

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015



Board of Trustees

Ann Motte, President – Trustee Area 4

Dorothy McGargill, Clerk – Trustee Area 2

Tom Ashley – Trustee Area 5

Eugene V. Kadow – Trustee Area 1

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Administration

Dr. 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
1499 N. State Street, San Jacinto, CA 92583

Roger Schultz
Superintendent/President

Board of Trustees
Tom Ashley
Eugene V. Kadow
Ann Motte
Dorothy J. McGargill
Gwen Schlange

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Adopted Budget 2014-2015
Date: September 11, 2014

On June 15, 2014 the California Legislature approved a \$108 billion State budget and on June 20, 2014 the budget was signed by the Governor. The measure continues to restore the devastating cuts sustained by community colleges over the last few years.

Below are the details of the budget's effect on Community Colleges:

- ❖ \$595.4 million in categorical program funding as follows:
 - \$199.2 million in Student Success and Support Program
 - \$ 70.0 million in Student Equity
 - \$114.2 million DSPS
 - \$ 88.6 million EOPS
 - \$ 35.5 million CalWORKs
 - \$ 67.9 million Student Financial Aid Administration
 - \$ 20.0 million Basic Skills
- ❖ \$148.0 million Deferred Maintenance & Instructional Equipment
- ❖ \$ 50.0 million for Economic Workforce Development
- ❖ \$ 49.5 million for reimbursement of previous Mandates
- ❖ \$ 24.9 million for Part-time Faculty Compensation
- ❖ \$ 39.7 Million for Proposition 39
- ❖ No increase to student fees
- ❖ 2.75% or \$140.4 million for enrollment growth/access funding
- ❖ .85% or \$47.3 million for cost of living adjustment

Presented for approval is the adopted budget for fiscal year 2014-15. This year the District will use a dual budget adoption process. The adopted budget is being presented for approval after careful analysis of year-end close results and actual beginning fund balances.

The District will follow the Governor's Budget phased-in approach to increasing the contributions to the State Teachers Retirement System (STRS) to help cover the funding shortfalls. Increases have been budgeted for STRS in the Adopted budget 2014-2015.

The ending balance for the General Fund for 2013-2014 is projected to be \$4.5 million for the Adopted Budget. This balance includes salary savings, year-end categorical expense transfers, operational reserves, and contractual carry over agreements. The ending balance has also been a source for cash flow needs necessitated by large State deferrals.

Although it was initially anticipated that deferrals would be eliminated in the 2014-2015 year, that is no longer the case. However, the final budget did include positive trigger language that will allow the deferrals to be paid down as a first priority if revenue is higher than estimated. There has been a reduction of \$498 million in deferrals, leaving \$94 million of deferrals for 2014-2015.

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). With restoration funding in the State budget the District at adopted budget is targeting enrollment at the Board mandated 5% over funded cap.

The District will receive an estimated \$8,311,021 in funding from the Educational Protection Account (EPA) per the 2014-2015 Advance Principal Apportionment calculations, which will be used entirely to fund instructional salaries and benefits. The EPA funds are components of the "computational revenue" calculation which supplants the State's General Fund.

Categorical programs are to be restored back to pre-workload reduction levels and are reflected in the 2014-2015 adopted budgets. Increased emphasis will be given to student success and student equity initiatives.

The District has continued to work with the Budget Development Committee and the college constituencies on maintaining the quality of programs and services and are presenting the 2014-2015 budget for adoption at the September 11th, 2014 Board Meeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$61,823,536
11	Board of Trustees Special Reserve Fund	3,732,675
12	General Fund Restricted	9,807,195
12	Parking Fund	810,317
12	Instructional Equipment Block Grant Fund	916,067
32	Cafeteria Fund (auxiliary account)	976,934
33	Child Development Fund	1,081,490
41	Capital Outlay Projects Fund	10,830,744
	Board of Trustees Capital Outlay Reserve	2,066,706
51	Bookstore Fund (auxiliary account)	3,540,527
61	Self-Insurance Fund	305,065
71	Student Government Association Fund (auxiliary account)	302,751
72	Student Representation Fee Fund (auxiliary account)	2,638
74	Student Financial Aid Fund	24,066,313
79	Foundation Fund	4,120,471
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	TOTAL ALL FUNDS	\$122,316,723
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**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

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**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

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

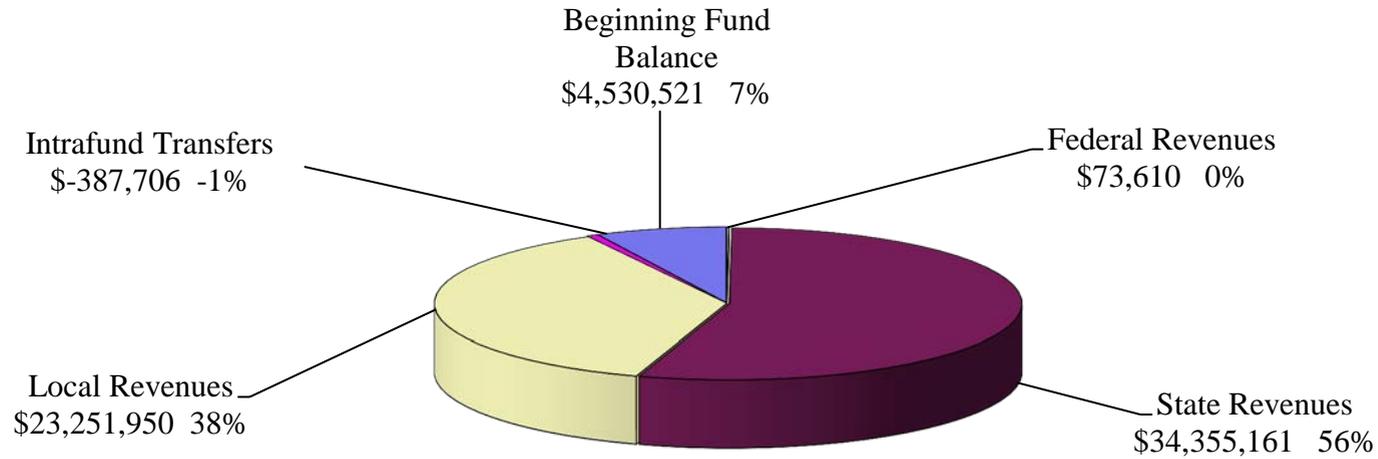
Board of Trustees General Reserve Fund

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.

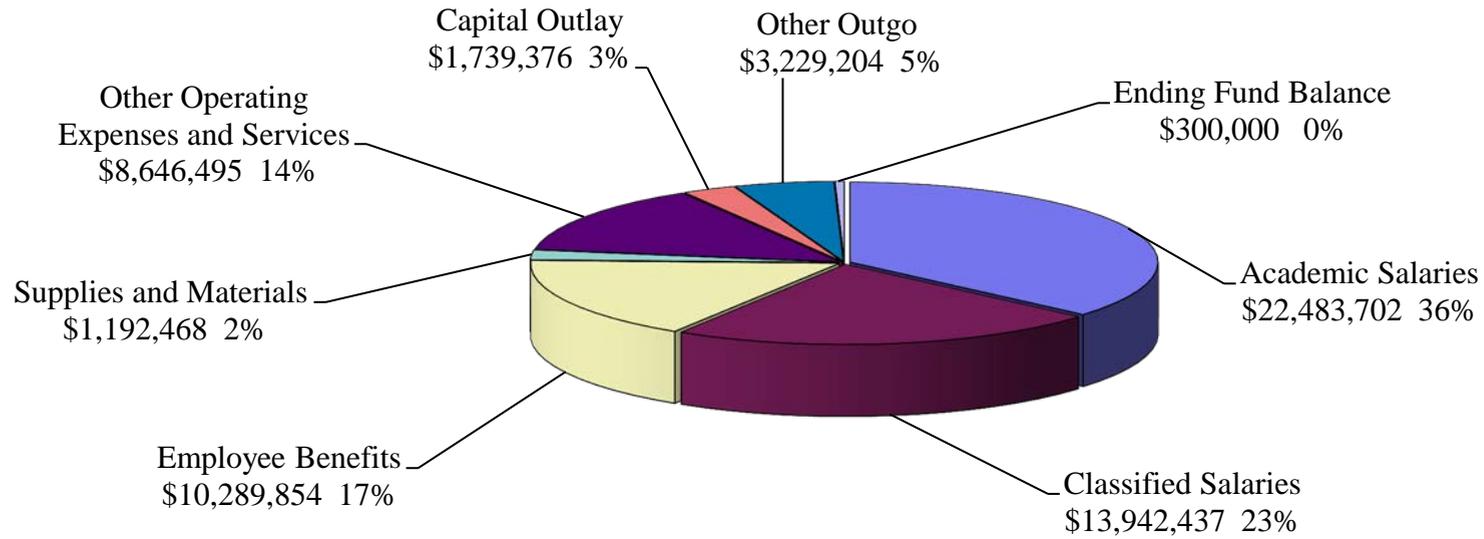
The governing board of the District may elect to designate unrestricted moneys for specific future operating purposes. The governing board may also elect to transfer unrestricted moneys to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds, or return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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

General Fund Unrestricted Revenues and Beginning Fund Balance – \$61,823,536



General Fund Unrestricted Expenditures and Ending Fund Balance – \$61,823,536



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

General Fund Unrestricted

<u>Revenues by Source</u>	2012-2013 Actual Revenues	2013-2014 Adopted Budget	2013-2014 Revised Budget	2013-2014 Actual Revenues	2014-2015 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8150 Student Financial Aid	\$ 59,845	\$ 59,340	\$ 59,340	\$ 64,331	\$ 64,330	(0.00)
8160 Veterans Education	4,090	12,000	12,000	9,279	9,280	0.01
Total Federal Revenues	63,935	71,340	71,340	73,610	73,610	-
8600 State Revenues						
8611 State General Apportionment	16,423,926	22,860,487	22,860,487	22,766,873	23,595,596	3.64
8615 Student Enrollment Fee Administration	196,551	75,000	75,000	178,811	178,811	-
8630 Prop 30	7,990,407	6,899,916	6,899,916	7,823,509	8,311,021	6.23
8670 State Tax Subventions	-	-	-	893	-	(100.00)
8671 Homeowners' Property Tax Relief	321,634	335,000	335,000	317,000	335,000	5.68
8681 State Lottery	1,435,949	1,252,566	1,252,566	1,237,977	1,237,977	-
8685 State Mandated Costs	282,337	271,880	271,880	276,354	476,685	72.49
8690 Part Time Faculty Compensation	221,732	221,697	221,697	218,637	220,071	0.66
Total State Revenues	26,872,536	31,916,546	31,916,546	32,820,054	34,355,161	4.68
8800 Local Revenues						
8809 Redevelopment Asset Liquidation	1,706,085	-	-	291,950	-	(100.00)
8811 Tax Allocation, Secured Roll	19,277,310	19,950,297	19,950,297	20,572,483	19,677,070	(4.35)
8812 Tax Allocation, Supplemental Roll	185,474	148,292	148,292	455,870	148,292	(67.47)
8813 Tax Allocation, Unsecured Roll	998,885	992,857	992,857	1,000,532	992,857	(0.77)
8814 Voted Indebtedness, Secured Roll	-	409	409	-	-	-
8816 Prior Years' Taxes	846,410	1,550,336	1,550,336	714,598	1,550,336	116.95
8817 Education Revenue Augmentation Fund	(4,144,261)	(4,198,832)	(4,198,832)	(4,660,966)	(4,198,832)	(9.91)
8818 Redevelopment Agency Funds	159,433	68,161	68,161	156,015	117,011	(25.00)
8819 Redevelopment Residual	1,587,439	-	-	1,419,062	-	(100.00)
8831 Contract Instructional Services	97,013	247,957	358,105	154,742	260,661	68.45
8848 Box Office Receipts	2,717	4,500	4,500	621	4,500	624.64
8850 Rents and Leases	405,873	287,881	287,881	154,194	98,000	(36.44)
8860 Interest and Investment	36,011	50,000	50,000	39,769	40,000	0.58
8872 Community Service Class Fees	595,571	650,000	650,000	451,785	500,000	10.67
8874 Enrollment Fees	3,363,872	2,945,135	2,945,135	2,819,110	3,210,000	13.87
8877 Instructional Materials Fees	7,825	15,000	15,000	42,009	45,000	7.12
8879 Student Records Fees	27,417	20,000	20,000	24,540	25,000	1.87
8880 Nonresident Tuition	177,979	210,000	210,000	248,546	242,600	(2.39)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

General Fund Unrestricted

<u>Revenues by Source</u>	2012-2013 Actual Revenues	2013-2014 Adopted Budget	2013-2014 Revised Budget	2013-2014 Actual Revenues	2014-2015 Adopted Budget	% Change Adopt/Act
8885 Other Student Fees and Charges	159,747	152,900	152,900	131,674	176,705	34.20
8887 Police Citations and Violations	1,440	1,800	1,800	-	1,800	100.00
8890 Other Local	363,923	357,508	357,508	362,534	360,950	(0.44)
Total Local Revenues	25,856,163	23,454,201	23,564,349	24,379,068	23,251,950	(4.62)
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	3,068	-	-	-	-	-
8999 Intrafund Transfers-In (Out)	(538,690)	(980,408)	(980,408)	(1,014,861)	(387,706)	(61.80)
Total Other Financing Sources	(535,622)	(980,408)	(980,408)	(1,014,861)	(387,706)	(61.80)
Total Revenues	52,257,012	54,461,679	54,571,827	56,257,871	57,293,015	1.84
Beginning Fund Balance	3,277,606	3,259,505	3,259,505	3,259,505	4,530,521	38.99
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 55,534,618	\$ 57,721,184	\$ 57,831,332	\$ 59,517,376	\$ 61,823,536	3.87

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

General Fund Unrestricted

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$ 9,594,788	\$ 10,601,428	\$ 10,801,428	\$ 9,799,677	\$ 11,088,444	13.15
1200 Non Instructional Salaries, Regular/Contract	3,175,351	3,634,440	3,634,440	3,076,915	3,824,659	24.30
1300 Instructional Salaries, Other	6,313,564	6,321,794	6,336,716	7,202,944	7,002,107	(2.79)
1400 Non Instructional Salaries, Other	996,104	503,204	555,358	1,236,754	568,492	(54.03)
Total Academic Salaries	<u>20,079,807</u>	<u>21,060,866</u>	<u>21,327,942</u>	<u>21,316,290</u>	<u>22,483,702</u>	5.48
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	9,468,266	11,245,479	11,060,025	9,311,087	11,574,407	24.31
2200 Instructional Aides, Regular	1,472,850	1,556,807	1,556,807	1,591,124	1,639,825	3.06
2300 Non Instructional Salaries, Other	917,439	369,149	379,904	1,244,722	365,990	(70.60)
2400 Instructional Aides, Other	274,462	336,215	333,578	285,454	362,215	26.89
Total Classified Salaries	<u>12,133,017</u>	<u>13,507,650</u>	<u>13,330,314</u>	<u>12,432,387</u>	<u>13,942,437</u>	12.15
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	1,488,990	1,722,335	1,724,835	1,574,423	1,950,612	23.89
3200 Public Employees' Retirement System Fund	1,261,884	1,469,228	1,471,600	1,340,370	1,576,985	17.65
3300 Old Age, Survivors, Disability	1,214,718	1,333,801	1,340,104	1,248,052	1,398,749	12.07
3400 Health and Welfare	3,258,191	3,445,165	3,454,822	3,365,752	3,765,978	11.89
3500 State Unemployment Insurance	347,296	17,254	17,366	16,568	18,177	9.71
3600 Workers' Compensation Insurance	747,214	805,778	808,449	795,522	859,264	8.01
3900 Other	432,769	720,089	720,089	632,002	720,089	13.94
Total Employee Benefits	<u>8,751,062</u>	<u>9,513,650</u>	<u>9,537,265</u>	<u>8,972,689</u>	<u>10,289,854</u>	14.68
4000 Supplies and Materials						
4100 Textbooks	4,506	7,592	6,229	517	4,037	680.85
4200 Books	5,351	13,343	8,355	8,106	12,343	52.27
4300 Instructional	302,890	375,371	354,296	332,864	409,097	22.90
4500 Non Instructional	390,506	538,817	499,421	444,390	701,321	57.82

