</u>	<u>\$4,007,881</u>	<u>\$3,945,169</u>	<u>\$3,908,141</u>	<u>(0.94)</u>

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013

Foundation Fund

<u>Expenditures by Object</u>	2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Tent/Proj
4000 Supplies and Materials						
4500 Non Instructional Supplies	\$13,294	\$12,910	\$12,910	\$4,582	\$4,674	2.01
4501 Uniforms Clothing Costumes	1,178	1,310	1,310	0	500	100.00
4710 Food Expense	8,658	8,380	8,380	7,279	7,425	2.01
Total Supplies and Materials	23,130	22,600	22,600	11,861	12,599	6.22
5000 Other Operating Expenses and Services						
5002 Bad Debt Expense	4,146	4,426	4,426	1,261	\$4,200	233.07
5003 Depreciation Expense	1,256	1,176	1,176	915	933	1.97
5045 Postage Expense	1,991	1,870	1,870	874	2,000	128.83
5100 Contract Services Expense	60,003	64,182	64,182	36,120	40,000	10.74
5151 Foundation Management Fee Expense	9,376	916	916	8,952	9,131	2.00
5195 Entry Fee Expense	1,205	1,341	1,341	648	661	2.01
5210 Mileage Expense	0	0	0	94	96	0.00
5219 Other Travel Expense	633	704	704	0	0	0.00
5300 Dues and Memberships Expense	595	662	662	1,669	1,702	1.98
5500 District Utility Expense	1	1	1	1	1	0.00
5690 Miscellaneous Expense	2,805	2,061	2,061	151	250	65.56
5740 Advertising Expense	3,931	4,374	4,374	495	1,000	102.02
5801 Donation Expense	2,938	2,129	2,129	87,380	15,000	(82.83)
5802 Prizes and Awards Expense	2,846	3,166	3,166	1,160	1,200	3.45
5999 Credit Charges	552	557	557	482	600	24.48
Total Other Operating Expenses and Services	92,278	87,565	87,565	140,202	76,774	(45.24)
6000 Capital Outlay	205,314	5,000	5,000	6,743	6,878	2.00
Total Expenditures (2000-6000)	320,722	115,165	115,165	158,806	96,251	(39.39)
7000 Other Outgo						
7300 Interfund Transfers-Out	74,102	82,455	82,455	0	\$0	0.00
7301 Intrafund Transfers-Out	40,745	8,061	8,061	110,415	112,623	2.00
7510 Student Financial Scholarship Expense	335,678	352,676	352,676	385,729	393,444	2.00
Total Other Outgo	450,525	443,192	443,192	496,144	506,067	2.00

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Foundation Fund

<u>Expenditures by Object</u>	2010-11 Actual Expenditures	2011-12 Adopted Budget	2011-12 Revised Budget	2011-12 Projected Expenditures	2012-13 Adopted Budget	% Change Tent/Proj
Total Expenditures (2000-7000)	<u>771,247</u>	<u>558,357</u>	<u>558,357</u>	<u>654,950</u>	<u>602,318</u>	(8.04)
9700 Fund Balance						
9710 Legally Restricted Reserve	1,216,340	1,216,340	1,216,340	1,216,340	1,216,340	0.00
9750 Board Restricted Reserve	<u>2,082,008</u>	<u>2,233,184</u>	<u>2,233,184</u>	<u>2,073,879</u>	<u>2,089,483</u>	0.75
Total Ending Fund Balance	<u>3,298,348</u>	<u>3,449,524</u>	<u>3,449,524</u>	<u>3,290,219</u>	<u>3,305,823</u>	0.47
Total Expenditures, Other Outgo, and Ending Fund Balance	<u><u>\$4,069,595</u></u>	<u><u>\$4,007,881</u></u>	<u><u>\$4,007,881</u></u>	<u><u>\$3,945,169</u></u>	<u><u>\$3,908,141</u></u>	(0.94)

Note: Donation expense includes the Theater remodel.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

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 2011-12 (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	51.32
2011-12	51.00 Estimate

