

Mt. San Jacinto Community College District

2008-2009 Adopted Budget September 11, 2008



Board of Trustees

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

Superintendent/President

Roger W. Schultz

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

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*T*he mission of
Mt. San Jacinto College
is to provide quality,
educationally enriching
experiences, programs and
opportunities designed to
empower students to serve
as productive citizens in a
dynamic and complex world.”



—APPROVED BY THE MT. SAN JACINTO COLLEGE BOARD OF TRUSTEES ON JUNE 6, 2005



Mt. San Jacinto Community College District

San Jacinto Campus
1499 N. State Street, San Jacinto, California 92583-2325 (951) 487-MSJC (6752)

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

To: Board of Trustees
From: Roger Schultz, Superintendent/President
Subject: Adopted Budget 2008/09
Date: September 5, 2008

Absent an approved State budget for 2008/09, revenues in the Adopted Budget were derived from provisions included in the Governor's May Budget Revision. The Democrats' proposed budget and the Republicans' proposed budget are very close to the Governor's proposed 2008/09 budget for community colleges. Areas of the State budget in dispute are sources of revenue, funding for the State Chancellor's Office and the funding formula for subsequent years after 2008/09. As in the Tentative Budget, our assumptions include zero COLA and 4.14% for growth. The estimated Fall 2008 enrollment count as of 09/04/08 is a 13% increase over the same period last year. This was accomplished while maintaining a relatively flat classroom schedule. The Fall 2008 census date is 09/08/08. No increase in student body fees is included or anticipated. The Governor also included \$63 million in one-time funds for career technical educational equipment and mandate reimbursement. No details are available for this funding and zero increase has been included in the Adopted Budget.

Total expenditures in the Unrestricted portion of the General Fund have decreased from \$ 58,833,365 to \$56,724,947 or 3.58% in the Adopted Budget. The decrease resulted from an 88% reduction in Interfund Transfers mainly to the Capital Outlay Projects Fund, and a 6% increase in salaries and benefits. This increase in personnel costs was due to step and column increases and a full year in 2008/09 of the COLA granted last and became effective January 2008.

Expenses for Other Operating Expenses and Services decreased by \$1,961,068 or 23%. Expenses reduced the most in this area were for Consultants, Contract Services, Legal and Election. This decrease was primarily due to expenses in 2007/08 for wind damage and the Board election which are not anticipated in 2008/09.

Identified needs addressed in the Board's Special Reserve are:

Catastrophic Construction, Facility Infrastructure and Equipment

Back fill of loss of Lottery Proceeds

Enrollment Growth Shortfall

Deficit Factor for Property Taxes

Employment Benefits (OPEB)

After the State Budget is chaptered into Law, the Adopted Budget will be revised as needed. It is critical that we work closely with our legislators to assure the District's interests are well reflected in future legislation. As the 2008/09 year progresses, the results of our focused planning effort will no doubt have an effect on our priorities to address program and service needs. The entire College community is committed to improving student success and College services while expanding student access.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009
LIST OF FUNDS BUDGETED**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$57,112,342
11	Board of Trustees Special Reserve Fund	6,800,000
12	General Fund Restricted	6,563,488
12	Parking Fund	465,017
12	Instructional Equipment Block Grant Fund	130,428
33	Child Development Fund	2,147,078
41	Capital Outlay Projects Fund	22,870,098
51	Bookstore Fund	6,689,624
52	Cafeteria Fund	456,100
61	Self-Insurance Fund	385,931
71	Associated Student Body Fund	374,181
72	Student Representation Fee Fund	5,317
74	Student Financial Aid Fund	8,238,739
79	Foundation Fund	4,027,418
		<hr/>
	TOTAL ALL FUNDS	<u>\$ 116,265,761</u>

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

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

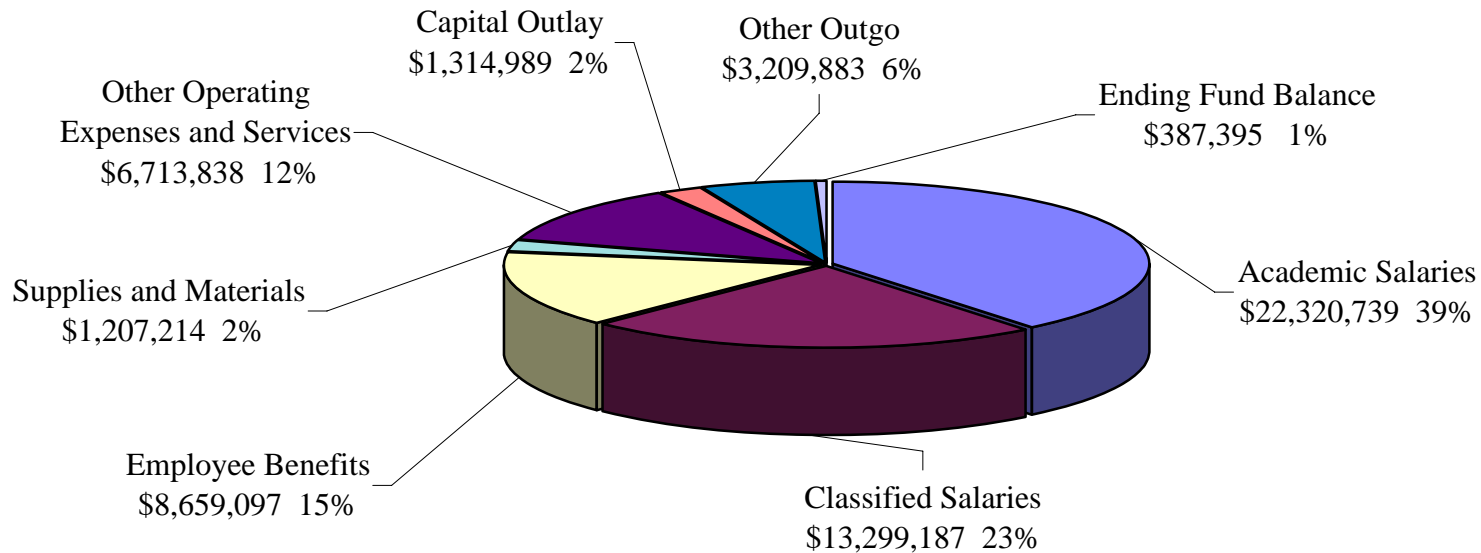
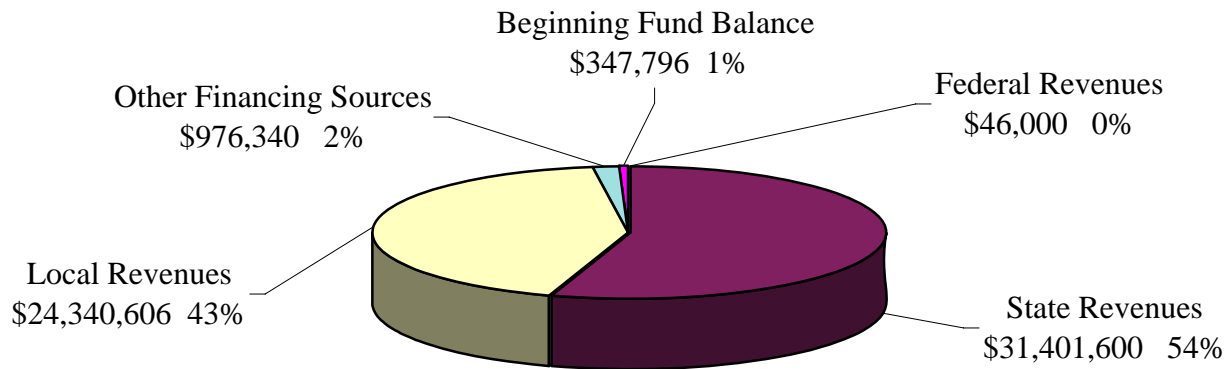
Board of Trustees General Reserve Fund

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 2008-2009

General Fund Unrestricted Revenues and Beginning Fund Balance – \$57,112,342



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

General Fund Unrestricted

<u>Revenues by Source</u>		2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8100	Federal Revenues					
8150	Student Financial Aid	\$38,688	\$40,000	\$33,166	\$42,000	5.00
8160	Veterans Education	3,667	4,000	3,732	4,000	-
	Total Federal Revenues	42,355	44,000	36,898	46,000	4.55
8600	State Revenues					
8611	State General Apportionment	20,770,808	30,839,153	23,646,267	29,500,000	(4.34)
8615	Student Enrollment Fee Administration	52,864	60,000	41,193	60,000	-
8671	Homeowners' Property Tax Relief	344,931	343,900	353,056	300,000	(12.77)
8681	State Lottery Revenue	1,114,503	1,100,000	1,258,911	1,250,000	13.64
8685	State Mandated Costs	119,075	120,000	0	0	(100.00)
8690	General Purpose Block Grant	789,519	0	0	0	-
8691	Part Time Faculty Compensation	327,277	328,000	327,277	291,600	(11.10)
8699	Other State Revenues	0	0	2,274	0	-
	Total State Revenues	23,518,977	32,791,053	25,628,978	31,401,600	(4.24)
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	16,003,651	14,790,000	18,104,912	14,790,000	-
8812	Tax Allocation, Supplemental Roll	3,021,070	2,705,000	2,139,137	2,705,000	-
8813	Tax Allocation, Unsecured Roll	953,533	869,000	998,820	1,000,000	15.07
8816	Prior Years' Taxes	1,045,446	1,080,000	2,194,745	1,235,000	14.35
8820	Contributions, Gifts, Grants	116,737	168,448	295,506	170,938	1.48
8831	Contract Instructional Services	51,453	50,591	64,509	51,443	1.68
8848	Box Office Receipts	4,130	4,000	5,245	4,000	-
8850	Rents and Leases	36,456	30,000	7,365	24,000	(20.00)
8860	Interest and Investment Income	196,313	230,000	375,867	230,000	-
8872	Community Service Class Fees	334,793	342,910	509,566	489,593	42.78
8877	Instructional Materials Fees	7,316	8,000	5,478	8,000	-
8879	Student Records Fees	23,022	23,000	24,648	23,000	-
8874	Enrollment Fees	3,245,008	3,000,000	3,133,518	3,000,000	-
8880	Nonresident Tuition	347,089	350,000	394,812	345,000	(1.43)
8885	Other Student Fees and Charges	110,595	135,857	116,635	159,198	17.18
8886	Police Citations and Violations	0	0	0	85,000	100.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009

		General Fund Unrestricted				
<u>Revenues by Source</u>		2006-07	2007-08	2007-08	2008-09	%
		Actual	Revised	Actual	Adopted	Change
		Revenues	Budget	Revenues	Budget	Adpt/Rvs
8890	Other Local Revenues	36,714	76,269	138,547	20,434	(73.21)
	Total Local Revenues	<u>25,533,326</u>	<u>23,863,075</u>	<u>28,509,310</u>	<u>24,340,606</u>	2.00
8900	Other Financing Sources					
8910	Proceeds of General Fixed Assets	0	0	2,563,319	0	-
8912	Sale of Equipment and Supplies	93	7,000	940	7,000	-
8940	Proceeds of General Long-Term Debt	0	0	520,660	0	-
8980	Interfund Transfers-In	0	0	1,286,971	969,340	100.00
	Total Other Financing Sources	<u>93</u>	<u>7,000</u>	<u>4,371,890</u>	<u>976,340</u>	13,847.71
	Total Revenues	<u>49,094,751</u>	<u>56,705,128</u>	<u>58,547,076</u>	<u>56,764,546</u>	0.10
	Beginning Fund Balance	<u>354,402</u>	<u>634,085</u>	<u>634,085</u>	<u>347,796</u>	(45.15)
	Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u><u>\$49,449,153</u></u>	<u><u>\$57,339,213</u></u>	<u><u>\$59,181,161</u></u>	<u><u>\$57,112,342</u></u>	(0.40)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

General Fund Unrestricted

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
1000 Academic Salaries					
1100 Instructional Salaries, Regular/Contract	\$8,656,698	\$9,953,164	\$9,660,783	\$10,383,720	4.33
1200 Non Instructional Salaries, Regular/Contract	3,119,482	3,697,316	2,733,247	3,444,019	(6.85)
1300 Instructional Salaries, Other	8,301,436	7,736,020	8,634,318	7,527,921	(2.69)
1400 Non Instructional Salaries, Other	690,746	808,908	1,167,059	965,079	19.31
Total Academic Salaries	<u>20,768,362</u>	<u>22,195,408</u>	<u>22,195,407</u>	<u>22,320,739</u>	0.56
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	7,941,581	8,755,074	8,358,254	10,711,207	22.34
2200 Instructional Aides, Regular	1,089,253	1,308,975	1,152,658	1,427,897	9.09
2300 Non Instructional Salaries, Other	734,413	680,325	1,257,922	512,010	(24.74)
2400 Instructional Aides, Other	517,852	615,292	585,322	648,073	5.33
Total Classified Salaries	<u>10,283,099</u>	<u>11,359,666</u>	<u>11,354,156</u>	<u>13,299,187</u>	17.07
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,492,694	1,554,171	1,631,159	1,857,182	19.50
3200 Public Employees' Retirement System Fund	1,432,771	1,792,391	1,562,244	1,127,193	(37.11)
3300 Old Age, Survivors, Disability	1,181,068	1,566,674	1,274,141	1,303,524	(16.80)
3400 Health and Welfare Benefits	3,006,613	2,206,333	2,775,565	3,219,656	45.93
3500 State Unemployment Insurance	14,333	18,072	17,692	17,805	(1.48)
3600 Workers' Compensation Insurance	806,714	886,438	847,198	694,601	(21.64)
3900 Other Benefits	86,253	167,069	83,149	439,136	162.85
Total Employee Benefits	<u>8,020,446</u>	<u>8,191,148</u>	<u>8,191,148</u>	<u>8,659,097</u>	5.71
4000 Supplies and Materials					
4100 Textbooks	2,158	6,754	5,308	3,933	(41.77)
4200 Books	16,577	14,807	12,592	13,358	(9.79)
4300 Instructional Supplies	343,732	305,526	368,740	485,076	58.77

