

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014
LIST OF FUNDS BUDGETED

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$57,721,184
11	Board of Trustees Special Reserve Fund	3,522,096
12	General Fund Restricted	8,363,266
12	Parking Fund	728,095
12	Instructional Equipment Block Grant Fund	681,632
32	Cafeteria Fund (auxiliary account)	938,250
33	Child Development Fund	1,100,002
41	Capital Outlay Projects Fund	8,627,452
	Board of Trustees Capital Outlay Reserve	2,066,706
51	Bookstore Fund (auxiliary account)	3,821,002
61	Self-Insurance Fund	519,820
71	Student Government Association Fund (auxiliary account)	283,028
72	Student Representation Fee Fund (auxiliary account)	2,295
74	Student Financial Aid Fund	20,054,050
79	Foundation Fund	4,210,015
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	TOTAL ALL FUNDS	\$110,572,187
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**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

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

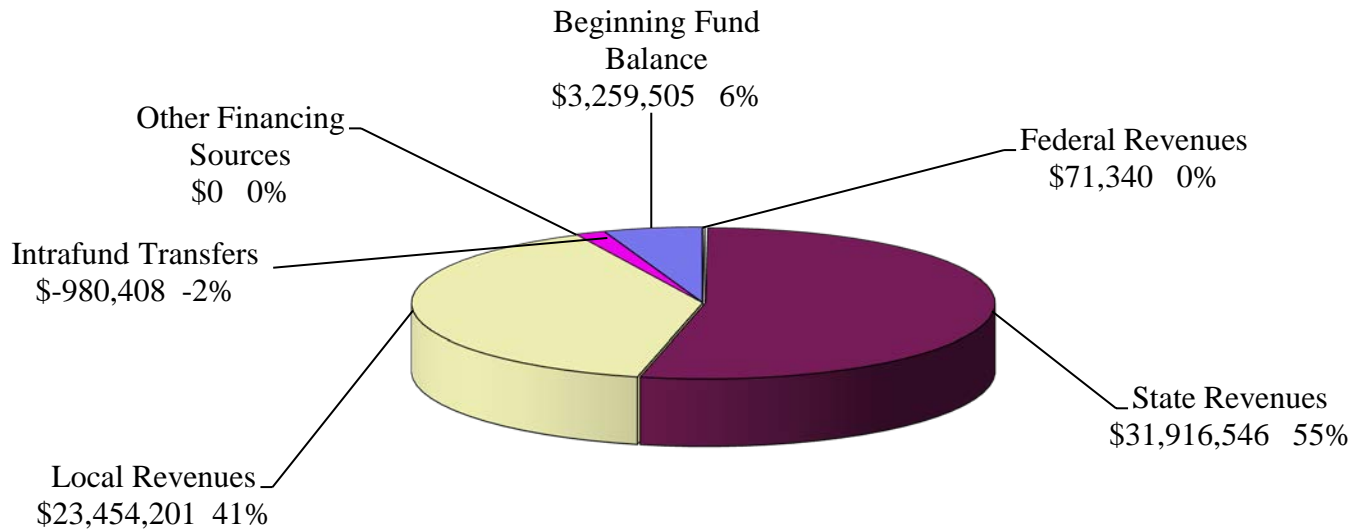
Board of Trustees General Reserve Fund

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.