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

General Fund Unrestricted

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
4600 Transportation	68,635	57,833	74,139	71,353	65,135	(8.71)
4700 Food Services	190	535	524	6	535	8,816.67
Total Supplies and Materials	772,078	993,491	942,964	857,236	1,192,468	39.11
5000 Other Operating Expenses and Services						
5003 Printing	9,918	49,739	56,431	75,763	58,060	(23.37)
5045 Postage	94,412	233,989	205,246	117,961	224,517	90.33
5100 Consultants and Contracted	827,231	1,013,800	1,072,356	997,826	686,085	(31.24)
5200 Conferences	197,368	245,569	311,992	297,927	292,722	(1.75)
5300 Memberships and Dues	111,223	113,882	117,917	118,028	121,074	2.58
5400 Insurance	520,703	524,223	524,450	489,931	524,223	7.00
5500 Utilities	1,525,882	1,634,504	1,601,023	1,627,401	1,705,200	4.78
5600 Rents, Leases, and Maintenance	1,884,179	1,960,211	2,195,819	2,009,460	2,239,328	11.44
5700 Legal, Elections and Audit	1,060,107	795,967	747,766	702,543	936,229	33.26
5800 Other *	415,933	794,113	697,843	607,860	1,859,057	205.84
Total Other Operating Expenses and Services	6,646,956	7,365,997	7,530,843	7,044,700	8,646,495	22.74
6000 Capital Outlay						
6100 Sites and Site Improvements	200,174	11,415	11,873	87,854	13,141	(85.04)
6200 Buildings	135,312	257,527	261,007	353,810	204,336	(42.25)
6300 Library Books and Materials	149,480	175,068	164,877	159,582	176,487	10.59
6400 Equipment	592,847	1,306,316	1,195,043	509,021	1,345,412	164.31
Total Capital Outlay	1,077,813	1,750,326	1,632,800	1,110,267	1,739,376	56.66
Total Expenditures (1000 – 6000)	49,460,733	54,191,980	54,302,128	51,733,569	58,294,332	12.68

* Note: 2014-15 Adopted Budget Other includes unallocated restoration funding.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

General Fund Unrestricted

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7300 Interfund Transfers-Out	2,790,706	3,164,204	3,164,204	3,164,204	3,164,204	-
7500 Student Financial Aid	23,674	65,000	65,000	89,082	65,000	(27.03)
7900 Contingencies	3,259,505	300,000	300,000	4,530,521	300,000	(93.38)
Total Other Outgo and Contingencies	6,073,885	3,529,204	3,529,204	7,783,807	3,529,204	(54.66)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 55,534,618	\$ 57,721,184	\$ 57,831,332	\$ 59,517,376	\$ 61,823,536	3.87

Note: Revenue limit for 2014-2015 = \$53,674,151 ; Total Projected Funded FTES = 10,504, based on Advanced apportionment assumptions posted on 7/21/14.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

BOARD OF TRUSTEES SPECIAL RESERVE FUND

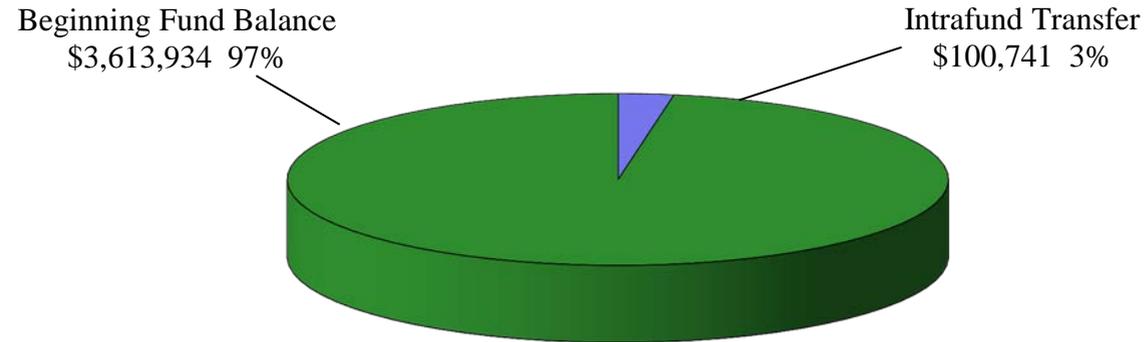
The Board of Trustees Special Reserve Fund is a sub-fund of the General Fund Unrestricted, and is funded through transfers from the General Fund sub-fund.

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 2014-2015

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance – \$3,732,675



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance - \$3,732,675



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8999 Intrafund Transfers - (Out) In	\$ 365,448	\$ 354,354	\$ 354,354	\$ 464,192	\$ 100,741	(78.30)
Beginning Fund Balance	2,802,294	3,167,742	3,167,742	3,167,742	3,631,934	14.65
Total Other Financing Sources and Beginning Fund Balance	<u>\$ 3,167,742</u>	<u>\$ 3,522,096</u>	<u>\$ 3,522,096</u>	<u>\$ 3,631,934</u>	<u>\$ 3,732,675</u>	2.77

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
7190 Designated Required Reserve	\$ 3,167,742	\$ 3,522,096	\$ 3,522,096	\$ 3,631,934	\$ 3,732,675	2.77
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$ 3,167,742</u>	<u>\$ 3,522,096</u>	<u>\$ 3,522,096</u>	<u>\$ 3,631,934</u>	<u>\$ 3,732,675</u>	2.77

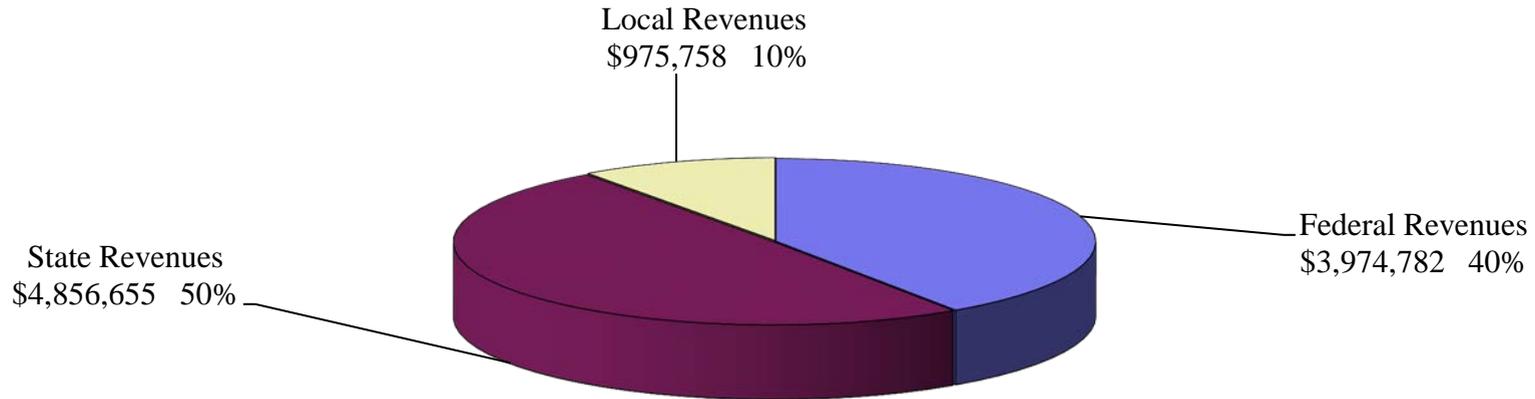
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015
GENERAL FUND RESTRICTED

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 and Talent Search (TRIO), College Cost Reduction and Access Act (STEM), Carl D. Perkins IV Career and Technical Education, Title V Hispanic Serving Institutions Strengthening Institutional Success and Title II Workforce Investment Act. State programs include Student Success and Support Program (formally known as Matriculation), CalWorks, Extended Opportunities Programs and Services (EOPS), Disabled Students Programs and Services (DSPS), Child Care, Telecommunications and Technology Infrastructure Program (formally @One), AB86 Adult Education Consortium Program, SB1070 Career Technical Education Pathways and Restricted Prop 20 Lottery.

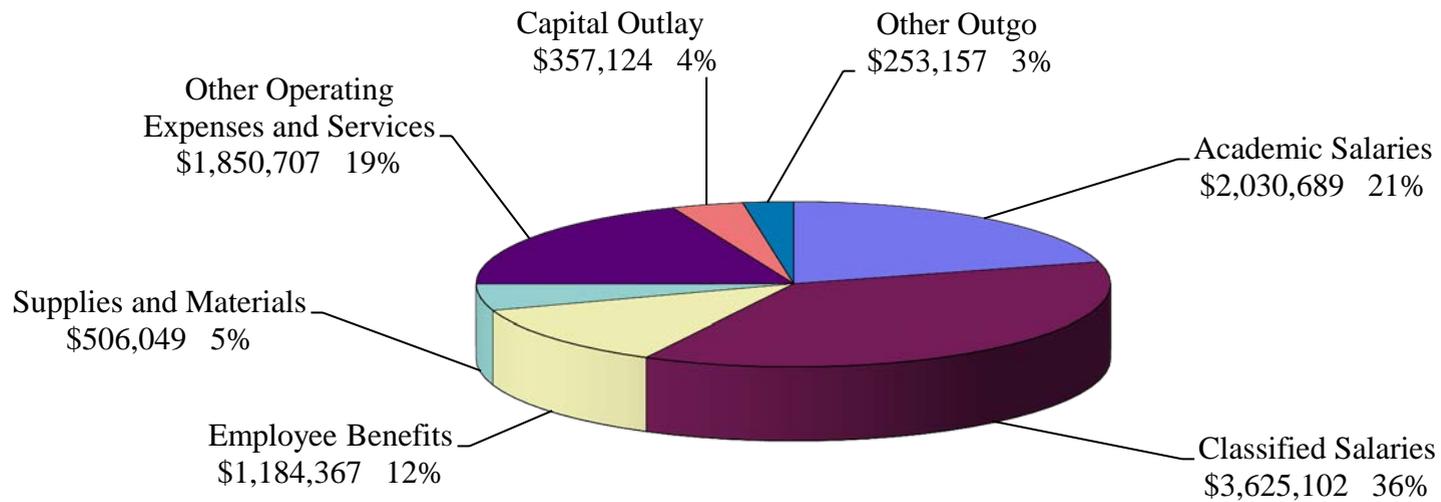
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

General Fund Restricted Revenues and Beginning Fund Balance – \$9,807,195



General Fund Restricted Expenditures and Ending Fund Balance – \$9,807,195



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

General Fund Restricted

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8120 Upward Bound	\$ 264,386	\$ 291,505	\$ 291,505	\$ 234,207	\$ 307,300	31.21
8120 Talent Search	246,765	283,718	283,719	236,725	276,994	17.01
8120 Federal Work Study	268,986	253,458	260,758	250,084	297,129	18.81
8120 Child Care Access Means Parents In School	70,410	2,165	2,165	2,165	-	(100.00)
8120 Title V	536,242	846,687	846,688	472,961	840,261	77.66
8130 Healthy Community Forum	57,385	132,614	132,614	132,614	-	(100.00)
8130 Workforce Investment Act 225/231	211,754	239,097	239,097	239,097	396,665	65.90
8140 Temporary Assistance for Needy Families	87,647	83,265	88,716	88,716	84,280	(5.00)
8170 Perkins	606,450	513,435	513,435	513,435	481,138	(6.29)
8170 Career Technical Education (CTE) Transitions	49,389	44,025	44,025	44,025	43,269	(1.72)
8190 Science Technology Engineering and Math	855,352	1,225,877	1,244,054	823,615	1,247,746	51.50
8190 Child Development Training Consortium	12,500	-	12,500	12,500	-	(100.00)
8190 Bulletproof Vests Grant	-	4,186	-	-	-	-
Total Federal Revenues	3,267,266	3,920,032	3,959,276	3,050,144	3,974,782	30.31
8600 State Revenues						
8621 Disabled Students Programs and Services	496,830	432,546	832,449	832,449	795,752	(4.41)
8622 Extended Opportunity Programs and Services	422,654	519,714	519,714	519,714	519,714	-
8623 Prekindergarten & Family Literacy	5,000	5,000	4,669	4,669	5,000	7.09
8626 CalWorks	290,872	276,328	401,368	401,368	381,300	(5.00)
8627 AB86 Adult Education Consortium Planning Grant	-	-	411,630	10,721	400,909	3,639.47
8627 Song Brown RN Capitation Grant	-	40,000	40,000	24,742	55,258	123.34
8627 Song Brown Special Programs Grant	-	40,637	40,637	32,514	48,736	49.89
8627 Health Workforce Initiative	-	-	10,000	3,115	6,886	121.06
8629 Student Financial Aid Administration (BFAP)	527,736	468,248	487,143	487,143	520,632	6.87
8629 Cooperative Agencies Resource for Education	101,184	98,856	98,856	98,856	98,856	-
8629 Student Success and Support Program (formally Matriculation)	325,396	329,824	661,764	661,764	804,589	21.58
8629 Non-Credit Student Success and Support Program	27,275	26,440	61,442	30,884	107,361	247.63
8629 Basic Skills	228,442	359,530	320,271	132,800	305,872	130.33
8629 CTE Community Collaborative Pathways	355,014	622,135	622,136	468,788	153,348	(67.29)
8629 Enrollment Growth & Retention	173,067	246,917	246,918	246,918	146,687	(40.59)
8629 Career Technical Education Pathways Initiative Consortium	-	-	200,000	10,444	339,557	3,151.22
8629 Staff Diversity	6,215	21,224	20,838	10,165	16,198	59.35

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

General Fund Restricted

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8681 State Lottery Revenue	376,966	150,000	344,059	344,059	150,000	(56.40)
Total State Revenues	3,336,651	3,637,399	5,323,894	4,321,113	4,856,655	12.39
8800 Local Revenues						
8871 Riverside County Superintendent of Schools State Preschool	6,582	-	8,091	16,430	-	-
8871 Riverside County Children & Families Commission	1,862	-	3,543	3,543	-	-
8871 Child Care Access Means Parents In School	-	-	268	268	-	-
8890 CA Co. College Assoc Occ. Ed.-Leadership Academy	-	-	99,693	79,309	120,384	51.79
8890 The Mentor Program	6,600	-	8	8	-	(100.00)
8890 Regional Consortium Leadership	1,797	-	-	-	-	-
8890 Riverside Community College District Emancipation Youth	39,884	-	-	-	-	-
8890 Riverside County Superintendent of Schools State Preschool	81,962	117,810	119,110	110,770	117,810	6.36
8890 San Diego Miramar Biotechnology Program	13,500	-	-	-	-	-
8890 Telecommunications and Technology Infrastructure Program	182,030	422,190	422,190	230,810	591,381	156.22
8890 Riverside County Children & Families Commission	53,657	114,934	119,959	119,958	137,748	14.83
8890 Active Minds	-	-	2,400	1,565	8,435	438.98
8890 The Gates Foundation	49,999	-	-	-	-	-
Total Local Revenue	437,873	654,934	775,262	562,661	975,758	73.42
8900 Intrafund Transfers - In	173,241	150,901	15,516	15,516	-	(100.00)
Total Revenues and Transfer-In	\$ 7,215,031	\$ 8,363,266	\$ 10,073,948	\$ 7,949,434	\$ 9,807,195	23.37

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

General Fund Restricted

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1200 Non Instructional Salaries, Regular/Contract	\$ 714,388	\$ 966,059	\$ 816,102	\$ 662,532	\$ 941,663	42.13
1300 Instructional Salaries, Other	66,120	52,400	70,822	70,822	67,000	(5.40)
1400 Non Instructional Salaries, Other	815,943	1,084,281	1,371,940	1,031,933	1,022,026	(0.96)
Total Academic Salaries	<u>1,596,451</u>	<u>2,102,740</u>	<u>2,258,864</u>	<u>1,765,287</u>	<u>2,030,689</u>	15.03
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	1,574,251	1,798,659	2,154,080	1,734,463	2,071,090	19.41
2200 Instructional Aides, Regular	65,341	95,976	93,655	87,244	81,521	(6.56)
2300 Non Instructional Salaries, Other	729,006	570,638	861,684	675,559	979,954	45.06
2400 Instructional Aides, Other	446,108	308,855	525,535	470,554	492,537	4.67
Total Classified Salaries	<u>2,814,706</u>	<u>2,774,128</u>	<u>3,634,954</u>	<u>2,967,820</u>	<u>3,625,102</u>	22.15
3000 Employee Benefits						
3100 State Teachers' Retirement System	105,063	162,364	162,697	120,647	165,684	37.33
3200 Public Employees' Retirement System	205,264	228,611	280,680	228,771	269,206	17.67
3300 Old Age, Survivors, Disability	180,436	202,325	262,052	207,099	254,798	23.03
3400 Health and Welfare	346,569	413,601	445,128	369,446	365,828	(0.98)
3500 State Unemployment Insurance	40,347	2,129	2,998	1,971	2,438	23.69
3600 Workers' Compensation Insurance	92,636	107,770	130,411	104,144	126,413	21.38
Total Employee Benefits	<u>970,315</u>	<u>1,116,800</u>	<u>1,283,966</u>	<u>1,032,078</u>	<u>1,184,367</u>	14.76
4000 Supplies and Materials						
4100 Textbooks	31,982	23,400	22,682	18,648	23,172	24.26
4200 Books	21,249	50	18,999	18,999	7,950	(58.16)
4300 Instructional	146,377	269,179	212,957	191,932	232,769	21.28
4500 Non Instructional	168,878	141,186	314,480	247,102	241,658	(2.20)
4700 Food Services	114	-	302	302	500	65.56
Total Supplies and Materials	<u>368,600</u>	<u>433,815</u>	<u>569,420</u>	<u>476,983</u>	<u>506,049</u>	6.09
5000 Other Operating Expenses and Services						
5000 Printing	63,079	38,705	59,227	48,859	42,616	(12.78)
5100 Consultants and Contracted	207,600	210,735	347,201	171,378	434,036	153.26

