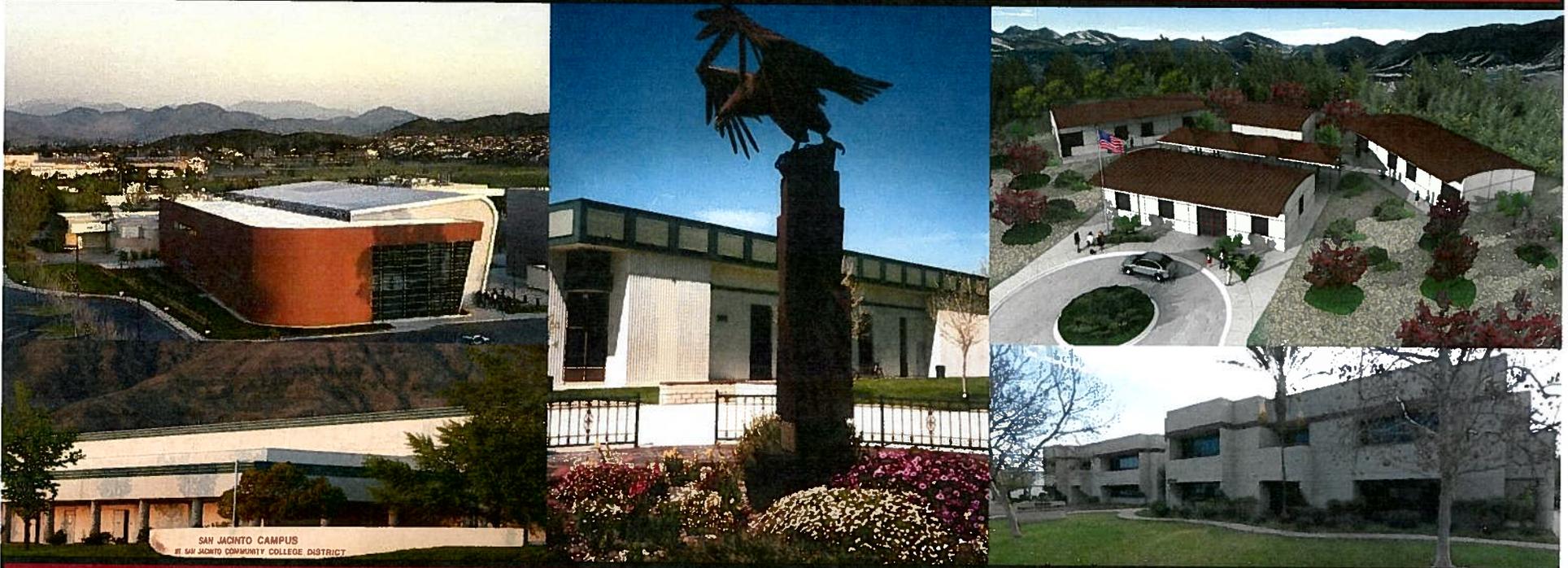


# Mt. San Jacinto Community College District Adopted Budget 2010-2011



## Board of Trustees

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

## Administration

Roger Schultz—Superintendent/President

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

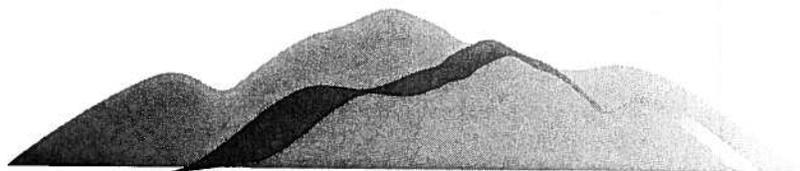
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“ *M*t. San Jacinto College,

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



APPROVED BY THE MT. SAN JACINTO COLLEGE  
BOARD OF TRUSTEES ON SEPTEMBER 10, 2009



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

Roger Schultz  
Superintendent/President

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

To: Board of Trustees  
From: Roger Schultz, Superintendent/President  
Subject: Adopted Budget 2010-2011  
Date: October 14, 2010

As we move to adopt a District budget, we are on the “heels” of the legislature’s adoption of the State Budget. This year represents the latest budget adoption in the State’s history.

While specific details continue to emerge, these are preliminary details of the proposed budget’s effect on Community Colleges:

- \$189 million in new funding deferrals. These funds would be pushed from the latter part of the 2010-11 fiscal year into the beginning of the 2011-12 fiscal year. These new deferrals would bring the total of inter-year community college deferrals to \$892 million
- \$126 million for community college enrollments (growth)
- \$35 million to restore categorical programs (provided as an across-the-board partial restoration of the 2009-10 cuts)
- An additional \$25 million for the Economic and Workforce Development program to maintain and expand workforce training course offerings
- An additional \$20 million for SB 70 Career Technical Education Programs
- Rejection of a negative COLA
- Rejection of an earlier proposal to allow community colleges to receive full repayment for prior-year mandated claims

Staff has worked diligently and strategically to identify budget reductions in our current economic situation. We have reduced sections from last Fall in an attempt to decrease our unfunded FTES. We are in a better position than some of our colleagues who have had to implement furloughs and salary freezes in an effort to balance their budgets.

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

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

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

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

The ending balance for the General Fund for 2009-2010 is projected to be \$2.9 million. While an ending balance of this amount may appear to be large, the District had identified current year budget reductions in excess of \$1 million with an additional \$1 million in 2010-2011. These one-time resources allow us to close the gap between operational revenues and expenditures and to continue to partially backfill the severe cuts to the categorical programs. We have been able to fund the increases in employee benefits and contractual obligations by all District staff exercising prudent fiscal management and planning.

Categorical programs continue to operate with a lean budget as a result of substantial reductions from 2009-2010. Overall, MSJC experienced a 53% reduction to our categorical programs. This budget continues to reflect a \$480,000 backfill from the General Fund base budget to the Categorical Programs to continue to provide quality services to our students. The one-time American Recovery and Re-Investment Act (ARRA) funds received in 2009-2010 in the amount of \$216,000 were substantially reduced in 2010-2011 to \$30,000. On a positive note, this budget includes approximately \$600,000 in our newly Funded Title V Grant which will allow us to continue to provide outreach and support services to students within our District.

The District has continued to review and refine the budget allocation model to assist in determining a fair and equitable strategy for budget allocation and base budget reductions. The difference between the base budget reductions and the projected increases to salary, benefits and contractual obligations has resulted in \$475,000 of funds available for Resource Allocation. These funds will be distributed in accordance with principles developed by the Institutional Planning Committee (IPC) along with Program Review data. This base budget reduction has been a difficult task, but MSJC is in a better financial position than many other community colleges due to the fiscally prudent policies of the Board and practices of the staff. We will continue with the hiring “frost” wherein each vacancy is carefully reviewed to insure the continuous delivery of excellent service to our students and community. There is risk that we could be adversely impacted by any unforeseen change from the State adopted budget or any midyear appropriation reduction if property taxes and personal income taxes continue to decline and/or if there is a significant reduction in the projected amount of student revenue fees collected statewide.

As more information comes to us on the current budget situation, we will continue to work with the Budget Development Committee and the college constituencies on the best solutions to this fiscal crisis while maintaining the quality of our programs and services. We continue to update our website dedicated to “budget watch” to provide the most up to date information to our college community.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011  
LIST OF FUNDS BUDGETED**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$57,382,588
11	Board of Trustees Special Reserve Fund	6,169,000
	- Designated Required Reserve	2,869,129
	- Undesignated Reserve Contingency	3,299,871
12	General Fund Restricted	9,077,192
12	Parking Fund	852,026
12	Instructional Equipment Block Grant Fund	96,766
32	Cafeteria Fund (auxiliary account)	659,588
33	Child Development Fund	1,338,905
41	Capital Outlay Projects Fund	22,854,809
51	Bookstore Fund (auxiliary account)	6,508,000
61	Self-Insurance Fund	325,449
71	Student Government Association Fund (auxiliary account)	298,894
72	Student Representation Fee Fund (auxiliary account)	5,211
74	Student Financial Aid Fund	20,165,403
79	Foundation Fund	4,296,845
		<hr/>
	TOTAL ALL FUNDS	<u><u>\$130,030,676</u></u>

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**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

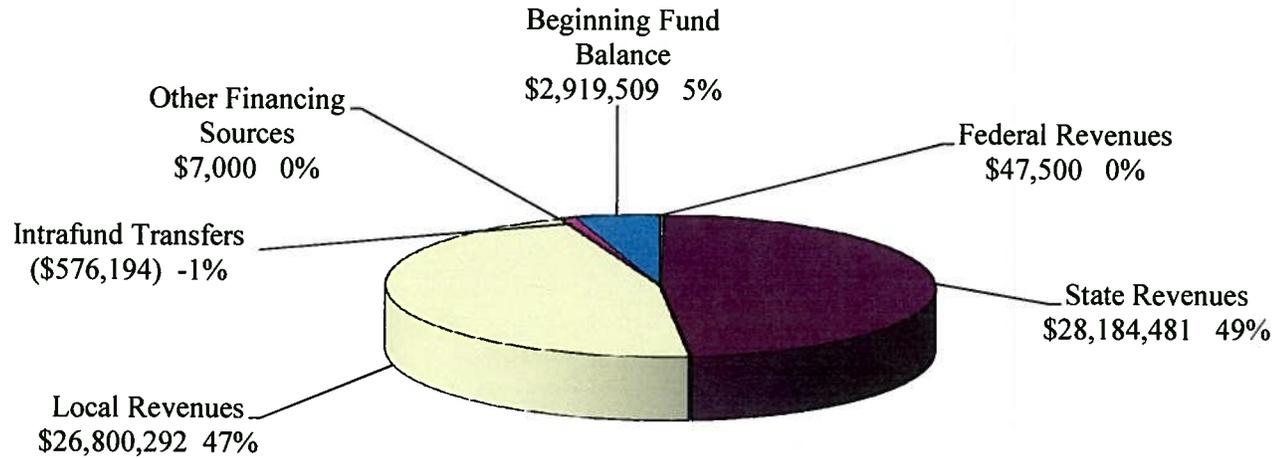
Board of Trustees General Reserve Fund

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.

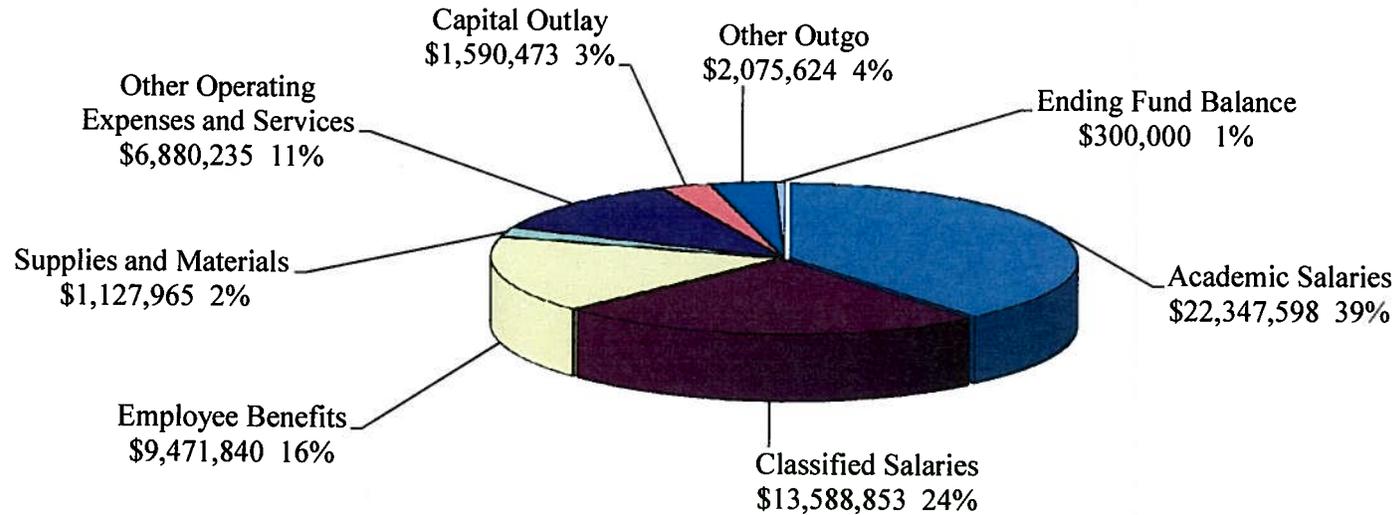
The governing board of the District may elect to designate unrestricted moneys for specific future operating purposes. The governing board may also elect to transfer unrestricted moneys to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds, or return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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## General Fund Unrestricted Revenues and Beginning Fund Balance – \$57,382,588



## General Fund Unrestricted Expenditures and Ending Fund Balance – \$57,382,588



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### General Fund Unrestricted

<u>Revenues by Source</u>		2008-09 Actual Revenues	2009-10 Adopted Budget	2009-10 Actual Revenues	2010-11 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues					
8150	Student Financial Aid	\$38,943	\$43,200	\$57,237	\$43,200	(24.52)
8160	Veterans Education	4,222	4,300	4,761	4,300	(9.68)
8190	ARRA Funds	0	0	208,173	0	(100.00)
	Total Federal Revenues	<u>43,165</u>	<u>47,500</u>	<u>270,171</u>	<u>47,500</u>	(82.42)
8600	State Revenues					
8611	State General Apportionment	24,050,781	27,970,000	27,822,608	26,271,392	(5.58)
8615	Student Enrollment Fee Administration	43,696	60,000	50,818	60,000	18.07
8671	Homeowners' Property Tax Relief	349,043	300,000	335,894	335,000	(0.27)
8681	State Lottery Revenue	1,133,811	1,307,400	1,653,352	1,300,760	(21.33)
8690	Part Time Faculty Compensation	383,248	270,268	265,913	217,329	(18.27)
8699	Other State Revenues	2,512	0	0	0	0.00
	Total State Revenues	<u>25,963,091</u>	<u>29,907,668</u>	<u>30,128,585</u>	<u>28,184,481</u>	(6.45)
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	18,345,214	16,318,000	19,696,296	17,605,112	(10.62)
8812	Tax Allocation, Supplemental Roll	779,974	700,000	161,071	160,000	(0.66)
8813	Tax Allocation, Unsecured Roll	1,180,415	1,000,000	1,156,221	1,000,000	(13.51)
8816	Prior Years' Taxes	3,205,850	1,030,000	2,683,904	2,030,000	(24.36)
8817	Education Revenue Augmentation Fund	469,734	0	(2,960,076)	0	0.00
8818	Redevelopment Agency Funds	112,044	100,000	165,979	100,000	(39.75)
8820	Contributions, Gifts, Grants	119,535	178,687	1	0	-
8831	Contract Instructional Services	53,340	82,977	79,036	124,150	57.08
8848	Box Office Receipts	5,268	4,000	5,759	4,000	(30.54)
8850	Rents and Leases	65,987	408,862	440,483	451,826	2.58
8860	Interest and Investment Income	215,959	200,000	229,377	200,000	(12.81)
8872	Community Service Class Fees	606,785	502,899	626,301	502,899	(19.70)
8877	Instructional Materials Fees	2,696	11,962	3,354	15,183	352.68
8879	Student Records Fees	28,065	23,000	29,968	23,000	(23.25)
8874	Enrollment Fees	3,266,114	3,100,000	3,715,739	3,688,000	(0.75)
8880	Nonresident Tuition	366,165	345,000	543,053	470,916	(13.28)
8885	Other Student Fees and Charges	121,218	166,504	152,452	217,005	42.34

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

		<b>General Fund Unrestricted</b>				
<b><u>Revenues by Source</u></b>		<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8886	Police Citations and Violations	68,497	85,000	29,160	30,000	2.88
8890	Other Local Revenues	171,861	2,238	313,996	178,201	(43.25)
	<b>Total Local Revenues</b>	<u>29,184,721</u>	<u>24,259,129</u>	<u>27,072,074</u>	<u>26,800,292</u>	(1.00)
8900	Other Financing Sources					
8910	Proceeds of General Fixed Assets	123,880	0	0	0	-
8912	Sale of Equipment and Supplies	14,503	7,000	115	7,000	5,986.96
8940	Proceeds of General Long-Term Debt	0	0	(546,426)	0	-
8999	Intrafund Transfers-In (Out)	998,619	21,753	0	(576,194)	-
	<b>Total Other Financing Sources</b>	<u>1,137,002</u>	<u>28,753</u>	<u>(546,311)</u>	<u>(569,194)</u>	4.19
	<b>Total Revenues</b>	<u>56,327,979</u>	<u>54,243,050</u>	<u>56,924,519</u>	<u>54,463,079</u>	(4.32)
	<b>Beginning Fund Balance</b>	<u>347,796</u>	<u>1,538,777</u>	<u>1,538,777</u>	<u>2,919,509</u>	89.73
	<b>Total Revenues, Other Financing Sources, and Beginning Fund Balance</b>	<u><u>\$56,675,775</u></u>	<u><u>\$55,781,827</u></u>	<u><u>\$58,463,296</u></u>	<u><u>\$57,382,588</u></u>	(1.85)