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

General Fund Unrestricted

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
4500 Non Instructional Supplies	519,824	603,464	535,859	631,089	4.58
4600 Transportation Supplies	49,142	48,021	56,903	69,528	44.79
4700 Food Services	13,200	5,321	4,281	4,230	(20.50)
Total Supplies and Materials	944,633	983,893	983,683	1,207,214	22.70
5000 Other Operating Expenses and Services					
5003 Printing	11,568	51,402	23,438	55,735	8.43
5045 Postage	325,875	344,871	245,879	340,345	(1.31)
5100 Consultants and Contracted Services	497,785	3,265,153	1,425,122	950,441	(70.89)
5200 Conferences	226,816	272,024	205,090	279,143	2.62
5300 Memberships and Dues	87,218	83,036	74,622	82,082	(1.15)
5400 Insurance	349,551	372,547	381,143	397,168	6.61
5500 Utilities	1,445,215	1,440,249	1,498,436	1,530,791	6.29
5600 Rents, Leases, and Maintenance	1,415,430	1,612,679	2,592,535	2,116,392	31.23
5700 Legal, Elections and Audit Expenses	349,186	913,247	964,984	473,556	(48.15)
5800 Other	299,483	320,584	1,263,657	488,185	52.28
Total Other Operating Expenses and Services	5,008,127	8,675,792	8,674,906	6,713,838	(22.61)
6000 Capital Outlay					
6100 Sites and Site Improvements	0	26,690	107,925	189,304	609.27
6200 Buildings	7,608	230,507	204,625	400,034	73.55
6300 Library Books and Materials	113,626	135,306	130,315	146,850	8.53
6400 Equipment	683,429	605,697	554,690	578,801	(4.44)
Total Capital Outlay	804,663	998,200	997,555	1,314,989	31.74
Total Expenditures (1000 – 6000)	45,829,330	52,404,107	52,396,855	53,515,064	2.12

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

General Fund Unrestricted

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
7000 Other Outgo					
7200 Intrafund Transfers-Out	200,000	200,000	1,800,000	2,600,000	1,200.00
7300 Interfund Transfers-Out	2,768,333	4,573,387	4,619,692	544,883	(88.09)
7500 Student Financial Aid	17,405	17,000	16,818	65,000	282.35
7900 Contingencies	634,085	144,719	347,796	387,395	167.69
Total Other Outgo and Contingencies	3,619,823	4,935,106	6,784,306	3,597,278	(27.11)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$49,449,153	\$57,339,213	\$59,181,161	\$57,112,342	(0.40)

Notes:

1. Revenue limit for 2008-2009 = 52,530,000; Credit FTES =10,275.45 , Non-credit FTES =215.19 , Enhanced Non-credit FTES =119.14.

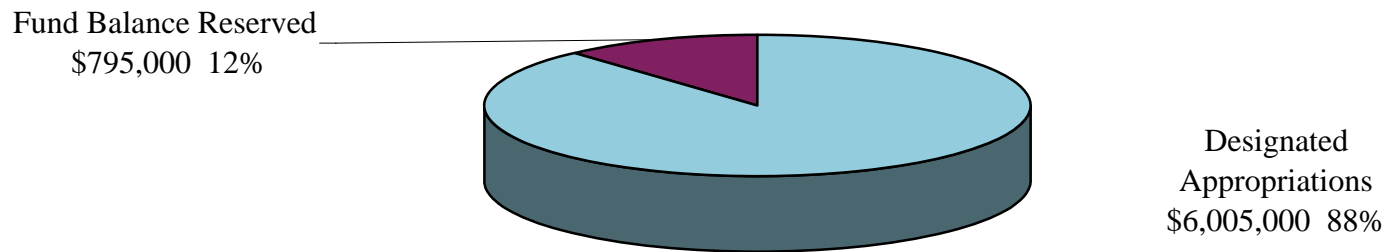
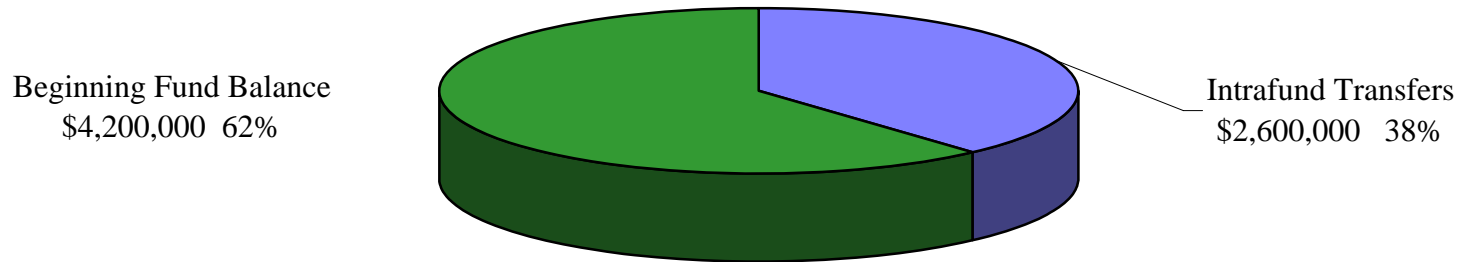
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

BOARD OF TRUSTEES SPECIAL RESERVE FUND

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2008-2009



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8900 Other Financing Sources					
8980 Intrafund Transfers-In	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$1,800,000</u>	<u>\$2,600,000</u>	1,200.00
Total Other Financing Sources	<u>200,000</u>	<u>200,000</u>	<u>1,800,000</u>	<u>2,600,000</u>	1,200.00
Beginning Fund Balance	<u>2,200,000</u>	<u>2,400,000</u>	<u>2,400,000</u>	<u>4,200,000</u>	75.00
Total Other Financing Sources and Beginning Fund Balance	<u><u>\$2,400,000</u></u>	<u><u>\$2,600,000</u></u>	<u><u>\$4,200,000</u></u>	<u><u>\$6,800,000</u></u>	161.54

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
7190 Designated Appropriations	<u>\$1,605,000</u>	<u>\$1,805,000</u>	<u>\$3,405,000</u>	<u>\$6,005,000</u>	232.69
Total Expenditures (2000 – 6000)	<u>1,605,000</u>	<u>1,805,000</u>	<u>3,405,000</u>	<u>6,005,000</u>	232.69
Fund Balance, Reserved	<u>795,000</u>	<u>795,000</u>	<u>795,000</u>	<u>795,000</u>	-
Total Designated Appropriations and Ending Fund Balance	<u><u>\$2,400,000</u></u>	<u><u>\$2,600,000</u></u>	<u><u>\$4,200,000</u></u>	<u><u>\$6,800,000</u></u>	161.54

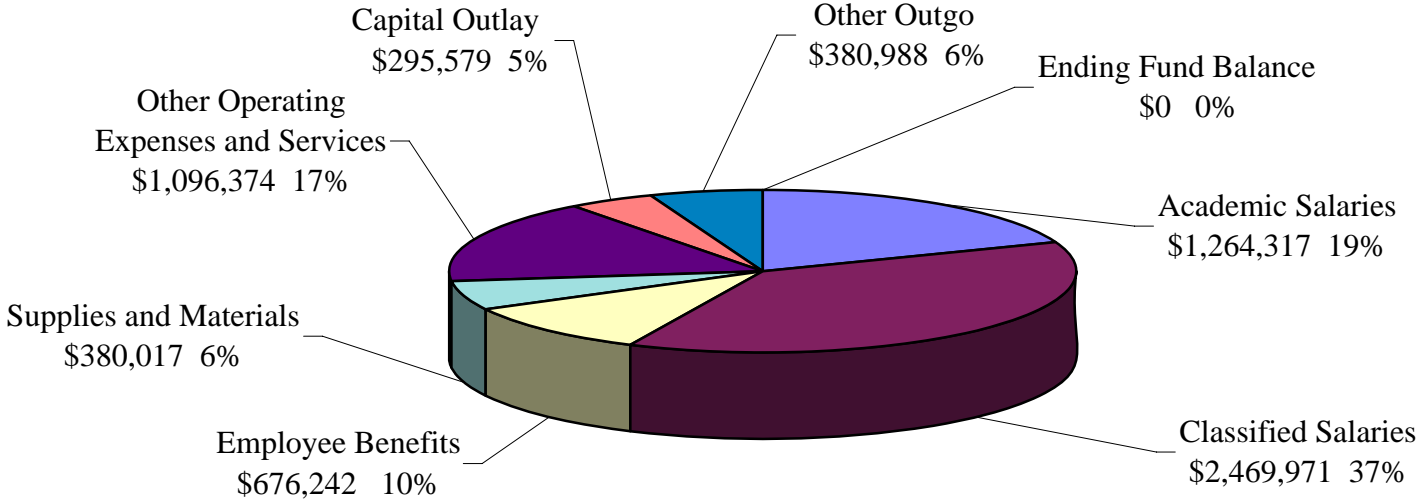
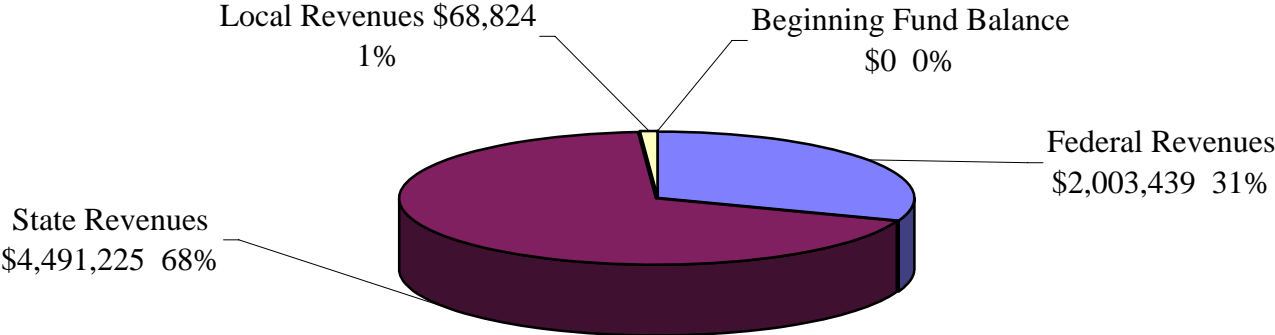
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009
GENERAL FUND RESTRICTED

The primary focus of the General Fund Restricted (Categorical) is to enhance the educational experience and success of students with funding sources that are specifically restricted in use by law, regulations, donors, or outside agencies. Federal grants include Federal Work Study, Title IV Upward Bound, Title V Hispanic Serving Institutions, and Carl D. Perkins IV and Technical Education. State programs include Matriculation, CalWORKs, Extended Opportunities Programs and Services (EOPS), and Disabled Students Programs and Services (DSPS). Local grants include Foster Youth Emancipation Program.

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2008-2009

General Fund Restricted Revenues and Beginning Fund Balance – \$6,563,488



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

General Fund Restricted

<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8100 Federal Revenues					
8120 Higher Education Act	\$1,015,460	\$1,417,770	\$1,195,843	\$884,840	(37.59)
8130 Workforce Investment Act	437,489	419,608	382,356	306,186	(27.03)
8140 Temporary Assistance for Needy Families	65,403	65,412	65,412	65,412	-
8170 Vocational and Technical Education Act	475,986	473,320	473,320	599,425	26.64
8190 Other Federal Revenues	48,827	115,238	69,097	147,576	28.06
Total Federal Revenues	2,043,165	2,491,348	2,186,028	2,003,439	(19.58)
8600 State Revenues					
8621 Disabled Students Programs and Services	590,456	673,378	673,378	639,709	(5.00)
8622 Extended Opportunity Programs and Services	662,081	714,786	714,786	679,047	(5.00)
8626 CalWORKs	349,508	435,656	435,656	340,929	(21.74)
8628 Telecomm./Technology Infrastructure Prog.	69,809	60,211	50,283	9,929	(83.51)
8629 Board Financial Assistance Program	393,777	386,579	369,028	346,571	(10.35)
8629 Capacity Building Initiative Grant	240,831	277,075	175,423	101,652	(63.31)
8629 Cooperative Agencies Resource for Education	183,215	181,939	181,939	165,352	(9.12)
8629 Credit Matriculation	601,605	691,731	691,731	596,173	(13.81)
8629 Basic Skills One-Time Funds	119,126	485,264	109,605	373,304	(23.07)
8629 Career Technical Education One-Time Funds	313,565	0	0	0	-
8629 Strengthening Career Technical Education	0	137,703	137,703	112,297	(18.45)
8629 Enrollment Growth & Retention	0	0	0	107,000	-
8629 Career Technical Community Collaborative	0	0	0	369,700	-
8629 Other Categorical Apportionments	168,163	366,495	222,148	229,936	(37.26)
8650 Reimbursable Categorical Programs	103,169	282,831	94,197	188,626	(33.31)
8681 State Lottery Revenue	213,298	243,649	203,428	231,000	(5.19)
Total State Revenues	4,008,603	4,937,297	4,059,305	4,491,225	(9.03)
8800 Local Revenues	154,671	187,118	157,365	68,824	(63.22)
Total Local Revenues	154,671	187,118	157,365	68,824	(63.22)
Total Revenues	\$6,206,439	\$7,615,763	\$6,402,698	\$6,563,488	(13.82)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

General Fund Restricted

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
1000 Academic Salaries					
1100 Instructional Salaries, Regular/Contract	\$5,612	\$83,432	\$81,590	\$0	(100.00)
1200 Non Instructional Salaries, Regular/Contract	524,442	470,418	462,624	589,880	25.39
1300 Instructional Salaries, Other	252,056	220,915	217,145	111,555	(49.50)
1400 Non Instructional Salaries, Other	284,216	636,785	411,796	562,882	(11.61)
Total Academic Salaries	1,066,326	1,411,550	1,173,155	1,264,317	(10.43)
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	1,078,503	1,116,439	1,060,230	1,292,597	15.78
2200 Instructional Aides, Regular	165,460	185,995	176,780	231,856	24.66
2300 Non Instructional Salaries, Other	843,822	1,097,964	992,599	823,577	(24.99)
2400 Instructional Aides, Other	96,742	113,563	105,708	121,941	7.38
Total Classified Salaries	2,184,527	2,513,961	2,335,317	2,469,971	(1.75)
3000 Employee Benefits					
3100 State Teachers' Retirement System	66,290	97,304	69,887	89,264	(8.26)
3200 Public Employees' Retirement System	202,993	223,897	205,558	159,409	(28.80)
3300 Old Age, Survivors, Disability, and Health Ins.	152,276	187,372	162,926	181,628	(3.07)
3400 Health and Welfare Benefits	242,551	270,167	245,676	211,530	(21.70)
3500 State Unemployment Insurance	1,420	6,897	1,673	1,650	(76.08)
3600 Workers' Compensation Insurance	74,136	96,256	79,479	32,761	(65.96)
Total Employee Benefits	739,666	881,893	765,199	676,242	(23.32)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