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

General Fund Restricted

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
5200 Conferences	226,657	220,983	401,537	267,582	413,510	54.54
5300 Memberships and Dues	7,190	9,831	16,054	13,766	4,468	(67.54)
5400 Insurance	2,663	1,593	3,080	1,855	2,300	23.99
5500 Utilities	3,685	8,325	3,431	3,056	3,275	7.17
5600 Rents, Leases, and Maintenance	188,859	205,056	257,929	213,457	181,163	(15.13)
5700 Legal, Election, and Audit	1,500	1,200	3,424	3,424	2,000	(41.59)
5800 Other	220,079	629,539	350,472	191,033	767,339	301.68
Total Other Operating Expenses and Services	921,312	1,325,967	1,442,355	914,410	1,850,707	102.39
6000 Capital Outlay						
6200 Buildings	-	25,000	-	-	25,000	100.00
6300 Library Books and Materials	3,504	560	9,205	5,951	-	(100.00)
6400 Equipment	277,027	267,956	530,149	441,870	332,124	(24.84)
Total Capital Outlay	280,531	293,516	539,354	447,821	357,124	(20.25)
7000 Other Outgo						
7500 Student Financial Aid	96,271	63,303	164,658	164,658	59,923	(63.61)
7600 Other Student Aid	166,845	252,997	180,377	180,377	193,234	7.13
Total Other Outgo	263,116	316,300	345,035	345,035	253,157	(26.63)
Total Expenditures and Other Outgo and Ending Fund Balance	\$ 7,215,031	\$ 8,363,266	\$ 10,073,948	\$ 7,949,434	\$ 9,807,195	23.37

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

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

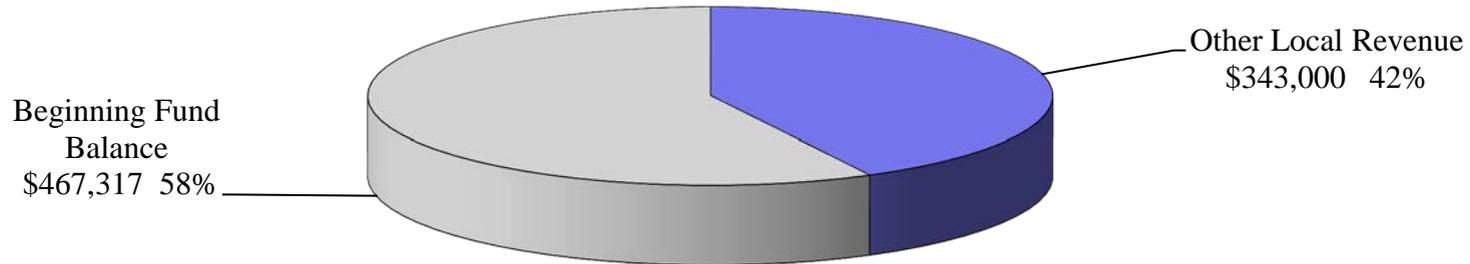
Collections from parking meters

Collections from parking citations

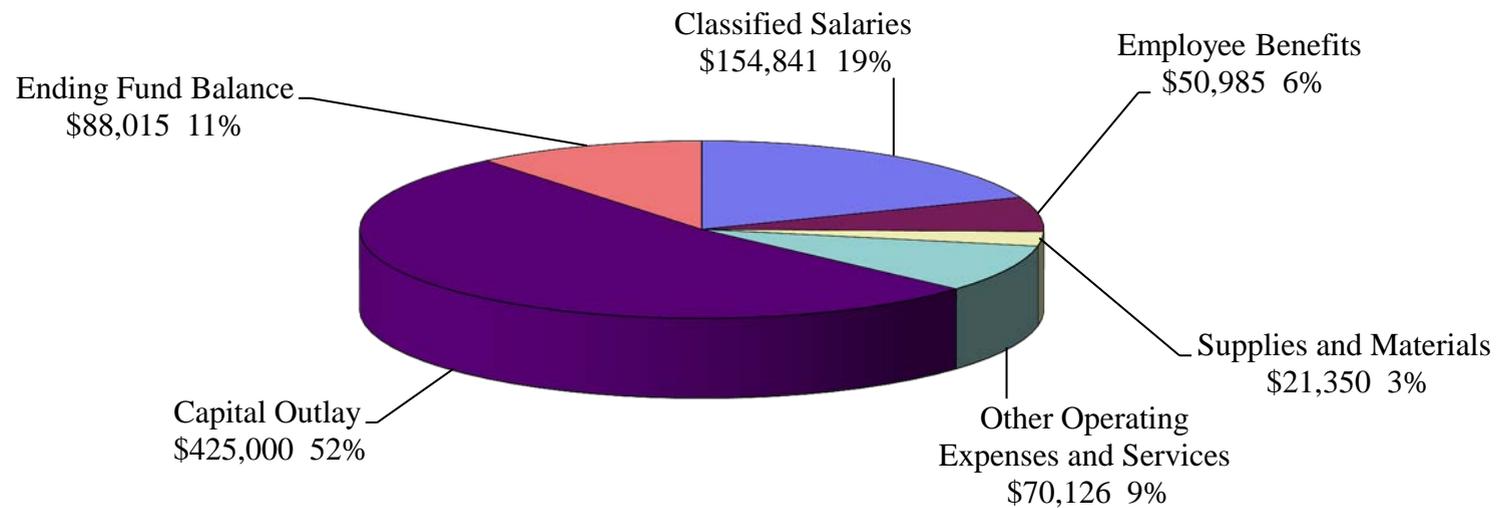
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Parking Fund Revenues and Beginning Fund Balance – \$810,317



Parking Fund Expenditures and Ending Fund Balance – \$810,317



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

Parking Fund

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8881 Parking Fees	\$ 231,435	\$ 250,000	\$ 250,000	\$ 251,156	\$ 262,500	4.52
8886 Parking Citations	65,100	60,000	60,000	36,550	40,000	9.44
8888 Parking Meter	46,553	46,000	46,000	38,971	40,000	2.64
8890 Other Local	2,443	400	400	550	500	(9.09)
Total Local Revenues	<u>345,531</u>	<u>356,400</u>	<u>356,400</u>	<u>327,227</u>	<u>343,000</u>	4.82
Beginning Fund Balance	<u>271,044</u>	<u>371,695</u>	<u>371,695</u>	<u>371,695</u>	<u>467,317</u>	25.73
Total Revenues and Beginning Fund Balance	<u>\$ 616,575</u>	<u>\$ 728,095</u>	<u>\$ 728,095</u>	<u>\$ 698,922</u>	<u>\$ 810,317</u>	15.94

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ 97,299	\$ 161,908	\$ 161,908	\$ 88,896	\$ 154,841	74.18
3000 Employee Benefits	35,426	63,045	63,045	33,648	50,985	51.52
4000 Supplies and Materials	21,398	21,476	20,277	13,209	21,350	61.63
5000 Other Operating Expenses and Services	77,723	70,000	96,199	95,852	70,126	(26.84)
6000 Capital Outlay *	13,034	379,081	354,082	-	425,000	100.00
Total Expenditures (2000 – 6000)	<u>244,880</u>	<u>695,510</u>	<u>695,511</u>	<u>231,605</u>	<u>722,302</u>	211.87
Ending Fund Balance	<u>371,695</u>	<u>32,585</u>	<u>32,584</u>	<u>467,317</u>	<u>88,015</u>	(81.17)
Total Expenditures and Ending Fund Balance	<u>\$ 616,575</u>	<u>\$ 728,095</u>	<u>\$ 728,095</u>	<u>\$ 698,922</u>	<u>\$ 810,317</u>	15.94

* Note: Fiscal year 2013-2014 year revenue reserved to current year for anticipated MVC and SJC parking lot resurfacing.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

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.

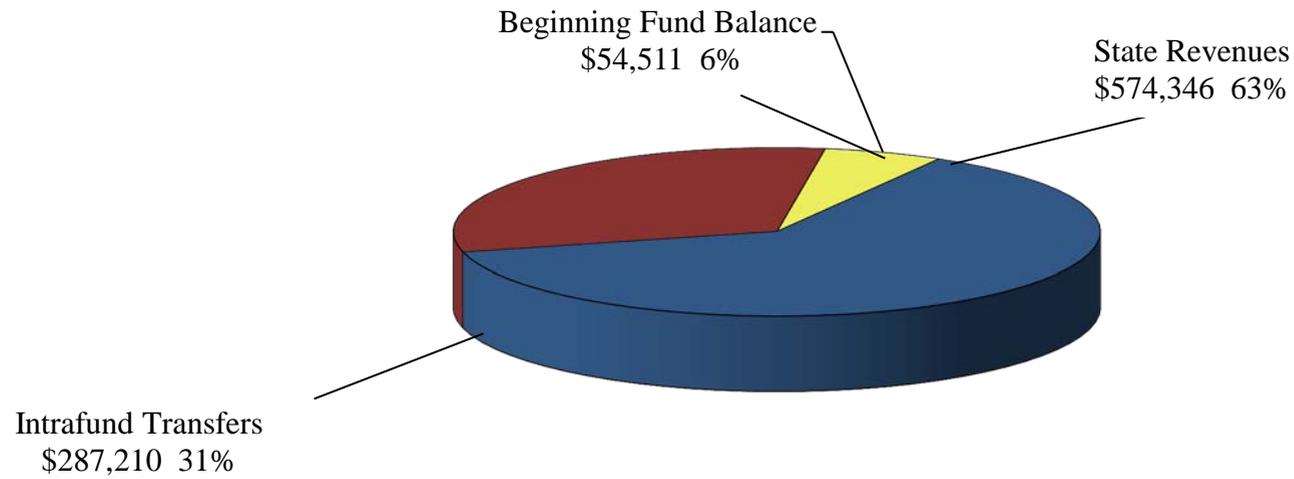
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

Beginning in 2009-2010 through 2012-2013, there were no State Funds allocated for Instructional Equipment. In fiscal year 2013-2014 State Funds are expected to be allocated in the amount of 118,460. Funds are not projected for 2014-2015.

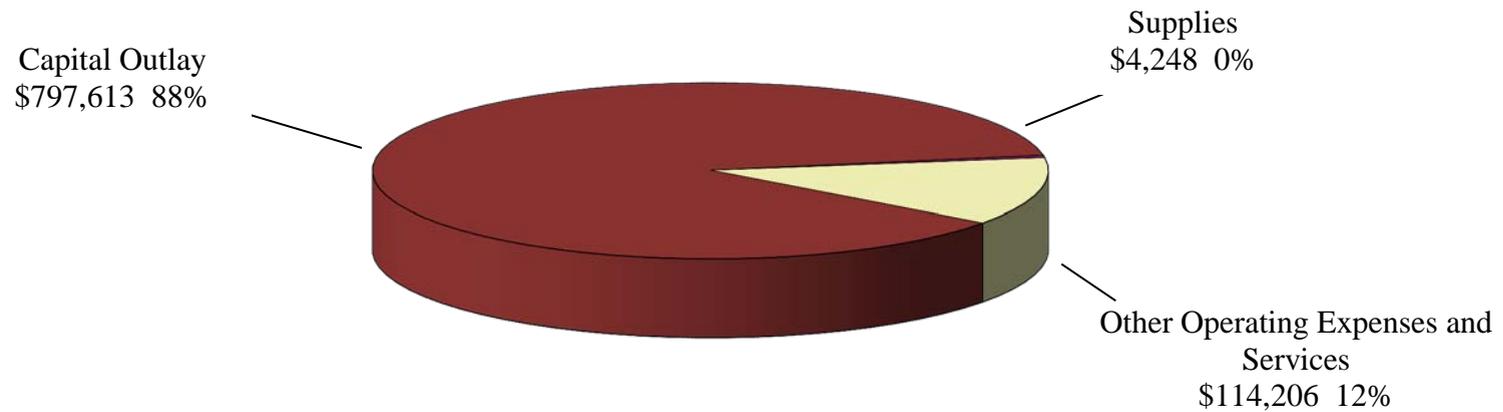
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Instructional Equipment Block Grant Revenues and Beginning Fund Balance - \$916,067



Instructional Equipment Block Grant Expenditures and Ending Fund Balance - \$916,067



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>		2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8600	State Revenues						
	8653 Instructional Improvement Grant	\$ -	\$ 118,460	\$ 118,460	\$ 69,755	\$ 574,233	723.21
	8653 Flexibility	7,625	7,600	7,600	118	113	(4.24)
	Total State Revenues	<u>7,625</u>	<u>126,060</u>	<u>126,060</u>	<u>69,873</u>	<u>574,346</u>	721.99
8900	Intrafund Transfers - In	<u>245</u>	<u>535,398</u>	<u>535,398</u>	<u>535,398</u>	<u>287,210</u>	(46.36)
	Beginning Fund Balance	<u>40,804</u>	<u>20,174</u>	<u>20,174</u>	<u>20,174</u>	<u>54,511</u>	170.20
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$ 48,674</u>	<u>\$ 681,632</u>	<u>\$ 681,632</u>	<u>\$ 625,445</u>	<u>\$ 916,067</u>	46.47
<u>Expenditures by Object</u>		2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
4000	Supplies and Materials	\$ -	\$ 3,100	\$ 16,464	\$ 15,196	\$ 4,248	(72.05)
5000	Other Operating Expenses and Services	<u>28,500</u>	<u>146,462</u>	<u>67,464</u>	<u>58,048</u>	<u>114,206</u>	96.74
6000	Capital Outlay	<u>-</u>	<u>532,070</u>	<u>597,704</u>	<u>497,690</u>	<u>797,613</u>	60.26
	Total Expenditures (1000 - 6000)	<u>28,500</u>	<u>681,632</u>	<u>681,632</u>	<u>570,934</u>	<u>916,067</u>	60.45
	Ending Fund Balance	<u>20,174</u>	<u>-</u>	<u>-</u>	<u>54,511</u>	<u>-</u>	-
	Total Expenditures and Ending Fund Balance	<u>\$ 48,674</u>	<u>\$ 681,632</u>	<u>\$ 681,632</u>	<u>\$ 625,445</u>	<u>\$ 916,067</u>	46.47

Note: Technology Reserve transferred to Instructional Equipment Block Grant Fund per auditors recommendation.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

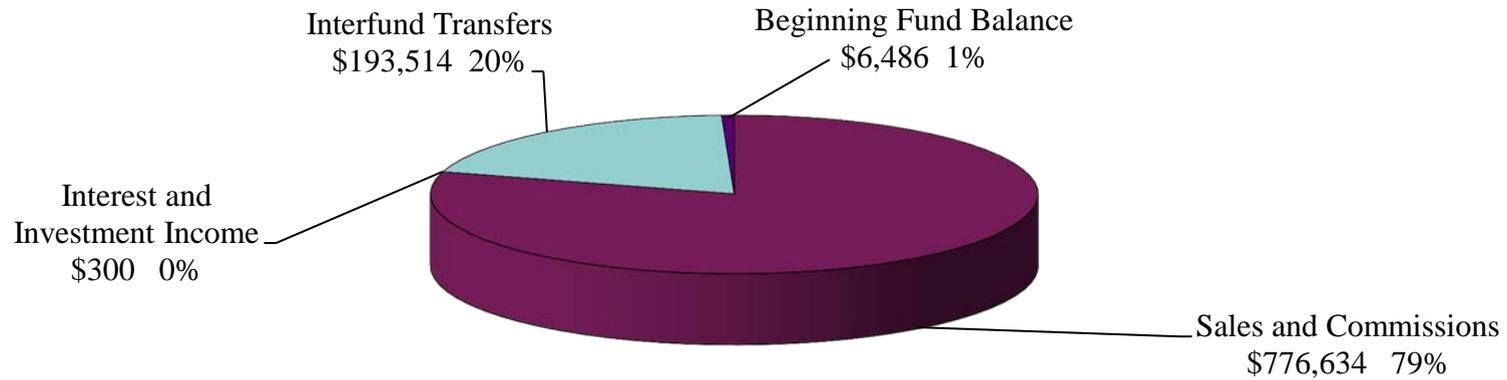
CAFETERIA FUND

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.