Note: 8999 Intrafund Transfers Out for Categorical Backfill \$480,251 and Block Grant \$95,943. Formerly these amounts were displayed in the 7000 account series; change was made for proper presentation.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### General Fund Unrestricted

<u>Expenditures by Object</u>	2008-09 Actual Expenditures	2009-10 Adopted Budget	2009-10 Actual Expenditures	2010-11 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries					
1100 Instructional Salaries, Regular/Contract	\$9,580,663	\$10,388,901	\$10,241,974	\$10,382,662	1.37
1200 Non Instructional Salaries, Regular/Contract	2,927,911	3,594,667	3,403,637	3,669,127	7.80
1300 Instructional Salaries, Other	9,988,804	6,807,659	8,823,230	7,629,270	(13.53)
1400 Non Instructional Salaries, Other	894,446	938,385	602,935	666,539	10.55
Total Academic Salaries	<u>23,391,824</u>	<u>21,729,612</u>	<u>23,071,776</u>	<u>22,347,598</u>	(3.14)
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	9,736,031	10,661,464	9,937,669	10,968,449	10.37
2200 Instructional Aides, Regular	1,424,340	1,516,419	1,574,765	1,708,396	8.49
2300 Non Instructional Salaries, Other	1,027,230	692,218	1,224,578	690,264	(43.63)
2400 Instructional Aides, Other	536,553	484,842	273,541	221,744	(18.94)
Total Classified Salaries	<u>12,724,154</u>	<u>13,354,943</u>	<u>13,010,553</u>	<u>13,588,853</u>	4.44
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,714,094	1,778,740	1,687,504	1,820,235	7.87
3200 Public Employees' Retirement System Fund	1,069,406	1,198,740	1,131,661	1,376,634	21.65
3300 Old Age, Survivors, Disability	1,350,468	1,317,474	1,341,391	1,353,352	0.89
3400 Health and Welfare Benefits	2,986,683	3,195,394	3,465,474	3,290,475	(5.05)
3500 State Unemployment Insurance	110,157	105,185	108,705	258,501	137.80
3600 Workers' Compensation Insurance	744,203	732,917	767,477	704,368	(8.22)
3900 Other Benefits	482,257	695,485	588,553	668,275	13.55
Total Employee Benefits	<u>8,457,268</u>	<u>9,023,935</u>	<u>9,090,765</u>	<u>9,471,840</u>	4.19
4000 Supplies and Materials					
4100 Textbooks	3,036	5,433	5,632	10,274	82.42
4200 Books	12,766	12,459	9,055	17,713	95.62
4300 Instructional Supplies	349,257	483,806	372,554	443,490	19.04

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### General Fund Unrestricted

<u>Expenditures by Object</u>	<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
4500 Non Instructional Supplies	601,540	708,106	583,097	591,271	1.40
4600 Transportation Supplies	51,172	66,516	59,742	61,904	3.62
4700 Food Services	3,118	6,060	217	3,313	1,426.73
Total Supplies and Materials	<u>1,020,889</u>	<u>1,282,380</u>	<u>1,030,297</u>	<u>1,127,965</u>	9.48
5000 Other Operating Expenses and Services					
5003 Printing	25,850	54,955	14,293	57,698	303.68
5045 Postage	165,724	331,262	159,607	282,862	77.22
5100 Consultants and Contracted Services	755,319	821,042	824,757	750,137	(9.05)
5200 Conferences	250,428	263,200	183,989	217,284	18.10
5300 Memberships and Dues	100,512	104,384	105,308	109,230	3.72
5400 Insurance	399,042	413,502	414,332	472,652	14.08
5500 Utilities	1,647,784	1,634,018	1,496,898	1,652,778	10.41
5600 Rents, Leases, and Maintenance	1,864,435	2,135,959	1,974,584	1,988,087	0.68
5700 Legal, Elections and Audit Expenses	479,628	779,352	763,266	589,748	(22.73)
5800 Other	460,958	493,035	325,192	759,759	133.63
Total Other Operating Expenses and Services	<u>6,149,680</u>	<u>7,030,709</u>	<u>6,262,226</u>	<u>6,880,235</u>	9.87
6000 Capital Outlay					
6100 Sites and Site Improvements	345,406	40,339	2,424	42,982	1,673.18
6200 Buildings	85,945	186,975	571,424	340,307	(40.45)
6300 Library Books and Materials	98,036	150,916	180,330	193,795	7.47
6400 Equipment	598,662	860,016	616,804	1,013,389	64.30
Total Capital Outlay	<u>1,128,049</u>	<u>1,238,246</u>	<u>1,370,982</u>	<u>1,590,473</u>	16.01
Total Expenditures (1000 – 6000)	<u>52,871,864</u>	<u>53,659,825</u>	<u>53,836,599</u>	<u>55,006,964</u>	2.17

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**General Fund Unrestricted**

<u>Expenditures by Object</u>	<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
7000 Other Outgo					
7200 Intrafund Transfers-Out	1,969,000	0	0	0	-
7300 Interfund Transfers-Out	295,269	1,757,002	1,673,940	2,010,624	20.11
7500 Student Financial Aid	865	65,000	33,248	65,000	95.50
7900 Contingencies	1,538,777	300,000	2,919,509	300,000	(89.72)
Total Other Outgo and Contingencies	3,803,911	2,122,002	4,626,697	2,375,624	(48.65)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$56,675,775	\$55,781,827	\$58,463,296	\$57,382,588	(1.85)

Note: Revenue limit for 2010-2011 = 51,356,000; FTES at 2009-2010 P2 =13,022.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**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.

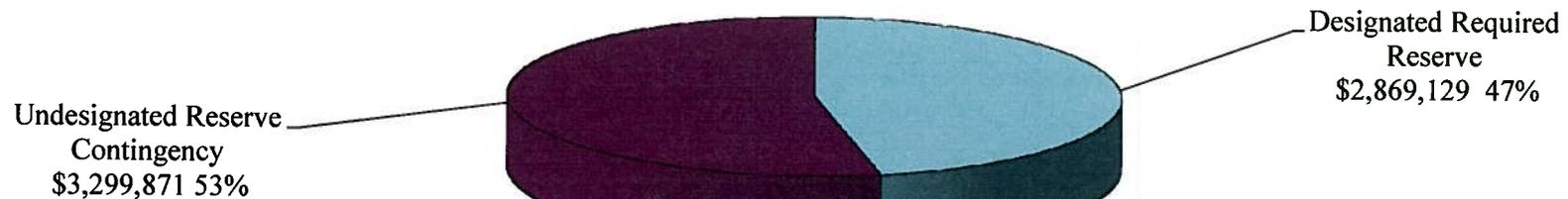
# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

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

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



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



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Board of Trustees Special Reserve Fund**

<b><u>Revenues by Source</u></b>		<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8900	Other Financing Sources					
	8980 Intrafund Transfers-In	\$1,969,000	\$0	\$0	\$0	-
	Total Other Financing Sources	<u>1,969,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Beginning Fund Balance	<u>4,200,000</u>	<u>6,169,000</u>	<u>6,169,000</u>	<u>6,169,000</u>	0.00
	Total Other Financing Sources and Beginning Fund Balance	<u><u>\$6,169,000</u></u>	<u><u>\$6,169,000</u></u>	<u><u>\$6,169,000</u></u>	<u><u>\$6,169,000</u></u>	0.00
<b><u>Expenditures by Object</u></b>		<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
7190	Designated Required Reserve	<u>\$2,833,789</u>	<u>\$2,789,091</u>	<u>\$2,923,165</u>	<u>\$2,869,129</u>	(1.85)
	Undesignated Reserve Contingency	<u>3,335,211</u>	<u>3,379,909</u>	<u>3,245,835</u>	<u>3,299,871</u>	1.66
	Total Designated Appropriations and Ending Fund Balance	<u><u>\$6,169,000</u></u>	<u><u>\$6,169,000</u></u>	<u><u>\$6,169,000</u></u>	<u><u>\$6,169,000</u></u>	0.00

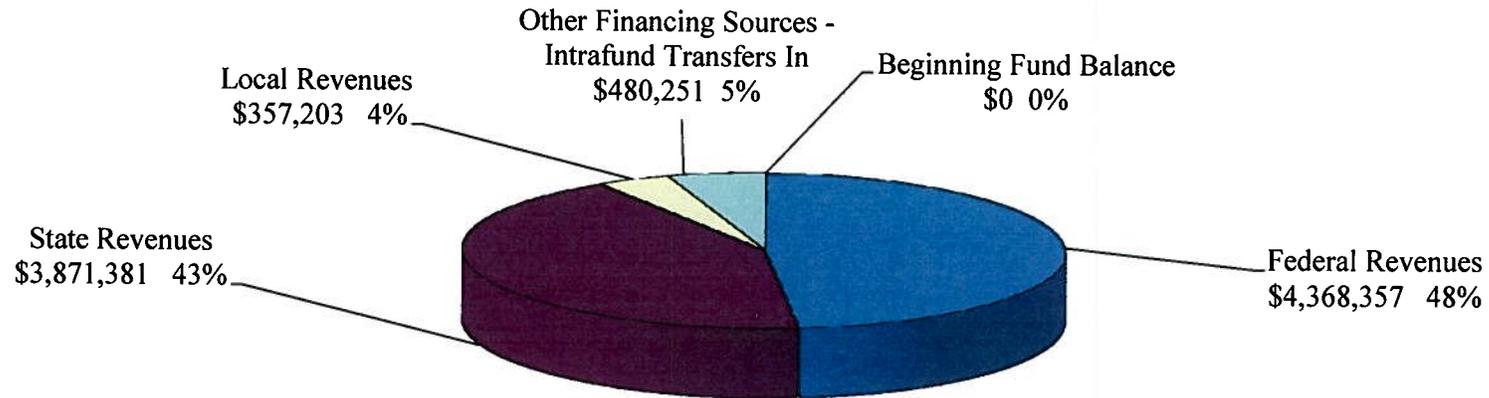
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2010-2011**  
**GENERAL FUND RESTRICTED**

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

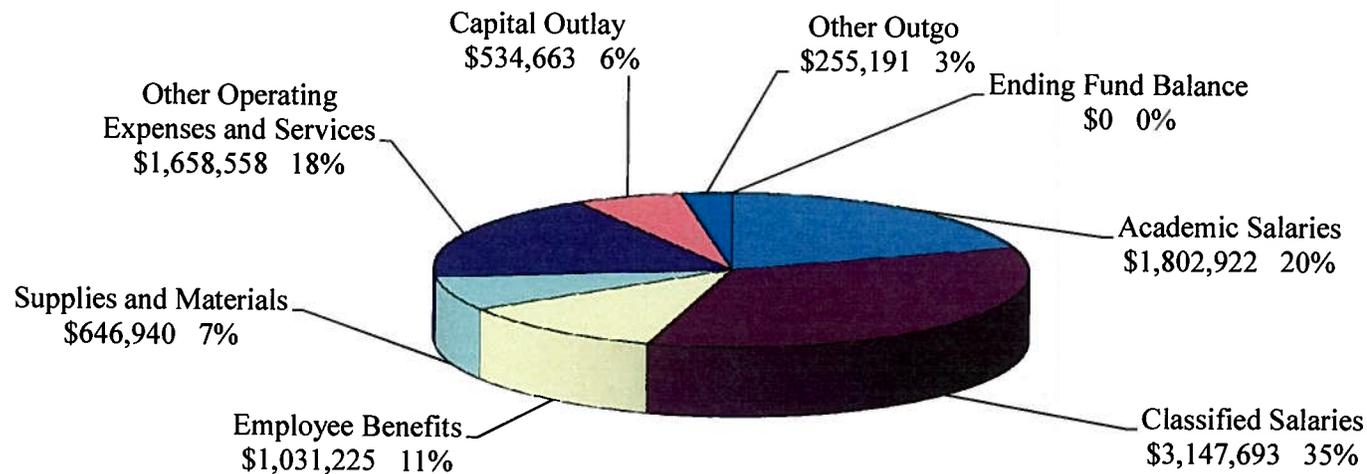
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions, and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that requires moneys to be used for specific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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## General Fund Restricted Revenues and Beginning Fund Balance – \$9,077,192



## General Fund Restricted Expenditures and Ending Fund Balance – \$9,077,192



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### General Fund Restricted

<u>Revenues by Source</u>	2008-09 Actual Revenues	2009-10 Adopted Budget	2009-10 Actual Revenues	2010-11 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues					
8120 Upward Bound	\$194,957	\$345,921	\$220,089	\$375,832	70.76
8120 Talent Search	204,667	305,196	212,051	319,746	50.79
8120 Federal Work Study	197,850	338,419	347,123	218,521	(37.05)
8120 Child Care Access Means Parents In School	0	0	0	72,404	-
8120 Title V	118,573	0	0	637,715	-
8130 Healthy Community Forum	246,116	306,469	273,353	260,371	(4.75)
8130 Workforce Investment Act 225/231	152,774	0	148,137	208,725	40.90
8140 Temporary Assistance for Needy Families	58,761	35,257	71,604	64,444	(10.00)
8170 Perkins	518,020	511,494	511,494	675,349	32.03
8170 Tech Prep	81,405	67,750	67,750	69,708	2.89
8190 STEM	330,921	1,560,946	929,621	693,643	(25.38)
8190 WIA/ARRA	0	0	169,382	727,418	-
8190 United States Department of Agriculture	53,531	84,045	83,131	0	(100.00)
8190 Child Development Training Consortium	10,045	0	9,978	10,000	0.22
8190 Non-Credit Matriculation Categorical Flex.	0	0	571	0	(100.00)
8190 Credit Matriculation Categorical Flexibility	0	0	7,032	0	(100.00)
8190 BulletProof Vests	0	2,448	0	2,111	-
8190 California Adult Literacy Professional Proj.	0	0	0	1,500	-
8190 ARRA Education Stabilization Funds	0	0	0	30,870	-
Total Federal Revenues	2,167,620	3,557,945	3,051,316	4,368,357	43.16
8600 State Revenues					
8621 Disabled Students Programs and Services	679,743	388,384	429,725	414,117	(3.63)
8622 Extended Opportunity Programs and Services	687,928	461,197	433,011	462,912	6.91
8623 Prekindergarten & Family Literacy	0	0	0	5,000	-
8626 CalWORKs	355,426	213,255	245,299	220,770	(10.00)
8628 Telecomm./Technology Infrastructure Prog.	38,992	6,972	6,192	780	(87.40)
8629 Articulation	1,960	2,040	617	1,423	130.63
8629 Board Financial Assistance Program	435,704	435,721	430,573	444,369	3.20
8629 Capacity Building Initiative Grant	101,652	0	0	0	-
8629 Cooperative Agencies Resource for Education	159,405	119,513	118,787	105,136	(11.49)
8629 Credit Matriculation	647,706	418,304	418,269	382,488	(8.55)