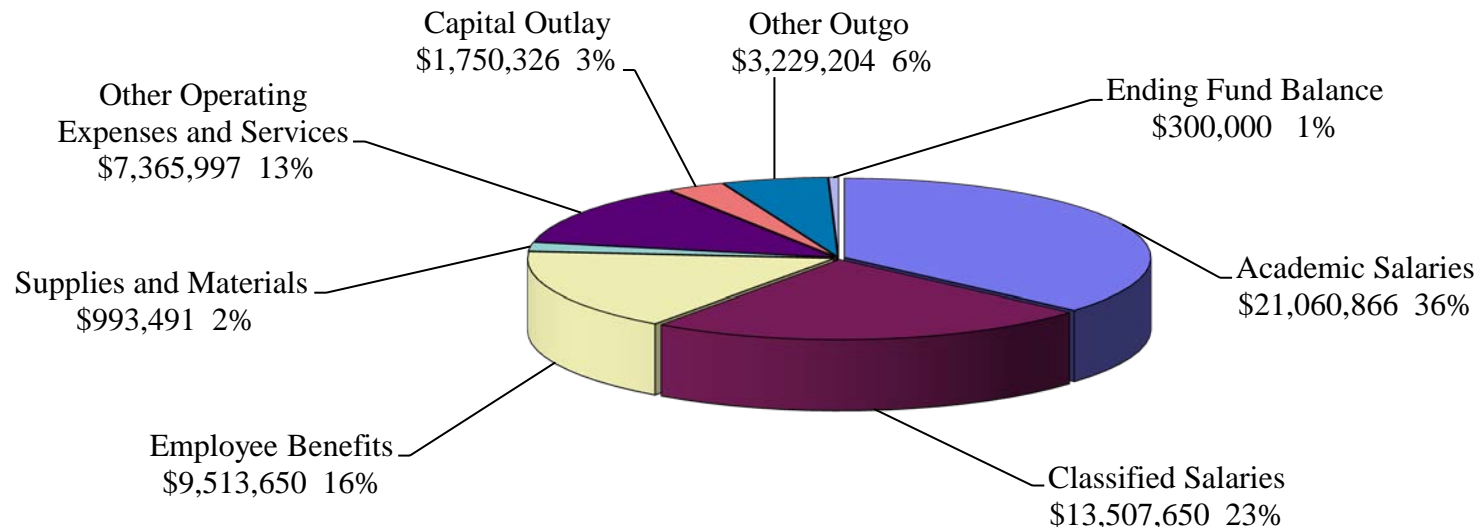
The governing board of the District may elect to designate unrestricted moneys for specific future operating purposes. The governing board may also elect to transfer unrestricted moneys to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds, or return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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

General Fund Unrestricted Revenues and Beginning Fund Balance – \$57,721,184



General Fund Unrestricted Expenditures and Ending Fund Balance – \$57,721,184



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

General Fund Unrestricted

<u>Revenues by Source</u>		2011-2012 Actual Revenues	2012-13 Adopted Budget	2012-2013 Revised Budget	2012-2013 Actual Revenues	2013-2014 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues						
8150	Student Financial Aid	\$61,914	\$54,000	\$54,000	\$59,845	\$59,340	(0.84)
8160	Veterans Education	13,322	12,000	12,000	4,090	12,000	193.40
	Total Federal Revenues	75,236	66,000	66,000	63,935	71,340	11.58
8600	State Revenues						
8611	State General Apportionment	27,297,801	26,829,575	21,715,731	16,423,926	22,860,487	39.19
8615	Student Enrollment Fee Administration	92,474	75,000	75,000	196,551	75,000	(61.84)
8630	Prop 30	0	0	3,531,880	7,990,407	6,899,916	(13.65)
8671	Homeowners' Property Tax Relief	330,450	335,000	335,000	321,634	335,000	4.16
8681	State Lottery Revenue	1,276,449	1,000,000	1,000,000	1,435,949	1,252,566	(12.77)
8685	State Mandated Costs	81,811	0	0	282,337	271,880	(3.70)
8690	Part Time Faculty Compensation	208,680	217,925	214,925	221,732	221,697	(0.02)
	Total State Revenues	29,287,665	28,457,500	26,872,536	26,872,536	31,916,546	18.77
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	0	0	1,706,085	1,706,085	0	(100.00)
8811	Tax Allocation, Secured Roll	18,966,774	16,950,297	18,947,567	19,277,310	19,950,297	3.49
8812	Tax Allocation, Supplemental Roll	136,234	148,292	148,292	185,474	148,292	(20.05)
8813	Tax Allocation, Unsecured Roll	994,833	992,857	992,857	998,885	992,857	(0.60)
8814	Voted Indebtedness, Secured Roll	0	409	409	0	409	100.00
8816	Prior Years' Taxes	1,040,962	1,550,336	1,550,336	846,410	1,550,336	83.17
8817	Education Revenue Augmentation Fund	(3,969,107)	(4,198,832)	(4,198,832)	(4,144,261)	(4,198,832)	1.32
8818	Redevelopment Agency Funds	377,321	68,161	68,161	159,433	68,161	(57.25)
8819	Redevelopment Residual	0	0	1,587,439	1,587,439	0	(100.00)
8820	Contributions, Gifts, Grants	1	0	0	0	0	0.00
8831	Contract Instructional Services	68,264	55,092	357,808	97,013	247,957	155.59
8848	Box Office Receipts	2,865	4,500	4,500	2,717	4,500	65.62
8850	Rents and Leases	407,301	459,962	459,962	405,873	287,881	(29.07)
8860	Interest and Investment Income	65,558	50,000	50,000	36,011	50,000	38.85
8872	Community Service Class Fees	710,332	650,000	650,000	595,571	650,000	9.14
8874	Enrollment Fees	2,955,928	2,767,955	2,767,955	3,363,872	2,945,135	(12.45)
8877	Instructional Materials Fees	22,958	15,000	15,000	7,825	15,000	91.69
8879	Student Records Fees	26,486	20,000	20,000	27,417	20,000	(27.05)
8880	Nonresident Tuition	105,470	210,000	210,000	177,979	210,000	17.99
8885	Other Student Fees and Charges	148,433	152,900	152,900	159,747	152,900	(4.29)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