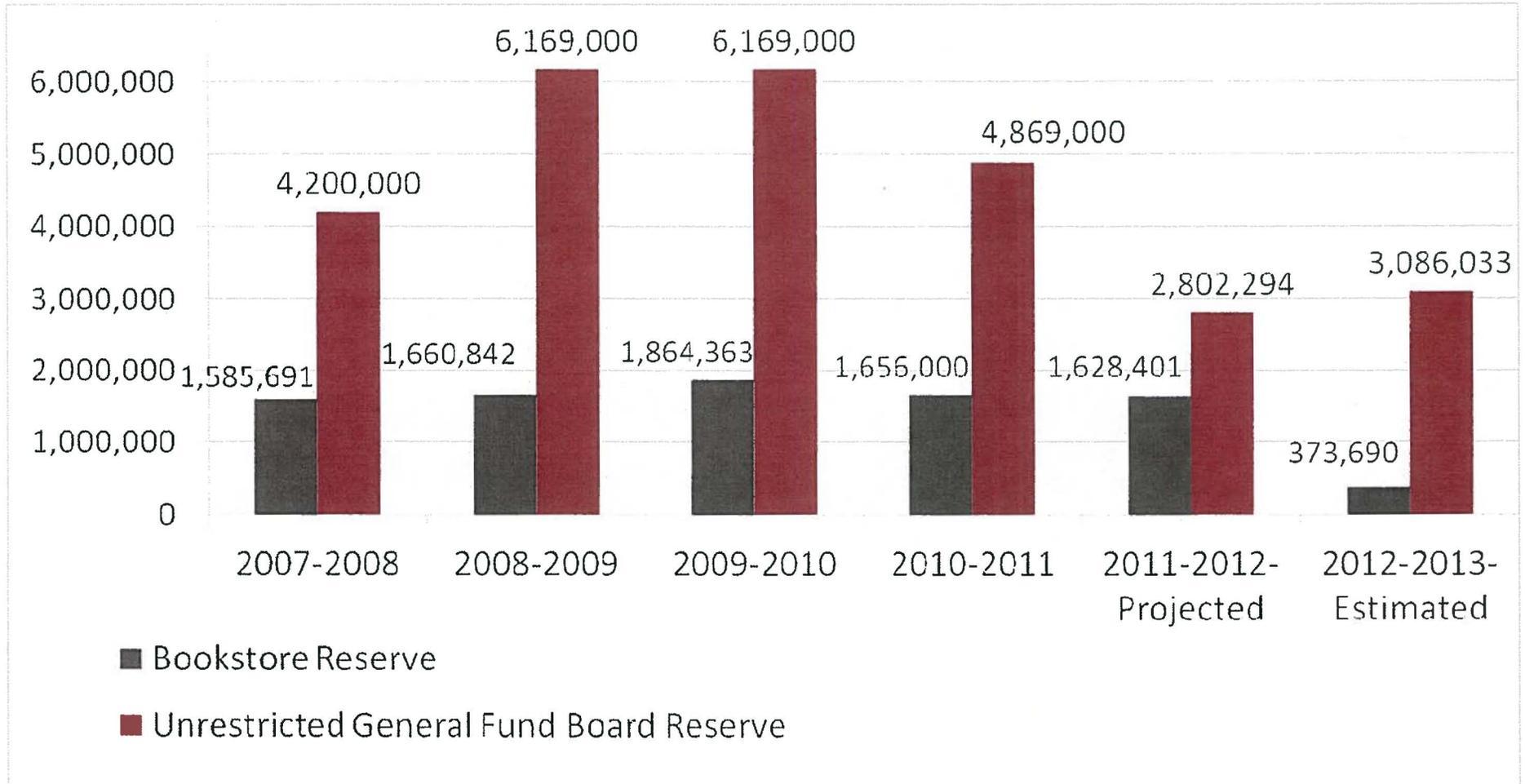
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013
COST-OF-LIVING ADJUSTMENT

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 2012-13 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
2012-13	0	0