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### General Fund Restricted

<u>Revenues by Source</u>	2008-09 Actual Revenues	2009-10 Adopted Budget	2009-10 Actual Revenues	2010-11 Adopted Budget	% Change Adopt/Act
8629 Non-Credit Matriculation	60,909	27,997	27,259	27,997	2.71
8629 Basic Skills	223,772	470,084	217,310	265,823	22.32
8629 CTE Community Collaborative	131,716	237,985	237,984	0	(100.00)
8629 CTE Community Collaborative Pathways	0	400,000	183,903	216,097	17.51
8629 CTE Community Collaborative Pathways New	0	0	0	310,000	-
8629 Strengthening Career Technical Education	109,166	0	0	0	-
8629 Enrollment Growth & Retention	114,873	140,541	117,115	0	(100.00)
8629 Equipment for Nursing & Allied Health	62,743	10,186	10,185	91,300	796.42
8629 Nursing Faculty Recruitment & Retention	15,600	38,306	8,320	29,987	260.42
8629 Staff Diversity	8,766	22,421	7,161	14,327	100.07
8629 Staff Development	4,436	3,060	500	2,560	412.00
8629 LVN to RN Specialty Nursing Program	0	50,000	18,215	244,766	1,243.76
8650 Tire Derived Product Grant	19,477	0	0	0	-
8650 California High School Exit Exam	78,456	221,544	141,096	0	(100.00)
8650 @ONE	139,713	193,916	155,727	158,189	1.58
8650 Mini-grant	0	0	7,949	0	-
8650 Child Development Careers	0	0	0	41,750	-
8650 Child Development Instructional Materials	0	0	0	1,567	-
8650 First 5 Riverside Parent Education & Fam. Lit.	0	0	0	235,258	-
8650 First 5 Riverside Facilities Assistance	0	0	2,284	28,090	-
8681 State Lottery Revenue	142,569	164,900	232,610	166,675	(28.35)
<b>Total State Revenues</b>	<b>4,220,712</b>	<b>4,026,326</b>	<b>3,450,091</b>	<b>3,871,381</b>	<b>12.21</b>
<b>8800 Local Revenues</b>					
8890 Desert Regional Tech Prep Collaborative	903	12,300	10,006	0	(100.00)
8890 National Science Foundation RHOI	41,395	0	0	0	-
8890 Regional Consortium Leadership	2,723	2,085	2,942	0	(100.00)
8890 Mentor Program	946	1,150	588	1,150	95.58
8890 Independent Living Program	67,134	68,624	67,829	68,624	1.17
8890 California Family Life Center	3,888	66,112	57,641	62,878	9.09
8890 Cabrillo College	0	0	2,992	509	(82.99)
8890 DSP Categorical Backfill Carryover Funds	0	0	0	94,092	-
8890 Riverside County Schools - Preschool	0	0	0	126,280	-

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**General Fund Restricted**

<u>Revenues by Source</u>	<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8890 WestEd Center Prevention & Early Intervent.	0	0	0	3,670	-
Total Local Revenue	<u>116,989</u>	<u>150,271</u>	<u>141,998</u>	<u>357,203</u>	151.55
8900 Categorical Backfill					
8999 Temporary Assistance For Needy Families	0	8,913	0	8,913	-
8999 CalWorks	0	50,414	0	50,414	-
8999 Credit Matriculation	0	141,061	64,592	141,061	118.39
8999 Non-Credit Matriculation	0	23,490	0	23,490	-
8999 Disabled Students Program	0	256,373	162,282	256,373	57.98
Total Intrafund Transfers	<u>0</u>	<u>480,251</u>	<u>226,874</u>	<u>480,251</u>	111.68
<b>Total Revenues</b>	<u><u>\$6,505,321</u></u>	<u><u>\$8,214,793</u></u>	<u><u>\$6,870,279</u></u>	<u><u>\$9,077,192</u></u>	32.12

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### General Fund Restricted

<u>Expenditures by Object</u>	2008-09 Actual Expenditures	2009-10 Adopted Budget	2009-10 Actual Expenditures	2010-11 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries					
1100 Instructional Salaries, Regular/Contract	\$2,214	\$0	\$0	\$118,372	-
1200 Non Instructional Salaries, Regular/Contract	436,473	366,262	397,261	606,950	52.78
1300 Instructional Salaries, Other	155,099	104,418	176,067	287,721	63.42
1400 Non Instructional Salaries, Other	717,045	833,298	707,888	789,879	11.58
Total Academic Salaries	1,310,831	1,303,978	1,281,216	1,802,922	40.72
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	1,070,464	1,250,058	1,238,166	1,618,313	30.70
2200 Instructional Aides, Regular	191,127	181,327	124,382	174,206	40.06
2300 Non Instructional Salaries, Other	1,029,213	1,086,839	1,044,420	1,215,750	16.40
2400 Instructional Aides, Other	139,730	178,493	93,042	139,424	49.85
Total Classified Salaries	2,430,534	2,696,717	2,500,010	3,147,693	25.91
3000 Employee Benefits					
3100 State Teachers' Retirement System	70,535	102,697	76,196	147,982	94.21
3200 Public Employees' Retirement System	131,166	138,200	146,861	198,353	35.06
3300 Old Age, Survivors, Disability, and Health Ins.	161,512	185,567	166,207	215,314	29.55
3400 Health and Welfare Benefits	221,569	256,696	235,547	345,610	46.73
3500 State Unemployment Insurance	9,355	10,374	9,567	30,823	222.18
3600 Workers' Compensation Insurance	70,165	76,893	70,138	93,143	32.80
3900	0	0	49	0	-
Total Employee Benefits	664,302	770,427	704,565	1,031,225	46.36

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**General Fund Restricted**

<u>Expenditures by Object</u>	<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
4000     Supplies and Materials					
4100 Textbooks	27,760	25,921	36,154	54,584	50.98
4200 Books	2,522	27,390	3,462	4,164	20.28
4300 Instructional Supplies	234,826	217,049	268,730	259,504	(3.43)
4500 Non Instructional Supplies	173,792	196,464	175,737	286,588	63.08
4700 Food Services	47,957	54,975	36,956	42,100	13.92
Total Supplies and Materials	486,857	521,799	521,039	646,940	24.16
5000     Other Operating Expenses and Services					
5000 Other Operating Expenses and Services	39,126	76,911	31,991	64,016	100.11
5100 Consultants and Contracted Services	199,772	338,838	155,260	449,501	189.52
5200 Travel and Conference Expenses	153,477	325,241	179,888	351,357	95.32
5300 Dues and Memberships	22,186	5,448	16,969	8,346	(50.82)
5400 Insurance	2,660	1,750	2,660	6,120	130.08
5500 Utilities	3,856	2,442	3,670	10,084	174.77
5600 Rents, Leases, and Maintenance	182,666	192,722	163,349	482,922	195.64
5700 Legal, Election, and Audit Expenses	8,412	102,060	68,294	3,002	(95.60)
5800 Other Services and Expenses	103,116	614,658	196,997	283,210	43.76
Total Other Operating Expenses and Services	715,271	1,660,070	819,078	1,658,558	102.49
6000     Capital Outlay					
6100 Sites and Site Improvements	0	0	144,175	20,927	-
6200 Buildings	15,111	181,768	221,287	28,191	(87.26)
6300 Library Books and Materials	36,036	3,000	4,099	0	(100.00)
6400 Equipment	460,636	784,036	359,795	485,545	34.95

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

		<b>General Fund Restricted</b>				
<u>Expenditures by Object</u>		<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
Total Capital Outlay		511,783	968,804	729,356	534,663	(26.69)
7000						
7500	Student Financial Aid	142,103	83,602	106,182	92,383	(13.00)
7600	Other Student Aid	243,640	209,396	208,833	162,808	(22.04)
Total Other Outgo		385,743	292,998	315,015	255,191	(18.99)
Total Expenditures (1000 – 7000)		6,505,321	8,214,793	6,870,279	9,077,192	32.12
Total Expenditures and Other Outgo and Ending Balance		\$6,505,321	\$8,214,793	\$6,870,279	\$9,077,192	32.12

# **MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**

## **ADOPTED BUDGET 2010-2011**

### **PARKING FUND**

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

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

Proceeds from sale of parking permits

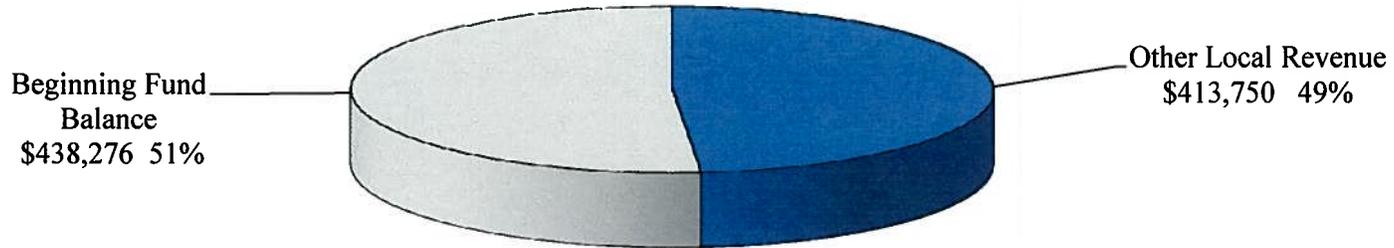
Collections from parking meters

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

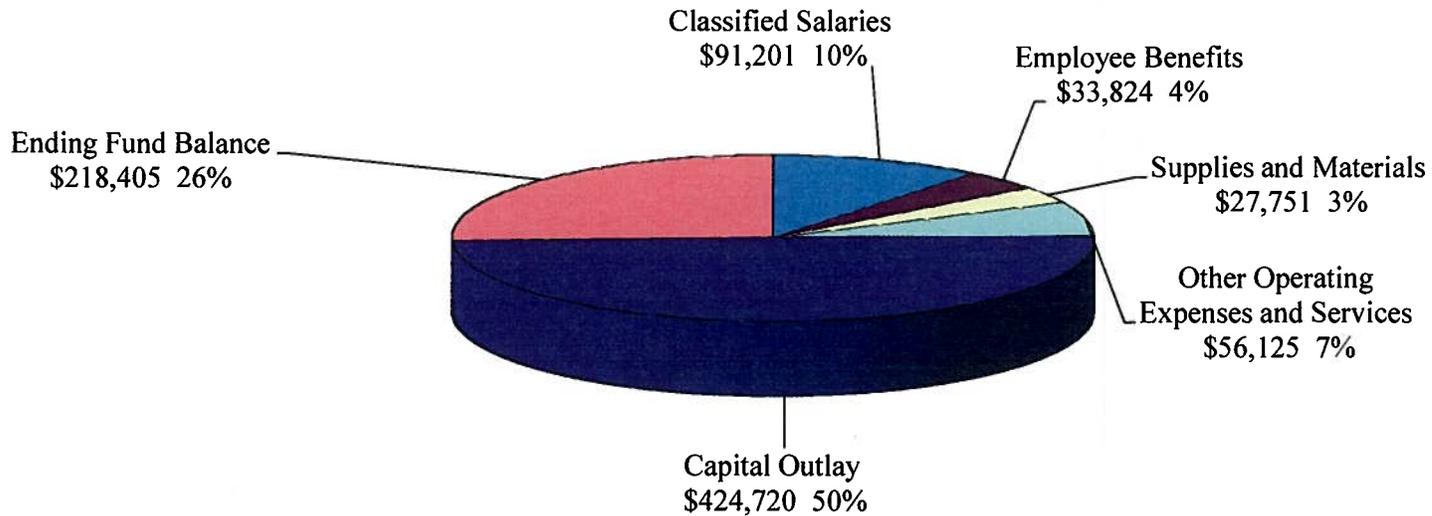
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Parking Fund Revenues and Beginning Fund Balance – \$852,026



## Parking Fund Expenditures and Ending Fund Balance – \$852,026



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### Parking Fund

<u>Revenues by Source</u>	2008-09 Actual Revenues	2009-10 Adopted Budget	2009-10 Actual Revenues	2010-11 Adopted Budget	% Change Adopt/Act
8800 Local Revenues					
8881 Parking Fees	\$320,467	\$325,000	\$333,630	\$347,750	4.23
8888 Parking Meter	49,288	48,000	41,349	66,000	59.62
8890 Other Local Revenue	290	0	230	0	
Total Local Revenues	<u>370,045</u>	<u>373,000</u>	<u>375,209</u>	<u>413,750</u>	10.27
Beginning Fund Balance	<u>107,017</u>	<u>285,202</u>	<u>285,202</u>	<u>438,276</u>	53.67
Total Revenues and Beginning Fund Balance	<u><u>\$477,062</u></u>	<u><u>\$658,202</u></u>	<u><u>\$660,411</u></u>	<u><u>\$852,026</u></u>	29.01

<u>Expenditures by Object</u>	2008-09 Actual Expenditures	2009-10 Adopted Budget	2009-10 Actual Expenditures	2010-11 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	<u>\$63,931</u>	<u>\$89,976</u>	<u>\$43,522</u>	<u>\$91,201</u>	109.55
3000 Employee Benefits	<u>19,976</u>	<u>31,720</u>	<u>12,977</u>	<u>33,824</u>	160.65
4000 Supplies and Materials	<u>19,792</u>	<u>27,211</u>	<u>23,537</u>	<u>27,751</u>	17.90
5000 Other Operating Expenses and Services	<u>65,921</u>	<u>56,125</u>	<u>50,558</u>	<u>56,125</u>	11.01
6000 Capital Outlay	<u>22,240</u>	<u>291,431</u>	<u>91,541</u>	<u>424,720</u>	363.97
Total Expenditures (2000 – 6000)	<u>191,860</u>	<u>496,463</u>	<u>222,135</u>	<u>633,621</u>	185.24
Ending Fund Balance	<u>285,202</u>	<u>161,739</u>	<u>438,276</u>	<u>218,405</u>	(50.17)
Total Expenditures and Ending Fund Balance	<u><u>\$477,062</u></u>	<u><u>\$658,202</u></u>	<u><u>\$660,411</u></u>	<u><u>\$852,026</u></u>	29.01

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**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.

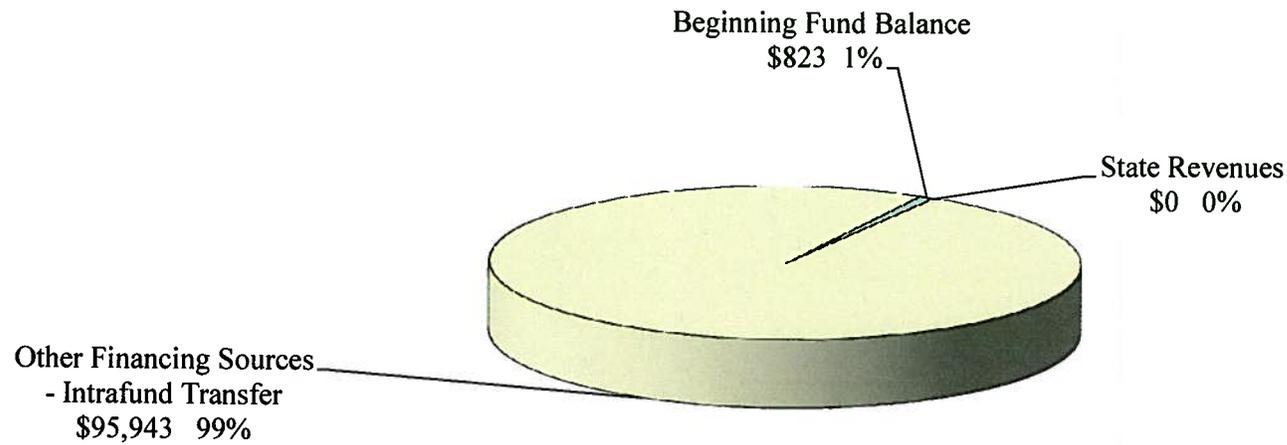
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

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

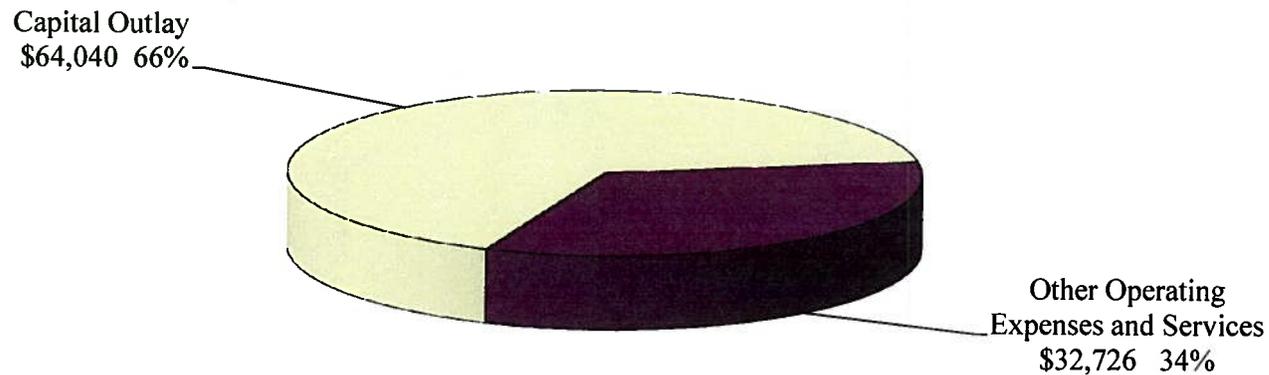
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Instructional Equipment Block Grant Revenues and Beginning Fund Balance - \$96,766