General Fund Restricted

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
4000 Supplies and Materials					
4100 Textbooks	42,992	57,520	50,806	10,087	(82.46)
4200 Books	2,202	8,008	7,704	3,345	(58.23)
4300 Instructional Supplies	146,665	290,786	194,437	170,516	(41.36)
4500 Non Instructional Supplies	131,747	211,648	155,869	136,722	(35.40)
4700 Food Services	32,746	58,412	55,630	59,347	1.60
Total Supplies and Materials	356,352	626,374	464,446	380,017	(39.33)
5000 Other Operating Expenses and Services					
5000 Other Operating Expenses and Services	45,755	50,137	49,584	52,575	4.86
5100 Consultants and Contracted Services	157,535	390,521	270,041	424,638	8.74
5200 Travel and Conference Expenses	135,672	267,304	157,437	165,084	(38.24)
5300 Dues and Memberships	2,419	2,039	1,504	19,340	848.50
5400 Insurance	700	3,097	2,660	1,850	(40.26)
5500 Utilities	2,175	3,297	3,005	1,972	(40.19)
5600 Rents, Leases, and Maintenance	114,191	351,588	240,589	143,365	(59.22)
5700 Legal, Election, and Audit Expenses	49,120	37,666	31,196	25,290	(32.86)
5800 Other Services and Expenses	66,444	124,568	48,956	262,260	110.54
Total Other Operating Expenses and Services	574,011	1,230,217	804,972	1,096,374	(10.88)
6000 Capital Outlay					
6100 Sites and Site Improvements	557	0	11,782	0	-
6200 Buildings	121,127	11,782	41,843	18,250	-
6300 Library Books and Materials	47,642	53,663	392,311	3,000	(94.41)
6400 Equipment	706,859	453,366	0	274,329	(39.49)
Total Capital Outlay	876,185	518,811	445,936	295,579	(43.03)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

<u>Expenditures by Object</u>	General Fund Restricted				
	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
7000					
7500 Student Financial Aid	125,204	149,358	149,354	129,900	(13.03)
7600 Other Student Aid	284,168	283,599	264,319	251,088	(11.46)
Total Other Outgo	409,372	432,957	413,673	380,988	(12.00)
Total Expenditures (1000 – 7000)	6,206,439	7,615,763	6,402,698	6,563,488	(13.82)
Total Expenditures and Other Outgo and Ending Balance	\$6,206,439	\$7,615,763	\$6,402,698	\$6,563,488	(13.82)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

PARKING FUND

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

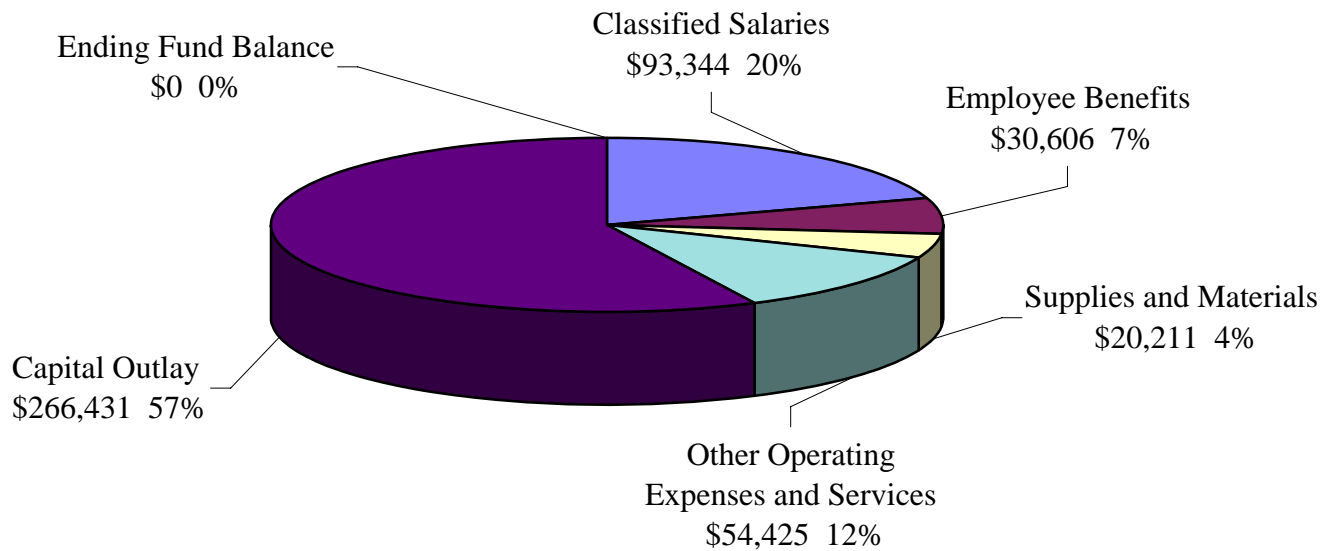
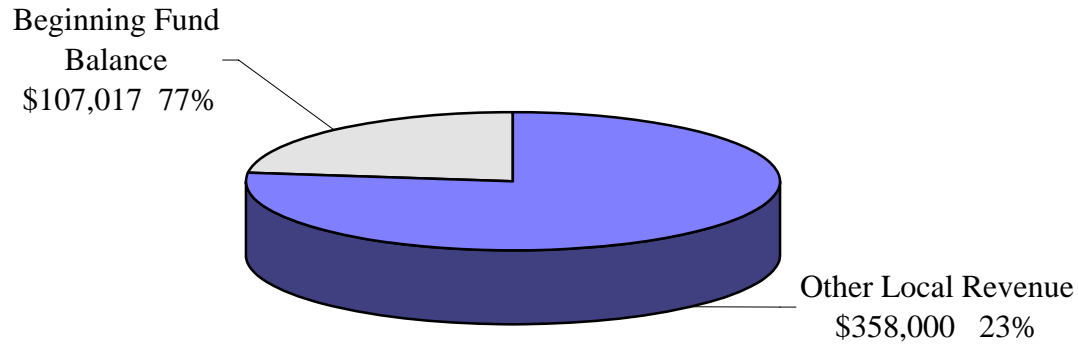
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains two types of parking revenues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

Parking Fees, assessed per term or per day

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2008-2009



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Parking Fund

<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8800 Local Revenues					
8881 Parking Fees	\$338,962	\$354,000	\$369,011	\$358,000	1.13
8886 Parking Enforcement Revenues	96,277	85,000	107,375	0	(100.00)
Total Local Revenues	<u>435,239</u>	<u>439,000</u>	<u>476,386</u>	<u>358,000</u>	(18.45)
Beginning Fund Balance	<u>167,629</u>	<u>153,787</u>	<u>153,787</u>	<u>107,017</u>	(30.41)
Total Revenues and Beginning Fund Balance	<u><u>\$602,868</u></u>	<u><u>\$592,787</u></u>	<u><u>\$630,173</u></u>	<u><u>\$465,017</u></u>	(21.55)

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000 Classified Salaries	<u>\$75,932</u>	<u>\$78,683</u>	<u>\$78,063</u>	<u>\$93,344</u>	18.63
3000 Employee Benefits	<u>30,955</u>	<u>33,343</u>	<u>32,083</u>	<u>30,606</u>	(8.21)
4000 Supplies and Materials	<u>28,193</u>	<u>32,011</u>	<u>16,071</u>	<u>20,211</u>	(36.86)
5000 Other Operating Expenses and Services	<u>110,067</u>	<u>114,767</u>	<u>112,657</u>	<u>54,425</u>	(52.58)
6000 Capital Outlay	<u>203,934</u>	<u>297,517</u>	<u>284,282</u>	<u>266,431</u>	(10.45)
Total Expenditures (2000 – 6000)	<u>449,081</u>	<u>556,321</u>	<u>523,156</u>	<u>465,017</u>	(16.41)
Ending Fund Balance	<u>153,787</u>	<u>36,466</u>	<u>107,017</u>	<u>0</u>	(100.00)
Total Expenditures and Ending Fund Balance	<u><u>\$602,868</u></u>	<u><u>\$592,787</u></u>	<u><u>\$630,173</u></u>	<u><u>\$465,017</u></u>	(21.55)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

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

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

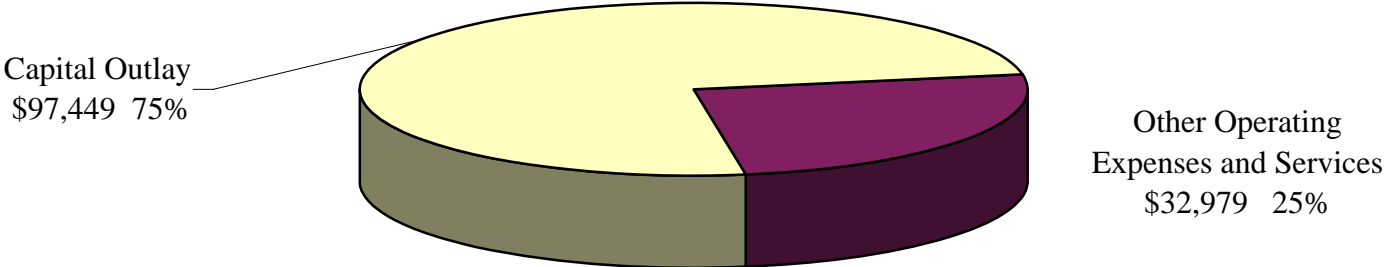
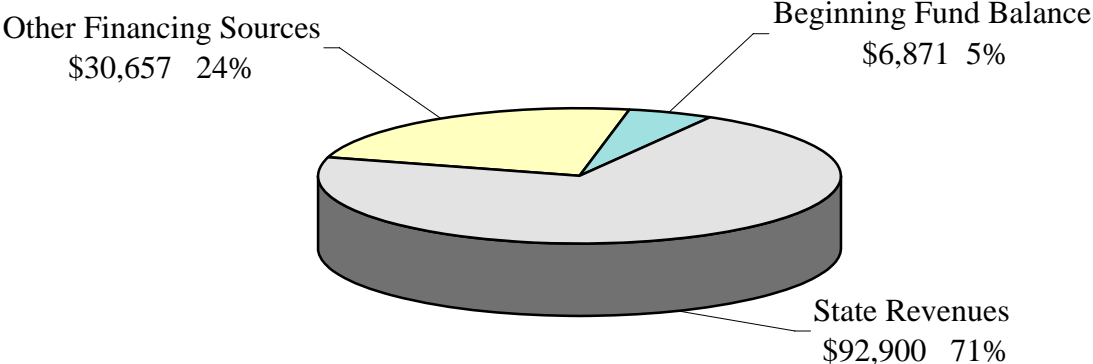
Equipment purchased for instructional and/or library/learning resource center defined activities,

Library books, periodicals, audio-visual resources for the benefit of student learning,

Furniture and computer software that are considered integral and necessary component for the use of other specific instructional equipment.

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>		2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8600	State Revenues					
	8653 Instructional Improvement Grant, One-Time	\$370,166	\$0	\$0	\$0	-
	8653 Instructional Improvement Grant, On-Going	100,000	104,224	105,620	92,900	(10.87)
	Total State Revenues	<u>470,166</u>	<u>104,224</u>	<u>105,620</u>	<u>92,900</u>	(10.87)
8900	Other Financing Sources					
	8980 Interfund Transfers - In	<u>33,333</u>	<u>34,741</u>	<u>34,741</u>	<u>30,657</u>	(11.76)
	Beginning Fund Balance	<u>1,436</u>	<u>86,047</u>	<u>86,047</u>	<u>6,871</u>	(92.01)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$504,935</u></u>	<u><u>\$225,012</u></u>	<u><u>\$226,408</u></u>	<u><u>\$130,428</u></u>	(42.04)
<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
4000	Supplies and Materials	<u>\$18,425</u>	<u>\$19,537</u>	<u>\$19,537</u>	<u>\$0</u>	(100.00)
5000	Other Operating Expenses and Services	<u>35,204</u>	<u>35,382</u>	<u>35,381</u>	<u>32,979</u>	(6.79)
6000	Capital Outlay	<u>365,259</u>	<u>170,093</u>	<u>164,619</u>	<u>97,449</u>	(42.71)
	Total, Expenditures (1000 - 6000)	<u>418,888</u>	<u>225,012</u>	<u>219,537</u>	<u>130,428</u>	(42.04)
	Ending Fund Balance	<u>86,047</u>	<u>0</u>	<u>6,871</u>	<u>0</u>	-
	Total Expenditures and Ending Fund Balance	<u><u>\$504,935</u></u>	<u><u>\$225,012</u></u>	<u><u>\$226,408</u></u>	<u><u>\$130,428</u></u>	(42.04)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