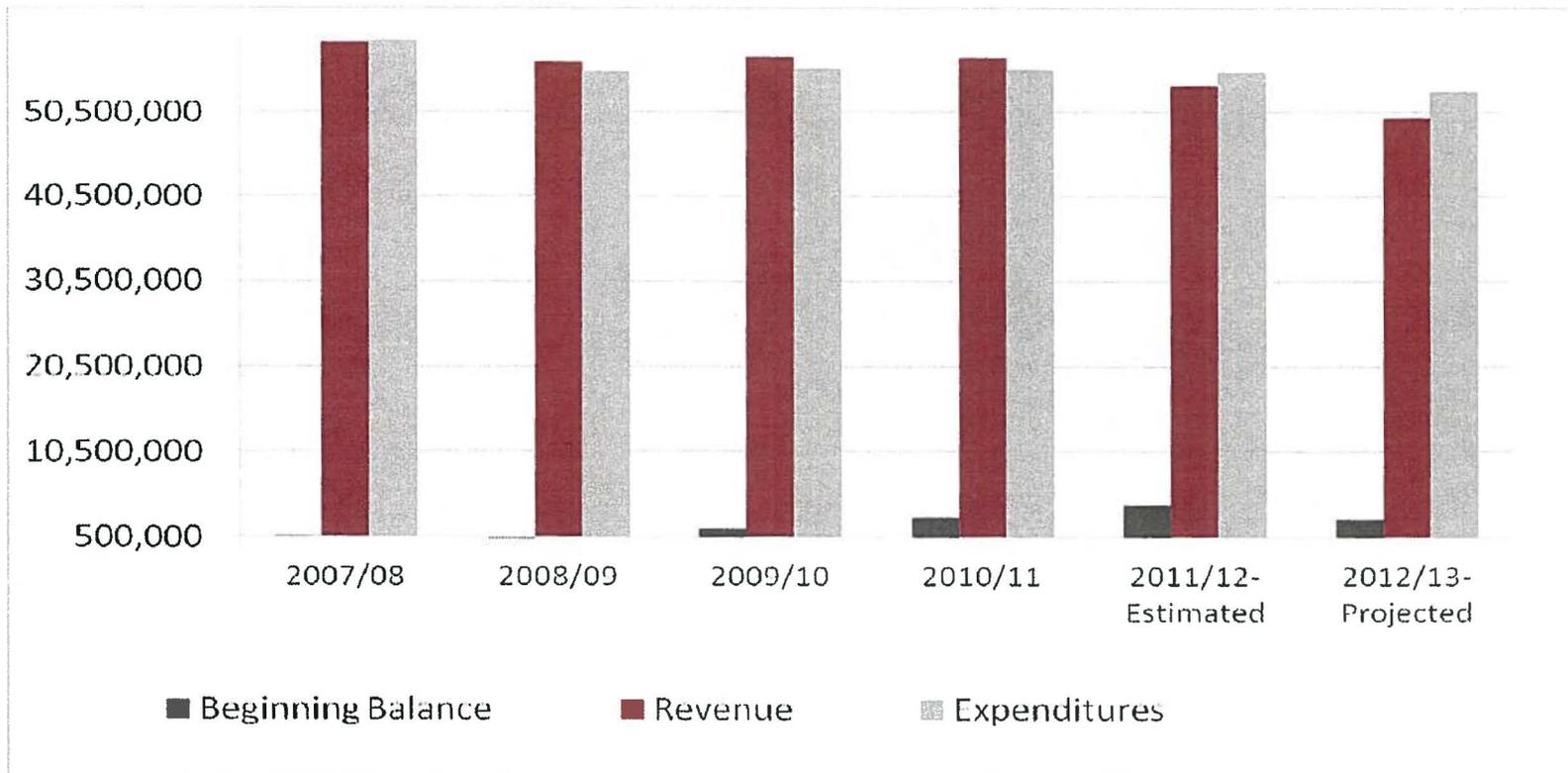
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