## Instructional Equipment Block Grant Expenditures and Ending Fund Balance - \$96,766



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>		2008-09 Actual Revenues	2009-10 Adopted Budget	2009-10 Actual Revenues	2010-11 Adopted Budget	% Change Adopt/Act
8600	State Revenues					
	8653 Instructional Improvement Grant, On-Going	107,971	12,146	12,147	0	(100.00)
	Total State Revenues	<u>107,971</u>	<u>12,146</u>	<u>12,147</u>	<u>0</u>	(100.00)
8900	Other Financing Sources					
	8999 Intrafund Transfers - In	<u>30,657</u>	<u>65,882</u>	<u>65,882</u>	<u>95,943</u>	45.63
	Beginning Fund Balance	<u>6,871</u>	<u>18,736</u>	<u>18,736</u>	<u>823</u>	(95.61)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$145,499</u>	<u>\$96,764</u>	<u>\$96,765</u>	<u>\$96,766</u>	0.00
<u>Expenditures by Object</u>		2008-09 Actual Expenditures	2009-10 Adopted Budget	2009-10 Actual Expenditures	2010-11 Adopted Budget	% Change Adopt/Act
5000	Other Operating Expenses and Services	<u>32,726</u>	<u>32,726</u>	<u>31,905</u>	<u>32,726</u>	2.57
6000	Capital Outlay	<u>94,037</u>	<u>64,038</u>	<u>64,037</u>	<u>64,040</u>	0.00
	Total, Expenditures (1000 - 6000)	<u>126,763</u>	<u>96,764</u>	<u>95,942</u>	<u>96,766</u>	0.86
	Ending Fund Balance	<u>18,736</u>	<u>0</u>	<u>823</u>	<u>0</u>	(100.00)
	Total Expenditures and Ending Fund Balance	<u>\$145,499</u>	<u>\$96,764</u>	<u>\$96,765</u>	<u>\$96,766</u>	0.00

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

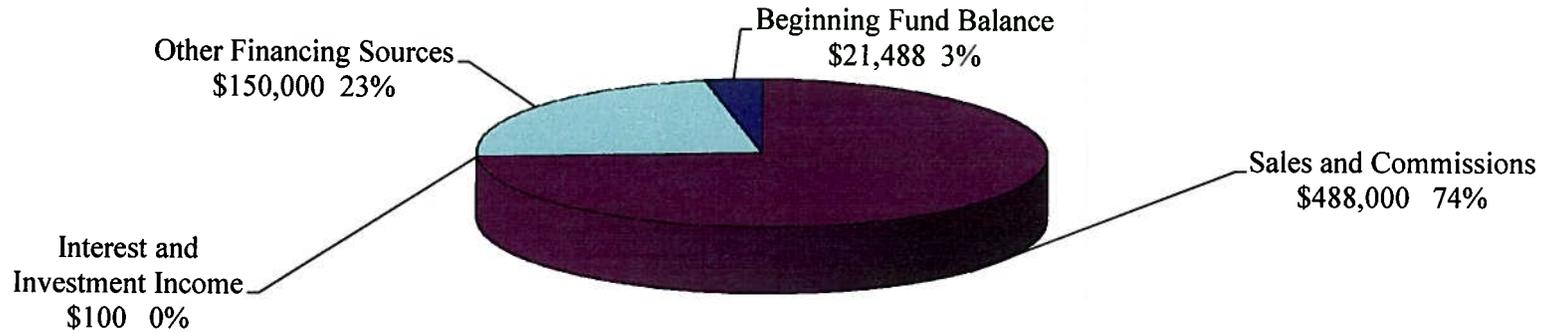
**CAFETERIA FUND**

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.

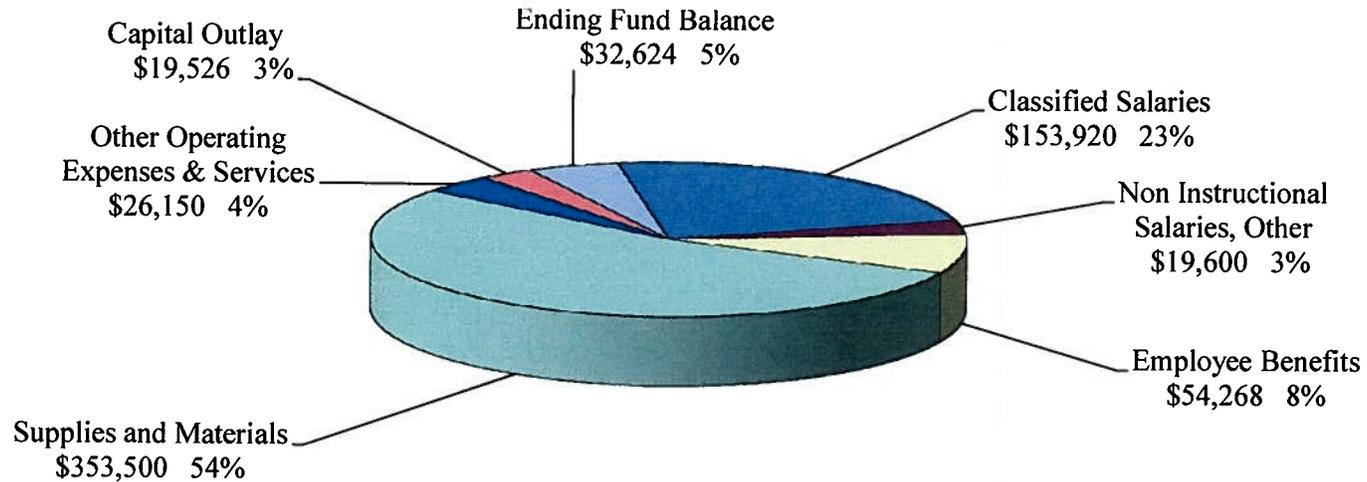
The primary source of revenue for the Cafeteria Fund is food sales.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Cafeteria Fund Revenues and Beginning Fund Balance – \$659,588



## Cafeteria Fund Expenditures and Ending Fund Balance – \$659,588



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Cafeteria Fund**

<u>Revenues by Source</u>	<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8800 Local Revenues					
8840 Sales and Commissions	468,234	391,000	414,096	488,000	17.85
8860 Interest and Investment Income	36	100	140	100	(28.57)
Total Local Revenues	<u>468,270</u>	<u>391,100</u>	<u>414,236</u>	<u>488,100</u>	17.83
8980 Other Financing Sources	148,963	80,000	150,000	150,000	802.00
Total Revenues and Other Financing Sources	<u>617,233</u>	<u>471,100</u>	<u>564,236</u>	<u>638,100</u>	13.09
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,488</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$617,233</u></u>	<u><u>\$471,100</u></u>	<u><u>\$564,236</u></u>	<u><u>\$659,588</u></u>	16.90

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Cafeteria Fund**

<u>Expenditures by Object</u>	<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular Status	\$115,125	\$142,000	\$92,886	\$153,920	65.71
2331 Non Instructional Salaries, Other Student Help	30,445	18,500	39,290	18,000	(54.19)
2340 Non Instructional Salaries, Other Overtime	-	-	5,205	1,600	(69.26)
Total Classified Salaries	<u>145,570</u>	<u>160,500</u>	<u>137,381</u>	<u>173,520</u>	26.31
3000 Employee Benefits	<u>32,610</u>	<u>42,500</u>	<u>25,686</u>	<u>54,268</u>	111.27
4000 Supplies and Materials	<u>9,029</u>	<u>5,000</u>	<u>162,305</u>	<u>353,500</u>	117.80
5000 Other Operating Expenses and Services					
5150 Credit Card Fees	6,297	3,200	7,233	12,000	65.91
5220 Travel and Conference Expense	448	650	0	0	-
5500 Utilities	24,226	16,000	4,867	8,000	64.37
5635 Rents and Leases	0	0	2,850	3,000	
5642 Repairs, Non Instructional Equipment	2,552	2,000	999	1,000	0.10
5800 Other	377,115	222,250	175,256	2,150	(98.77)
Total Other Operating Expenses and Services	<u>410,638</u>	<u>244,100</u>	<u>191,205</u>	<u>26,150</u>	(86.32)
6000 Capital Outlay					
6480 Equipment	760	2,000	10,642	8,026	-
6900 Depreciation	18,626	17,000	15,529	11,500	(25.95)
Total Capital Outlay	<u>19,386</u>	<u>19,000</u>	<u>26,171</u>	<u>19,526</u>	(25.39)
Total Expenditures (2000-6000)	<u>617,233</u>	<u>471,100</u>	<u>542,748</u>	<u>626,964</u>	15.52
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>21,488</u>	<u>32,624</u>	51.83
Total Expenditures and Ending Fund Balance	<u>\$617,233</u>	<u>\$471,100</u>	<u>\$564,236</u>	<u>\$659,588</u>	16.90

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**CHILD DEVELOPMENT FUND**

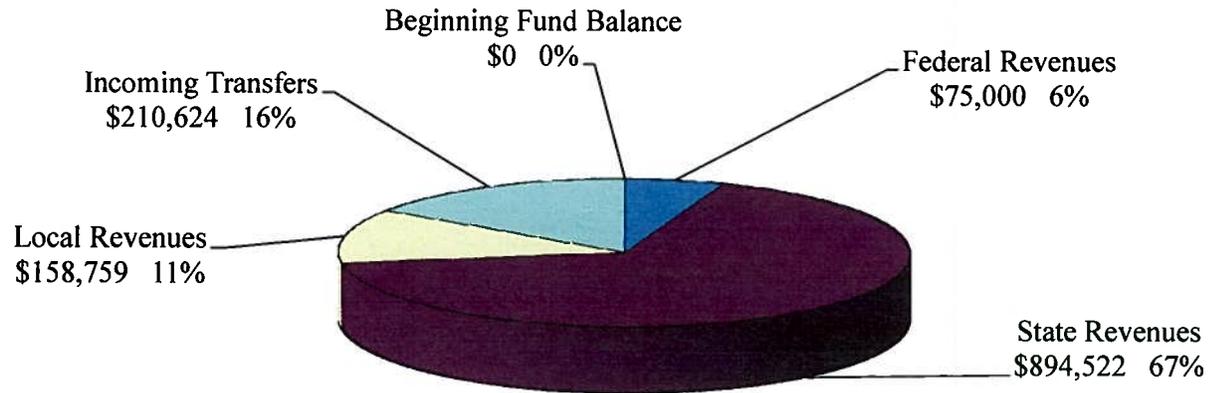
The Child Development Fund is a special revenue restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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.

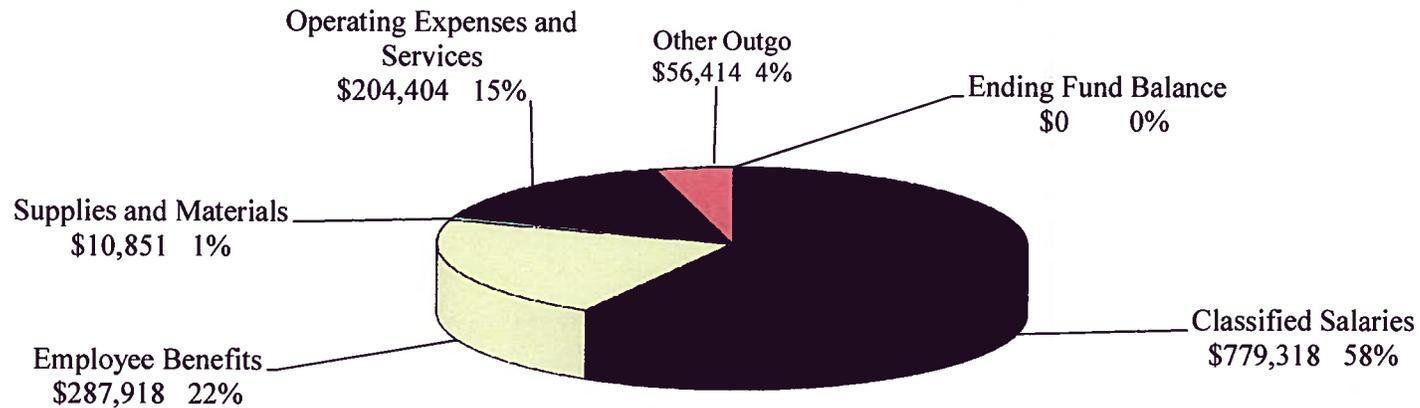
As a restricted fund, revenues and expenses are accounted for in the manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Child Development Fund Revenues and Beginning Fund Balance – \$1,338,905



## Child Development Fund Expenditures and Ending Fund Balance – \$1,338,905



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### Child Development Fund

<u>Revenues by Source</u>		2008-09 Actual Revenues	2009-10 Adopted Budget	2009-10 Actual Revenues	2010-11 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$92,377	\$140,051	\$128,677	\$75,000	(41.71)
	Total Federal Revenues	<u>92,377</u>	<u>140,051</u>	<u>128,677</u>	<u>75,000</u>	(41.71)
8600	State Revenues					
8623	Child Development Division Award	675,140	203,864	203,453	201,713	(0.86)
8623	Campus Child Care State Bailout Award	24,991	12,001	12,002	12,001	(0.01)
8623	Prekindergarten and Family Literacy	165,147	5,000	5,000	0	(100.00)
8650	Early Learning and School Readiness	43,302	2,733	2,733	0	(100.00)
8650	Temporary and Needy Assistance - CDC	46,805	50,731	50,731	0	(100.00)
8650	Parent Education and Family Literacy	213,386	224,055	224,055	0	(100.00)
8650	Child Development Instructional	0	0	1,567	0	(100.00)
8650	California State Preschool	0	676,007	548,579	670,808	22.28
8690	State Food Revenue	0	0	4,413	5,000	13.30
8699	H1N1 Clinic Stipend	0	0	0	5,000	-
	Total State Revenues	<u>1,168,771</u>	<u>1,174,391</u>	<u>1,052,533</u>	<u>894,522</u>	(15.01)
8800	Local Revenues					
8850	Rents and Leases	0	0	6,575	6,575	-
8871	Child Development Services	226,944	181,000	150,185	150,184	(0.00)
8890	Other Local Revenues	216,218	231,611	173,929	2,000	(98.85)
	Total Local Revenues	<u>443,162</u>	<u>412,611</u>	<u>330,689</u>	<u>158,759</u>	(51.99)
8900	Other Financing Sources					
8980	Incoming Transfers Other	204,612	210,869	210,624	210,624	0.00
	Total Other Financing Sources	<u>204,612</u>	<u>210,869</u>	<u>210,624</u>	<u>210,624</u>	0.00
	Total Revenues	<u>1,908,922</u>	<u>1,937,922</u>	<u>1,722,523</u>	<u>1,338,905</u>	(22.27)
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues, and Beginning Fund Balance	<u>\$1,908,922</u>	<u>\$1,937,922</u>	<u>\$1,722,523</u>	<u>\$1,338,905</u>	(22.27)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Child Development Fund**