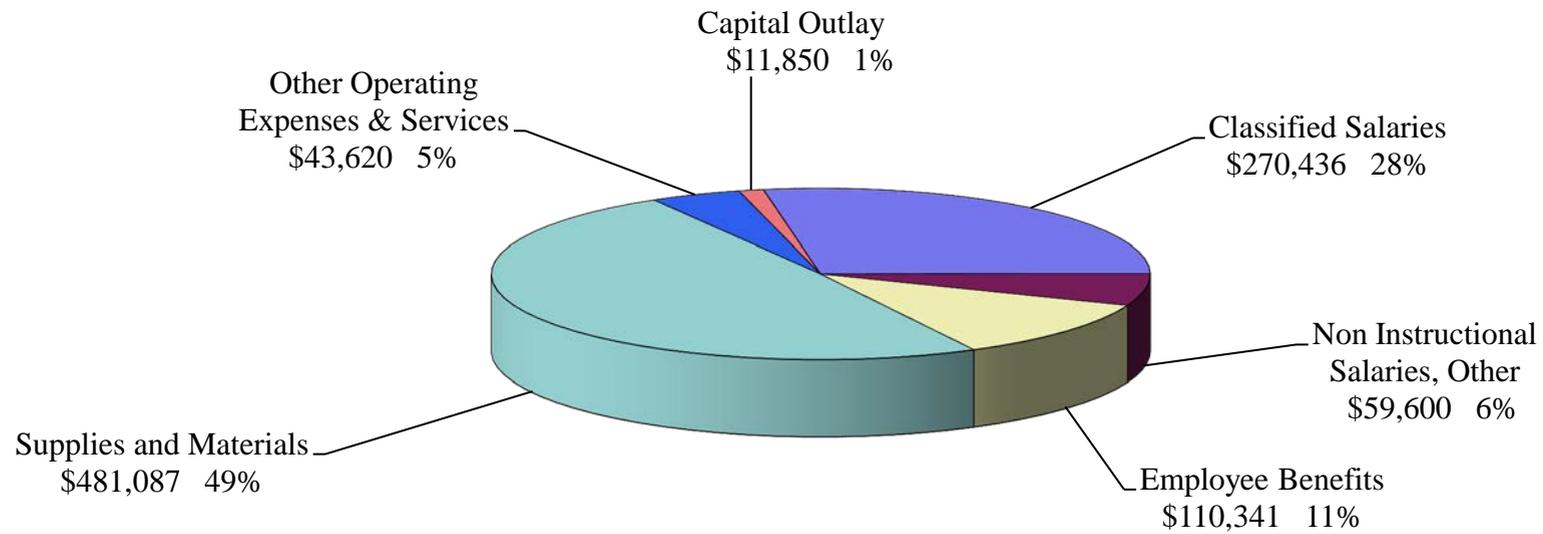
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Cafeteria Fund Revenues and Beginning Fund Balance – \$976,934



Cafeteria Fund Expenditures and Ending Fund Balance – \$976,934



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Cafeteria Fund

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 693,131	\$ 738,000	\$ 739,468	\$ 739,537	\$ 776,634	5.02
8860 Interest and Investment	194	250	339	270	300	11.11
Total Local Revenues	<u>693,325</u>	<u>738,250</u>	<u>739,807</u>	<u>739,807</u>	<u>776,934</u>	5.02
8900 Interfund Transfers - In	<u>268,651</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>193,514</u>	(3.24)
Total Revenues and Other Financing Sources	<u>961,976</u>	<u>938,250</u>	<u>939,807</u>	<u>939,807</u>	<u>970,448</u>	3.26
Beginning Fund Balance	<u>2,924</u>	<u>2,683</u>	<u>-</u>	<u>-</u>	<u>6,486</u>	100.00
Total Revenues and Beginning Fund Balance	<u><u>\$ 964,900</u></u>	<u><u>\$ 940,933</u></u>	<u><u>\$ 939,807</u></u>	<u><u>\$ 939,807</u></u>	<u><u>\$ 976,934</u></u>	3.95

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Cafeteria Fund

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 327,733	\$ 266,326	\$ 248,326	\$ 249,269	\$ 270,436	8.49
2300 Non Instructional Salaries, Other	29,242	59,600	59,600	57,413	59,600	3.81
Total Classified Salaries	<u>356,975</u>	<u>325,926</u>	<u>307,926</u>	<u>306,682</u>	<u>330,036</u>	7.62
3000 Employee Benefits	<u>111,486</u>	<u>102,045</u>	<u>99,714</u>	<u>99,221</u>	<u>110,341</u>	11.21
4000 Supplies and Materials	<u>443,331</u>	<u>464,290</u>	<u>471,926</u>	<u>471,874</u>	<u>481,087</u>	1.95
5000 Other Operating Expenses and Services						
5150 Credit Card Fees	24,082	17,089	29,646	24,744	24,500	(0.99)
5500 Utilities	15,552	10,800	12,477	17,089	17,000	(0.52)
5635 Rents and Leases	205	300	300	300	300	-
5642 Repairs, Non Instructional Equipment	3,046	3,400	111	111	120	8.11
5800 Other	2,558	3,000	2,968	1,669	1,700	1.86
Total Other Operating Expenses and Services	<u>45,443</u>	<u>34,589</u>	<u>45,502</u>	<u>43,913</u>	<u>43,620</u>	(0.67)
6000 Capital Outlay						
6490 Equipment	-	3,700	7,039	7,037	7,250	3.03
6900 Depreciation	7,665	7,700	7,700	4,594	4,600	0.13
Total Capital Outlay	<u>7,665</u>	<u>11,400</u>	<u>14,739</u>	<u>11,631</u>	<u>11,850</u>	1.88
Total Expenditures (2000-6000)	<u>964,900</u>	<u>938,250</u>	<u>939,807</u>	<u>933,321</u>	<u>976,934</u>	4.67
Ending Fund Balance	<u>-</u>	<u>2,683</u>	<u>-</u>	<u>6,486</u>	<u>-</u>	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 964,900</u>	<u>\$ 940,933</u>	<u>\$ 939,807</u>	<u>\$ 939,807</u>	<u>\$ 976,934</u>	3.95

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

CHILD DEVELOPMENT FUND

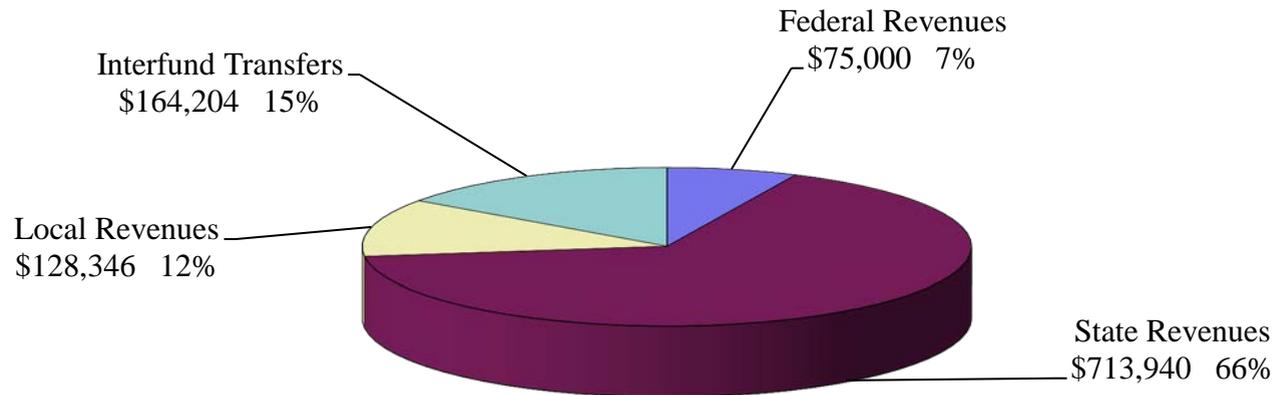
The Child Development Fund is a special revenue restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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.

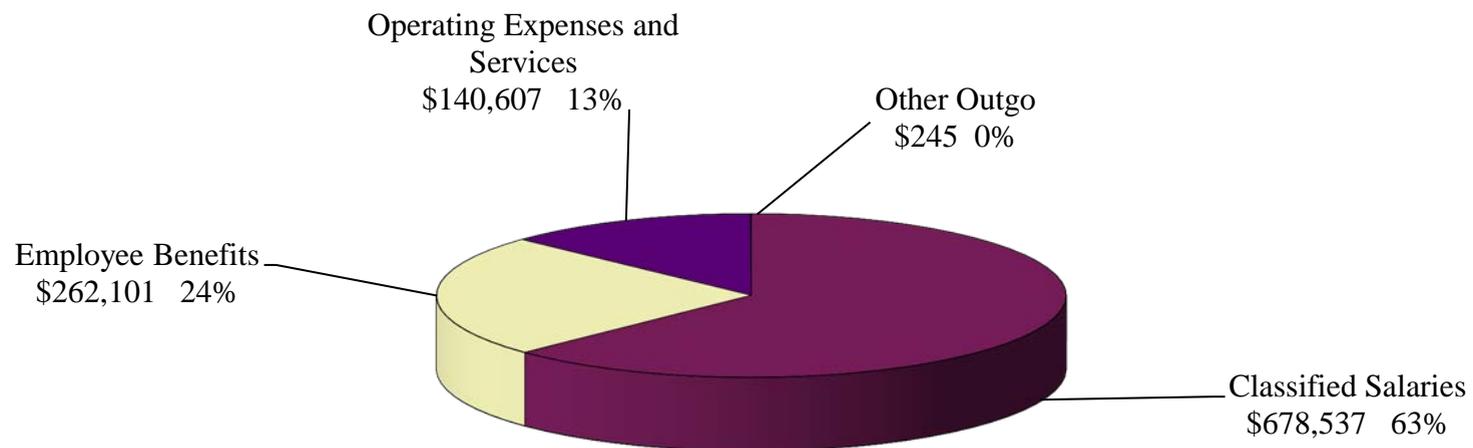
As a restricted fund, revenues and expenses are accounted for in the manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Child Development Fund Revenues and Beginning Fund Balance – \$1,081,490



Child Development Fund Expenditures and Ending Fund Balance – \$1,081,490



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Child Development Fund

<u>Revenues by Source</u>		2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$ 70,893	\$ 75,000	\$ 78,832	\$ 78,832	\$ 75,000	(4.86)
8600	State Revenues						
	8623 Child Development Division Award	187,777	169,181	206,283	206,283	173,078	(16.10)
	8629 Child Development Center	-	-	-	-	-	
	8650 California State Preschool	513,191	530,089	466,983	466,983	536,862	14.96
	8690 Food	3,393	4,000	3,805	3,805	4,000	5.12
	Total State Revenues	<u>704,361</u>	<u>703,270</u>	<u>677,071</u>	<u>677,071</u>	<u>713,940</u>	5.45
8800	Local Revenues						
	8850 Rents and Leases	6,575	6,575	6,575	6,575	6,575	-
	8871 Child Development Services	92,941	113,500	66,920	66,920	121,771	81.97
	8890 Other Local	600	600	5,171	5,171	-	(100.00)
	Total Local Revenues	<u>100,116</u>	<u>120,675</u>	<u>78,666</u>	<u>78,666</u>	<u>128,346</u>	63.15
8900	Interfund Transfers - In	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	-
	Total Revenues	<u>1,039,574</u>	<u>1,063,149</u>	<u>998,773</u>	<u>998,773</u>	<u>1,081,490</u>	8.28
	Beginning Fund Balance	<u>21,322</u>	<u>36,853</u>	<u>36,853</u>	<u>36,853</u>	<u>-</u>	(100.00)
	Total Revenues, and Beginning Fund Balance	<u>\$ 1,060,896</u>	<u>\$ 1,100,002</u>	<u>\$ 1,035,626</u>	<u>\$ 1,035,626</u>	<u>\$ 1,081,490</u>	4.43

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

Child Development Fund

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 492,149	\$ 567,174	\$ 439,545	\$ 439,545	\$ 557,120	26.75
2300 Non Instructional Salaries, Other	159,683	128,997	229,771	229,771	121,417	(47.16)
2400 Instructional Aides, Other	-	-	540	540	-	(100.00)
Total Classified Salaries	<u>651,832</u>	<u>696,171</u>	<u>669,856</u>	<u>669,856</u>	<u>678,537</u>	1.30
3000 Employee Benefits						
3200 Public Employees' Retirement System	55,783	66,842	51,417	51,417	65,425	27.24
3300 Old Age, Survivors, Disability, and Health Ins.	38,876	46,708	36,609	36,609	45,360	23.90
3400 Health and Welfare	119,446	132,161	110,418	110,418	135,013	22.27
3500 State Unemployment Insurance	5,840	306	273	273	296	8.42
3600 Workers' Compensation Insurance	14,632	16,228	15,633	15,633	16,007	2.39
Total Employee Benefits	<u>234,577</u>	<u>262,245</u>	<u>214,350</u>	<u>214,350</u>	<u>262,101</u>	22.28
4000 Total Supplies and Materials	<u>69</u>	<u>-</u>	<u>1,339</u>	<u>1,339</u>	<u>-</u>	(100.00)
5000 Other Operating Expenses and Services						
5003 Printing	189	200	102	102	-	(100.00)
5100 Consultants and Contracted	102,338	99,265	93,302	93,302	98,631	5.71
5500 Utility and Housekeeping	31,482	39,919	54,304	54,304	39,878	(26.57)
5600 Rents, Leases, and Maintenance	68	-	-	-	-	-
5700 Legal, Election, and Audit	1,980	1,881	2,022	2,022	2,022	-
5800 Other	-	76	106	106	76	(28.30)
Total Operating Expenses and Services	<u>136,057</u>	<u>141,341</u>	<u>149,836</u>	<u>149,836</u>	<u>140,607</u>	(6.16)
6000 Equipment	<u>1,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
7000 Interfund Transfers	<u>245</u>	<u>245</u>	<u>245</u>	<u>245</u>	<u>245</u>	-
Total, Expenditures (1000 – 7000)	<u>1,024,043</u>	<u>1,100,002</u>	<u>1,035,626</u>	<u>1,035,626</u>	<u>1,081,490</u>	4.43
Ending Fund Balance	<u>36,853</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$ 1,060,896</u>	<u>\$ 1,100,002</u>	<u>\$ 1,035,626</u>	<u>\$ 1,035,626</u>	<u>\$ 1,081,490</u>	4.43

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

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:

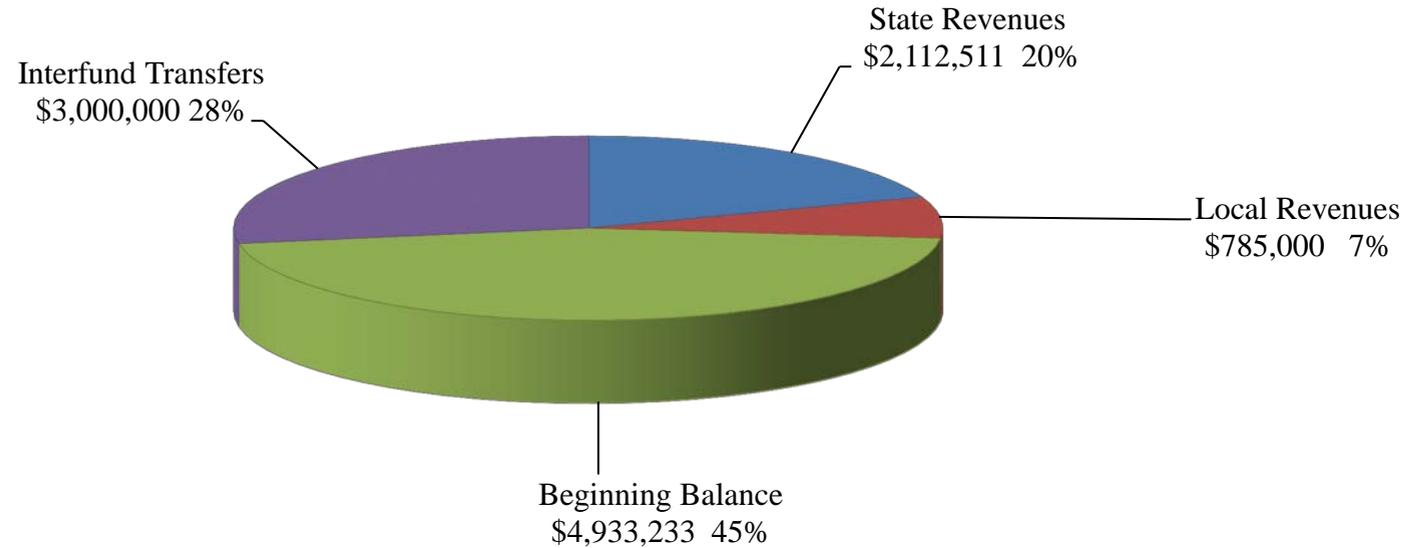
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Proceeds from Lease Revenue Bonds
- Sublease revenue from partnership agreement
- Transfers from General Fund Unrestricted