**HISTORICAL DATA
DISTRICT RESERVES**



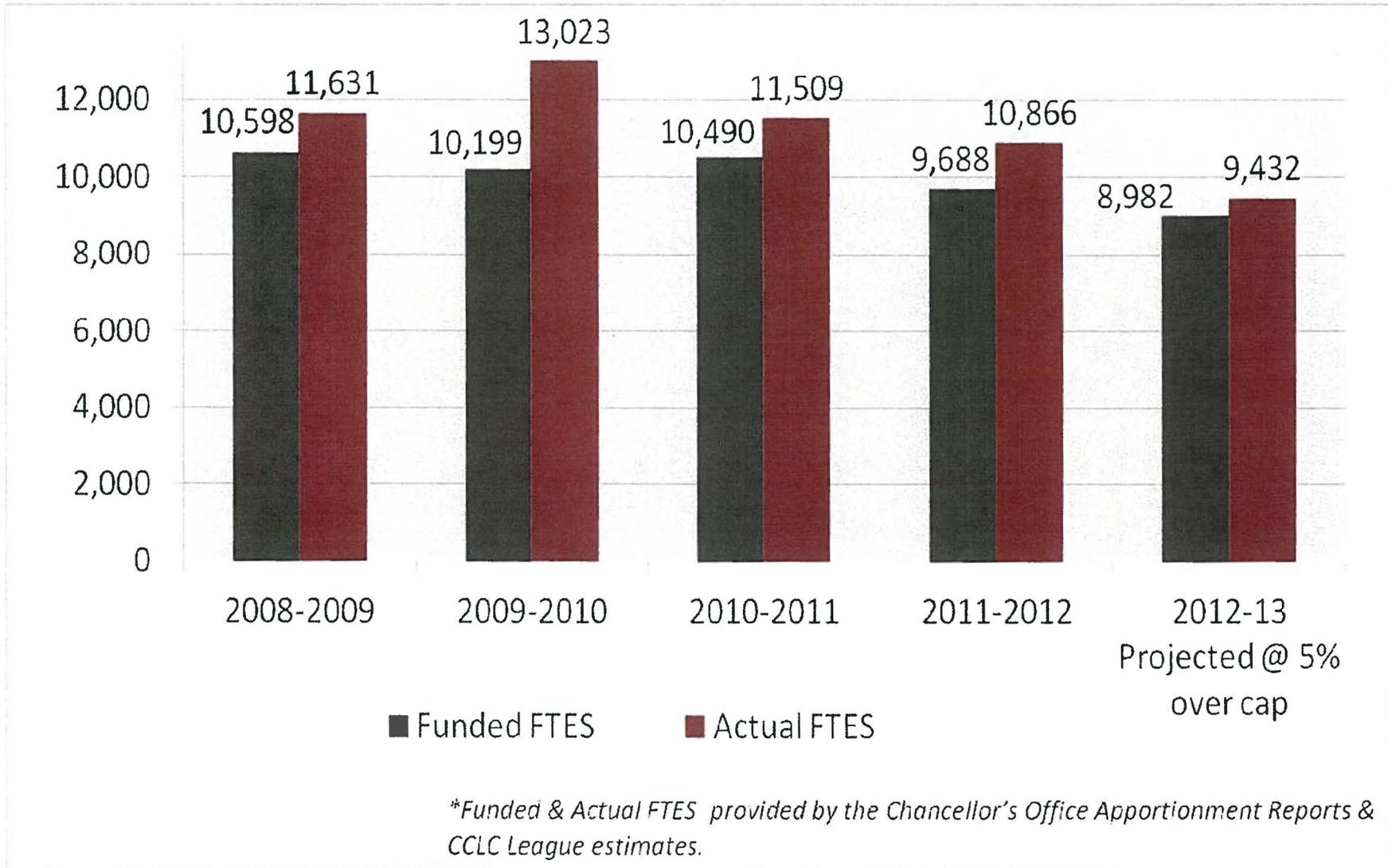
MT.SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2012-2013

HISTORICAL DATA Revenue vs. Expenditures



**MT. SAN JACINTO COMMUNITY COLLEGE
ADOPTED BUDGET 2012-2013**

**HISTORICAL DATA
FTES COMPARISONS**



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

Capital Outlay Projects Fund, By Project

	<u>2011-2012 Projected</u>	<u>2012-2013 Adopted</u>
BEGINNING FUND BALANCE	<u>\$3,864,821</u>	<u>\$4,652,196</u>
REVENUES		
1. State Capital Outlay	\$9,616,628	\$1,043,000
2. Lighting Retrofit project	1,482,098	0
3. Interest	28,432	14,000
4. Redevelopment	600,000	350,000
5. RCOE	0	16,200
6. Santa Rosa	0	31,104
7. Capital Outlay Surcharge	11,078	12,000
8. Interfund Transfer In	4,566,706	3,300,000
TOTAL REVENUES	<u>\$16,304,942</u>	<u>\$4,766,304</u>
TOTAL BEGINNING BALANCE AND REVENUES	<u>\$20,169,763</u>	<u>\$9,418,500</u>
EXPENDITURES		
1. Banning Site Improvement	99,573	35,000
2. Building 3000 Retrofit FPP	2,000	0
3. Student Services Building FPP	35,100	0
4. DSA Contract	50,000	20,815
5. Facilities Five Year Plan	17,850	0
6. Facilities Master Plan	89,000	0
7. Facility Improvement Projects - MVC & SJC	95,485	138,500
8. Instruction Support	13,798	13,000
9. Instruction Support - Gym Floor SJC	0	21,250
10. Instruction Support - Honors Remodel	0	6,500
11. Lease Revenue Bond	800,833	836,416
12. Lighting Retrofit Project Lease Pmt	1,208,246	0
13. MVC Central Plant Chillers	2,065,401	1,163,548
14. Regulatory Compliance	287,734	0
15. Replace MVC Learning Resource HVAC	68,600	250,000
16. Santa Rosa	50,000	0
17. Theater Upgrade	2,500	0
18. SJC Cooling Tower	414,397	60,000
19. SJC Library Renovation	68,290	0
20. Student Services Support	8,336	0
21. Student Services Support - Veteran's Center MVC	0	50,000
22. Modular Relocation MVC	9,841	65,000
23. MVC Central Mall Landscaping	0	181,000
24. Xerox Lease	500,000	450,000
25. Summer Moves	13,955	0
26. Roof Repair Project	0	765,000
27. Interfund Transfer	0	800,000
28. Classroom Building I - Construction	9,416,628	0
29. Classroom Building I - Equipment MVC	200,000	1,043,000
TOTAL EXPENDITURES	<u>\$15,517,567</u>	<u>\$5,899,029</u>
Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706
Designated Fund Balance	2,585,490	1,452,765
ENDING FUND BALANCE	<u>\$4,652,196</u>	<u>\$3,519,471</u>
TOTAL EXPENDITURES AND ENDING FUND BALANCE	<u>\$20,169,763</u>	<u>\$9,418,500</u>