CHILD DEVELOPMENT FUND

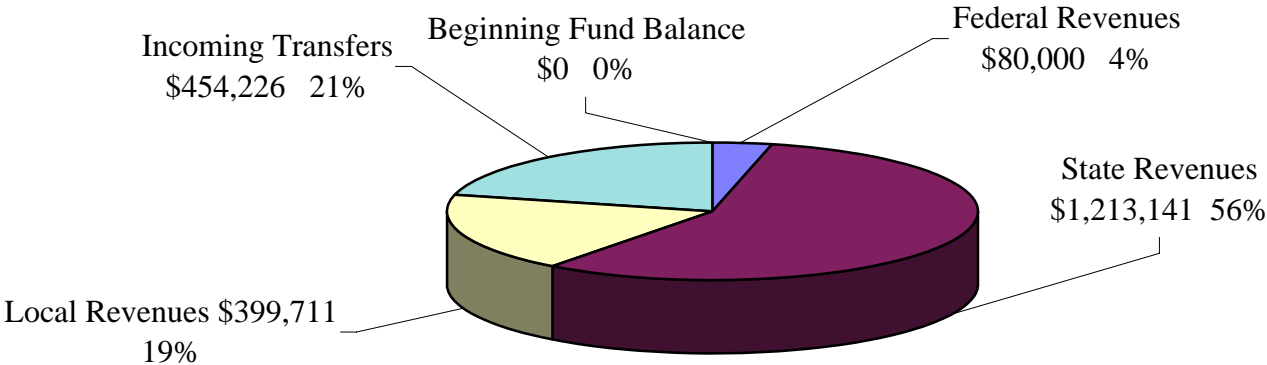
The Child Development Fund is a special revenue restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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

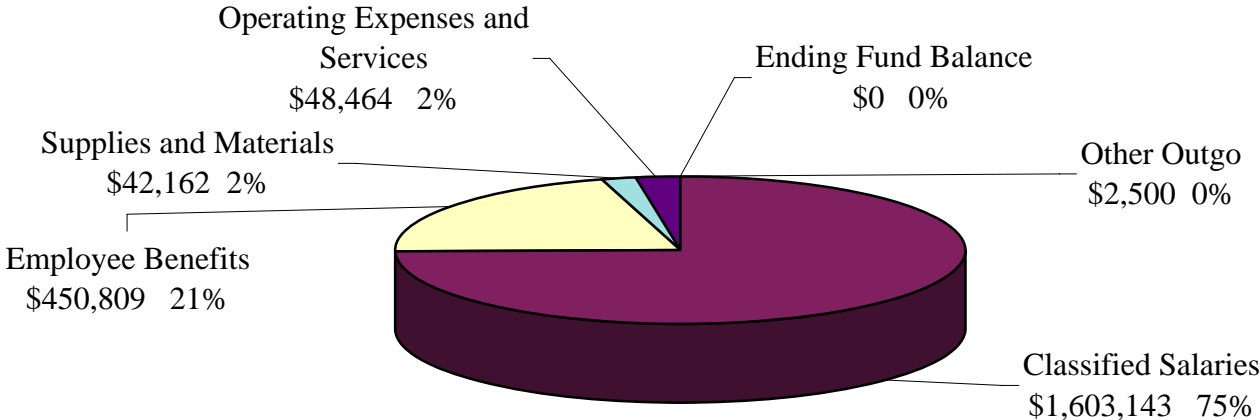
As a restricted fund, revenues and expenses are accounted as in the General Fund Restricted, with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2008-2009

Child Development Fund Revenues and Beginning Fund Balance – \$2,147,078



Child Development Fund Expenditures and Ending Fund Balance – \$2,147,078



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009

		Child Development Fund				
<u>Revenues by Source</u>		2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8100	Federal Revenues	\$73,804	\$86,446	\$86,061	\$80,000	(7.46)
	Total Federal Revenues	<u>73,804</u>	<u>86,446</u>	<u>86,061</u>	<u>80,000</u>	(7.46)
8600	State Revenues					
8623	Child Development Division Award	671,458	702,263	691,175	696,534	(0.82)
8623	Campus Child Care State Bailout Award	23,909	24,991	24,991	24,991	-
8623	Children and Families Commission Award	150,335	0	0	0	-
8623	Prekindergarten and Family Literacy	0	188,337	140,531	182,655	(3.11)
8650	Early Learning and School Readiness	0	46,035	46,035	46,035	-
8650	Temporary and Needy Assistance - CDC	0	67,363	51,102	49,540	(35.98)
8650	Parent Education and Family Literacy	100,000	200,000	198,000	213,386	6.69
	Total State Revenues	<u>945,702</u>	<u>1,228,989</u>	<u>1,151,834</u>	<u>1,213,141</u>	(1.29)
8800	Local Revenues					
8860	Interest and Investment Income	4,871	0	0	0	-
8871	Child Development Services	369,123	148,199	142,177	155,500	4.93
8890	Other Local Revenues	103,005	289,141	204,744	244,211	(15.54)
	Total Local Revenues	<u>476,999</u>	<u>437,340</u>	<u>346,921</u>	<u>399,711</u>	(8.60)
8900	Other Financing Sources					
8980	Incoming Transfers COLA	0	73,983	20,498	0	-
8980	Incoming Transfers Other	0	0	99,453	454,226	100.00
	Total Other Financing Sources	<u>0</u>	<u>73,983</u>	<u>119,951</u>	<u>454,226</u>	83.71
	Total Revenues	<u>1,496,505</u>	<u>1,826,758</u>	<u>1,704,767</u>	<u>2,147,078</u>	17.53
	Beginning Fund Balance	<u>67,320</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues, and Beginning Fund Balance	<u><u>\$1,563,825</u></u>	<u><u>\$1,826,758</u></u>	<u><u>\$1,704,767</u></u>	<u><u>\$2,147,078</u></u>	17.53

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

Child Development Fund

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	\$941,886	\$941,236	\$904,493	\$1,177,454	25.10
2300 Non Instructional Salaries, Other	158,464	359,738	345,364	425,689	18.33
Total Classified Salaries	1,100,350	1,300,974	1,249,857	1,603,143	23.23
3000 Employee Benefits					
3100 State Teachers' Retirement System	6,442	3,559	3,559	4,368	22.73
3200 Public Employees' Retirement System	142,594	164,706	138,736	104,430	(36.60)
3300 Old Age, Survivors, Disability, and Health Ins.	72,109	89,298	74,346	100,018	12.00
3400 Health and Welfare Benefits	172,082	172,250	158,318	210,056	21.95
3500 State Unemployment Insurance	545	633	542	677	6.95
3600 Workers' Compensation Insurance	28,516	34,440	31,227	31,260	(9.23)
Total Employee Benefits	422,288	464,886	406,728	450,809	(3.03)
4000 Supplies and Materials					
4100 Textbooks	0	590	590	0	-
4300 Instructional Supplies	3,644	18,976	11,286	18,475	(2.64)
4500 Non Instructional Supplies	14,706	17,486	16,920	20,700	18.38
4700 Food Services	18,834	399	399	2,987	648.62
Total Supplies and Materials	37,184	37,451	29,195	42,162	12.58
5000 Other Operating Expenses and Services					
5003 Printing	856	1,809	1,732	3,550	96.24
5045 Postage	45	42	42	50	19.05
5200 Travel and Conference Expenses	1,093	11,040	8,703	20,100	82.07
5300 Dues and Memberships	0	60	60	0	-
5600 Rents, Leases, and Maintenance	0	0	0	6,000	6,000.00
5700 Legal, Election, and Audit Expenses	1,350	1,200	1,200	865	(27.92)
5800 Other	659	5,723	3,723	17,899	212.76
Total Operating Expenses and Services	4,003	19,874	15,460	48,464	143.86

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

		Child Development Fund				
<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
7000	Other Outgo					
	7640 Book Grants	0	2,500	2,454	2,500	-
	7660 Transportation Grants	0	1,073	1,073	0	-
	Total Other Outgo	<u>0</u>	<u>3,573</u>	<u>3,527</u>	<u>2,500</u>	(42.92)
	Total, Expenditures (1000 – 7000)	<u>1,563,825</u>	<u>1,826,758</u>	<u>1,704,767</u>	<u>2,147,078</u>	17.53
	Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$1,563,825</u></u>	<u><u>\$1,826,758</u></u>	<u><u>\$1,704,767</u></u>	<u><u>\$2,147,078</u></u>	17.53

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

CAPITAL OUTLAY PROJECTS FUND

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

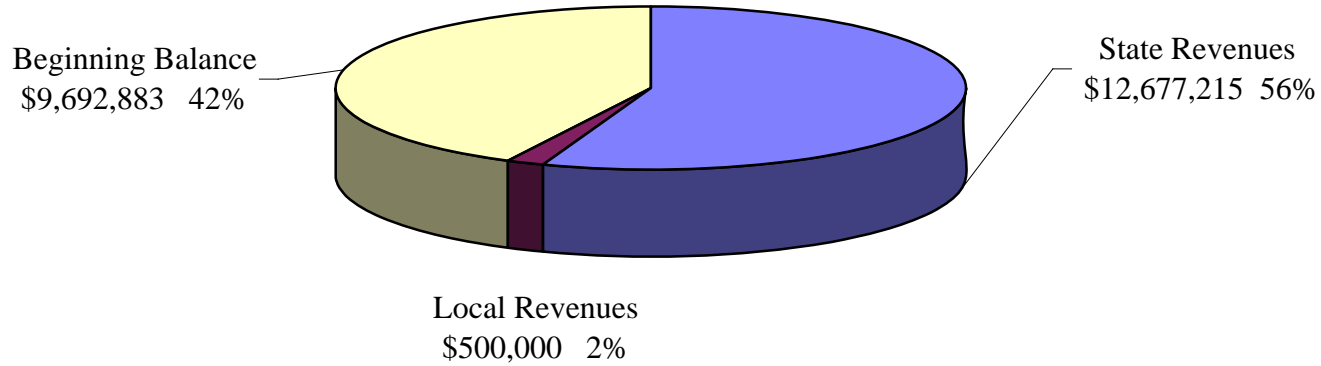
- State allocations, both ongoing and one-time
- Redevelopment agencies revenue share
- Interest earned
- Proceeds from Lease Revenue Bonds
- Transfers from General Fund Unrestricted, to include the appropriate district match for State allocations.

Expenditures that are recorded in the Capital Outlay Projects Fund include

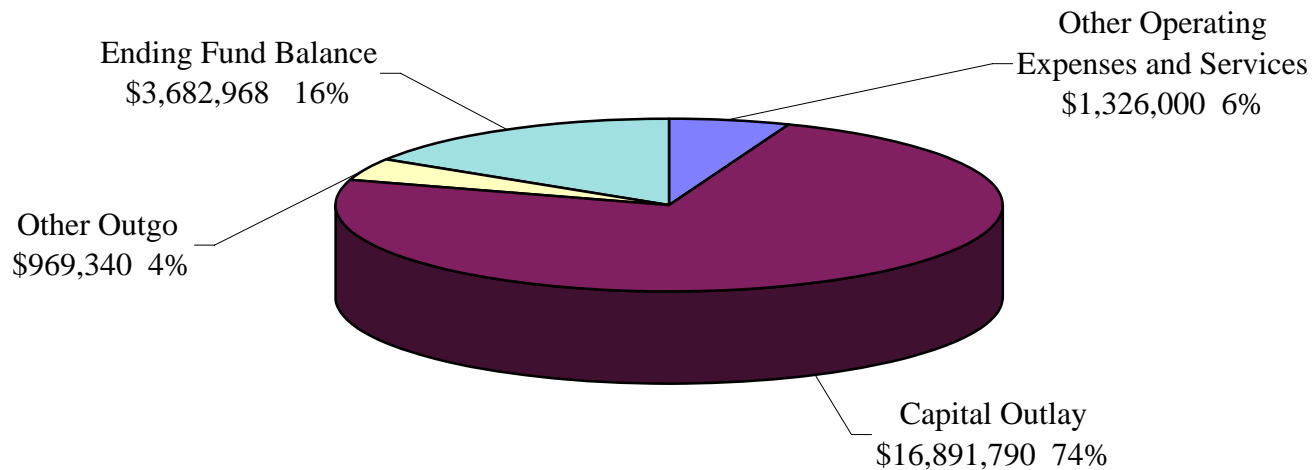
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2008-2009

Capital Outlay Projects Fund Revenues and Beginning Fund Balance - \$22,870,098



Capital Outlay Projects Fund Expenditures and Ending Fund Balance - \$22,870,098



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

Capital Outlay Projects Fund

<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8600 State Revenues					
8651 Community College Const. Act (Prop. 55)	\$8,306,106	\$4,437,865	\$3,689,642	\$12,460,215	180.77
8652 Scheduled Maintenance & Special Repairs	234,976	0	0	0	-
8699 One-Time Facilities Maintenance Revenues	365,925	75,000	75,000	217,000	189.33
State Revenues	8,907,007	4,512,865	3,764,642	12,677,215	180.91
8800 Local Revenues					
8820 Contributions, Gifts, and Grants	2,294	0	0	0	-
8860 Interest and Investment Income	(89,949)	200,000	204,768	100,000	(50.00)
8890 Redevelopment Revenues	248,054	250,000	543,626	400,000	60.00
8896 Miscellaneous Revenues	0	0	309,193	0	-
Total Local Revenues	160,399	450,000	1,057,587	500,000	11.11
8900 Other Financing Sources					
8910 Proceeds of General Fixed Assets	0	0	183,251	0	-
8940 Proceeds of General Long-Term Debt	0	0	6,130,664	0	
8980 Interfund Transfers - In	2,675,000	4,455,000	4,405,000	0	(100.00)
Total Other Financing Sources	2,675,000	4,455,000	10,718,915	0	(100.00)
Total Revenues and Other Financing Sources	11,742,406	9,417,865	15,541,144	13,177,215	39.92
Beginning Fund Balance	7,173,399	7,658,234	7,658,234	9,692,883	26.57
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$18,915,805	\$17,076,099	\$23,199,378	\$22,870,098	33.93

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000	Classified Salaries	\$6,976	\$16,347	\$16,347	\$0	(100.00)
3000	Employee Benefits	1,145	4,108	4,108	0	(100.00)
4000	Supplies and Materials	19,576	291,522	291,522	0	(100.00)
5000	Other Operating Expenses and Services	1,338,253	1,376,842	1,376,841	1,326,000	(3.69)
6000	Capital Outlay	9,891,621	10,530,707	10,530,706	16,891,790	60.41
	Total Expenditures (1000 – 6000)	11,257,571	12,219,526	12,219,524	18,217,790	49.09
7000	Interfund Transfer-Out	0	0	1,286,971	969,340	100.00
	Ending Fund Balance	7,658,234	4,856,573	9,692,883	3,682,968	(24.17)
	Total Expenditures and Ending Fund Balance	<u>\$18,915,805</u>	<u>\$17,076,099</u>	<u>\$23,199,378</u>	<u>\$22,870,098</u>	33.93