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

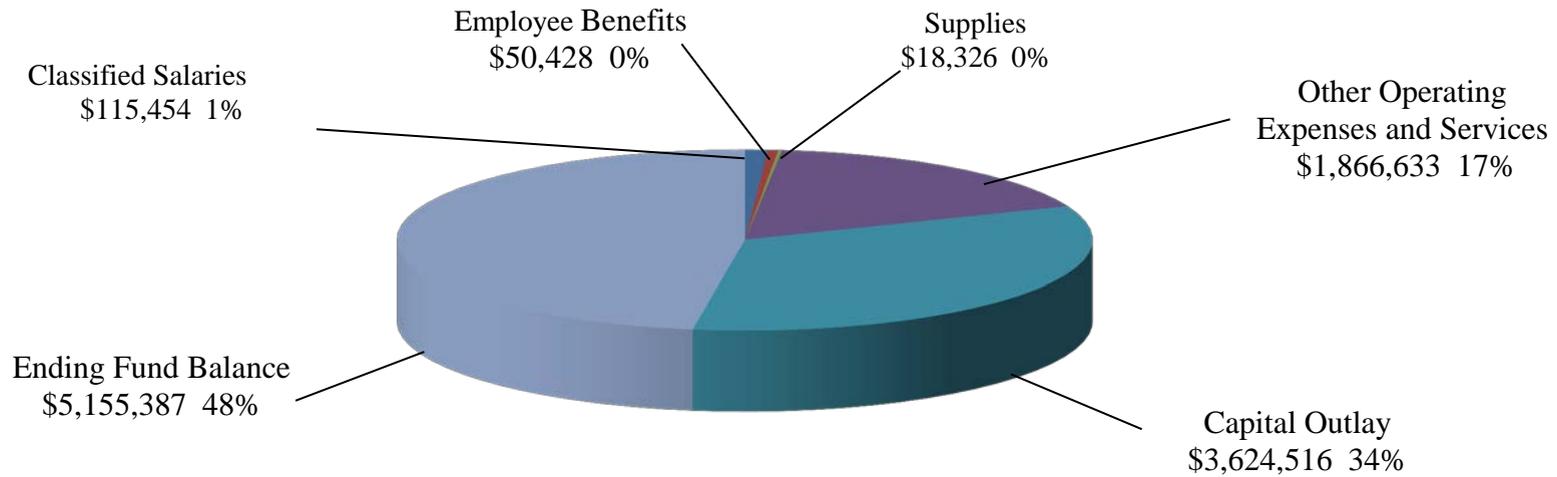
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment Lease
- Roof Repairs
- South West Corridor Improvements
- Prop 39 Energy Sustainability Projects
- Campus Security

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Capital Outlay Projects Fund Revenues and Beginning Fund Balance - \$10,830,744



Capital Outlay Projects Fund Expenditures and Ending Fund Balance – \$10,830,744



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

Capital Outlay Projects Fund

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8600 State Revenues						
8651 Community College Const. Act (Prop. 55)	\$ 1,789,068	\$ 197,354	\$ 197,354	\$ 20,600	\$ 368,755	1,690.07
8652 Scheduled Maintenance & Repair	-	118,459	118,459	-	1,018,459	#DIV/0!
8652 Prop 39 Energy Sustainability	-	455,040	455,040	34,064	725,297	2,029.22
State Revenues	<u>1,789,068</u>	<u>770,853</u>	<u>770,853</u>	<u>54,664</u>	<u>2,112,511</u>	3,764.54
8800 Local Revenues						
8860 Interest and Investment	(2,251)	2,000	2,000	4,867	5,000	2.73
8880 Capital Outlay Fee	34,506	50,000	50,000	77,401	80,000	3.36
8890 Redevelopment	673,648	675,000	675,000	735,192	700,000	(4.79)
8890 Other Local	-	200,000	200,000	-	-	-
Total Local Revenues	<u>705,903</u>	<u>927,000</u>	<u>927,000</u>	<u>817,460</u>	<u>785,000</u>	(3.97)
8900 Interfund Transfers - In	2,557,852	3,000,000	3,000,000	3,000,000	3,000,000	-
Total Revenues and Other Financing Sources	<u>5,052,823</u>	<u>4,697,853</u>	<u>4,697,853</u>	<u>3,872,124</u>	<u>5,897,511</u>	52.31
Beginning Fund Balance	<u>4,804,074</u>	<u>3,929,599</u>	<u>3,929,599</u>	<u>3,929,599</u>	<u>4,933,233</u>	25.54
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$ 9,856,897</u>	<u>\$ 8,627,452</u>	<u>\$ 8,627,452</u>	<u>\$ 7,801,723</u>	<u>\$ 10,830,744</u>	38.83

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ -	\$ 58,560	\$ 58,560	\$ 83,628	\$ 115,454	38.06
3000	Employee Benefits	-	20,306	20,306	18,316	50,428	175.32
4000	Supplies and Materials	109,137	-	20,751	4,238	18,326	332.42
5000	Other Operating Expenses and Services	2,437,652	1,437,416	1,517,262	1,355,783	1,866,633	37.68
6000	Capital Outlay	3,380,509	3,550,704	3,450,107	1,406,525	3,624,516	157.69
	Total Expenditures (1000 – 6000)	5,927,298	5,066,986	5,066,986	2,868,490	5,675,357	97.85
7910	Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706	2,066,706	2,066,706	2,066,706	-
7900	Designated Fund Balance	1,862,893	1,493,760	1,493,760	2,866,527	3,088,681	7.75
	Ending Fund Balance	3,929,599	3,560,466	3,560,466	4,933,233	5,155,387	4.50
	Total Expenditures and Ending Fund Balance	\$ 9,856,897	\$ 8,627,452	\$ 8,627,452	\$ 7,801,723	\$ 10,830,744	38.83

Note: The Designated Fund Balance contains \$1,046,994 of Lease Revenue Bond reserve funds and \$400,000 for Wildomar prepaid land deposits. Capital Outlay by Project is provided in detail on page 69.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

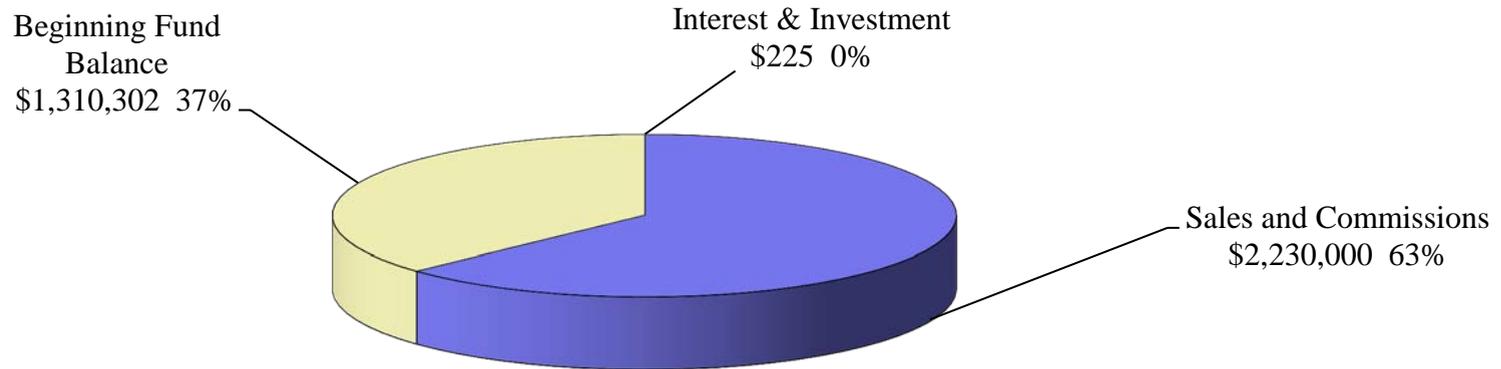
BOOKSTORE FUND

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.

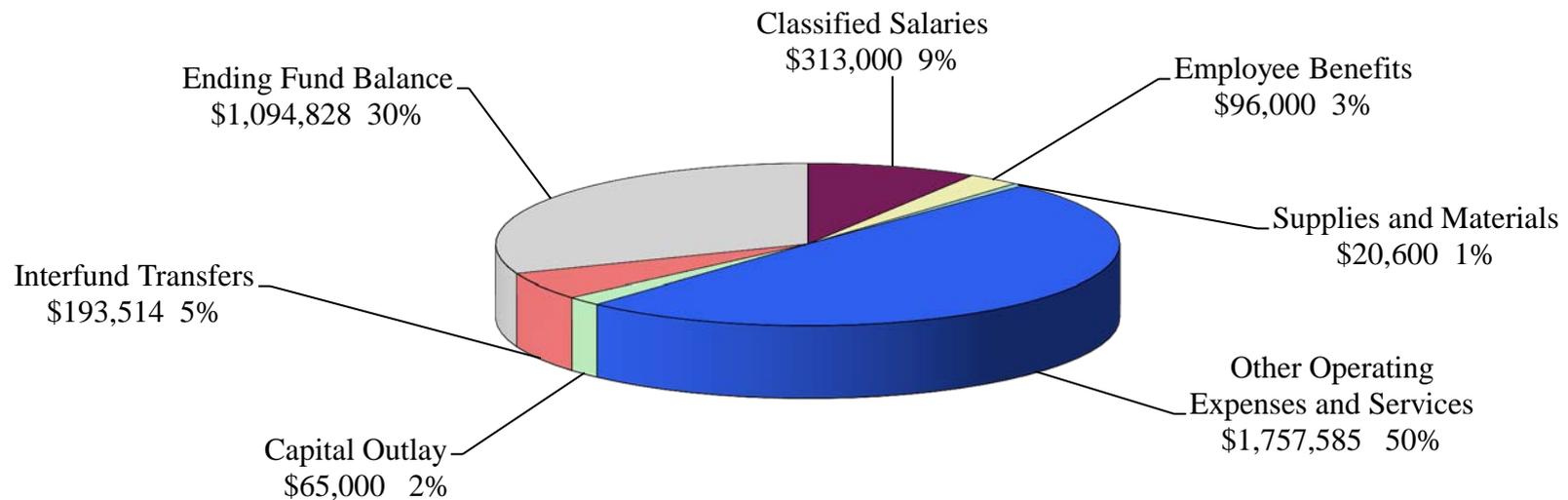
All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Bookstore Fund Revenues and Beginning Fund Balance –\$3,540,527



Bookstore Fund Expenditures and Ending Fund Balance –\$3,540,527



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Bookstore Fund

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 2,175,703	\$ 2,300,000	\$ 2,300,000	\$ 2,110,605	\$ 2,230,000	5.66
8860 Interest and Investment	373	800	800	222	225	1.35
Total Local Revenues	<u>2,176,076</u>	<u>2,300,800</u>	<u>2,300,800</u>	<u>2,110,827</u>	<u>2,230,225</u>	5.66
Beginning Fund Balance	<u>1,692,916</u>	<u>1,520,202</u>	<u>1,520,202</u>	<u>1,520,202</u>	<u>1,310,302</u>	(13.81)
Total Revenues and Beginning Fund Balance	<u>\$ 3,868,992</u>	<u>\$ 3,821,002</u>	<u>\$ 3,821,002</u>	<u>\$ 3,631,029</u>	<u>\$ 3,540,527</u>	(2.49)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Bookstore Fund

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 264,050	\$ 270,988	\$ 270,988	\$ 269,087	\$ 285,000	5.91
2330 Non Instructional Salaries, Other	8,507	10,000	10,000	27,989	28,000	0.04
Total Classified Salaries	<u>272,557</u>	<u>280,988</u>	<u>280,988</u>	<u>297,076</u>	<u>313,000</u>	5.36
3000 Employee Benefits	<u>96,325</u>	<u>100,000</u>	<u>100,000</u>	<u>93,147</u>	<u>96,000</u>	3.06
4000 Supplies and Materials	<u>16,033</u>	<u>20,000</u>	<u>20,000</u>	<u>20,564</u>	<u>20,600</u>	0.18
5000 Other Operating Expenses and Services						
5100 Contract	24,280	30,000	30,000	25,319	26,000	2.69
5220 Conferences	4,110	2,000	2,000	80	85	6.25
5500 Utilities and Housekeeping Services	38,929	50,000	50,000	56,048	56,500	0.81
5642 Repairs Non Instructional Equipment	-	800	800	1,467	1,500	2.25
5800 Other - Cost of Goods Sold	1,604,799	1,860,000	1,860,000	1,558,440	1,650,000	5.88
5892 Bank Charges	25,288	30,000	30,000	22,243	23,500	5.65
Total Other Operating Expenses and Services	<u>1,697,406</u>	<u>1,972,800</u>	<u>1,972,800</u>	<u>1,663,597</u>	<u>1,757,585</u>	5.65
6000 Capital Outlay						
6229 Building Remodel	-	7,000	7,000	-	18,000	100.00
6480 Equipment	740	-	-	-	-	-
6900 Depreciation	65,729	80,000	80,000	46,343	47,000	1.42
Total Capital Outlay	<u>66,469</u>	<u>87,000</u>	<u>87,000</u>	<u>46,343</u>	<u>65,000</u>	40.26
Total Expenditures (2000 – 6000)	<u>2,148,790</u>	<u>2,460,788</u>	<u>2,460,788</u>	<u>2,120,727</u>	<u>2,252,185</u>	6.20

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

		Bookstore Fund					
<u>Expenditures by Object</u>		2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
7000	Interfund Transfers-Out	200,000	200,000	200,000	200,000	193,514	(3.24)
	Total Expenditures (2000-7000)	<u>2,348,790</u>	<u>2,660,788</u>	<u>2,660,788</u>	<u>2,320,727</u>	<u>2,445,699</u>	5.39
	Ending Fund Balance	<u>1,520,202</u>	<u>1,160,214</u>	<u>1,160,214</u>	<u>1,310,302</u>	<u>1,094,828</u>	(16.44)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 3,868,992</u>	<u>\$ 3,821,002</u>	<u>\$ 3,821,002</u>	<u>\$ 3,631,029</u>	<u>\$ 3,540,527</u>	(2.49)

Note: The ending fund balance continues to decrease due to reduced sales and the interfund transfer-out to Cafeteria.

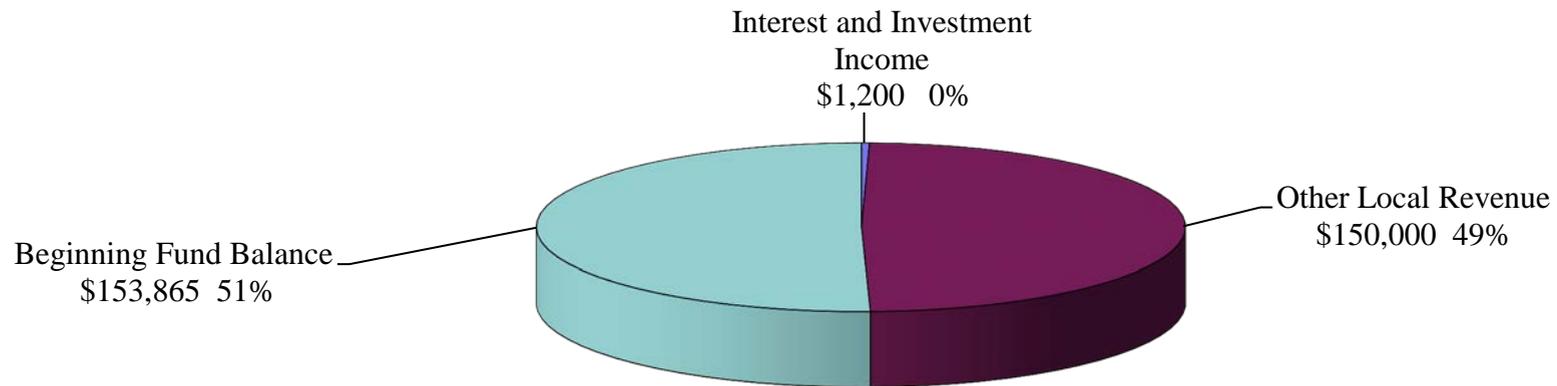
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

SELF INSURANCE FUND

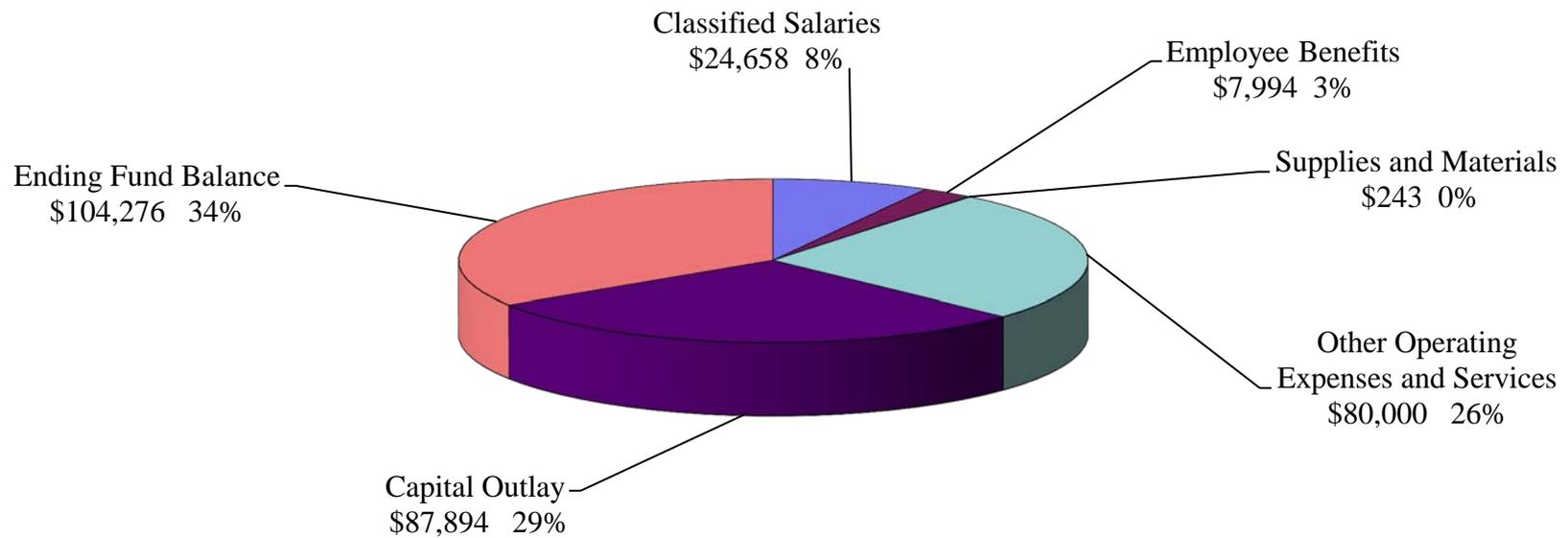
The Self Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Self Insurance Fund Revenues and Beginning Fund Balance – \$305,065