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

#4 Redevelopment Revenue through dissolution of Redevelopment Agencies could have an adverse effect on this fund.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2012-2013**

Unrestricted General Fund - Unaudited

Revenue	Adopted
Net additional Unbudgeted Revenue over Expense	2,296,877
Unused Categorical Program Interfund Transfer	117,035
Budgeted Ending Balance 6/30/12	300,000
Unaudited Beginning Balance 7/1/2012	\$ 2,713,912
Projected Revenue FY 2012-2013	48,779,972
Total Available Funds (TAF)	51,493,884

Notes

1. Less, Unrestricted Reserve	(300,000)	
2. Less, Interfund Transfer to Student Financial Services	(65,000)	
3. Less, Interfund Transfer to Childcare	(164,204)	
4. Less, Interfund Transfer to Block Grant	-	
5. Less, Interfund Transfer to Categorical programs	(103,412)	
6. Less, Unrestricted Reserve transfer to minimum reserve	(283,739)	
7. Less Capital/Facilities	(2,500,000)	
		(3,416,355)
Total Available Funds for Allocation (TAF)		\$ 48,077,529

Categorical Backfill Adopted Budget	
CARE \$	-
DSP	(103,412)
EOPS	-
CalWorks	-
Non-Credit Matric	-
TANF	-
Matriculation	-
Total \$	(103,412)

Allocation Increment

1. PY Base Expenditure Budget (2011-2012)		\$ 52,970,248
2. CY TAF (2012-2013)		48,077,529
3. Allocation Increment (A.I.)		(4,892,719)
4. Current Year (2012-2013) 1.5% Budget Reductions	865,570	
5. 2012-2013 Base Budget Adjustments	(571,783)	
2011-2012 Deficit Coefficient Adjustment	(1,671,706)	
6. Budget Reduction Strategies	5,470,638	
Remaining Allocation Increment		\$ (800,000)

Reserve Reduction **\$ 800,000**

Net (Zero = Balanced Budget) \$ -

Expenditures

	President	Instruction	Student Services	Business Services	Human Resources	Total
FY 2011-2012 Base Expenditure Budget (1000-6XXX)	\$ 1,577,075	\$ 30,845,569	\$ 6,857,128	\$ 12,628,307	\$ 1,062,169	\$ 52,970,248
Current Year (2012-2013) 1.5% Budget Reductions	(40,906)	(472,497)	(104,481)	(228,889)	(18,797)	(865,570)
Reclassification of Budgets	(126,896)	(30,890)	34,774	123,012	-	-
2012-2013 Base Budget Adjustments	357,000	196,650	66,650	(36,339)	(12,178)	571,783
2011-2012 Deficit Coefficient Adjustment	974,614	419,678	93,476	178,900	5,038	1,671,706
Budget Reduction Strategies	(85,591)	(3,979,986)	(755,400)	(623,041)	(26,620)	(5,470,638)
Base Expenditure Budget for FY 2012-2013 (1000-6XXX)	\$ 2,655,296	\$ 26,978,524	\$ 6,192,147	\$ 12,041,950	\$ 1,009,612	\$ 48,877,529

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2012-2013