Notes:

1. Individual projects contain contingency accounts and required district match.

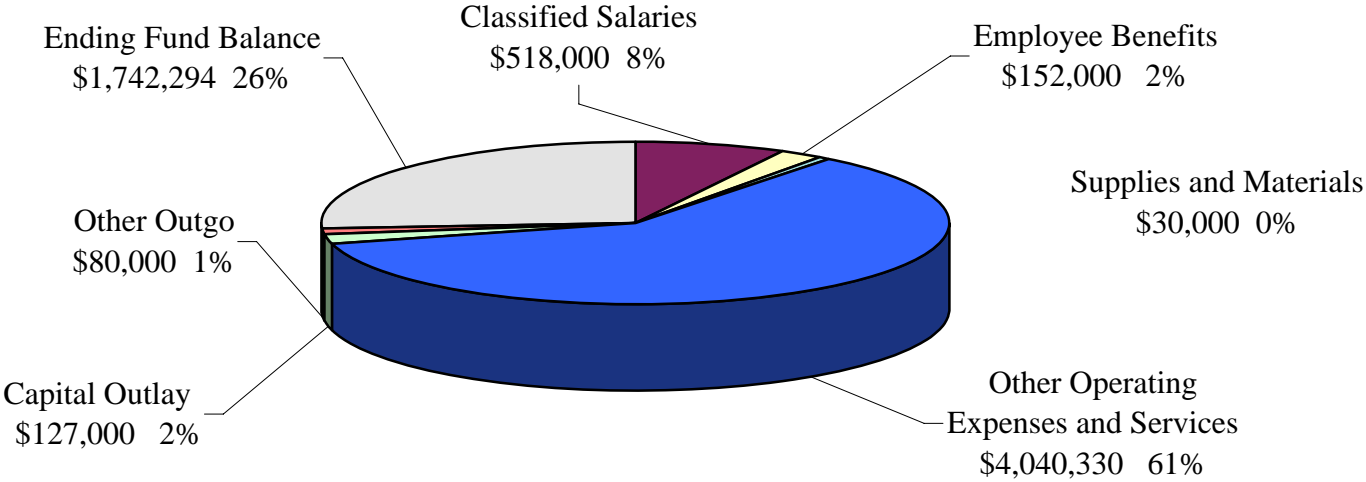
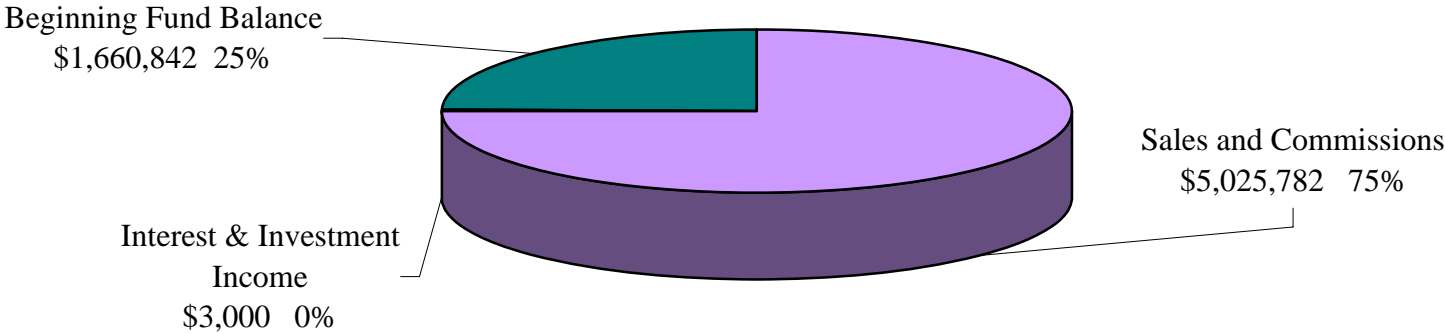
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

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 2008-2009



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

		Bookstore Fund				
<u>Revenues by Source</u>		2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8800	Local Revenues					
	8840 Sales and Commissions	\$4,254,331	\$4,562,000	\$4,718,939	\$5,025,782	10.17
	8860 Interest and Investment Income	2,862	1,550	3,008	3,000	93.55
	Total Local Revenues	<u>4,257,193</u>	<u>4,563,550</u>	<u>4,721,947</u>	<u>5,028,782</u>	10.19
	Beginning Fund Balance	<u>1,495,811</u>	<u>1,585,691</u>	<u>1,585,691</u>	<u>1,660,842</u>	4.74
	Total Revenues and Beginning Fund Balance	<u><u>\$5,753,004</u></u>	<u><u>\$6,149,241</u></u>	<u><u>\$6,307,638</u></u>	<u><u>\$6,689,624</u></u>	8.79

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

		Bookstore Fund				
<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000	Classified Salaries					
	2100 Non Instructional Salaries, Regular	\$371,968	\$576,450	\$414,552	\$448,000	(22.28)
	2330 Non Instructional Salaries, Other	75,662	91,000	76,637	70,000	(23.08)
	Total Classified Salaries	<u>447,630</u>	<u>667,450</u>	<u>491,189</u>	<u>518,000</u>	(22.39)
3000	Employee Benefits	<u>131,045</u>	<u>185,000</u>	<u>148,749</u>	<u>152,000</u>	(17.84)
4000	Supplies and Materials	<u>18,753</u>	<u>54,000</u>	<u>22,437</u>	<u>30,000</u>	(44.44)
5000	Other Operating Expenses and Services					
	5100 Contract Services	24,531	35,200	30,681	39,000	10.80
	5220 Conferences	3,199	18,700	5,073	18,000	(3.74)
	5500 Utilities and Housekeeping Services	60,982	43,500	68,347	72,000	65.52
	5642 Repairs Non Instructional Equipment	430	10,500	299	5,000	(52.38)
	5800 Other Services and Expenses	3,093,696	3,041,500	3,562,993	3,851,330	26.63
	5892 Bank Charges	52,774	94,000	54,667	55,000	(41.49)
	Total Other Operating Expenses and Services	<u>3,235,612</u>	<u>3,243,400</u>	<u>3,722,060</u>	<u>4,040,330</u>	24.57
6000	Capital Outlay					
	6480 Equipment	108	35,700	1,784	2,000	(94.40)
	6900 Depreciation	110,574	117,000	117,824	125,000	6.84
	Total Capital Outlay	<u>110,682</u>	<u>152,700</u>	<u>119,608</u>	<u>127,000</u>	(16.83)
	Total Expenditures (2000 – 6000)	<u>3,943,722</u>	<u>4,302,550</u>	<u>4,504,043</u>	<u>4,867,330</u>	13.13

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

		Bookstore Fund				
<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
7000	Other Outgo					
7300	Interfund Transfers-Out	223,591	35,000	142,753	80,000	128.57
	Total Other Outgo	<u>223,591</u>	<u>35,000</u>	<u>142,753</u>	<u>80,000</u>	128.57
	Total Expenditures (2000-7000)	<u>4,167,313</u>	<u>4,337,550</u>	<u>4,646,796</u>	<u>4,947,330</u>	14.06
	Ending Fund Balance	<u>1,585,691</u>	<u>1,811,691</u>	<u>1,660,842</u>	<u>1,742,294</u>	(3.83)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u><u>\$5,753,004</u></u>	<u><u>\$6,149,241</u></u>	<u><u>\$6,307,638</u></u>	<u><u>\$6,689,624</u></u>	8.79

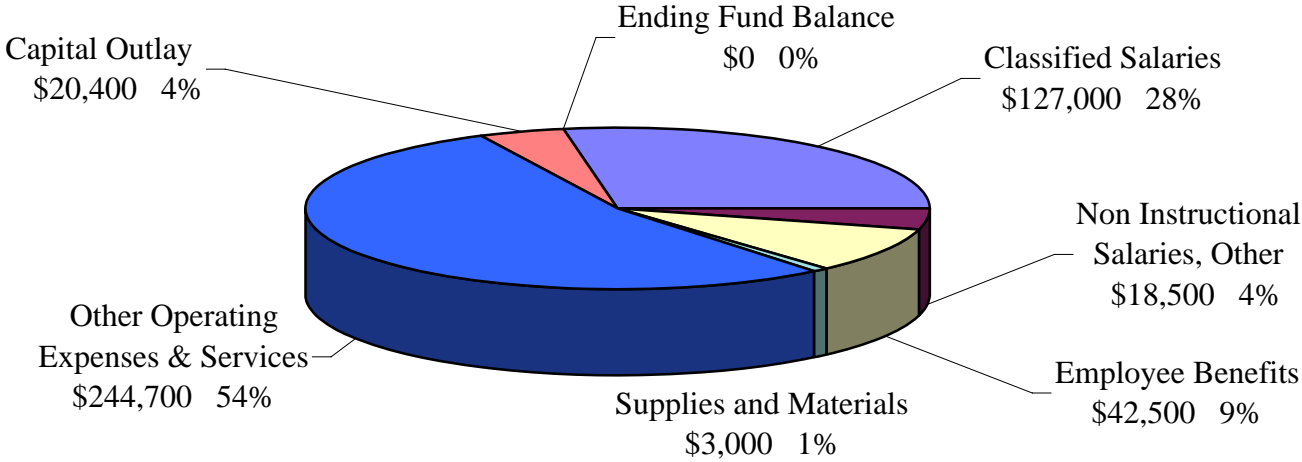
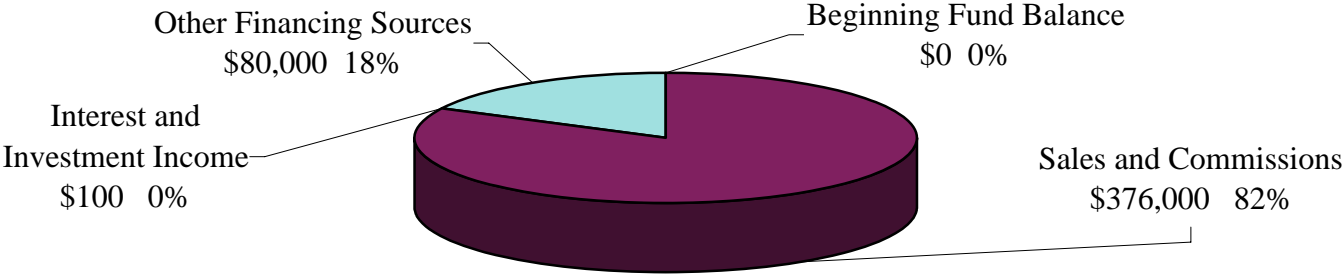
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

CAFETERIA FUND

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2008-2009



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Cafeteria Fund

<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8800 Local Revenues					
8840 Sales and Commissions	525,336	331,000	377,915	376,000	13.60
8860 Interest and Investment Income	120	100	66	100	-
Total Local Revenues	<u>525,456</u>	<u>331,100</u>	<u>377,981</u>	<u>376,100</u>	13.59
8980 Other Financing Sources	223,591	35,000	142,753	80,000	128.57
Total Revenues and Other Financing Sources	<u>749,047</u>	<u>366,100</u>	<u>520,734</u>	<u>456,100</u>	24.58
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$749,047</u></u>	<u><u>\$366,100</u></u>	<u><u>\$520,734</u></u>	<u><u>\$456,100</u></u>	24.58

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Cafeteria Fund

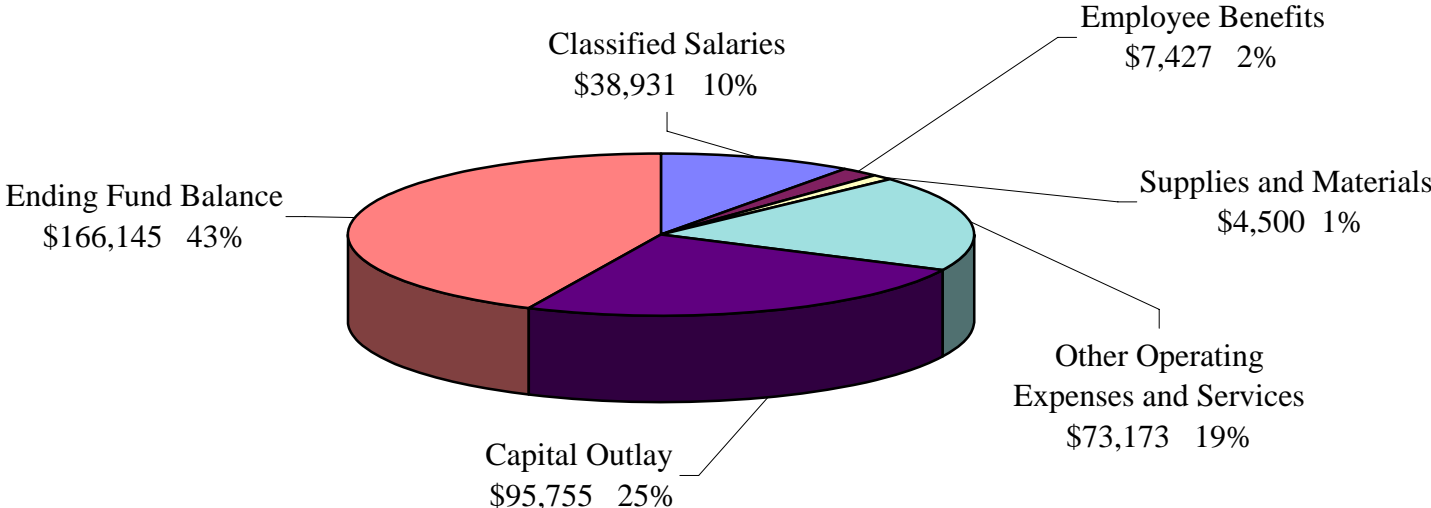
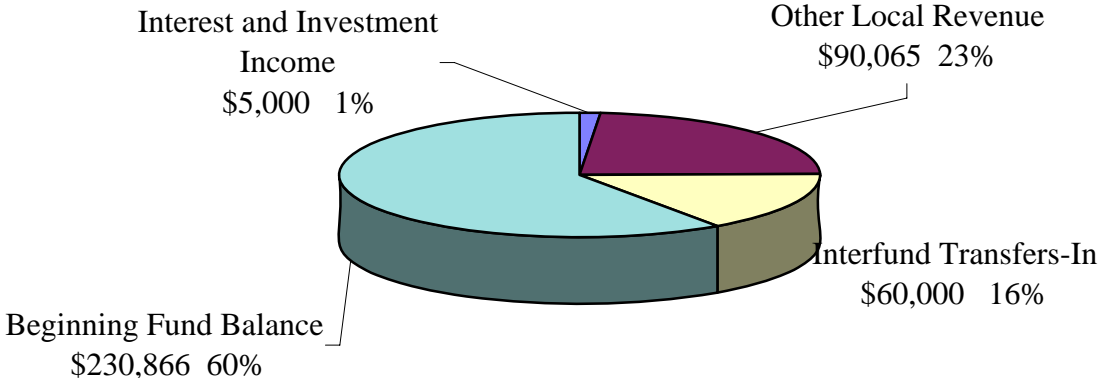
<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular Status	\$216,446	\$110,000	\$133,943	\$127,000	15.45
2330 Non Instructional Salaries, Other	17,210	18,500	19,639	18,500	-
Total Classified Salaries	<u>233,656</u>	<u>128,500</u>	<u>153,582</u>	<u>145,500</u>	13.23
3000 Employee Benefits	<u>74,326</u>	<u>32,500</u>	<u>48,133</u>	<u>42,500</u>	30.77
4000 Supplies and Materials	<u>8,775</u>	<u>3,000</u>	<u>5,988</u>	<u>3,000</u>	-
5000 Other Operating Expenses and Services					
5100 Contract Services	4,809	3,200	3,750	3,200	-
5220 Travel and Conference Expense	0	650	775	650	-
5500 Utilities	30,185	40,000	14,819	40,000	-
5642 Repairs, Non Instructional Equipment	1,171	2,000	1,279	2,000	-
5800 Other	375,122	135,850	274,469	198,850	46.37
Total Other Operating Expenses and Services	<u>411,287</u>	<u>181,700</u>	<u>295,092</u>	<u>244,700</u>	34.67
6000 Capital Outlay					
6480 Equipment	678	2,400	463	2,400	-
6900 Depreciation	20,325	18,000	17,476	18,000	-
Total Capital Outlay	<u>21,003</u>	<u>20,400</u>	<u>17,939</u>	<u>20,400</u>	-
Total Expenditures (2000-6000)	<u>749,047</u>	<u>366,100</u>	<u>520,734</u>	<u>456,100</u>	24.58
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Expenditures and Ending Fund Balance	<u>\$749,047</u>	<u>\$366,100</u>	<u>\$520,734</u>	<u>\$456,100</u>	24.58