<u>Expenditures by Object</u>	<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
1000 Academic Salaries					
1400 Non Instructional Salaries, Regular	\$0	\$0	\$937	\$0	(100.00)
Total Academic Salaries	<u>0</u>	<u>0</u>	<u>937</u>	<u>0</u>	(100.00)
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	1,086,729	1,119,746	1,026,366	669,100	(34.81)
2300 Non Instructional Salaries, Other	322,223	280,036	220,505	110,218	(50.02)
Total Classified Salaries	<u>1,408,952</u>	<u>1,399,782</u>	<u>1,246,871</u>	<u>779,318</u>	(37.50)
3000 Employee Benefits					
3100 State Teachers' Retirement System	4,197	3,771	4,464	3,705	(17.00)
3200 Public Employees' Retirement System	99,644	104,279	97,062	66,832	(31.15)
3300 Old Age, Survivors, Disability, and Health Ins.	86,004	94,204	82,267	52,950	(35.64)
3400 Health and Welfare Benefits	198,415	210,806	199,815	143,910	(27.98)
3500 State Unemployment Insurance	3,794	3,806	3,605	5,246	45.52
3600 Workers' Compensation Insurance	28,833	29,239	27,013	15,275	(43.45)
Total Employee Benefits	<u>420,887</u>	<u>446,105</u>	<u>414,226</u>	<u>287,918</u>	(30.49)
4000 Supplies and Materials					
4300 Instructional Supplies	23,713	34,500	25,303	6,051	(76.09)
4500 Non Instructional Supplies	25,862	22,920	5,744	4,800	(16.43)
4700 Food Services	2,416	2,300	5,099	0	(100.00)
Total Supplies and Materials	<u>51,991</u>	<u>59,720</u>	<u>36,146</u>	<u>10,851</u>	(69.98)
5000 Other Operating Expenses and Services					
5003 Printing	2,201	3,050	1,664	1,200	(27.88)
5045 Postage	245	0	456	0	(100.00)
5100 Consultants and Contracted Services	0	0	602	91,115	15,035.38
5200 Travel and Conference Expenses	14,583	20,065	4,715	1,740	(63.10)
5300 Dues and Memberships	0	0	2,000	2,000	0.00
5500 Utility and Housekeeping Services	305	0	1,527	97,516	6,286.12

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Child Development Fund**

<u>Expenditures by Object</u>	<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
5600 Rents, Leases, and Maintenance	1,775	3,000	2,650	3,794	43.17
5700 Legal, Election, and Audit Expenses	0	4,200	2,678	3,000	12.02
5800 Other	3,691	2,000	4,237	4,039	(4.67)
Total Operating Expenses and Services	22,800	32,315	20,529	204,404	895.68
7000 Other Outgo					
7640 Book Grants	1,533	0	1,498	0	(100.00)
7660 Transportation Grants	2,759	0	2,316	0	(100.00)
7900 Contingency	0	0	0	56,414	-
Total Other Outgo	4,292	0	3,814	56,414	1,379.13
Total, Expenditures (1000 – 7000)	1,908,922	1,937,922	1,722,523	1,338,905	(22.27)
Ending Fund Balance	0	0	0	0	-
Total Expenditures, Other Outgo and Ending Fund Balance	<b>\$1,908,922</b>	<b>\$1,937,922</b>	<b>\$1,722,523</b>	<b>\$1,338,905</b>	(22.27)

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**CAPITAL OUTLAY PROJECTS FUND**

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

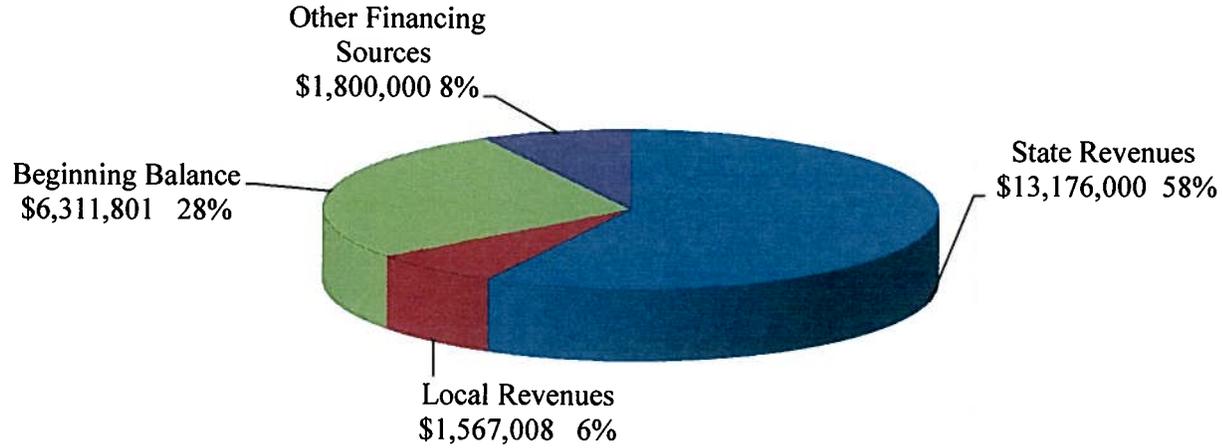
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Proceeds from Lease Revenue Bonds
- Transfers from General Fund Unrestricted

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

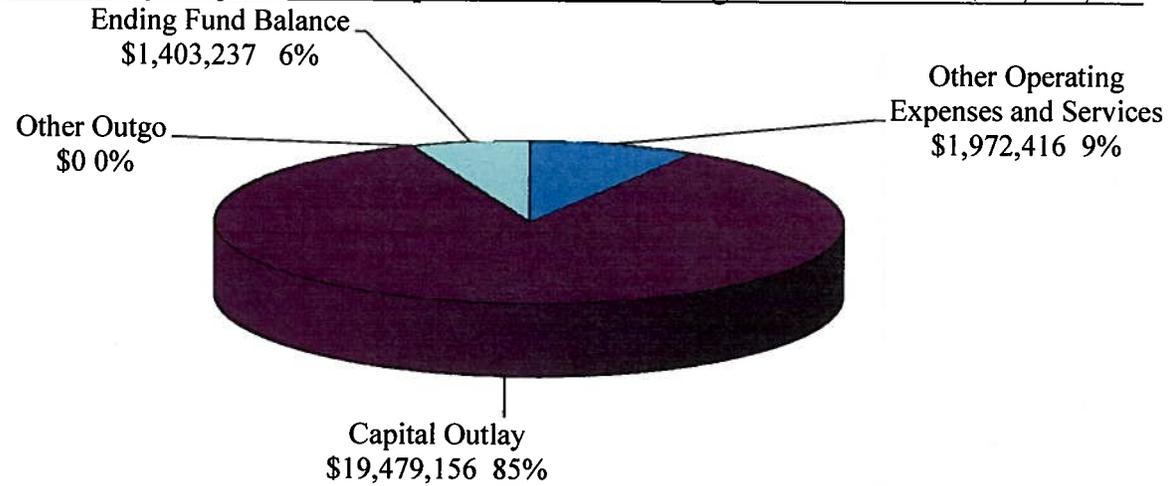
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment Lease

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Capital Outlay Projects Fund Revenues and Beginning Fund Balance - \$22,854,809



## Capital Outlay Projects Fund Expenditures and Ending Fund Balance - \$22,854,809



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Capital Outlay Projects Fund**

<u>Revenues by Source</u>	<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8600 State Revenues					
8651 Community College Const. Act (Prop. 55)	\$262,880	\$3,977,526	\$310,421	\$13,176,000	4,144.56
8699 One-Time Facilities Maintenance Revenues	85,033	0	0	0	-
State Revenues	<u>347,913</u>	<u>3,977,526</u>	<u>310,421</u>	<u>13,176,000</u>	4,144.56
8800 Local Revenues					
8860 Interest and Investment Income	32,887	6,000	6,401	6,000	(6.26)
8880 Capital Outlay Fee	0	0	4,352	11,008	
8890 Redevelopment Revenues	740,727	600,000	653,362	600,000	(8.17)
8896 Miscellaneous Revenues	0	750,000	10,850	950,000	100.00
Total Local Revenues	<u>773,614</u>	<u>1,356,000</u>	<u>674,965</u>	<u>1,567,008</u>	132.16
8900 Other Financing Sources					
8940 Proceeds of General Long-Term Debt	102,481	367,298	0	0	-
8980 Interfund Transfers - In	0	1,000,000	1,000,000	1,800,000	80.00
Total Other Financing Sources	<u>102,481</u>	<u>1,367,298</u>	<u>1,000,000</u>	<u>1,800,000</u>	80.00
Total Revenues and Other Financing Sources	<u>1,224,008</u>	<u>6,700,824</u>	<u>1,985,386</u>	<u>16,543,008</u>	733.24
Beginning Fund Balance	<u>9,692,884</u>	<u>6,532,280</u>	<u>6,532,280</u>	<u>6,311,801</u>	(3.38)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$10,916,892</u>	<u>\$13,233,104</u>	<u>\$8,517,666</u>	<u>\$22,854,809</u>	168.32

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Capital Outlay Projects Fund**

<u>Expenditures by Object</u>	2008-09 Actual Expenditures	2009-10 Adopted Budget	2009-10 Actual Expenditures	2010-11 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$3,814	\$0	\$0	\$0	-
3000 Employee Benefits	730	0	0	0	-
4000 Supplies and Materials	153,016	0	66,586	0	(100.00)
5000 Other Operating Expenses and Services	1,638,002	1,972,869	1,643,938	1,972,416	19.98
6000 Capital Outlay	1,021,570	9,200,946	1,041,767	19,479,156	1769.82
Total Expenditures (1000 – 6000)	2,817,132	11,173,815	2,752,291	21,451,572	679.41
7000 Interfund Transfer-Out	1,567,480	21,753	(546,426)	0	(100.00)
Ending Fund Balance	6,532,280	2,037,536	6,311,801	1,403,237	(77.77)
Total Expenditures and Ending Fund Balance	\$10,916,892	\$13,233,104	\$8,517,666	\$22,854,809	168.32

Note: The Ending Fund Balance contains \$1,046,994 of Lease Revenue Bond reserve funds and \$350,000 for Wildomar prepaid land deposits.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

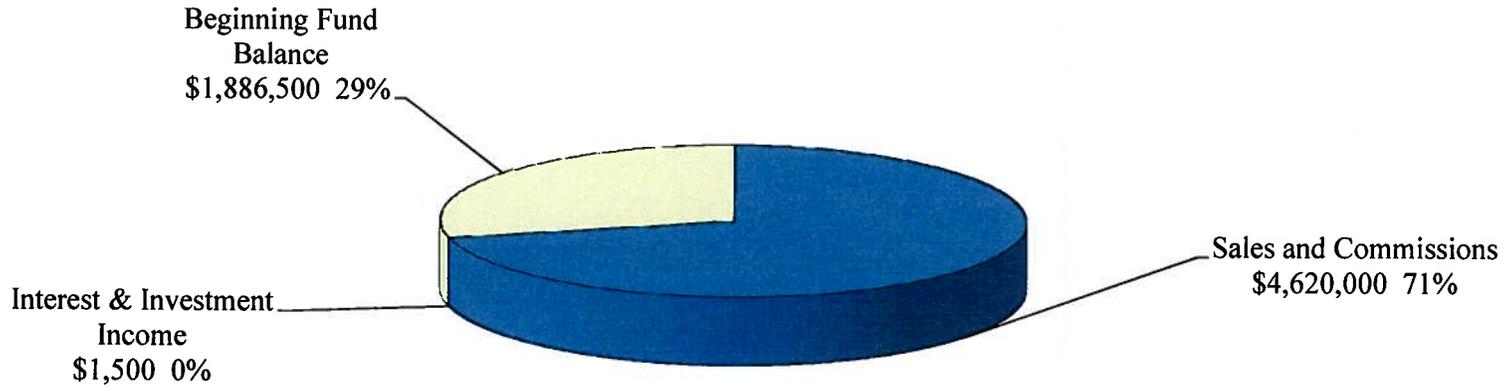
**BOOKSTORE FUND**

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.

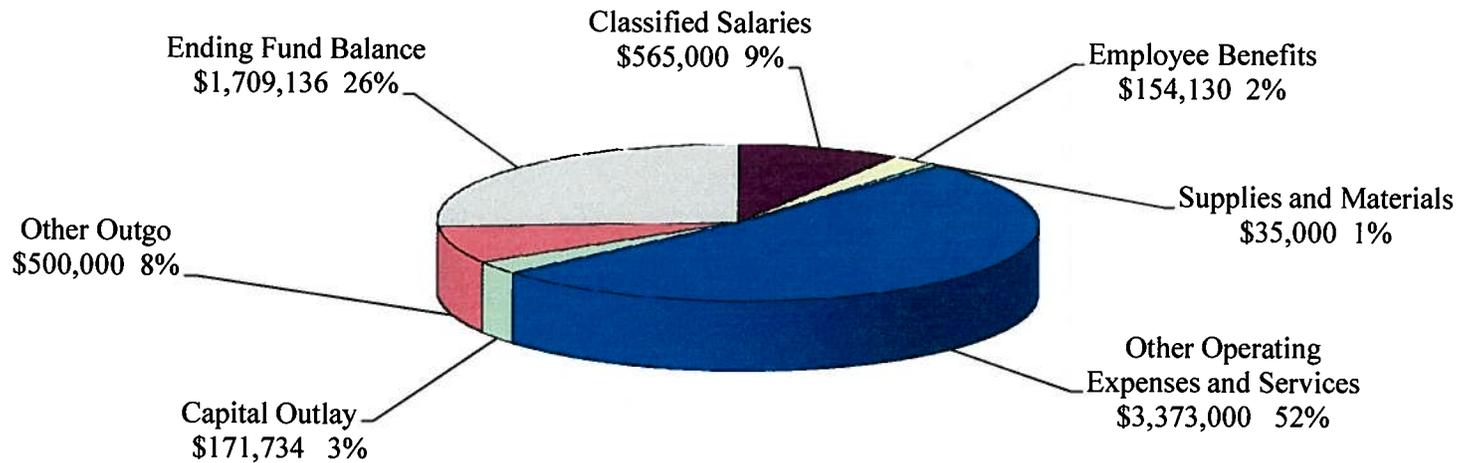
All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore are paid from the retail operation's generated revenues.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Bookstore Fund Revenues and Beginning Fund Balance –\$6,508,000



## Bookstore Fund Expenditures and Ending Fund Balance –\$6,508,000



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Bookstore Fund**

<u>Revenues by Source</u>	<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8800 Local Revenues					
8840 Sales and Commissions	\$4,800,431	\$5,050,000	\$4,266,282	\$4,620,000	8.29
8860 Interest and Investment Income	2,127	3,000	1,414	1,500	6.08
Total Local Revenues	<u>4,802,558</u>	<u>5,053,000</u>	<u>4,267,696</u>	<u>4,621,500</u>	8.29
Beginning Fund Balance	<u>1,660,842</u>	<u>1,864,363</u>	<u>1,864,363</u>	<u>1,886,500</u>	1.19
Total Revenues and Beginning Fund Balance	<u><u>\$6,463,400</u></u>	<u><u>\$6,917,363</u></u>	<u><u>\$6,132,059</u></u>	<u><u>\$6,508,000</u></u>	6.13

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Bookstore Fund**

<b><u>Expenditures by Object</u></b>		<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
2000	Classified Salaries					
	2100 Non Instructional Salaries, Regular	\$462,254	\$475,100	\$439,651	\$465,000	5.77
	2330 Non Instructional Salaries, Other	118,220	100,000	110,051	100,000	(9.13)
	Total Classified Salaries	<u>580,474</u>	<u>575,100</u>	<u>549,702</u>	<u>565,000</u>	2.78
3000	Employee Benefits	<u>136,508</u>	<u>152,000</u>	<u>138,251</u>	<u>154,130</u>	11.49
4000	Supplies and Materials	<u>22,240</u>	<u>35,000</u>	<u>31,069</u>	<u>35,000</u>	12.65
5000	Other Operating Expenses and Services					
	5100 Contract Services	30,723	39,000	23,843	39,000	63.57
	5220 Conferences	3,561	17,000	6,578	1,000	(84.80)
	5500 Utilities and Housekeeping Services	67,825	70,000	61,470	69,500	13.06
	5642 Repairs Non Instructional Equipment	308	4,500	0	4,500	-
	5800 Other Services and Expenses	3,438,777	3,453,000	3,132,261	3,199,000	2.13
	5892 Bank Charges	62,319	75,000	58,509	60,000	2.55
	Total Other Operating Expenses and Services	<u>3,603,513</u>	<u>3,658,500</u>	<u>3,282,661</u>	<u>3,373,000</u>	2.75
6000	Capital Outlay					
	6120 Site Improvement	0	0	0	20,000	-
	6480 Equipment	1,788	8,500	321	66,734	20,689.41
	6900 Depreciation	105,551	83,000	93,555	85,000	(9.14)
	Total Capital Outlay	<u>107,339</u>	<u>91,500</u>	<u>93,876</u>	<u>171,734</u>	82.94
	Total Expenditures (2000 – 6000)	<u>4,450,074</u>	<u>4,512,100</u>	<u>4,095,559</u>	<u>4,298,864</u>	4.96