Self Insurance Fund Expenditures and Ending Fund Balance – \$305,065



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Self Insurance Fund

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment	\$ 1,228	\$ 1,200	\$ 1,200	\$ 1,021	\$ 1,200	17.53
8890 Other Local	188,432	150,000	198,256	198,256	150,000	(24.34)
Total Local Revenues	<u>189,660</u>	<u>151,200</u>	<u>199,456</u>	<u>199,277</u>	<u>151,200</u>	(24.13)
Beginning Fund Balance	<u>317,934</u>	<u>368,620</u>	<u>368,620</u>	<u>368,620</u>	<u>153,865</u>	(58.26)
Total Revenues, Other Financing Services and Beginning Fund Balance	<u>\$ 507,594</u>	<u>\$ 519,820</u>	<u>\$ 568,076</u>	<u>\$ 567,897</u>	<u>\$ 305,065</u>	(46.28)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Self Insurance Fund

<u>Expenditures by Object</u>		2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries	\$ 500	\$ -	\$ -	\$ -	\$ -	-
2000	Classified Salaries	30,719	25,188	25,188	24,723	24,658	(0.26)
3000	Employee Benefits	9,157	7,591	7,591	7,404	7,994	7.97
4000	Supplies and Materials	23	111	243	132	243	84.09
5000	Other Operating Expenses and Services	22,170	271,573	319,697	318,938	80,000	(74.92)
	Subtotal	62,569	304,463	352,719	351,197	112,895	(67.85)
6000	Capital Outlay	76,405	96,505	96,505	62,835	87,894	39.88
	Total Expenditures (1000 – 6000)	138,974	400,968	449,224	414,032	200,789	(51.50)
	Ending Fund Balance	368,620	118,852	118,852	153,865	104,276	(32.23)
	Total Expenditures and Ending Fund Balance	\$ 507,594	\$ 519,820	\$ 568,076	\$ 567,897	\$ 305,065	(46.28)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

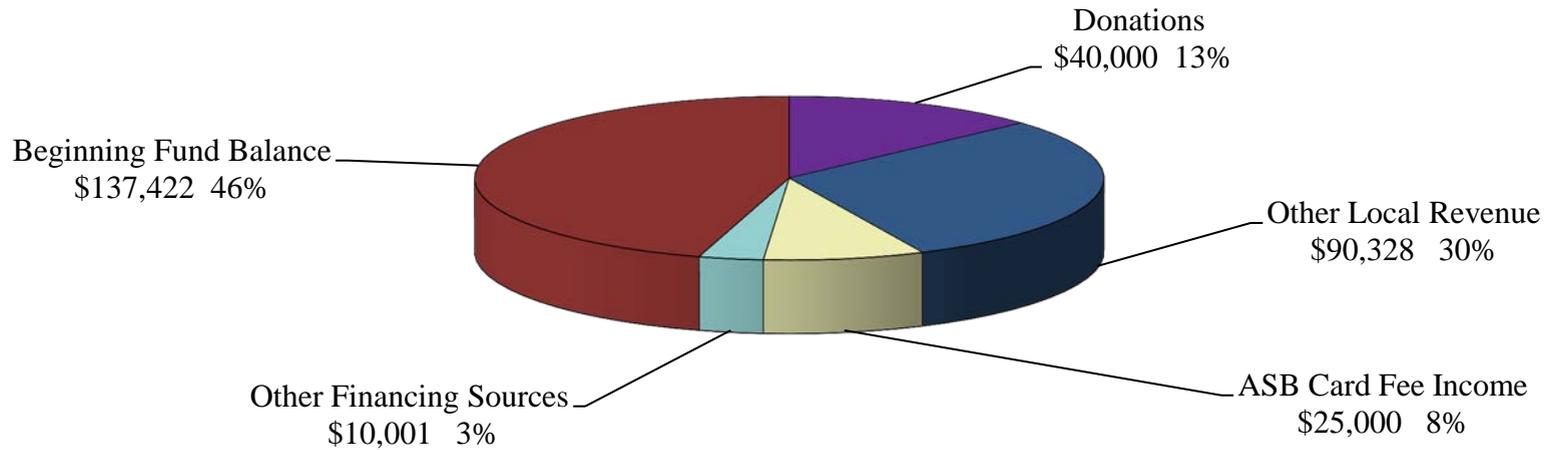
STUDENT GOVERNMENT ASSOCIATION FUND

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.

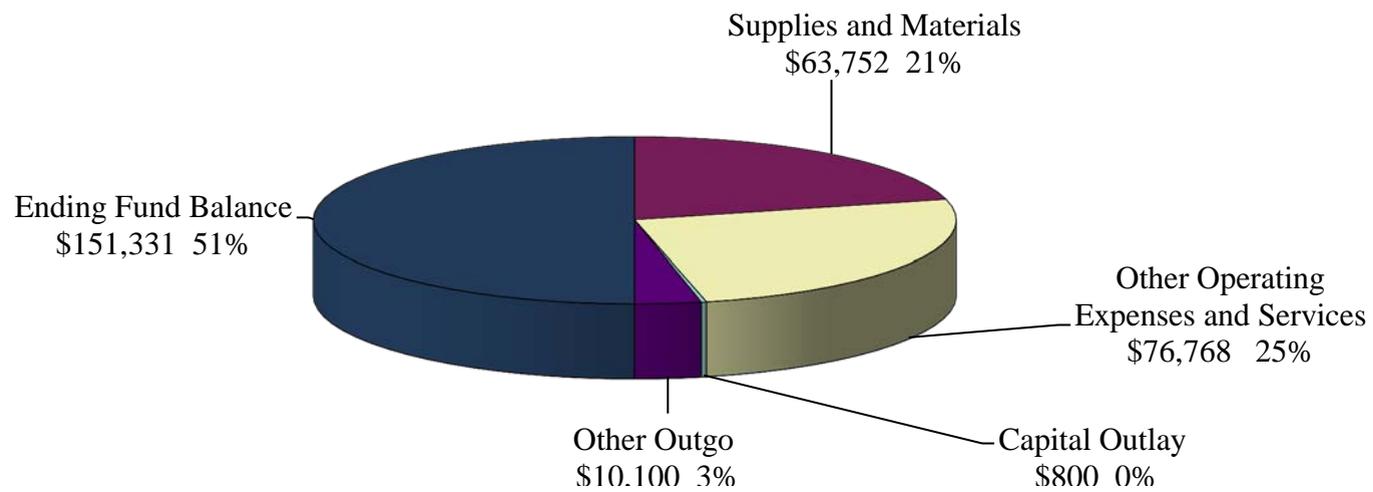
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Student Government Association Fund Revenues and Beginning Fund Balance – \$302,751



Student Government Association Fund Expenditures and Ending Fund Balance – \$302,751



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

Student Government Association Fund

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 35,226	\$ 36,283	\$ 36,283	\$ 38,824	\$ 40,000	3.03
8832 Commissions	1,454	1,498	1,498	1,213	1,453	19.79
8841 Ticket Sales	41,663	42,913	42,913	39,926	41,470	3.87
8842 Advertising Sales	844	869	869	199	247	24.12
8844 Food Sales	179	184	184	-	104	100.00
8845 Concession Sales	989	1,019	1,019	1,216	1,300	6.91
8849 Miscellaneous Sales	18,879	19,445	19,445	22,206	24,764	11.52
8856 Entry Fee	4,392	4,524	4,524	12,345	13,000	5.31
8857 Membership Fee	12,753	13,136	13,136	5,954	6,973	17.11
8861 Interest	36	37	37	16	17	6.25
8878 Health Fee	920	948	948	845	1,000	18.34
8887 ASB Card Fee	24,502	22,500	22,500	23,707	25,000	5.45
Total Local Revenues	141,837	143,356	143,356	146,451	155,328	6.06
8900 Other Financing Sources						
8980 Interfund Transfers-In	8,550	8,806	8,806	8,620	9,483	10.01
8999 Intrafund Transfers-In	1,588	1,636	1,636	579	518	(10.54)
Total Other Financing Sources	10,138	10,442	10,442	9,199	10,001	8.72
Total Revenues and Other Financing Sources	151,975	153,798	153,798	155,650	165,329	6.22
Beginning Fund Balance	147,133	129,230	129,230	129,230	137,422	6.34
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$ 299,108	\$ 283,028	\$ 283,028	\$ 284,880	\$ 302,751	6.27

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

Student Government Association Fund

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional	\$ 20,529	\$ 20,940	\$ 20,940	\$ 24,554	\$ 25,000	1.82
4501 Uniforms Clothing Costumes	43,327	44,194	44,194	32,443	32,752	0.95
4530 Grounds/Garden	2,166	2,210	2,210	-	-	-
4710 Food	3,900	3,978	3,978	6,042	6,000	(0.70)
Total Supplies and Materials	<u>69,922</u>	<u>71,322</u>	<u>71,322</u>	<u>63,039</u>	<u>63,752</u>	1.13
5000 Other Operating Expenses and Services						
5045 Postage	1,214	1,250	1,250	1,652	1,680	1.69
5100 Contract	36,588	37,320	37,320	22,129	23,000	3.94
5150 District Administrative Fees and Charges	5,000	5,000	5,000	5,000	5,000	-
5195 Entry Fee	14,990	15,290	15,290	18,463	19,148	3.71
5210 Mileage	-	400	400	598	625	4.52
5219 Other Travel	1,977	2,017	2,017	9,923	10,000	0.78
5220 Conferences	-	-	-	310	350	12.90
5224 Student Travel	-	-	-	1,000	1,200	20.00
5300 Dues Memberships	11,485	11,715	11,715	5,982	6,500	8.66
5420 Liability Insurance	-	-	-	214	250	16.82
5500 District Utility	2,023	2,063	2,063	2,003	2,075	3.59
5640 Equipment Repair	439	200	200	2,230	1,000	(55.16)
5690 Miscellaneous	7,019	7,158	7,158	2,003	3,000	49.78
5740 Advertising	1,583	1,615	1,615	1,158	1,384	19.52
5801 Donation	800	816	816	300	500	66.67
5802 Prizes Awards	1,437	1,466	1,466	757	800	5.68
5999 Credit Card Charges	276	282	282	251	256	1.99
Total Other Operating Expenses and Services	<u>84,831</u>	<u>86,592</u>	<u>86,592</u>	<u>73,973</u>	<u>76,768</u>	3.78
6000 Capital Outlay	<u>4,987</u>	<u>5,137</u>	<u>5,137</u>	<u>547</u>	<u>800</u>	46.25
Total Expenditures (2000 - 6000)	<u>159,740</u>	<u>163,051</u>	<u>163,051</u>	<u>137,559</u>	<u>141,320</u>	2.73

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Student Government Association Fund

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7300 Interfund Transfers-Out	7,750	7,905	7,905	7,520	7,800	3.72
7301 Intrafund Transfers-Out	1,588	1,620	1,620	579	600	3.63
7400 Club Bonus	800	816	816	800	800	-
7510 Student Financial School	-	200	200	1,000	900	(10.00)
Total Other Outgo	<u>10,138</u>	<u>10,541</u>	<u>10,541</u>	<u>9,899</u>	<u>10,100</u>	2.03
Total Expenditures (2000 - 7000)	<u>169,878</u>	<u>173,592</u>	<u>173,592</u>	<u>147,458</u>	<u>151,420</u>	2.69
Ending Fund Balance	<u>129,230</u>	<u>109,436</u>	<u>109,436</u>	<u>137,422</u>	<u>151,331</u>	10.12
Total Expenditures and Ending Fund Balance	<u>\$ 299,108</u>	<u>\$ 283,028</u>	<u>\$ 283,028</u>	<u>\$ 284,880</u>	<u>\$ 302,751</u>	6.27

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

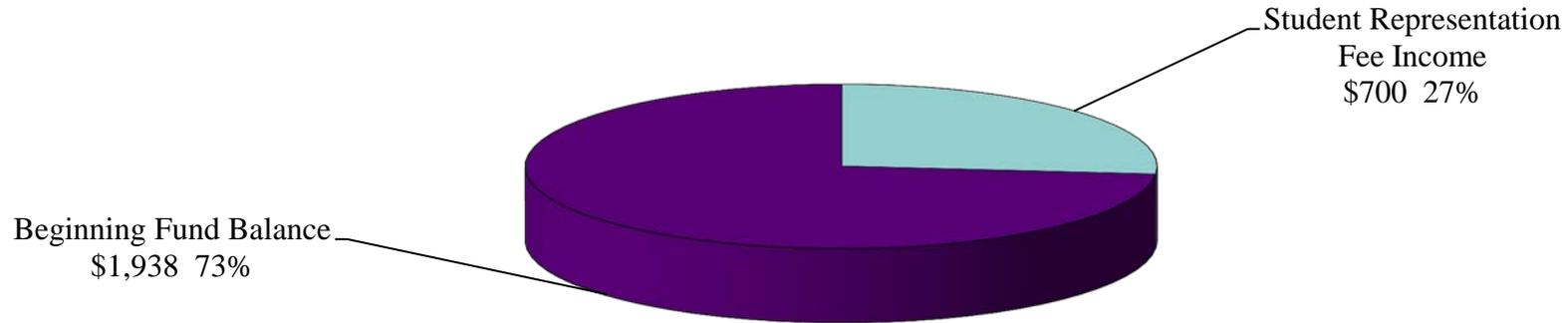
STUDENT REPRESENTATION FEE FUND

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.

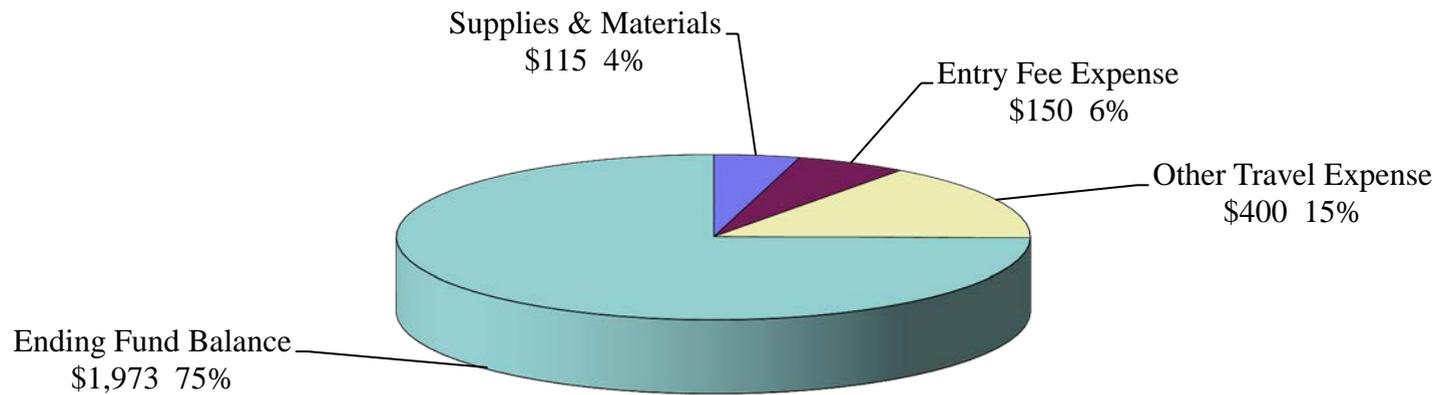
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Student Representation Fee Fund Revenues and Beginning Fund Balance – \$2,638



Student Representation Fee Fund Expenditures and Ending Fund Balance – \$2,638



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Student Representation Fee Fund

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8884 Student Representation Fee	\$ 640	\$ 655	\$ 655	\$ 771	\$ 700	(9.21)
Beginning Fund Balance	1,350	1,640	1,640	1,640	1,938	18.17
Total Revenues and Beginning Fund Balance	<u>\$ 1,990</u>	<u>\$ 2,295</u>	<u>\$ 2,295</u>	<u>\$ 2,411</u>	<u>\$ 2,638</u>	9.42

Student Representation Fee Fund

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	\$ -	\$ 50	\$ 50	\$ 204	\$ 115	(43.63)
5000 Other Operating Expenses and Services						
5195 Entry Fee	130	150	150	-	150	100.00
5224 Student Travel	220	500	500	269	400	48.70
Total Other Operating Expenses and Services	<u>350</u>	<u>650</u>	<u>650</u>	<u>269</u>	<u>550</u>	104.46
Total Expenditures (4000 - 5000)	<u>350</u>	<u>700</u>	<u>700</u>	<u>473</u>	<u>665</u>	40.59
Ending Fund Balance	1,640	1,595	1,595	1,938	1,973	1.81
Total Expenditures and Ending Fund Balance	<u>\$ 1,990</u>	<u>\$ 2,295</u>	<u>\$ 2,295</u>	<u>\$ 2,411</u>	<u>\$ 2,638</u>	9.42

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

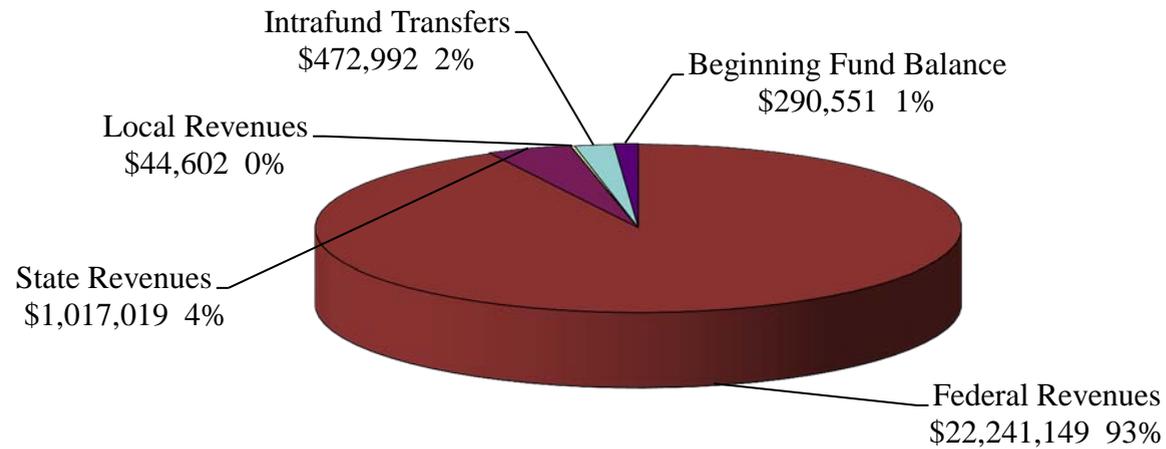
STUDENT FINANCIAL AID FUND

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.