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

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 2008-2009



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

		Self Insurance Fund				
<u>Revenues by Source</u>		2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8800	Local Revenues					
	8860 Interest and Investment Income	\$7,138	\$5,000	\$9,882	\$5,000	-
	8890 Other Local Revenue	107,290	83,508	135,840	90,065	7.85
	Total Local Revenues	<u>114,428</u>	<u>88,508</u>	<u>145,722</u>	<u>95,065</u>	7.41
8900	Other Financing Sources					
	8980 Interfund Transfers-In	60,000	60,000	60,000	60,000	-
	Total Revenues and Other Financing Sources	<u>174,428</u>	<u>148,508</u>	<u>205,722</u>	<u>155,065</u>	4.42
	Beginning Fund Balance	<u>103,985</u>	<u>142,370</u>	<u>142,370</u>	<u>230,866</u>	62.16
	Total Revenues, Other Financing Services and Beginning Fund Balance	<u><u>\$278,413</u></u>	<u><u>\$290,878</u></u>	<u><u>\$348,092</u></u>	<u><u>\$385,931</u></u>	32.68

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

		Self Insurance Fund				
<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000	Classified Salaries	\$32,026	\$38,285	\$38,285	\$38,931	1.69
3000	Employee Benefits	8,351	9,855	9,854	7,427	(24.64)
4000	Supplies and Materials	9,823	14,540	13,759	4,500	(69.05)
5000	Other Operating Expenses and Services	72,521	70,292	54,199	73,173	4.10
	Subtotal	122,721	132,972	116,097	124,031	(6.72)
6000	Capital Outlay	13,322	75,986	1,129	95,755	26.02
	Total Expenditures (2000 – 6000)	136,043	208,958	117,226	219,786	5.18
	Ending Fund Balance	142,370	81,920	230,866	166,145	102.81
	Total Expenditures and Ending Fund Balance	\$278,413	\$290,878	\$348,092	\$385,931	32.68

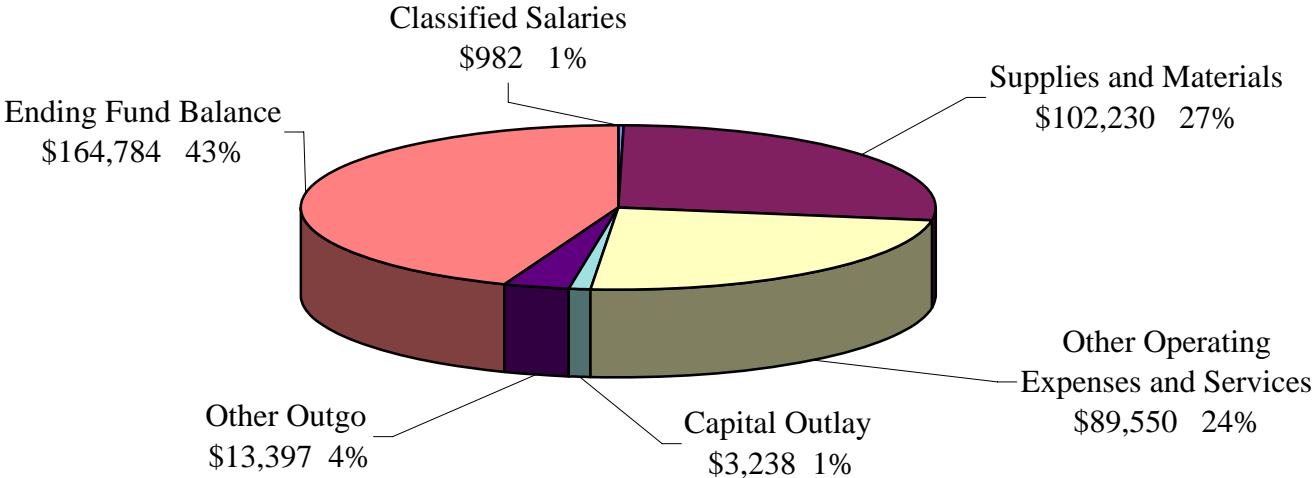
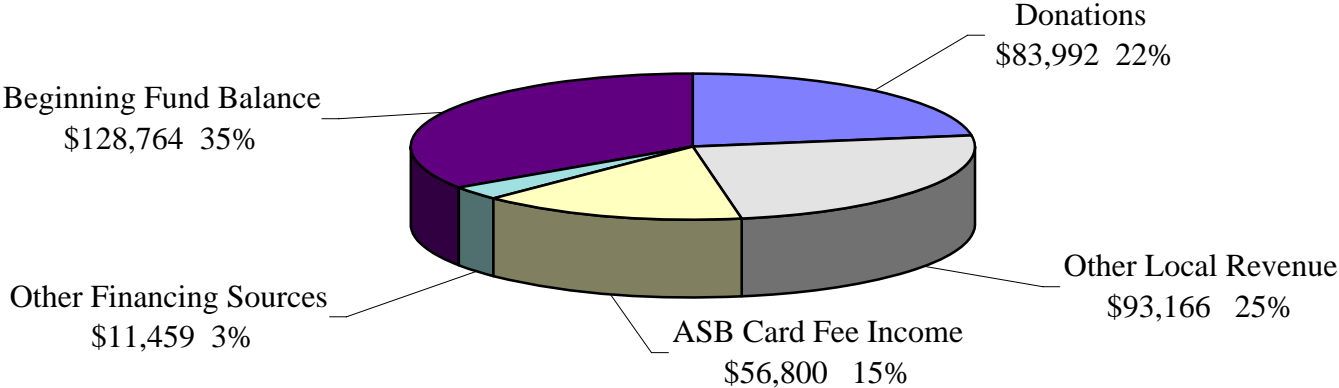
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

ASSOCIATED STUDENT BODY FUND

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2008-2009



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Associated Student Body Fund

<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8800 Local Revenues					
8821 Donations	\$69,899	\$73,394	\$80,160	\$83,992	14.44
8832 Commissions Revenue	0	0	321	336	-
8841 Ticket Sales	47,765	50,153	53,318	55,867	11.39
8844 Food Sales	362	380	0	0	(100.00)
8845 Concession Sales	3,156	3,313	2,636	2,762	(16.63)
8849 Miscellaneous Sales	3,473	3,647	6,320	6,622	81.58
8856 Entry Fee Income	14,400	15,119	14,070	14,743	(2.49)
8857 Membership Fee Income	8,285	8,699	12,071	12,648	45.40
8861 Interest Income	133	139	179	188	34.93
8887 ASB Card Fee Revenues	57,260	60,123	54,209	56,800	(5.53)
Total Local Revenues	204,733	214,967	223,284	233,958	8.83
8900 Other Financing Sources					
8980 Interfund Transfers-In	8,342	8,759	8,700	9,116	4.07
8999 Intrafund Transfers-In	5,196	5,456	2,236	2,343	(57.06)
Total Other Financing Sources	13,538	14,215	10,936	11,459	(19.39)
Total Revenues and Other Financing Sources	218,271	229,182	234,220	245,417	7.08
Beginning Fund Balance	62,041	94,387	94,387	128,764	36.42
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$280,312	\$323,569	\$328,607	\$374,181	15.64

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Associated Student Body Fund

<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000	Classified Salaries	\$1,500	\$1,575	\$850	\$891	(43.45)
3000	Employee Benefits	154	162	87	91	(43.73)
4000	Supplies and Materials					
4500	Non Instructional Supply Expense	32,150	33,757	39,466	41,352	22.50
4501	Uniforms Clothing Costumes	30,368	31,886	38,295	40,126	25.84
4710	Food Expense	22,614	23,745	19,805	20,752	(12.61)
	Total Supplies and Materials	85,132	89,388	97,566	102,230	14.37
5000	Other Operating Expenses and Services					
5045	Postage Expense	890	935	157	164	(82.41)
5100	Contract Services Expense	22,541	23,668	34,180	35,814	51.32
5150	District Administrative Fees and Charges	10,460	10,983	10,700	11,211	2.08
5195	Entry Fee Expense	11,304	11,869	11,148	11,681	(1.59)
5210	Mileage Expense	921	967	319	334	(65.43)
5219	Other Travel Expense	12,895	13,540	13,388	14,028	3.60
5300	Dues Memberships Expense	6,455	6,778	9,197	9,637	42.17
5540	Telephone Expense	2,322	2,438	916	960	(60.63)
5640	Equipment Repair	902	947	754	790	(16.57)
5690	Miscellaneous Expense	1,385	1,454	80	84	(94.23)
5740	Advertising Expense	371	389	27	28	(92.73)
5801	Donation Expense	0	0	2,300	2,410	-
5802	Prizes Awards Expense	4,757	4,995	1,852	1,941	(61.15)
5995	Bank Charges	53	55	14	15	(73.33)
5999	Credit Card Charges	207	217	432	453	108.59
	Total Other Operating Expenses and Services	75,463	79,235	85,464	89,550	13.02

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Associated Student Body Fund

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
6000 Capital Outlay	7,233	7,595	3,090	3,238	(57.37)
Total Expenditures (2000 - 6000)	<u>169,482</u>	<u>177,955</u>	<u>187,057</u>	<u>196,000</u>	10.14
7000 Other Outgo					
7300 Interfund Transfers-Out	11,105	11,660	10,550	11,054	(5.19)
7301 Intrafund Transfers-Out	5,196	5,456	2,236	2,343	(57.06)
7400 Club Bonus Expense	142	149	0	0	(100.00)
Total Other Outgo	<u>16,443</u>	<u>17,265</u>	<u>12,786</u>	<u>13,397</u>	(22.40)
Total Expenditures (2000 - 7000)	<u>185,925</u>	<u>195,220</u>	<u>199,843</u>	<u>209,397</u>	7.26
Ending Fund Balance	<u>94,387</u>	<u>128,349</u>	<u>128,764</u>	<u>164,784</u>	28.39
Total Expenditures and Ending Fund Balance	<u><u>\$280,312</u></u>	<u><u>\$323,569</u></u>	<u><u>\$328,607</u></u>	<u><u>\$374,181</u></u>	15.64

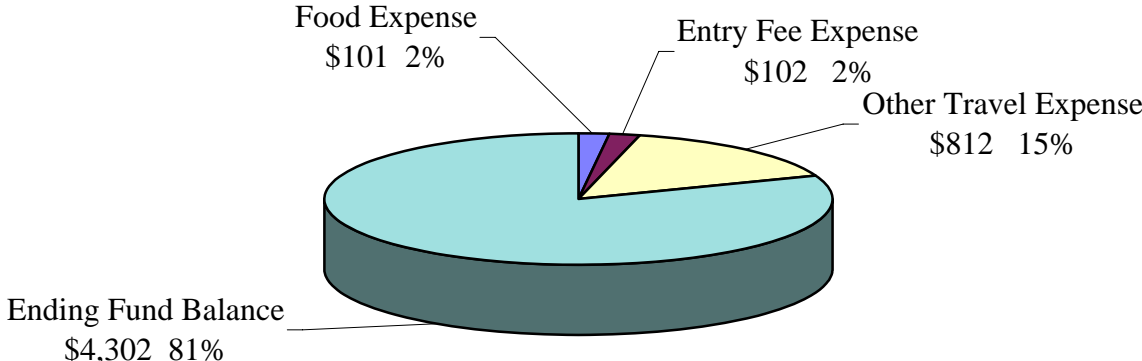
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

STUDENT REPRESENTATION FEE FUND

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2008-2009



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Student Representation Fee Fund