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

		<b>Bookstore Fund</b>				
<u>Expenditures by Object</u>		<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
7000	Other Outgo					
	7300 Interfund Transfers-Out	148,963	80,000	150,000	150,000	0.00
	7900 Contingency	0	0	0	350,000	-
	Total Other Outgo	<u>148,963</u>	<u>80,000</u>	<u>150,000</u>	<u>500,000</u>	233.33
	Total Expenditures (2000-7000)	<u>4,599,037</u>	<u>4,592,100</u>	<u>4,245,559</u>	<u>4,798,864</u>	13.03
	Ending Fund Balance	<u>1,864,363</u>	<u>2,325,263</u>	<u>1,886,500</u>	<u>1,709,136</u>	(9.40)
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u><u>\$6,463,400</u></u>	<u><u>\$6,917,363</u></u>	<u><u>\$6,132,059</u></u>	<u><u>\$6,508,000</u></u>	6.13

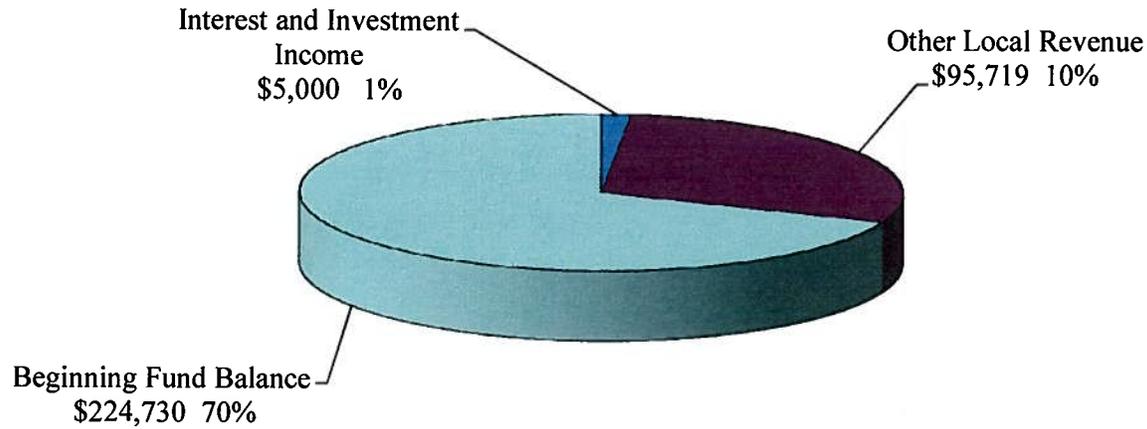
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**SELF INSURANCE FUND**

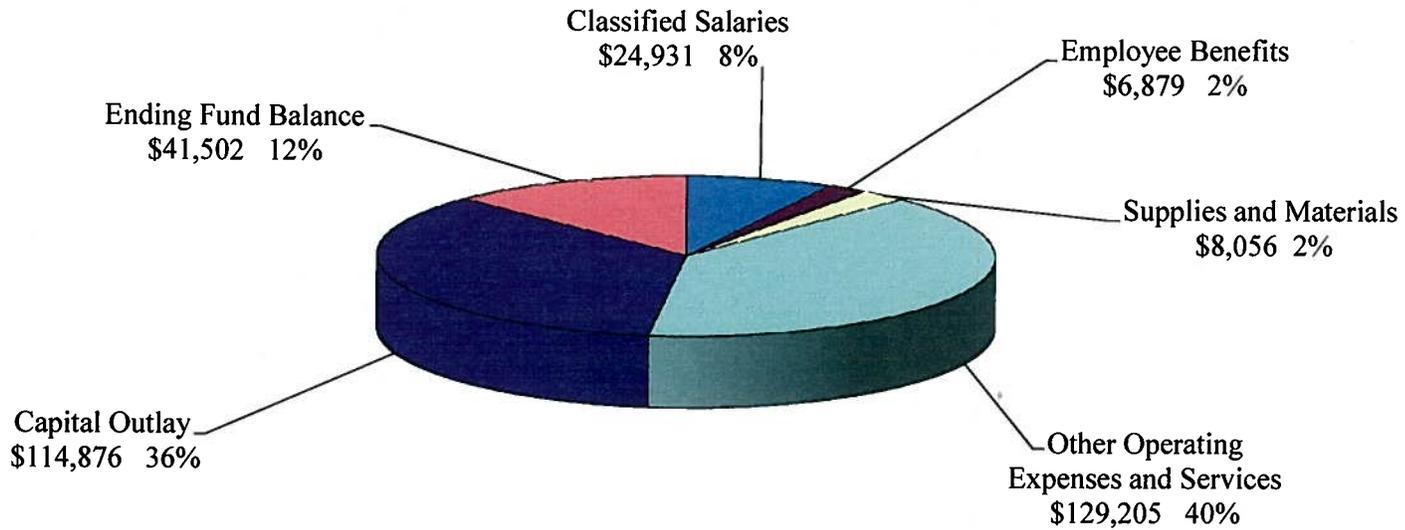
The Self Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Self Insurance Fund Revenues and Beginning Fund Balance – \$325,449



## Self Insurance Fund Expenditures and Ending Fund Balance – \$325,449



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

		<b>Self Insurance Fund</b>				
<b><u>Revenues by Source</u></b>		<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8800	Local Revenues					
	8860 Interest and Investment Income	\$5,199	\$5,000	\$3,938	\$5,000	26.97
	8890 Other Local Revenue	83,212	88,691	142,690	95,719	(32.92)
	Total Local Revenues	<u>88,411</u>	<u>93,691</u>	<u>146,628</u>	<u>100,719</u>	(31.31)
8900	Other Financing Sources					
	8910 Proceeds of General Fixed Assets	0	0	70,982	0	(100.00)
	8980 Interfund Transfers-In	60,000	0	0	0	0.00
	Total Revenues and Other Financing Sources	<u>148,411</u>	<u>93,691</u>	<u>217,610</u>	<u>100,719</u>	(53.72)
	Beginning Fund Balance	<u>230,866</u>	<u>226,055</u>	<u>226,055</u>	<u>224,730</u>	(0.59)
	Total Revenues, Other Financing Services and Beginning Fund Balance	<u><u>\$379,277</u></u>	<u><u>\$319,746</u></u>	<u><u>\$443,665</u></u>	<u><u>\$325,449</u></u>	(26.65)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Self Insurance Fund**

<b>Expenditures by Object</b>		<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
2000	Classified Salaries	\$45,957	\$40,099	\$6,947	\$24,931	258.87
3000	Employee Benefits	8,457	7,918	1,679	6,879	309.71
4000	Supplies and Materials	1,690	4,500	15,132	8,056	(46.76)
5000	Other Operating Expenses and Services	86,651	73,173	131,571	129,205	(1.80)
	Subtotal	142,755	125,690	155,329	169,071	8.85
6000	Capital Outlay	10,467	94,381	63,606	114,876	80.61
	Total Expenditures (2000 – 6000)	153,222	220,071	218,935	283,947	29.69
	Ending Fund Balance	226,055	99,675	224,730	41,502	(81.53)
	Total Expenditures and Ending Fund Balance	\$379,277	\$319,746	\$443,665	\$325,449	(26.65)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

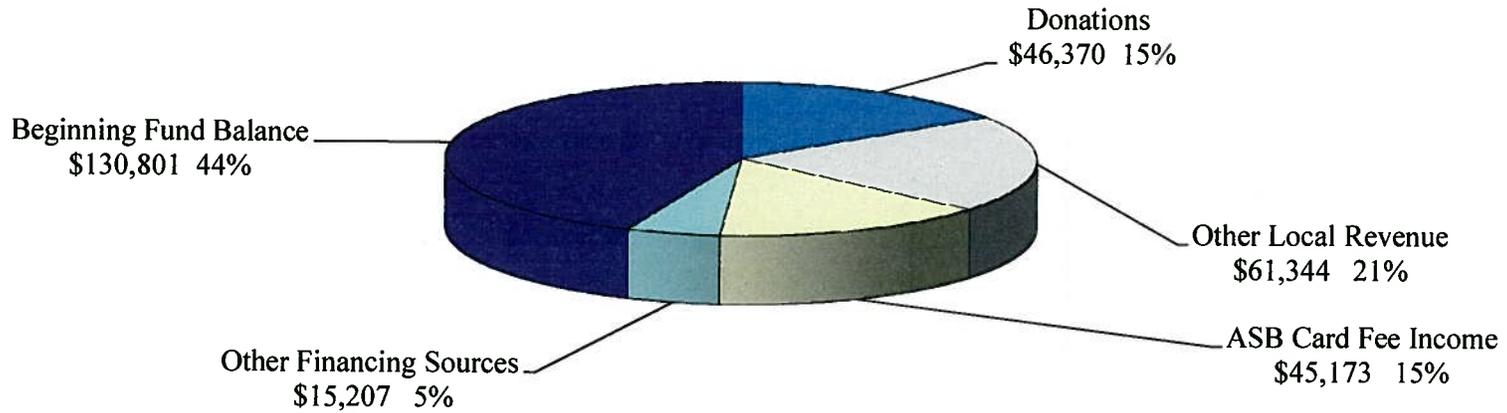
**STUDENT GOVERNMENT ASSOCIATION FUND**

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

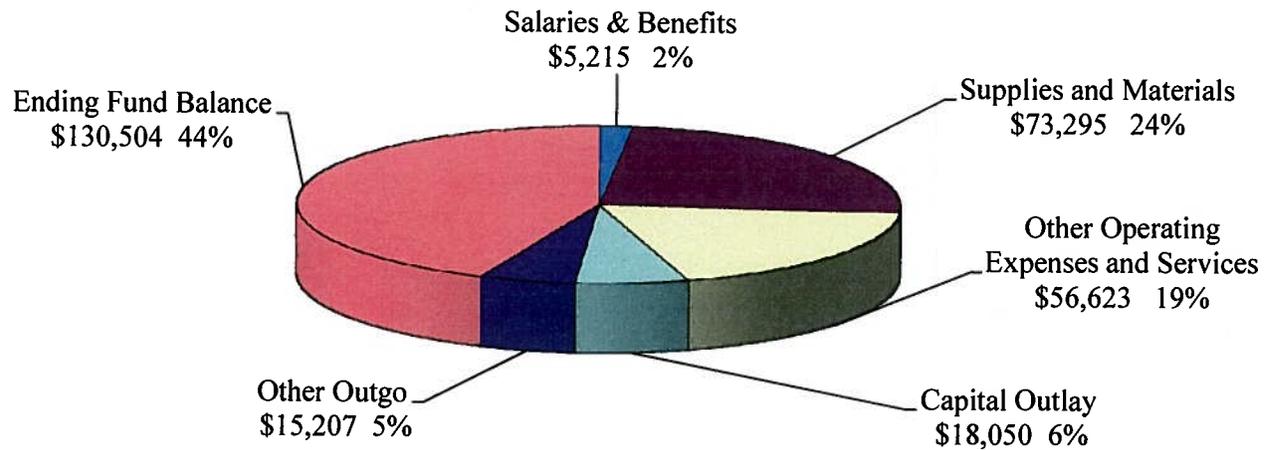
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Student Government Association Fund Revenues and Beginning Fund Balance – \$298,894



## Student Government Association Fund Expenditures and Ending Fund Balance – \$298,894



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Student Government Association Fund**

<u>Revenues by Source</u>	<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8800 Local Revenues					
8821 Donations	\$36,771	\$37,874	\$45,019	\$46,370	3.00
8832 Commissions Revenue	3,785	3,899	3,601	3,709	3.00
8841 Ticket Sales	35,703	36,774	32,407	33,379	3.00
8844 Food Sales	1,074	1,106	494	509	3.00
8845 Concession Sales	4,321	4,451	2,378	2,449	3.00
8849 Miscellaneous Sales	17,757	18,290	4,501	4,636	3.00
8856 Entry Fee Income	4,088	4,211	150	155	3.00
8857 Membership Fee Income	15,184	15,640	15,948	16,426	3.00
8861 Interest Income	126	130	78	80	3.00
8887 ASB Card Fee Revenues	48,394	49,844	43,857	45,173	3.00
Total Local Revenues	167,203	172,219	148,433	152,886	3.00
8900 Other Financing Sources					
8980 Interfund Transfers-In	10,900	11,228	10,542	10,858	3.00
8999 Intrafund Transfers-In	4,614	4,752	4,222	4,349	3.00
Total Other Financing Sources	15,514	15,980	14,764	15,207	3.00
Total Revenues and Other Financing Sources	182,717	188,199	163,197	168,093	3.00
Beginning Fund Balance	128,764	121,514	121,514	130,801	7.64
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$311,481	\$309,713	\$284,711	\$298,894	4.98

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Student Government Association Fund**

<b><u>Expenditures by Object</u></b>		<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Tent/Proj</b>
1000	Academic Salaries	\$1,097	1,130	\$2,021	\$2,082	3.00
2000	Classified Salaries	1,750	1,803	2,640	2,719	3.00
	Total Salaries	<u>2,847</u>	<u>2,933</u>	<u>4,661</u>	<u>4,801</u>	3.00
3000	Employee Benefits	<u>257</u>	<u>265</u>	<u>402</u>	<u>414</u>	3.00
4000	Supplies and Materials					
4500	Non Instructional Supply Expense	20,018	20,620	21,726	22,378	3.00
4501	Uniforms Clothing Costumes	43,854	45,170	35,109	36,162	3.00
4530	Grounds/Garden Supplies	2,660	2,740	1,151	1,186	3.00
4710	Food Expense	19,792	20,386	13,174	13,569	3.00
	Total Supplies and Materials	<u>86,324</u>	<u>88,916</u>	<u>71,160</u>	<u>73,295</u>	3.00
5000	Other Operating Expenses and Services					
5045	Postage Expense	1,241	1,278	19	20	3.00
5100	Contract Services Expense	19,448	20,031	11,936	12,294	3.00
5150	District Administrative Fees and Charges	7,705	7,936	5,000	5,150	3.00
5195	Entry Fee Expense	6,498	6,693	7,566	7,793	3.00
5210	Mileage Expense	357	368	341	351	3.00
5219	Other Travel Expense	3,974	4,093	10,430	10,743	3.00
5300	Dues Memberships Expense	11,005	11,335	9,041	9,312	3.00
5500	District Utility Expense			1,887	1,944	3.00
5540	Telephone Expense	346	356	435	448	3.00
5640	Equipment Repair	1,981	2,040	0	0	0.00
5690	Miscellaneous Expense	1,191	1,227	120	124	3.00
5740	Advertising Expense	5,748	5,920	5,264	5,422	3.00
5801	Donation Expense	805	829	1,760	1,813	3.00
5802	Prizes Awards Expense	1,187	1,223	833	858	3.00
5999	Credit Card Charges	265	273	341	351	3.00
	Total Other Operating Expenses and Services	<u>61,751</u>	<u>63,602</u>	<u>54,973</u>	<u>56,623</u>	3.00

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Student Government Association Fund**

<u>Expenditures by Object</u>	2008-09 Actual Expenditures	2009-10 Adopted Budget	2009-10 Actual Expenditures	2010-11 Adopted Budget	% Change Tent/Proj
6000 Capital Outlay	12,394	12,766	7,950	18,050	127.04
Total Expenditures (2000 - 6000)	<u>163,573</u>	<u>168,482</u>	<u>139,146</u>	<u>153,183</u>	10.09
7000 Other Outgo					
7300 Interfund Transfers-Out	21,880	22,537	10,442	10,755	3.00
7301 Intrafund Transfers-Out	4,414	4,546	4,222	4,349	3.00
7400 Club Bonus	100	103	100	103	3.00
Total Other Outgo	<u>26,394</u>	<u>27,186</u>	<u>14,764</u>	<u>15,207</u>	3.00
Total Expenditures (2000 - 7000)	<u>189,967</u>	<u>195,668</u>	<u>153,910</u>	<u>168,390</u>	9.41
Ending Fund Balance	<u>121,514</u>	<u>114,045</u>	<u>130,801</u>	<u>130,504</u>	(0.23)
Total Expenditures and Ending Fund Balance	<u><u>\$311,481</u></u>	<u><u>\$309,713</u></u>	<u><u>\$284,711</u></u>	<u><u>\$298,894</u></u>	4.98

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

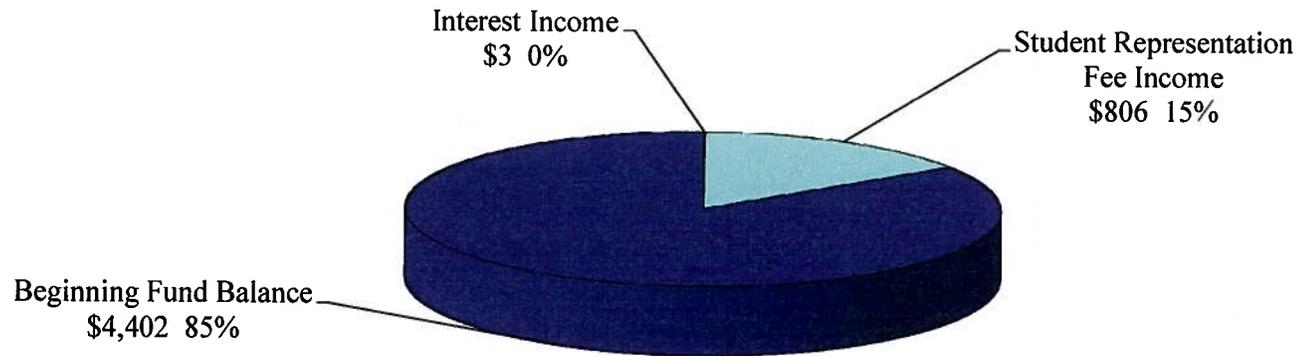
**STUDENT REPRESENTATION FEE FUND**

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.