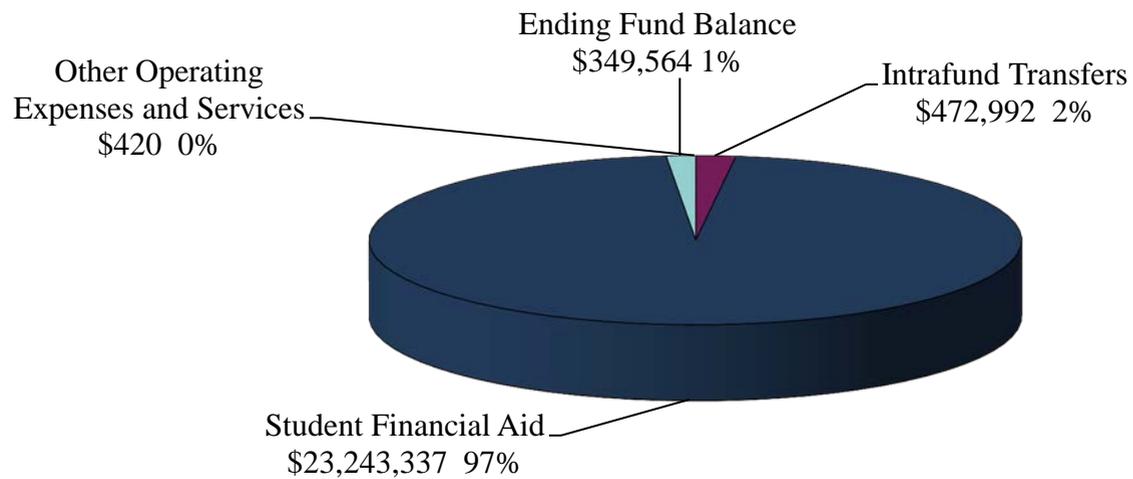
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are salaries,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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Student Financial Aid Fund Revenues and Beginning Fund Balance – \$24,066,313



Student Financial Aid Fund Expenditures and Ending Fund Balance – \$24,066,313



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Student Financial Aid Fund

Revenues by Source	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant	\$ 17,407,959	\$ 18,080,621	\$ 18,080,621	\$ 20,687,595	\$ 21,721,975	5.00
8152 FSEOG	273,975	299,478	299,478	363,000	364,202	0.33
8159 GI Bill Chapter 33 Veterans Program	199,500	206,000	206,000	150,458	154,972	3.00
Total Federal Revenues	<u>17,881,434</u>	<u>18,586,099</u>	<u>18,586,099</u>	<u>21,201,053</u>	<u>22,241,149</u>	4.91
8600 State Revenues						
8640 CAL Grant B	750,049	765,000	765,000	933,649	961,658	3.00
8641 CAL Grant C	34,088	35,000	35,000	53,749	55,361	3.00
Total State Revenues	<u>784,137</u>	<u>800,000</u>	<u>800,000</u>	<u>987,398</u>	<u>1,017,019</u>	3.00
8800 Local Revenues						
8826 Loan Recoveries	200	200	200	-	-	-
8861 Interest	90	100	100	68	72	5.88
8890 Other Local	34,886	40,000	40,000	43,232	44,530	3.00
Total Local Revenues	<u>35,176</u>	<u>40,300</u>	<u>40,300</u>	<u>43,300</u>	<u>44,602</u>	3.01
8900 Intrafund Transfers-In	<u>376,499</u>	<u>380,000</u>	<u>380,000</u>	<u>459,216</u>	<u>472,992</u>	3.00
Total Revenues	<u>19,077,246</u>	<u>19,806,399</u>	<u>19,806,399</u>	<u>22,690,967</u>	<u>23,775,762</u>	4.78
Beginning Fund Balance	<u>212,727</u>	<u>247,651</u>	<u>247,651</u>	<u>247,650</u>	<u>290,551</u>	17.32
Total Revenues and Beginning Fund Balance	<u>\$ 19,289,973</u>	<u>\$ 20,054,050</u>	<u>\$ 20,054,050</u>	<u>\$ 22,938,617</u>	<u>\$ 24,066,313</u>	4.92

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Student Financial Aid Fund

<u>Expenditures by Object</u>		2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
5000	Bad Debt	\$ 253	\$ 500	\$ 500	\$ 400	\$ 420	5.00
7000	Intrafund Transfers-Out	376,499	380,000	380,000	459,216	472,992	3.00
7500	Student Financial Aid						
7520	Student Financial Grant	18,655,485	19,436,399	19,436,399	22,202,575	23,258,168	4.75
7599	Prior Year Adjustments	10,086	2,000	2,000	(14,125)	(14,831)	5.00
	Total Student Financial Aid	<u>18,665,571</u>	<u>19,438,399</u>	<u>19,438,399</u>	<u>22,188,450</u>	<u>23,243,337</u>	4.75
	Total Expenditures (4000 – 7000)	<u>19,042,323</u>	<u>19,818,899</u>	<u>19,818,899</u>	<u>22,648,066</u>	<u>23,716,749</u>	4.72
9700	Fund Balance Reserved						
9710	Legally Restricted	14,550	14,750	14,750	14,150	14,550	2.83
9750	Board Restricted	233,100	220,401	220,401	276,401	335,014	21.21
	Total Ending Fund Balance	<u>247,650</u>	<u>235,151</u>	<u>235,151</u>	<u>290,551</u>	<u>349,564</u>	20.31
	Total Expenditures and Ending Fund Balance	<u>\$ 19,289,973</u>	<u>\$ 20,054,050</u>	<u>\$ 20,054,050</u>	<u>\$ 22,938,617</u>	<u>\$ 24,066,313</u>	4.92

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

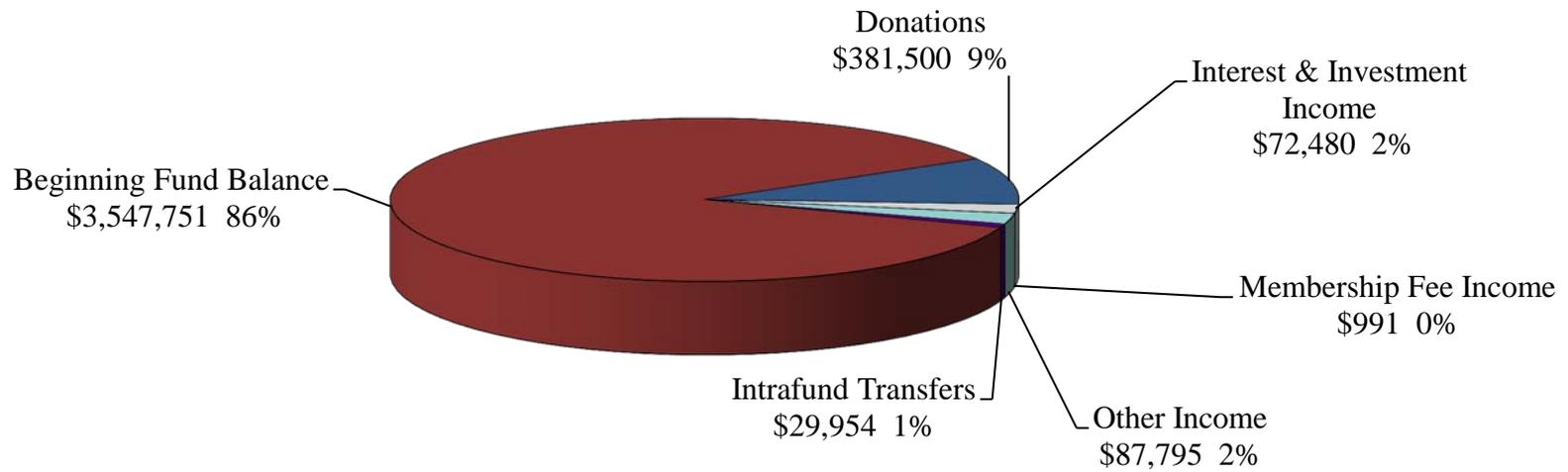
FOUNDATION FUND

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.

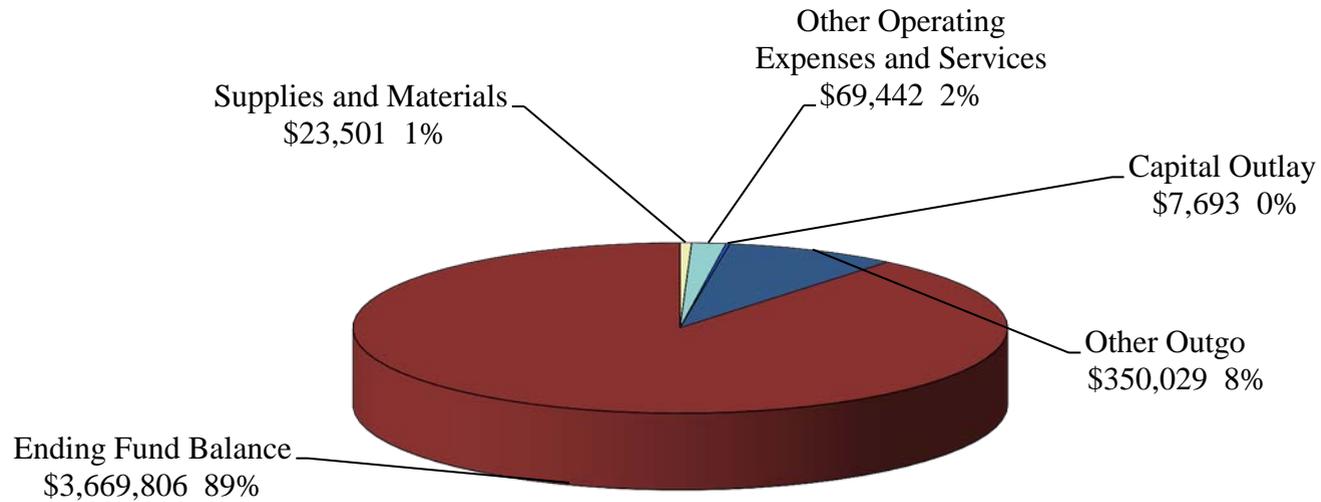
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

Foundation Fund Revenues and Beginning Fund Balance – \$4,120,471



Foundation Fund Expenditures and Ending Fund Balance – \$4,120,471



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Foundation Fund

<u>Revenues by Source</u>	2012-13 Actual Revenues	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Revenues	2014-15 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 411,059	\$ 419,280	\$ 419,280	\$ 346,699	\$ 381,500	10.04
8826 Loan Recoveries	160	163	163	118	124	5.08
8827 Other	56,839	-	-	-	-	-
8841 Ticket Sales	44,103	44,985	44,985	69,040	73,450	6.39
8844 Food Sales	-	100	100	-	-	-
8849 Miscellaneous Sales	8,548	9,000	9,000	8,139	9,962	22.40
8857 Membership Fee	2,400	2,448	2,448	800	991	23.88
8858 Start Up Fees	-	-	-	10,744	-	(100.00)
8859 Annual Management Fees	4,233	4,318	4,318	13,991	4,259	(69.56)
8861 Interest	359	366	366	238	205	(13.87)
8862 Investment	56,723	58,000	58,000	59,763	51,625	(13.62)
8864 Investment Gains/Losses	(144,075)	70,000	70,000	(8,652)	20,650	338.67
Total Local Revenues	<u>440,349</u>	<u>608,660</u>	<u>608,660</u>	<u>500,880</u>	<u>542,766</u>	8.36
8900 Intrafund Transfers-In	<u>78,021</u>	<u>115,000</u>	<u>115,000</u>	<u>63,197</u>	<u>29,954</u>	(52.60)
Total Revenues and Other Financing Sources	<u>518,370</u>	<u>723,660</u>	<u>723,660</u>	<u>564,077</u>	<u>572,720</u>	1.53
Beginning Fund Balance	<u>3,438,774</u>	<u>3,486,355</u>	<u>3,486,355</u>	<u>3,486,355</u>	<u>3,547,751</u>	1.76
Total Revenues and Beginning Fund Balance	<u>\$ 3,957,144</u>	<u>\$ 4,210,015</u>	<u>\$ 4,210,015</u>	<u>\$ 4,050,432</u>	<u>\$ 4,120,471</u>	1.73

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

Foundation Fund

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional Supplies	\$ 17,997	\$ 18,357	\$ 18,357	\$ 14,513	\$ 11,373	(21.64)
4501 Uniforms Clothing Costumes	-	-	-	983	1,218	23.91
4710 Food	12,257	9,870	9,870	9,013	10,910	21.05
Total Supplies and Materials	<u>30,254</u>	<u>28,227</u>	<u>28,227</u>	<u>24,509</u>	<u>23,501</u>	(4.11)
5000 Other Operating Expenses and Services						
5002 Bad Debt	498	508	508	2,171	1,500	(30.91)
5003 Depreciation	878	895	895	367	-	(100.00)
5045 Postage	4,764	4,860	4,860	4,731	4,883	3.21
5100 Contract Services	57,489	58,639	58,639	41,167	46,042	11.84
5151 Foundation Management Fee	4,219	4,303	4,303	24,736	4,500	(81.81)
5195 Entry Fee	500	510	510	-	500	100.00
5210 Mileage	99	105	105	636	1,048	64.78
5219 Other Travel	2,675	2,729	2,729	513	211	(58.87)
5224 Student Travel	-	-	-	7,621	3,950	(48.17)
5300 Dues and Memberships	713	727	727	300	372	24.00
5420 Liability Insurance	-	-	-	553	686	24.05
5500 District Utility	1	1	1	1	1	-
5690 Miscellaneous	1,470	1,500	1,500	59	62	5.08
5740 Advertising	495	505	505	2,487	3,083	23.96
5801 Donation	3,953	4,032	4,032	100	124	24.00
5802 Prizes and Awards	-	500	500	2,310	1,800	(22.08)
5999 Credit Charges	524	535	535	579	680	17.44
Total Other Operating Expenses and Services	<u>78,278</u>	<u>80,349</u>	<u>80,349</u>	<u>88,331</u>	<u>69,442</u>	(21.38)
6000 Capital Outlay	4,568	4,660	4,660	6,210	7,693	23.88
Total Expenditures (2000-6000)	<u>113,100</u>	<u>113,236</u>	<u>113,236</u>	<u>119,050</u>	<u>100,636</u>	(15.47)
7000 Other Outgo						
7301 Intrafund Transfers-Out	78,021	115,000	115,000	63,197	29,954	(52.60)
7510 Student Financial Scholarship	279,668	288,500	288,500	320,434	320,075	(0.11)
Total Other Outgo	<u>357,689</u>	<u>403,500</u>	<u>403,500</u>	<u>383,631</u>	<u>350,029</u>	(8.76)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Foundation Fund

<u>Expenditures by Object</u>	2012-13 Actual Expenditures	2013-14 Adopted Budget	2013-14 Revised Budget	2013-14 Actual Expenditures	2014-15 Adopted Budget	% Change Adopt/Act
Total Expenditures (2000-7000)	470,789	516,736	516,736	502,681	450,665	(10.35)
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750 Board Restricted Reserve	2,248,431	2,455,355	2,455,355	2,309,827	2,431,882	5.28
Total Ending Fund Balance	3,486,355	3,693,279	3,693,279	3,547,751	3,669,806	3.44
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 3,957,144	\$ 4,210,015	\$ 4,210,015	\$ 4,050,432	\$ 4,120,471	1.73

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

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 five consecutive years.