<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8800 Local Revenues					
8861 Interest Income	\$4	\$4	\$5	\$5	30.98
8884 Student Representation Fee Income	1,005	1,055	964	1,010	(4.26)
Total Local Revenues	<u>1,009</u>	<u>1,059</u>	<u>969</u>	<u>1,015</u>	(4.12)
Beginning Fund Balance	<u>2,324</u>	<u>3,333</u>	<u>3,333</u>	<u>4,302</u>	29.06
Total Revenues and Beginning Fund Balance	<u><u>\$3,333</u></u>	<u><u>\$4,392</u></u>	<u><u>\$4,302</u></u>	<u><u>\$5,317</u></u>	21.06

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
4000 Supplies and Materials	<u>\$0</u>	<u>\$879</u>	<u>\$0</u>	<u>\$101</u>	(88.56)
5000 Other Operating Expenses and Services					
5195 Entry Fee Expense	0	878	0	102	(88.44)
5219 Other Travel Expense	0	2,635	0	812	(69.17)
Total Other Operating Expenses and Services	<u>0</u>	<u>3,513</u>	<u>0</u>	<u>914</u>	(73.99)
Total Expenditures (4000 - 5000)	<u>0</u>	<u>4,392</u>	<u>0</u>	<u>1,015</u>	(76.88)
Ending Fund Balance	<u>3,333</u>	<u>0</u>	<u>4,302</u>	<u>4,302</u>	-
Total Expenditures and Ending Fund Balance	<u><u>\$3,333</u></u>	<u><u>\$4,392</u></u>	<u><u>\$4,302</u></u>	<u><u>\$5,317</u></u>	21.06

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

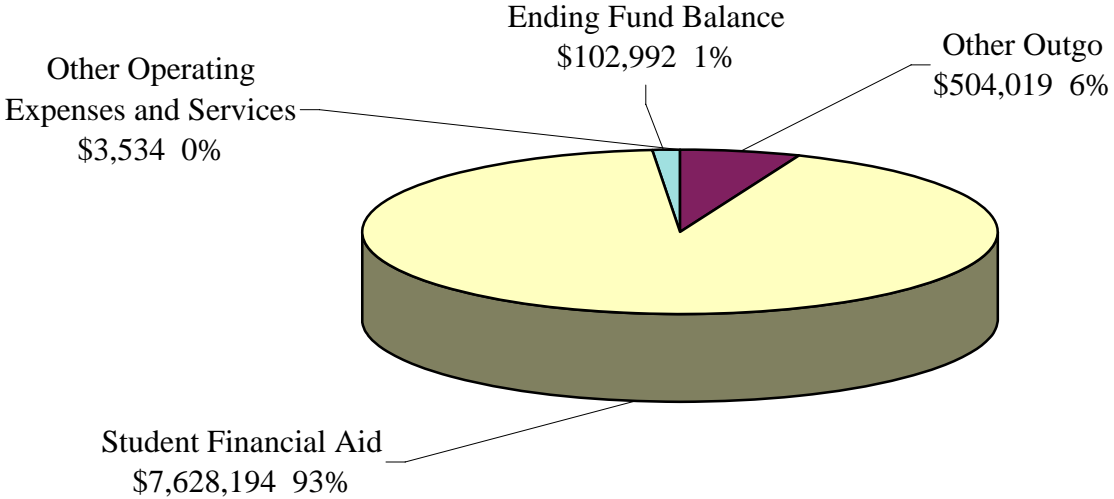
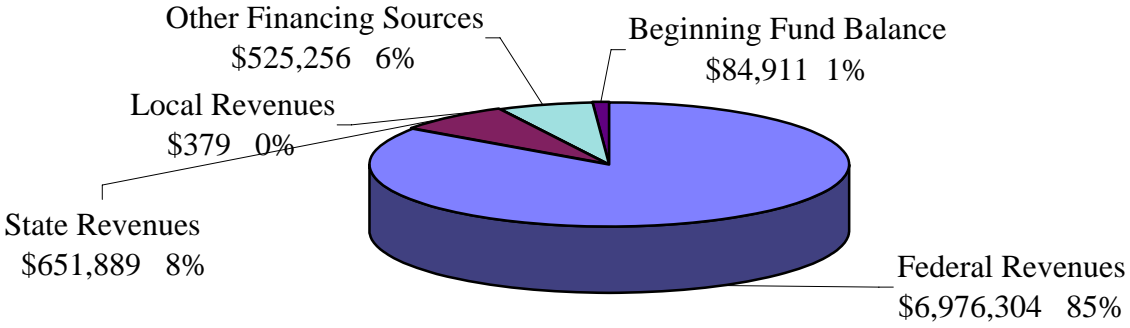
STUDENT FINANCIAL AID FUND

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2008-2009

Student Financial Aid Fund Revenues and Beginning Fund Balance – \$8,238,739



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009

Student Financial Aid Fund

<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8100 Federal Revenues					
8151 PELL Grant Revenues	\$5,486,069	\$5,760,373	\$6,401,973	\$6,707,987	16.45
8152 FSEOG Revenues	240,948	225,614	218,990	219,620	(2.66)
8158 Academic Competitiveness Grant Program	16,925	17,771	46,475	48,697	174.02
Total Federal Revenues	<u>5,743,942</u>	<u>6,003,758</u>	<u>6,667,438</u>	<u>6,976,304</u>	16.20
8600 State Revenues					
8640 CAL Grant B Revenues	608,354	638,772	593,530	621,901	(2.64)
8641 CAL Grant C Revenues	33,336	35,003	28,620	29,988	(14.33)
Total State Revenues	<u>641,690</u>	<u>673,775</u>	<u>622,150</u>	<u>651,889</u>	(3.25)
8800 Local Revenues					
8861 Interest Income	383	402	362	379	(5.62)
Total Local Revenues	<u>383</u>	<u>402</u>	<u>362</u>	<u>379</u>	(5.62)
8900 Other Financing Sources					
8980 Interfund Transfers-In	472,305	495,920	501,294	525,256	5.92
Total Other Financing Sources	<u>472,305</u>	<u>495,920</u>	<u>501,294</u>	<u>525,256</u>	5.92
Total Revenues	<u>6,858,320</u>	<u>7,173,855</u>	<u>7,791,244</u>	<u>8,153,828</u>	13.66
Beginning Fund Balance	<u>51,227</u>	<u>67,654</u>	<u>67,654</u>	<u>84,911</u>	25.51
Total Revenues and Beginning Fund Balance	<u>\$6,909,547</u>	<u>\$7,241,509</u>	<u>\$7,858,898</u>	<u>\$8,238,739</u>	13.77

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

		Student Financial Aid Fund				
<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
4000	Supplies and Materials					
4500	Non Instructional Supply Expense	\$1,889	\$1,983	\$2,081	\$2,180	9.96
	Total Supplies and Materials	<u>1,889</u>	<u>1,983</u>	<u>2,081</u>	<u>2,180</u>	9.96
5000	Other Operating Expenses and Services					
5002	Bad Debt Expense	381	400	1,292	1,354	238.44
	Total Other Operating Expenses and Services	<u>381</u>	<u>400</u>	<u>1,292</u>	<u>1,354</u>	238.44
7000	Other Outgo					
7300	Interfund Transfers-Out	453,991	476,691	481,026	504,019	5.73
	Total Other Outgo	<u>453,991</u>	<u>476,691</u>	<u>481,026</u>	<u>504,019</u>	5.73
7500	Student Financial Aid					
7520	Student Financial Grant Expense	6,389,728	6,709,214	7,292,998	7,627,194	13.68
7599	Prior Year Expenditure Adjustments	(4,096)	1,000	(3,410)	1,000	-
	Total Student Financial Aid	<u>6,385,632</u>	<u>6,710,214</u>	<u>7,289,588</u>	<u>7,628,194</u>	13.68
	Total Expenditures (4000 – 7000)	<u>6,841,893</u>	<u>7,189,288</u>	<u>7,773,987</u>	<u>8,135,747</u>	13.16
9700	Fund Balance Reserved					
9710	Legally Restricted Reserve	15,750	12,012	15,721	19,568	62.90
9750	Board Restricted Reserve	51,904	40,209	69,190	83,424	107.48
	Total Ending Fund Balance	<u>67,654</u>	<u>52,221</u>	<u>84,911</u>	<u>102,992</u>	97.22
	Total Expenditures and Ending Fund Balance	<u>\$6,909,547</u>	<u>\$7,241,509</u>	<u>\$7,858,898</u>	<u>\$8,238,739</u>	13.77

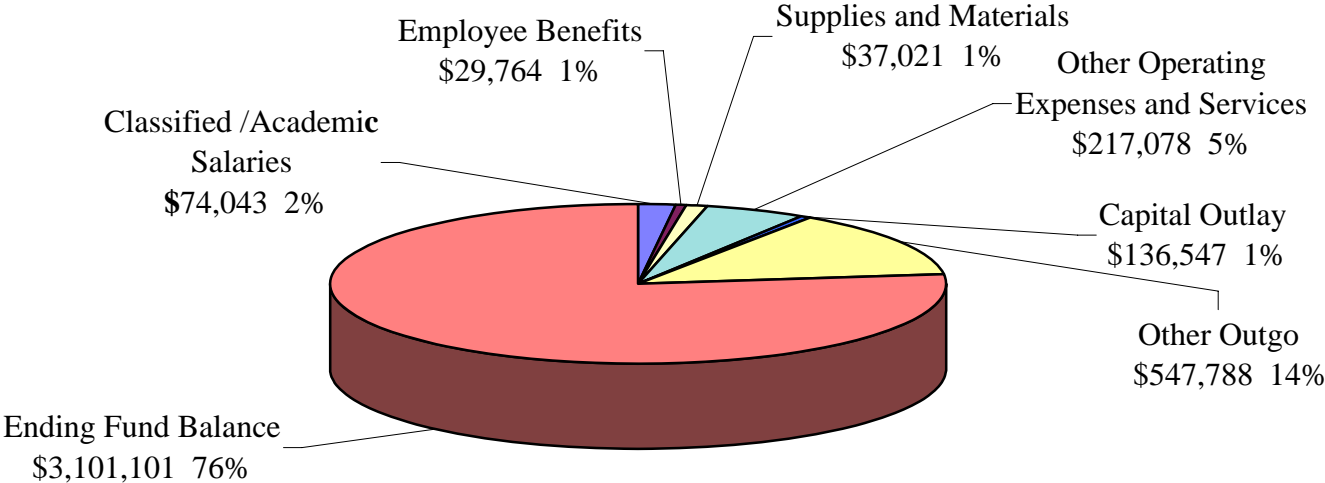
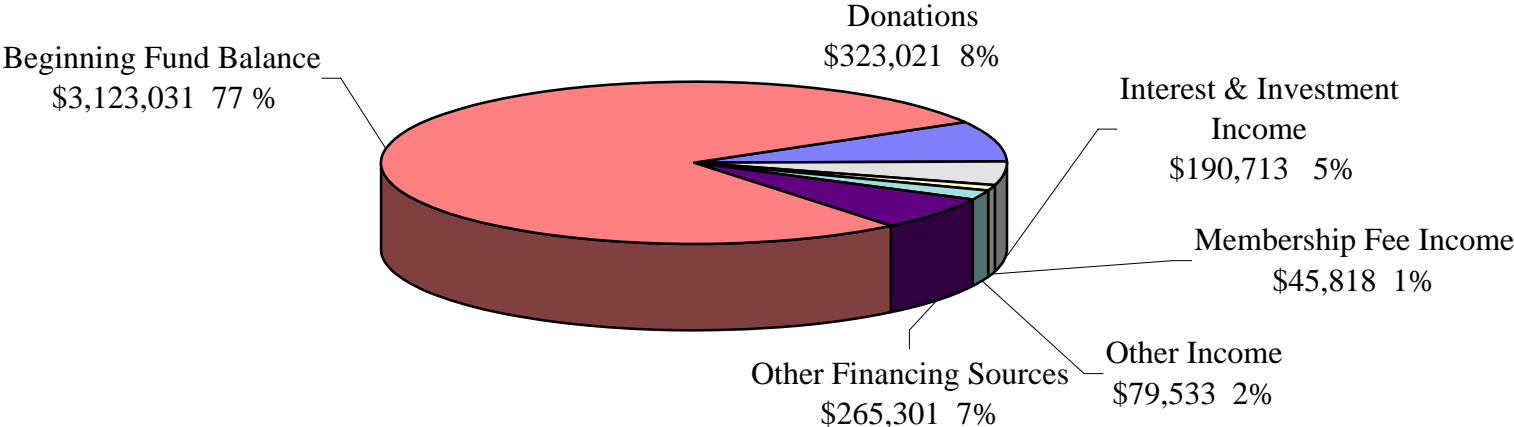
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

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 2008-2009



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

		Foundation Fund				
<u>Revenues by Source</u>		2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8800	Local Revenues					
	8821 Donations	\$331,553	\$348,131	\$308,285	\$323,021	(7.21)
	8826 Loan Recoveries	685	719	425	445	(38.06)
	8833 Vendor Space Rental Income	4,720	4,956	0	0	(100.00)
	8834 Vendor Liability Insurance	120	126	0	0	(100.00)
	8841 Ticket Sales	10,929	11,475	3,421	3,585	(68.76)
	8846 Art & Craft Sales	0	0	5,925	6,208	-
	8849 Miscellaneous Sales	9,765	10,253	6,709	7,030	(31.44)
	8857 Membership Fee Income	33,802	35,492	43,728	45,818	29.09
	8859 Annual Management Fees	2,345	2,462	59,425	62,265	2,429.05
	8861 Interest Income	13,331	13,998	6,435	6,743	(51.83)
	8862 Investment Income	150,307	157,822	175,578	183,970	16.57
	Total Local Revenues	<u>557,557</u>	<u>585,434</u>	<u>609,931</u>	<u>639,086</u>	9.16
8900	Other Financing Sources					
	8980 Interfund Transfers-In	200	210	650	681	224.32
	8999 Intrafund Transfers-In	98,941	103,888	252,548	264,620	154.72
	Total Other Financing Sources	<u>99,141</u>	<u>104,098</u>	<u>253,198</u>	<u>265,301</u>	154.86
	Total Revenues and Other Financing Sources	<u>656,698</u>	<u>689,532</u>	<u>863,129</u>	<u>904,387</u>	31.16
	Beginning Fund Balance	<u>3,264,898</u>	<u>3,293,964</u>	<u>3,293,964</u>	<u>3,123,031</u>	(5.19)
	Total Revenues and Beginning Fund Balance	<u>\$3,921,596</u>	<u>\$3,983,496</u>	<u>\$4,157,093</u>	<u>\$4,027,418</u>	1.10