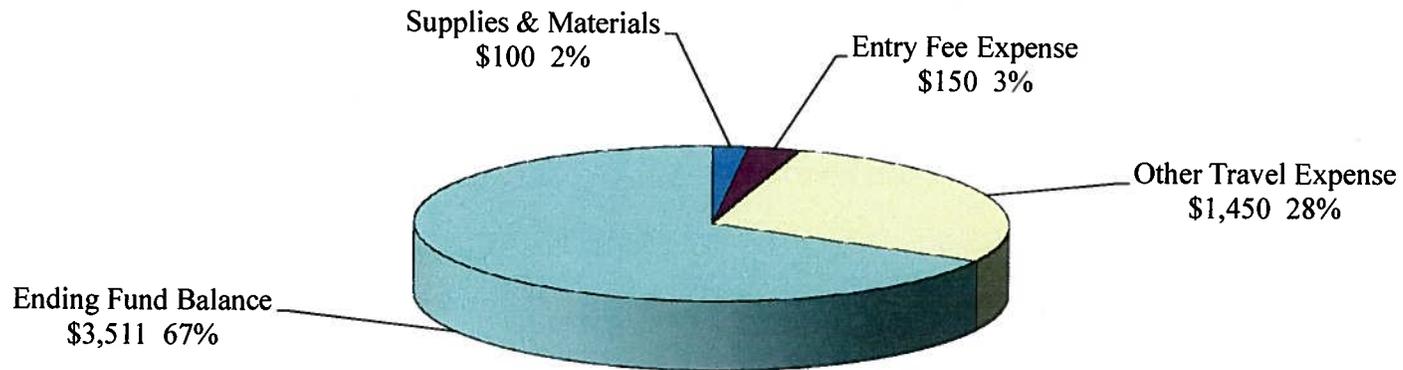
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Student Representation Fee Fund Revenues and Beginning Fund Balance – \$5,211



## Student Representation Fee Fund Expenditures and Ending Fund Balance – \$5,211



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Student Representation Fee Fund**

<u>Revenues by Source</u>	<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8800 Local Revenues					
8861 Interest Income	\$4	\$4	\$2	\$3	25.00
8884 Student Representation Fee Income	1,017	1,048	783	806	3.00
Total Local Revenues	<u>1,021</u>	<u>1,052</u>	<u>785</u>	<u>809</u>	3.06
Beginning Fund Balance	<u>4,302</u>	<u>3,617</u>	<u>3,617</u>	<u>4,402</u>	21.70
Total Revenues and Beginning Fund Balance	<u><u>\$5,323</u></u>	<u><u>\$4,669</u></u>	<u><u>\$4,402</u></u>	<u><u>\$5,211</u></u>	18.38

<u>Expenditures by Object</u>	<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
4000 Supplies and Materials	<u>\$162</u>	<u>\$106</u>	<u>\$0</u>	<u>\$100</u>	(5.87)
5000 Other Operating Expenses and Services					
5195 Entry Fee Expense	0	106	0	150	41.51
5219 Other Travel Expense	1,544	840	0	1,450	72.58
Total Other Operating Expenses and Services	<u>1,544</u>	<u>946</u>	<u>0</u>	<u>1,600</u>	69.10
Total Expenditures (4000 - 5000)	<u>1,706</u>	<u>1,052</u>	<u>0</u>	<u>1,700</u>	61.53
Ending Fund Balance	<u>3,617</u>	<u>3,617</u>	<u>4,402</u>	<u>3,511</u>	(20.24)
Total Expenditures and Ending Fund Balance	<u><u>\$5,323</u></u>	<u><u>\$4,669</u></u>	<u><u>\$4,402</u></u>	<u><u>\$5,211</u></u>	18.38

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

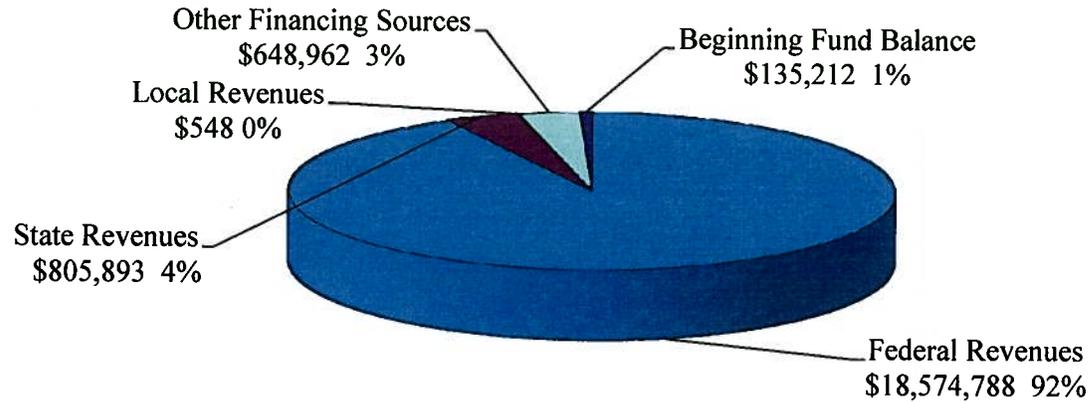
**STUDENT FINANCIAL AID FUND**

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.

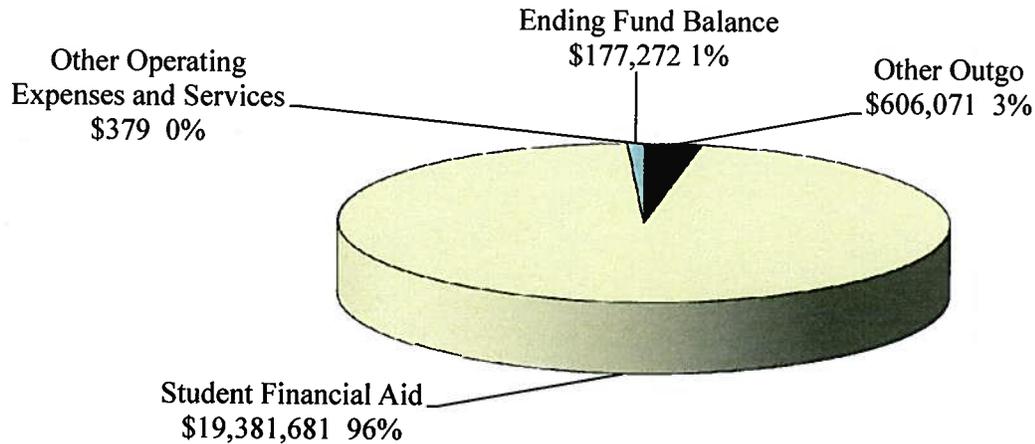
Moneys for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study programs is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures (excluding 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 2010-2011

## Student Financial Aid Fund Revenues and Beginning Fund Balance – \$20,165,403



## Student Financial Aid Fund Expenditures and Ending Fund Balance – \$20,165,403



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Student Financial Aid Fund**

<u>Revenues by Source</u>	<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8100 Federal Revenues					
8151 PELL Grant Revenues	\$9,576,766	\$9,864,069	\$15,418,630	\$18,000,000	16.74
8152 FSEOG Revenues	207,825	270,372	256,050	255,542	(0.20)
8158 Academic Competitiveness Grant Program	74,150	76,375	66,666	68,666	3.00
8159 GI Bill Chapter 33 Veterans Program	0	0	243,282	250,580	3.00
Total Federal Revenues	9,858,741	10,210,816	15,984,628	18,574,788	16.20
8600 State Revenues					
8640 CAL Grant B Revenues	676,787	697,091	754,688	777,329	3.00
8641 CAL Grant C Revenues	24,336	25,066	27,732	28,564	3.00
Total State Revenues	701,123	722,157	782,420	805,893	3.00
8800 Local Revenues					
8826 Loan Recoveries	300	309	0	300	#DIV/0!
8861 Interest Income	274	282	240	248	3.13
Total Local Revenues	574	591	240	548	127.88
8900 Other Financing Sources					
8980 Interfund Transfers-In	573,796	591,009	630,060	648,962	3.00
Total Other Financing Sources	573,796	591,009	630,060	648,962	3.00
Total Revenues	11,134,234	11,524,573	17,397,348	20,030,191	15.13
Beginning Fund Balance	84,911	93,698	93,698	135,212	44.31
Total Revenues and Beginning Fund Balance	\$11,219,145	\$11,618,271	\$17,491,046	\$20,165,403	15.29

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Student Financial Aid Fund**

<u>Expenditures by Object</u>	2008-09 Actual Expenditures	2009-10 Adopted Budget	2009-10 Actual Expenditures	2010-11 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials					
4500 Non Instructional Supply Expense	\$3,367	\$3,468	\$0	\$0	-
Total Supplies and Materials	<u>3,367</u>	<u>3,468</u>	<u>0</u>	<u>0</u>	-
5000 Other Operating Expenses and Services					
5002 Bad Debt Expense	1,511	1,557	368	379	2.99
Total Other Operating Expenses and Services	<u>1,511</u>	<u>1,557</u>	<u>368</u>	<u>379</u>	2.99
7000 Other Outgo					
7300 Interfund Transfers-Out	560,704	577,525	588,418	606,071	3.00
Total Other Outgo	<u>560,704</u>	<u>577,525</u>	<u>588,418</u>	<u>606,071</u>	3.00
7500 Student Financial Aid					
7520 Student Financial Grant Expense	10,560,763	10,932,973	16,792,065	19,380,681	15.42
7599 Prior Year Expenditure Adjustments	(898)	1,000	(25,017)	1,000	(96.00)
Total Student Financial Aid	<u>10,559,865</u>	<u>10,933,973</u>	<u>16,767,048</u>	<u>19,381,681</u>	15.59
Total Expenditures (4000 – 7000)	<u>11,125,447</u>	<u>11,516,523</u>	<u>17,355,834</u>	<u>19,988,131</u>	15.17
9700 Fund Balance Reserved					
9710 Legally Restricted Reserve	15,983	17,297	15,615	21,273	36.23
9750 Board Restricted Reserve	77,715	84,451	119,597	156,000	30.44
Total Ending Fund Balance	<u>93,698</u>	<u>101,748</u>	<u>135,212</u>	<u>177,272</u>	31.11
Total Expenditures and Ending Fund Balance	<u>\$11,219,145</u>	<u>\$11,618,271</u>	<u>\$17,491,046</u>	<u>\$20,165,403</u>	15.29

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

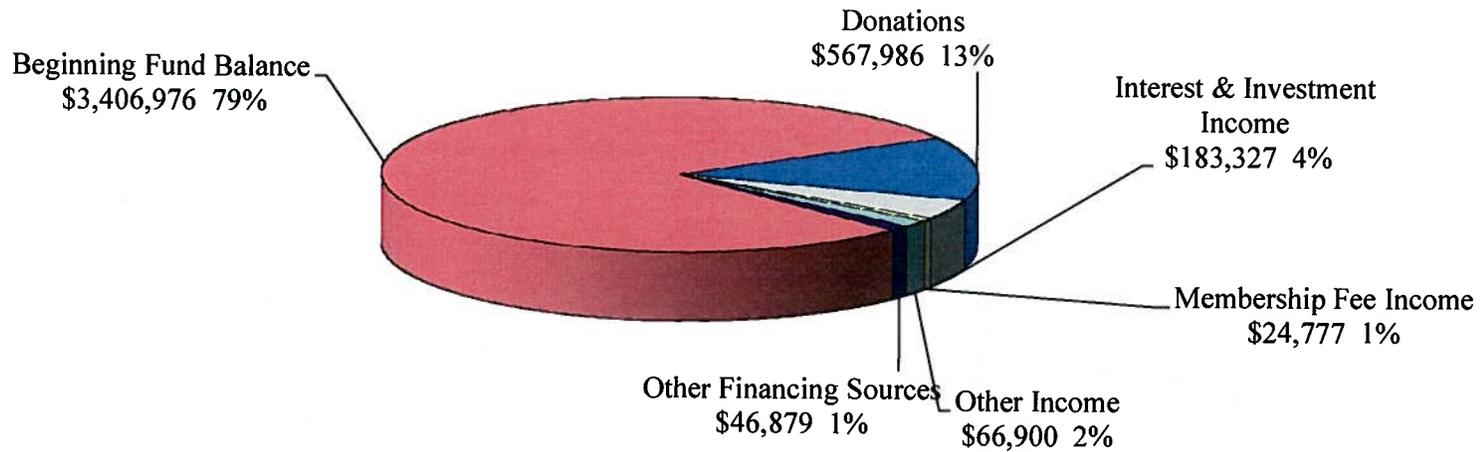
**FOUNDATION FUND**

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.

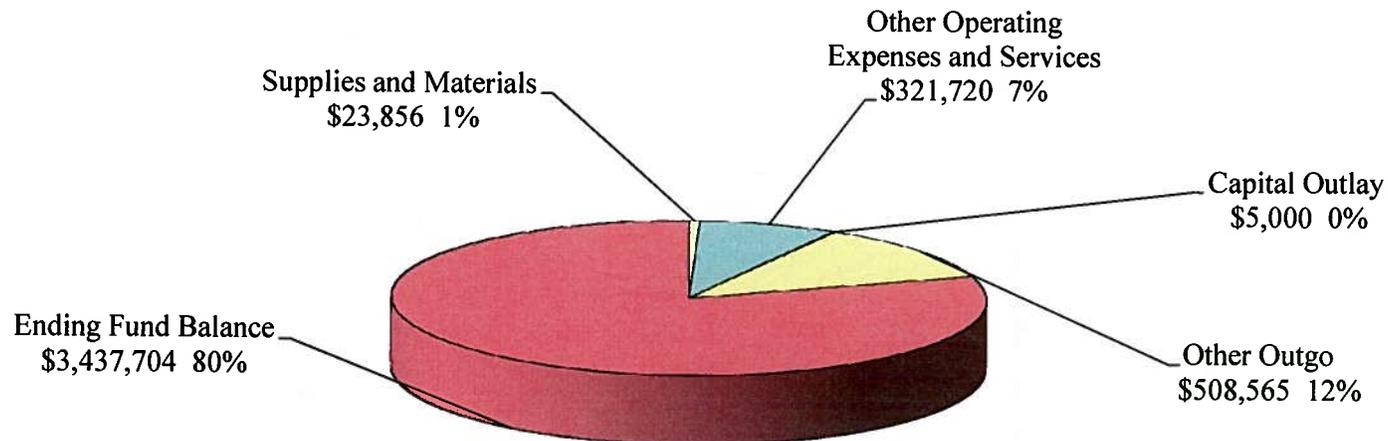
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Foundation Fund Revenues and Beginning Fund Balance – \$4,296,845