<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
2013-14	1.57	1.57
2014-15	0.85	0.85

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

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.

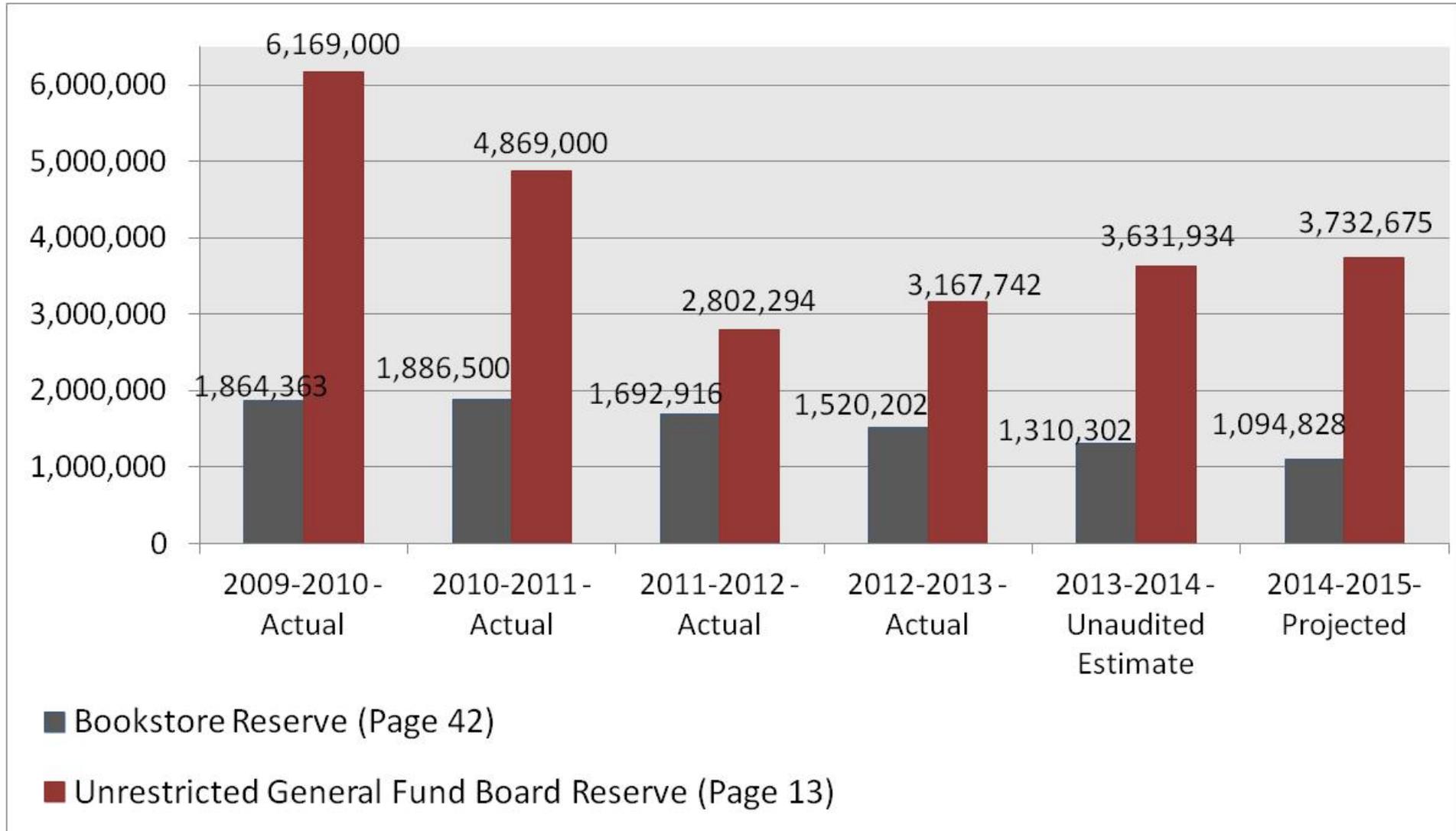
The "Salaries for Classroom Instructors" includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district's 50% computation for the fiscal years 1992-93 through 2013-14 (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	52.82
2012-13	50.03
2013-14	50.20

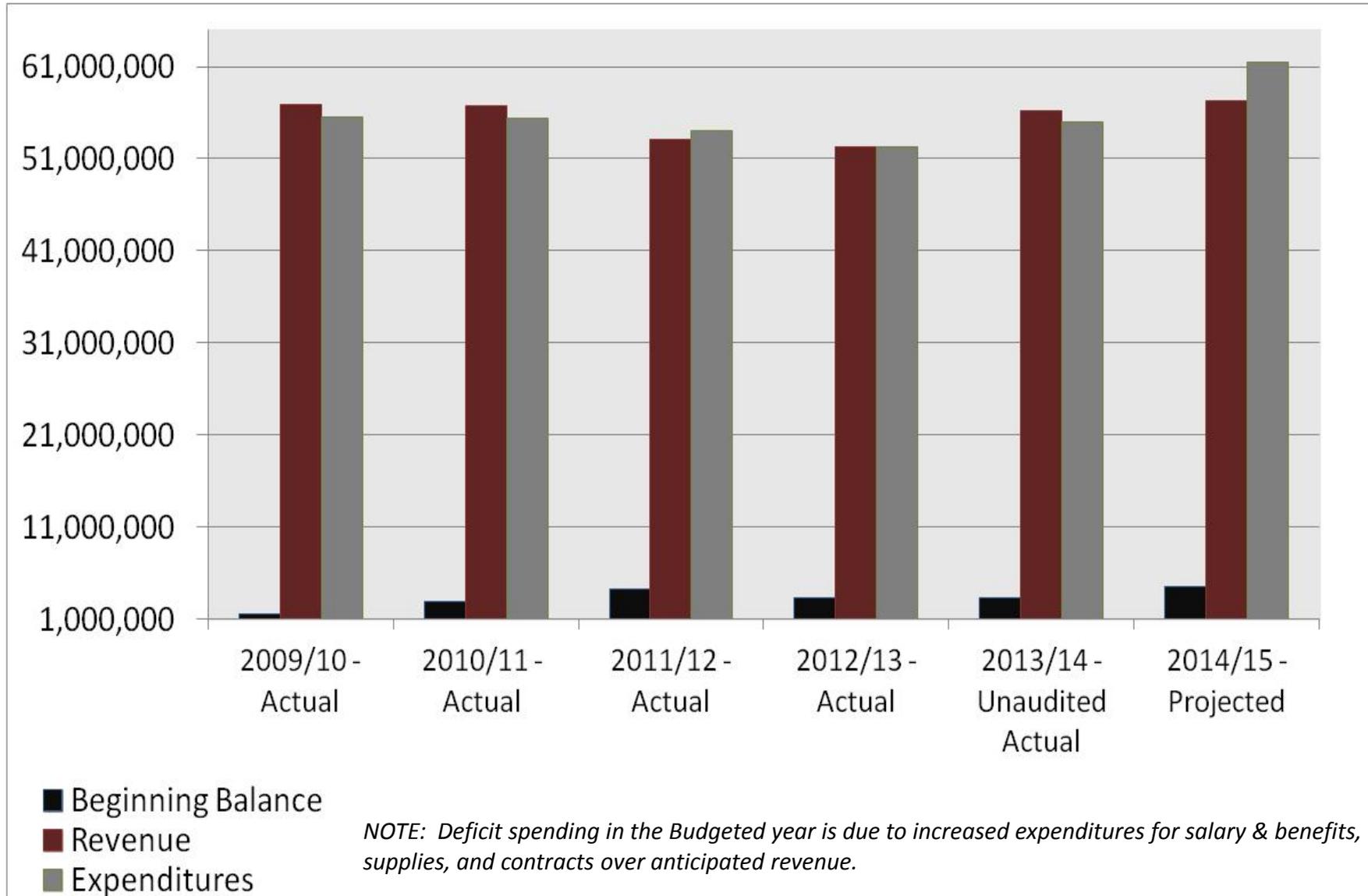
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

HISTORICAL DATA DISTRICT RESERVES



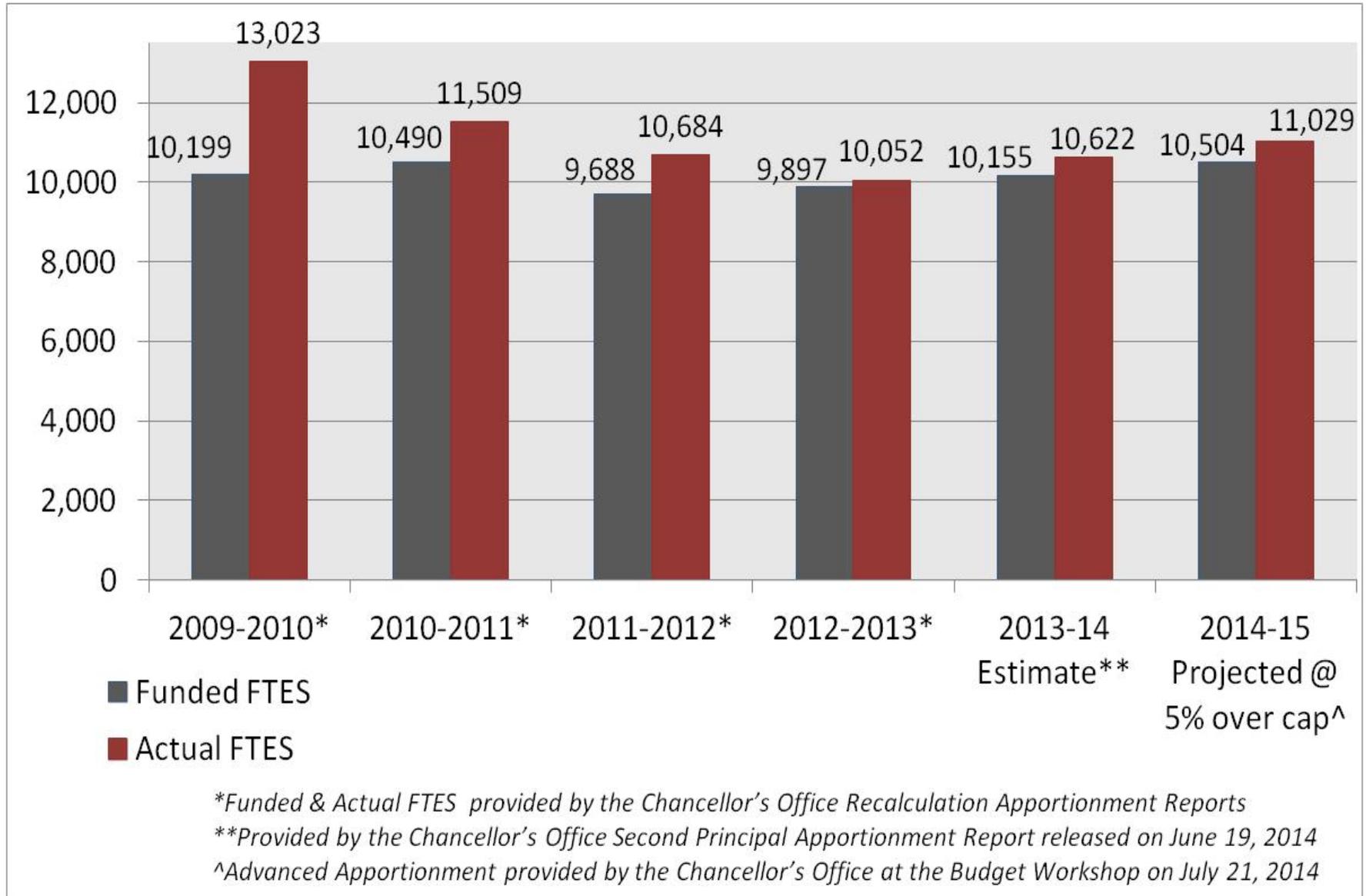
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

HISTORICAL DATA FTES COMPARISONS



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2014-2015

Capital Outlay Projects Fund, By Project

	2013-2014 <u>Actual</u>	2014-2015 <u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>	\$3,929,599	\$4,933,233
<u>REVENUES</u>		
1. State Capital Outlay - Humanities Group II	\$20,600	\$176,755
2. State Capital Outlay - Fire Alarm System	-	192,000
3. State Scheduled Maintenance	-	1,018,459
4. State Prop 39 Energy Sustainability	34,064	725,297
5. Interest	4,867	5,000
6. Redevelopment	735,192	700,000
7. Capital Outlay Surcharge	77,401	80,000
8. Other Local	-	-
9. Interfund Transfer In	3,000,000	3,000,000
<u>TOTAL REVENUES</u>	\$3,872,124	\$5,897,511
<u>TOTAL BEGINNING BALANCE AND REVENUES</u>	\$7,801,723	\$10,830,744
<u>EXPENDITURES</u>		
1. District - Campus Security	9,996	30,000
2. District - DSA Contract	58,586	50,000
3. District - Facilities Five Year Plan	21,450	112,050
4. District - Facility Improvement Projects MVC	22,492	108,698
5. District - Facility Improvement Projects SJC	22,492	108,698
6. District - Facility Improvement Projects SJC Gym Maintenance	-	6,500
7. District - Fleet Replacement	-	100,000
8. District - Instruction Support	15,980	30,000
9. District - Lease Revenue Bond	784,318	836,416
10. District - Regulatory Compliance	15,328	100,000
11. District - Roof Repair Project	-	523,000
12. District - Student Services Support	11,413	30,000
13. District - Xerox Lease	464,250	456,000
14. District - Prop 39 Energy Sustainability Projects	34,064	725,297
15. District - Scheduled Maintenance Special Repair	-	1,018,459
16. MVC - Central Plant Chillers	2,877	-
17. MVC - Classroom Building I - Construction	568	-
18. MVC - Classroom Building I - Equipment	20,651	176,755
19. MVC - Modular Relocation	13,733	-
20. MVC - Replace Learning Resource HVAC	628,185	8,000
21. MVC - Women's Softball Field	175,750	150,000
22. SGP - San Geronio Pass Campus	31,972	29,024
23. SJC - Cultural Arts Building	3,000	-
24. SJC - Fire Alarm System - Preliminary Plans	-	192,000
25. SWC - South West Corridor	531,385	534,460
26. WIL - Wildomar EIR	-	350,000
<u>TOTAL EXPENDITURES</u>	\$2,868,490	\$5,675,357
Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706
Designated Fund Balance	2,866,527	3,088,681
<u>ENDING FUND BALANCE</u>	\$4,933,233	\$5,155,387
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>	\$7,801,723	\$10,830,744

Note: The Designated Fund Balance contains \$1,046,994 of Lease Revenue Bond reserve funds and \$400,000 for Wildomar prepaid land deposits.
Capital Outlay Projects Fund by object on page 34.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2014-2015**

Unrestricted General Fund - Unaudited

Revenue	Adopted
Net additional Unbudgeted Revenue over Expense	\$ 4,230,521
Unused Categorical Program Interfund Transfer	-
Budgeted Ending Balance 6/30/14	300,000
Unaudited Beginning Balance 7/1/2014	\$ 4,530,521
Projected Revenue FY 2014-2015	57,680,721
Total Anticipated Revenue	62,211,242

Notes

1. Less, Unrestricted Reserve	(300,000)	
2. Less, Intrafund Transfer to Student Financial Services	(65,000)	
3. Less, Interfund Transfer to Childcare	(164,204)	
4. Less, Intrafund Transfer to Block Grant	(286,965)	
5. Less, Unrestricted Reserve transfer to minimum reserve	(100,741)	
6. Less, Interfund Transfer to Capital Outlay	(3,000,000)	
	<u>(3,916,910)</u>	
Total Available Funds for Allocation (TAFA)	\$ 58,294,332	

Allocation Increment

1. PY Base Expenditure Budget (2013-2014)	\$ 54,191,980
2. CY TAFA (2014-2015)	<u>58,294,332</u>
3. Allocation Increment (A.I.)	4,102,352
4. 2014-2015 Base Budget Adjustments	(4,102,352)
Remaining Allocation Increment	\$ 0

Expenditures

	President	Instruction	Student Services	Business Services	Human Resources	Total
FY 2013-2014 Base Expenditure Budget (1000-6XXX)	\$ 3,632,359	\$ 29,494,437	\$ 7,198,207	\$ 12,488,161	\$ 1,378,816	\$ 54,191,980
2014-2015 Base Budget Adjustments	(32,649) (1)	3,421,644	439,207	564,126	(289,976) (2)	4,102,352
Base Expenditure Budget for FY 2014-2015 (1000-6XXX)	\$ 3,599,710	\$ 32,916,081	\$ 7,637,414	\$ 13,052,287	\$ 1,088,840	\$ 58,294,332

Notes:

- (1) Includes Resource Allocation Proposal reserve transferred to other divisions
(2) Includes the furlough budget transferred to other divisions.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2014-2015