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

Foundation Fund

<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
1000	Academic Salaries	\$0	\$0	\$0	\$0	-
2000	Classified Salaries	67,413	70,784	70,665	74,043	4.60
3000	Employee Benefits	27,221	28,582	28,406	29,764	4.13
4000	Supplies and Materials					
4500	Non Instructional Supplies	33,102	34,757	27,676	28,999	(16.57)
4501	Uniforms, Clothing, Costumes	1,209	1,269	688	721	(43.19)
4710	Food Expense	4,344	4,561	6,971	7,301	60.08
	Total Supplies and Materials	38,655	40,587	35,335	37,021	(8.79)
5000	Other Operating Expenses and Services					
5002	Bad Debt Expense	(233)	(245)	(519)	(544)	121.96
5003	Depreciation Expense	3,354	3,522	1,734	1,817	(48.41)
5045	Postage Expense	1,433	1,505	191	200	(86.70)
5100	Contract Services Expense	123,287	129,451	153,208	160,531	24.01
5150	District Administration Fees and Charges	800	840	0	0	(100.00)
5151	Foundation Management Fee Expense	1,387	1,456	59,425	62,266	4,176.48
5195	Entry Fee Expense	1,660	1,743	210	220	(87.38)
5199	Self Sufficiency Expense Abatement	(55,044)	(57,796)	(29,560)	(30,973)	(46.41)
5210	Mileage Expense	685	719	468	490	(31.80)
5219	Other Travel Expense	3,653	3,836	297	311	(91.88)
5300	Dues and Memberships Expense	2,338	2,455	2,687	2,816	14.69
5420	Liability Insurance	120	126	0	0	(100.00)
5540	Telephone Expense	336	353	0	0	(100.00)
5500	District Utility Expense	1,735	1,822	2,201	2,306	26.58
5640	Equipment Repair Maintenance Expense	409	429	0	0	(100.00)
5690	Miscellaneous Expense	8,548	8,975	2,838	2,973	(66.87)
5740	Advertising Expense	1,816	1,907	12,303	12,891	575.99
5801	Donation Expense	36,605	38,435	150,050	52	(99.86)
5802	Prizes and Awards Expense	4,182	4,391	175	183	(95.82)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

		Foundation Fund				
<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
5820	Interest Expense	4,498	4,723	1,045	1,095	(76.81)
5999	Credit Charges	370	389	423	444	14.03
	Total Other Operating Expenses and Services	141,939	149,036	357,176	217,078	45.65
6000	Capital Outlay	4,675	4,909	19,682	20,623	320.10
	Total Expenditures (2000-6000)	279,903	293,898	511,264	378,529	366
7000	Other Outgo					
7301	Intrafund Transfers-Out	94,177	98,886	251,348	263,363	166.33
7510	Student Financial Scholarship Expense	253,552	266,230	271,450	284,425	6.83
	Total Other Outgo	347,729	365,116	522,798	547,788	50.03
	Total Expenditures (2000-7000)	627,632	659,014	1,034,062	926,317	40.56
9700	Fund Balance					
9710	Legally Restricted Reserve	1,216,340	1,227,761	1,216,340	1,209,429	(1.49)
9750	Board Restricted Reserve	2,077,624	2,096,721	1,906,691	1,891,672	(9.78)
	Total Ending Fund Balance	3,293,964	3,324,482	3,123,031	3,101,101	(6.72)
	Total Expenditures, Other Outgo, and Ending Fund Balance	\$3,921,596	\$3,983,496	\$4,157,093	\$4,027,418	1.10

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009
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 2007-08 (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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

COST-OF-LIVING ADJUSTMENT

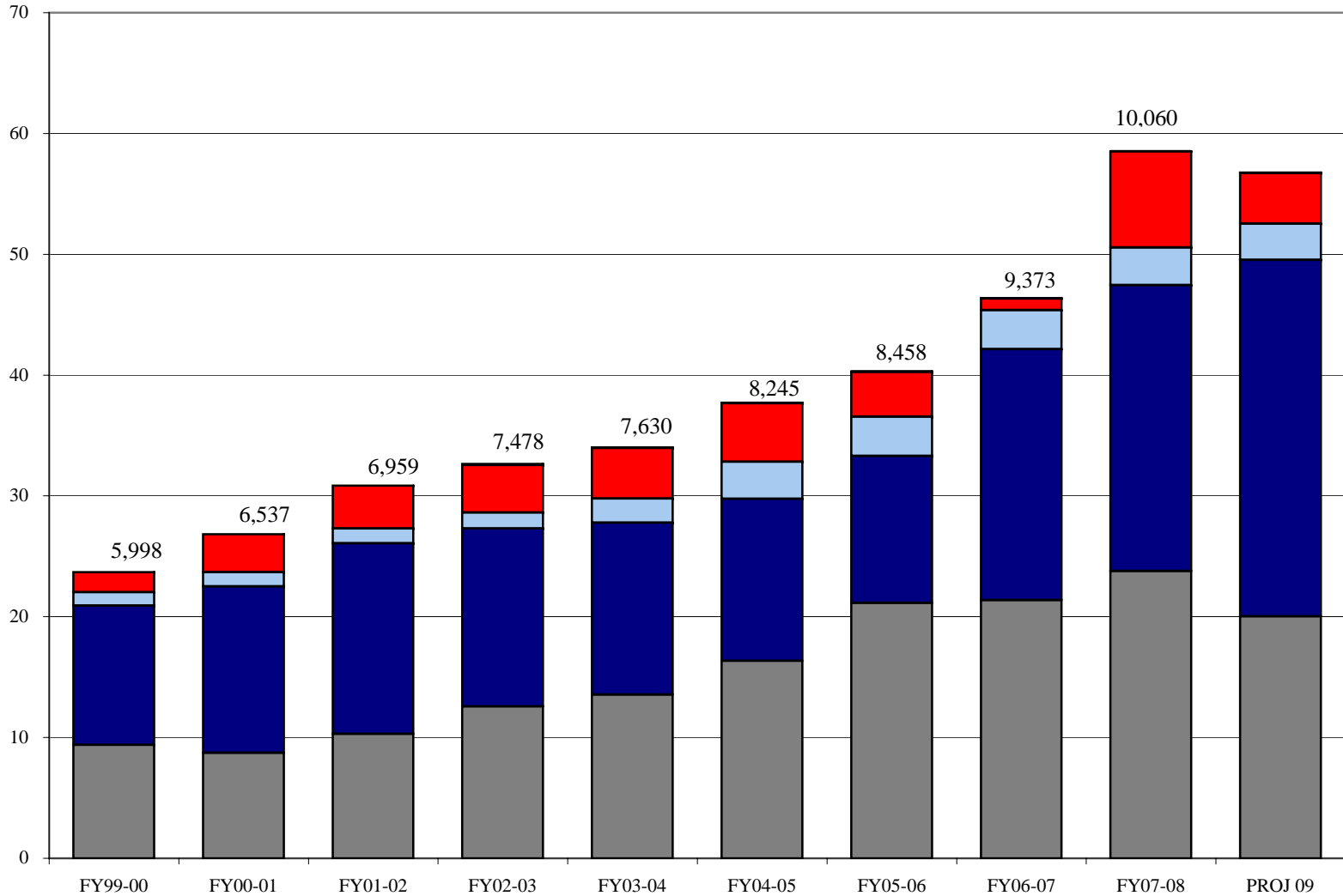
The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the 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 2008-09 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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

Ten-Year Revenue Analysis

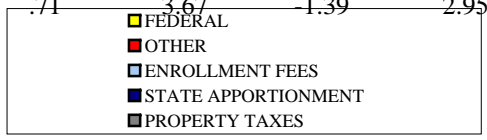


COLA	1.41	4.17	3.87	2.00	0	2.41	4.23	5.92	4.53	0
FTES % of Increase	8.99	6.46	7.46	2.03	8.06	2.58	10.92	5.31	5.10	4.14
State FTES % of Increase	3.85	3.81	2.90	3.88	.71	3.67	-1.39	2.95	1.94	2.00

*Enrollment Target = 10,275 FTES

Dollar Values are in Millions

Credit Full Time Equivalent Student (FTES)



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

Capital Outlay Projects Fund, By Project

	2007-2008 <u>Actual</u>	2008-2009 <u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>	\$7,658,234	\$9,692,883
<u>REVENUES</u>		
1. State	\$3,571,833	\$12,460,215
2. Block Grant, One Time	75,000	217,000
3. Interest	204,768	100,000
4. Redevelopment	543,625	400,000
5. Interfund Transfer	4,405,000	0
6. Other Local Revenue	492,444	0
7. Lease Revenue Bond	6,248,472	0
<u>TOTAL REVENUES</u>	\$15,541,142	\$13,177,215
<u>TOTAL BEGINNING BALANCE AND REVENUES</u>	\$23,199,376	\$22,870,098
<u>EXPENDITURES</u>		
1. Learning Resource Center - Construction MVC	(\$73,392)	\$0
2. Learning Resource Center - Equipment MVC	75,711	153,506
3. Technology Building - Construction MVC	4,023,440	86,615
4. Technology Building - Equipment MVC	1,765,787	228,832
5. Classroom Building - Prelim Plans/Working Drawing MVC	640,322	85,977
6. Classroom Building - Construction MVC	0	12,435,000
7. San Jacinto Drainage Channel	7,500	0
8. Banning Site	27,692	385,000
9. Wildomar Site	2,834	0
10. Instruction Support	56,535	30,000
11. Student Services Support	32,707	30,000
12. Facility Project, Planning & Improvement	55,220	221,361
13. Xerox Lease	434,466	450,000
14. Property Acquisitions	3,704,405	0
15. Lease Revenue Bond	474,872	800,000
16. Vehicle Replacement	232,540	60,000
17. Temecula Education Complex Renovation	195,664	454,336
18. Building 3000 - MVC	8,519	125,000
19. Building 300 Remodel	0	50,000
20. MVC Electrical Panels	281,171	0
21. Modular Leases	71,569	76,000
22. SJC Cooling Tower	2,845	380,432
23. MVC Replace Boiler	12,654	381,275
24. New Modulares Construction	176,896	50,456
25. MVC Central Plant Chillers	0	434,000
26. Replace Fire Alarm	0	750,000
27. Replace MVC Learning Resource Center Chillers	9,565	550,000
28. Lease Revenue Bond Interfund Transfer to Fund 11	1,286,971	969,340
<u>TOTAL EXPENDITURES</u>	\$13,506,493	\$19,187,130
<u>ENDING FUND BALANCE</u>	\$9,692,883	\$3,682,968
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>	\$23,199,376	\$22,870,098

Notes:

1. Individual projects contain contingency accounts and required district match.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

<u>REVENUES</u>	Categorical Grants Supplemental Data	2007-2008 <u>Actual</u>	2008-2009 <u>Adopted</u>
8120 - Higher Education Act	Title V	457,272	118,573
	Upward Bound	284,015	290,878
	Talent Search	247,509	283,263
	Federal Work Study	207,047	192,126
Total Higher Education Act		\$1,195,843	\$884,840
8130 - Workforce Investment Act	Healthy Community Forum	269,458	306,186
	WIA 225/231	112,898	0
Total Workforce Investment Act		\$382,356	\$306,186
8140 - Temporary Assistance for Needy Families	Temporary Assistance for Needy Families	\$65,412	\$65,412
8170 - Vocational & Technical Education Act	VTEA/Perkins	396,672	518,020
	Tech Prep	76,648	81,405
Total Vocational & Technical Education Act		\$473,320	\$599,425
8190 - Other Federal Revenues	Child Development Training Consortium	9,996	10,000
	United States Department of Agriculture	59,101	137,576
Total Other Federal Revenues		\$69,097	\$147,576
8621 - Disabled Students Programs & Services	Disabled Students Programs & Services	\$673,378	\$639,709
8622 - Extended Opportunities, Programs, & Services	Extended Opportunities, Programs, & Services	\$714,786	\$679,047
8626 - CalWorks	CalWorks	\$435,656	\$340,929
8628 - Telecommunications & Technology Infr. Program	Telecommunications & Technology Infr. Program	\$50,283	\$9,929
8629 - Other Categorical Apportionments	Non-Credit Matriculation	80,916	54,209
	Enrollment Growth	68,252	0
	Articulation	5,000	0
	Faculty & Staff Diversity	15,146	23,846
	Faculty & Staff Development	31,860	7,496
	Nursing Faculty Recruitment & Retention	20,974	53,906
	Credit Matriculation	691,731	596,173
	Equipment for Nursing & Allied Health	0	72,928
	Enrollment Growth & Retention for ADN/RN	0	107,000
	Career Technical Education Community Collaborative	0	369,700
	Board Financial Assistance Program	369,028	364,122
	Cooperative Agencies Resources for Education	181,939	165,352
	Basic Skills	109,605	373,304
	Capacity Building Initiative	175,423	101,652
	Strengthening Career Technical Education	137,703	112,297
Total Other Categorical Apportionments		\$1,887,577	\$2,401,985
8650 - Reimbursable Categorical Programs	Click It or Ticket	1,989	0
	Tire Derived Grant	0	19,998
	@ONE	92,208	168,628
Total Reimbursable Categorical Programs		\$94,197	\$188,626
8681 - Restricted State Lottery Revenue	Restricted State Lottery Revenue	\$203,428	\$231,000
8890 - Local Revenues	Mentor Program	806	0
	Regional Consortium Leadership Program	976	400
	Desert Regional Tech Prep Collaborative	7,500	0
	Foster Youth Emancipation Program	70,089	68,424
	National Science Foundation Grant	37,994	0
	Butte-Glenn Community College Grant	40,000	0
Total Local Revenues		\$157,365	\$68,824
TOTAL REVENUES		\$6,402,698	\$6,563,488
TOTAL EXPENDITURES		\$6,402,698	\$6,563,488