## Foundation Fund Expenditures and Ending Fund Balance – \$4,296,845



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

		<b>Foundation Fund</b>				
<u>Revenues by Source</u>		<b>2008-09 Actual Revenues</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Revenues</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
8800	Local Revenues					
8821	Donations	\$442,829	\$522,000	\$551,443	567,986	3.00
8826	Loan Recoveries	300	309	200	206	3.00
8841	Ticket Sales	56,484	75,000	46,365	47,756	3.00
8844	Food Sales	0	0	300	309	3.00
8846	Art & Craft Sales	0	0	3,271	3,369	3.00
8849	Miscellaneous Sales	7,952	5,000	3,257	3,355	3.00
8856	Entry Fee Income	0	0	470	484	3.00
8857	Membership Fee Income	25,557	32,000	24,055	24,777	3.00
8859	Annual Management Fees	9,655	10,000	11,088	11,421	3.00
8861	Interest Income	1,435	1,478	890	917	3.00
8862	Investment Income	144,395	140,000	177,097	182,410	3.00
	Total Local Revenues	688,607	785,787	818,436	842,990	3.00
8900	Other Financing Sources					
8980	Interfund Transfers-In	8,568	7,000	0	0	-
8999	Intrafund Transfers-In	254,483	75,000	45,514	46,879	3.00
	Total Other Financing Sources	263,051	82,000	45,514	46,879	3.00
	Total Revenues and Other Financing Sources	951,658	867,787	863,950	889,869	3.00
	Beginning Fund Balance	3,122,856	3,168,628	3,168,628	3,406,976	7.52
	Total Revenues and Beginning Fund Balance	\$4,074,514	\$4,036,415	\$4,032,578	\$4,296,845	6.55

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

		<b>Foundation Fund</b>				
<b><u>Expenditures by Object</u></b>		<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
2000	Classified Salaries	74,488	75,000	0	0	-
3000	Employee Benefits	24,926	25,000	0	0	-
4000	Supplies and Materials					
4500	Non Instructional Supplies	27,694	32,000	12,518	12,894	3.00
4501	Uniforms Clothing Costumes			528	544	3.00
4710	Food Expense	5,497	5,500	10,115	10,418	3.00
	<b>Total Supplies and Materials</b>	<b>33,191</b>	<b>37,500</b>	<b>23,161</b>	<b>23,856</b>	<b>3.00</b>
5000	Other Operating Expenses and Services					
5002	Bad Debt Expense	(1,005)	(1,035)	2,215	2,282	3.00
5003	Depreciation Expense	981	1,000	1,448	1,491	3.00
5045	Postage Expense	989	1,000	1,435	1,478	3.00
5100	Contract Services Expense	94,768	96,000	65,041	66,992	3.00
5151	Foundation Management Fee Expense	9,649	10,000	11,087	11,420	3.00
5195	Entry Fee Expense	576	300	699	720	3.00
5210	Mileage Expense	441	500	71	73	3.51
5219	Other Travel Expense	360	371	0	0	-
5300	Dues and Memberships Expense	889	850	435	448	3.00
5500	District Utility Expense	0	2,000	1	1	-
5690	Miscellaneous Expense	8,809	5,200	2,790	2,874	3.00
5740	Advertising Expense	929	600	6,666	6,866	3.00
5801	Donation Expense	333	3,500	791	225,000	28,345.01
5802	Prizes and Awards Expense	375	386	1,460	1,504	3.00
5999	Credit Charges	496	511	554	571	3.13
	<b>Total Other Operating Expenses and Services</b>	<b>118,590</b>	<b>121,183</b>	<b>94,693</b>	<b>321,720</b>	<b>239.75</b>
6000	Capital Outlay	20,776	23,376	13,995	5,000	(64.27)
	<b>Total Expenditures (2000-6000)</b>	<b>271,971</b>	<b>282,059</b>	<b>131,849</b>	<b>350,576</b>	<b>165.89</b>
7000	Other Outgo					

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**Foundation Fund**

<b>Expenditures by Object</b>	<b>2008-09 Actual Expenditures</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Actual Expenditures</b>	<b>2010-11 Adopted Budget</b>	<b>% Change Adopt/Act</b>
7300 Interfund Transfers-Out	1,500	1,545	0	0	0.00
7301 Intrafund Transfers-Out	250,670	75,000	45,514	46,879	3.00
7510 Student Financial Scholarship Expense	381,745	504,000	448,239	461,686	3.00
Total Other Outgo	633,915	580,545	493,753	508,565	3.00
Total Expenditures (2000-7000)	905,886	862,604	625,602	859,141	37.33
9700 Fund Balance					
9710 Legally Restricted Reserve	1,080,294	1,079,096	1,216,340	1,216,340	0.00
9750 Board Restricted Reserve	2,088,334	2,094,715	2,190,636	2,221,365	1.40
Total Ending Fund Balance	3,168,628	3,173,811	3,406,976	3,437,704	0.90
Total Expenditures, Other Outgo, and Ending Fund Balance	\$4,074,514	\$4,036,415	\$4,032,578	\$4,296,845	6.55

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011**

**SUPPLEMENTAL DATA**

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### COMPLIANCE WITH THE FIFTY PERCENT LAW

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

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

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

This table recaps the district's 50% computation for the fiscal years 1992-93 through 2009-10 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1992-93	50.05
1993-94	50.07
1994-95	47.70
1995-96	44.82
1996-97	51.50
1997-98	50.44
1998-99	51.21
1999-00	47.81
2000-01	50.27
2001-02	50.59
2002-03	51.05
2003-04	52.28
2004-05	53.24
2005-06	52.15
2006-07	53.86
2007-08	54.32
2008-09	54.97
2009-10	53.93

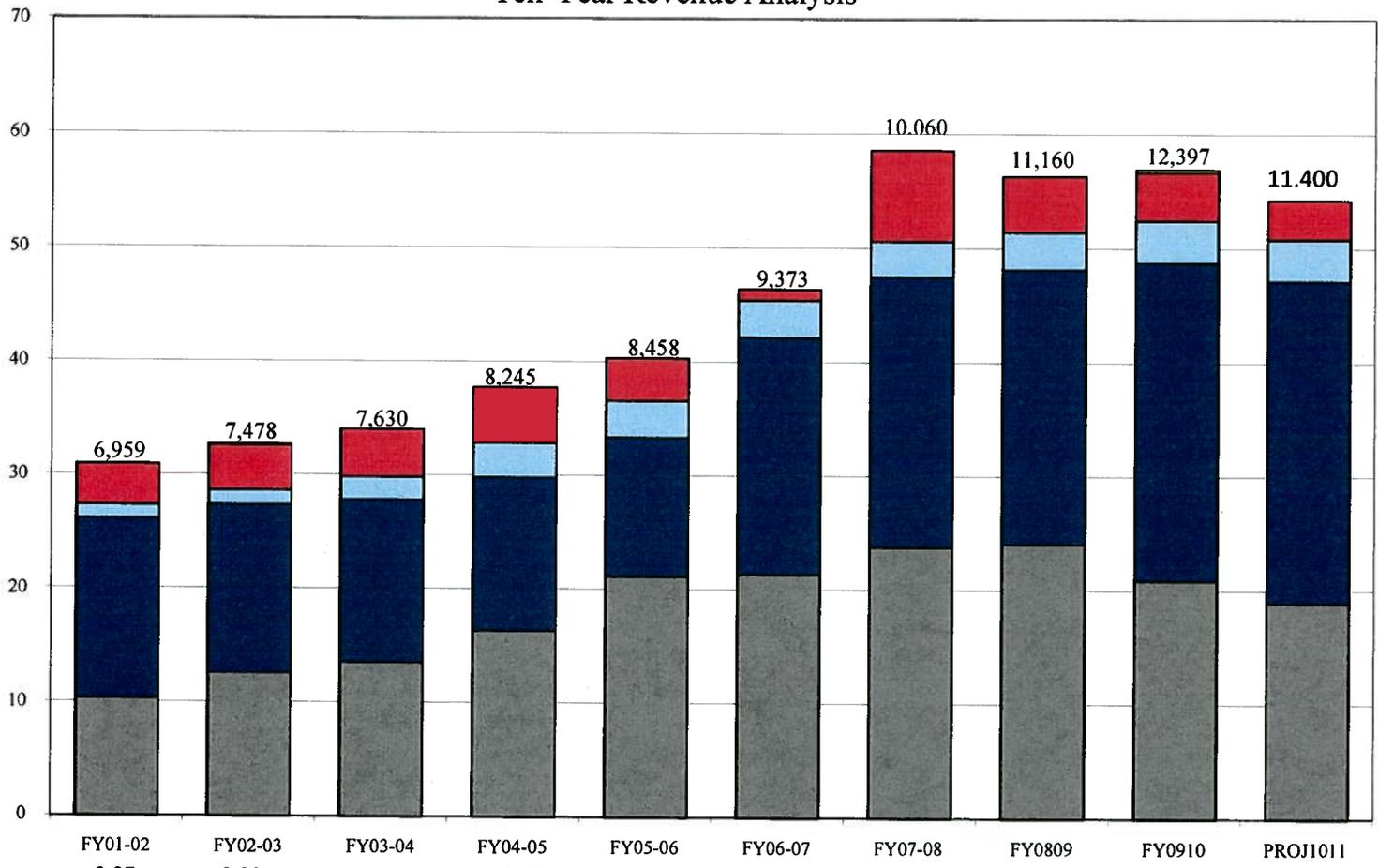
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2010-2011**  
**COST-OF-LIVING ADJUSTMENT**

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for four consecutive years; additionally, no COLA is projected for 2010-11 because of the uncertainties in the state fiscal situation.

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	1.99
1995-96	0.00	3.07
1996-97	3.06	3.06
1997-98	2.97	2.97
1998-99	2.26	2.26
1999-00	1.41	1.41
2000-01	4.17	3.17
2001-02	3.87	3.87
2002-03	2.00	1.66
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0	0
2009-10	0	0
2010-11	0	0

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

## Ten-Year Revenue Analysis



	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY0809	FY0910	PROJ1011
COLA	3.87	2.00	0	2.41	4.23	5.92	4.53	0	0	0
FTES % of Increase	6.46	7.46	2.03	8.06	2.58	10.82	7.33	10.93	11.08	-8.04
State FTES % of Increase	2.90	3.88	.71	3.67	-1.39	2.95	1.94	3.30	-2.30	0

\*Enrollment Target = 11,400 FTES

Dollar Values are in Millions

Credit Full Time Equivalent Student (FTES)



# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET 2010-2011

### Capital Outlay Projects Fund, By Project

	2009-2010 <u>Actual</u>	2010-2011 <u>Adopted</u>
<b>BEGINNING FUND BALANCE</b>	<b>\$6,532,280</b>	<b>\$6,311,801</b>
<b>REVENUES</b>		
1. State Capital Outlay	\$310,421	\$13,176,000
2. Foundation	10,850	200,000
3. Interest	6,401	6,000
4. Redevelopment	653,362	600,000
5. Capital Outlay Surcharge	4,352	11,008
6. Interfund Transfer In	1,000,000	1,800,000
7. City of Banning MOU	0	750,000
<b>TOTAL REVENUES</b>	<b>\$1,985,386</b>	<b>\$16,543,008</b>
<b>TOTAL BEGINNING BALANCE AND REVENUES</b>	<b>\$8,517,666</b>	<b>\$22,854,809</b>
<b>EXPENDITURES</b>		
1. Banning Site Improvement	199,712	2,595,469
2. Building 3000 Retrofit FPP	15,251	0
3. Child Care Wall	937	0
4. Cultural Arts Building FPP	0	100,000
5. Customize Website	11,758	0
6. DSA Contract	10,353	0
7. Expense Transfer	(546,426)	0
8. Facilities Five Year Plan	32,680	30,000
9. Facilities Master Plan	18	606,000
10 Facilities Needs Assessment	33,922	0
11 Facility Improvement Projects - MVC & SJC	89,675	150,000
12 Instruction Support	7,177	48,700
13 Lease Revenue Bond	842,245	836,416
14 MVC Central Plant Chillers	0	434,000
15 MVC Replace Boiler	0	379,718
16 Pakistan Pilot Program	0	1,008
17 Property Acquisitions	313,895	0
18 Regulatory Compliance	5,590	785,000
19 Replace Fire Alarm	14,750	25,000
20 Replace MVC Learning Resource Center Chillers	111,284	463,076
21 Santa Rosa	0	430,000
# Scene Shop	0	200,000
23 Science and Technology Building FPP	0	100,000
24 SJC Cooling Tower	0	381,000
25 Student Services Building FPP	0	100,000
26 Student Services Support	50,607	35,185
27 Temecula Education Complex Renovation	34,815	0
28 Xerox Lease	434,331	500,000
29 Learning Resource Center - Equipment MVC	121,285	0
30 Technology Building - Construction MVC	208,093	0
31 Technology Building - Equipment MVC	135,900	0
32 Classroom Building I - Prelim Plans/Working Drawing MVC	44,367	0
33 Classroom Building I - Construction	33,646	11,941,000
34 Classroom Building I - Equipment MVC	0	1,235,000
35 Classroom Building II - District Funded FPP	0	75,000
	<b>\$2,205,865</b>	<b>\$21,451,572</b>
<b>ENDING FUND BALANCE</b>	<b>\$6,311,801</b>	<b>\$1,403,237</b>
<b>TOTAL EXPENDITURES AND ENDING FUND BALANCE</b>	<b>\$8,517,666</b>	<b>\$22,854,809</b>

Note: The Ending Fund Balance contains \$1,046,994 of Lease Revenue Bond reserve funds and \$350,000 for Wildomar prepaid land deposits.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2010-2011  
Budget Allocation Model - General Fund**

**Unrestricted General Fund - Unaudited**

<b>Revenue</b>	<u><b>Adopted</b></u>
2009-2010 Phase II Budget Reductions (Fenced)	\$ 914,654
Net Additional Unbudgeted Revenue over Expenditure	1,585,027
Unused Student Financial Services Interfund Transfer	32,164
Unused Categorical Programs Interfund Transfer	87,664
Budgeted Ending Balance 6/30/10	300,000
<b>Unaudited Beginning Balance 7/1/2010</b>	<b>\$ 2,919,509</b>
Projected Revenue FY 2010-2011	55,039,273
<b>Total Available Funds (TAF)</b>	<b>57,958,782</b>

<b>Notes</b>	
1. Less, Unrestricted Reserve	(300,000)
2. Less, Interfund Transfer to Student Financial Services	(65,000)
3. Less, Interfund Transfer to Childcare	(210,624)
4. Less, Interfund Transfer to Block Grant	(95,943)
5. Less, Interfund Transfer to Categorical programs	(480,251)
6. Less Capital/Facilities	(1,800,000)
	(2,951,818)
<b>Total Available Funds for Allocation (TAFA)</b>	<b>\$ 55,006,964</b>

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

<b>Allocation Increment</b>	
1. PY Base Expenditure Budget (2009-2010)	\$ 53,659,825
2. CY TAFA (2010-2011)	<u>55,006,964</u>
3. Allocation Increment (A.I.)	1,347,139
4. 2009-2010 Phase II Budget Reductions	\$ 1,036,750
5. 2010-2011 Base Budget Adjustments	(3,421,475)
6. Current Year (2010-2011) 2% Budget Reductions	1,037,586
7. Remaining Allocation Increment	<u>\$ -</u>

<b>Expenditures</b>	<b>President</b>	<b>Instruction</b>	<b>Student Services</b>	<b>Business Services</b>	<b>Human Resources</b>	<b>Total</b>
FY 2009-2010 Base Expenditure Budget (1000-6XXX)	\$ 2,464,712	\$ 30,897,398	\$ 6,664,112	\$ 11,673,766	\$ 1,959,837	\$ 53,659,825
2009-2010 Phase II Budget Reductions	(63,197)	(644,176)	(153,448)	(125,658)	(50,271)	(1,036,750)
Current Year (2010-2011) 2% Budget Reductions	(36,429)	(690,090)	(77,252)	(192,859)	(40,956)	(1,037,586)
2010-2011 Base Budget Adjustments	(345,032)	2,038,116	301,738	886,737	61,441	2,943,000
One Time and Prior Year Budget Adjustments	3,348	(109,874)	(136,467)	228,348	18,120	3,475
<b>2010-2011 BCP Reserve</b>	<b>475,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>475,000</b>
<b>Base Expenditure Budget for FY 2010-2011 (1000-6XXX)</b>	<b>\$ 2,498,402</b>	<b>\$ 31,491,374</b>	<b>\$ 6,598,683</b>	<b>\$ 12,470,334</b>	<b>\$ 1,948,171</b>	<b>\$ 55,006,964</b>
% Increase to PY Base Budget	1.37%	1.92%	-0.98%	6.82%	-0.60%	2.51%
% of Total Budget	4.54%	57.25%	12.00%	22.67%	3.54%	100.00%

# MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2010-2011