General Fund Unrestricted

<u>Revenues by Source</u>	2011-2012 Actual Revenues	2012-13 Adopted Budget	2012-2013 Revised Budget	2012-2013 Actual Revenues	2013-2014 Adopted Budget	% Change Adopt/Act
8887 Police Citations and Violations	774	1,800	1,800	1,440	1,800	25.00
8890 Other Local Revenues	522,873	297,743	363,923	363,923	357,508	(1.76)
Total Local Revenues	22,584,260	20,196,472	25,856,162	25,856,163	23,454,201	(9.29)
8900 Other Financing Sources						
8912 Sale of Equipment and Supplies	1,794	0	0	3,068	0	(100.00)
8999 Intrafund Transfers-In (Out)	1,119,825	472,849	232,719	(538,690)	(980,408)	82.00
Total Other Financing Sources	1,121,619	472,849	232,719	(535,622)	(980,408)	83.04
Total Revenues	53,068,780	49,192,821	53,027,417	52,257,012	54,461,679	4.22
Beginning Fund Balance	4,302,751	2,713,912	3,277,606	3,277,606	3,259,505	(0.55)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$57,371,531	\$51,906,733	\$56,305,023	\$55,534,618	\$57,721,184	3.94

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

General Fund Unrestricted

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$10,060,993	\$9,443,829	\$10,860,727	\$9,594,788	\$10,601,428	10.49
1200 Non Instructional Salaries, Regular/Contract	3,143,639	3,194,116	3,188,570	3,175,351	3,634,440	14.46
1300 Instructional Salaries, Other	7,753,741	5,717,254	7,170,552	6,313,564	6,321,794	0.13
1400 Non Instructional Salaries, Other	641,988	420,947	476,527	996,104	503,204	(49.48)
Total Academic Salaries	<u>21,600,361</u>	<u>18,776,146</u>	<u>21,696,376</u>	<u>20,079,807</u>	<u>21,060,866</u>	4.89
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	9,522,012	9,491,131	9,932,262	9,468,266	11,245,479	18.77
2200 Instructional Aides, Regular	1,622,899	1,608,693	1,608,694	1,472,850	1,556,807	5.70
2300 Non Instructional Salaries, Other	1,080,507	283,539	264,087	917,439	369,149	(59.76)
2400 Instructional Aides, Other	296,577	336,215	327,974	274,462	336,215	22.50
Total Classified Salaries	<u>12,521,995</u>	<u>11,719,578</u>	<u>12,133,017</u>	<u>12,133,017</u>	<u>13,507,650</u>	11.33
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	1,589,549	1,538,442	1,816,165	1,488,990	1,722,335	15.67
3200 Public Employees' Retirement System Fund	1,254,847	1,259,828	1,260,625	1,261,884	1,469,228	16.43
3300 Old Age, Survivors, Disability	1,266,818	1,151,423	1,197,391	1,214,718	1,333,801	9.80
3400 Health and Welfare Benefits	3,226,062	3,502,880	3,502,980	3,258,191	3,445,165	5.74
3500 State Unemployment Insurance	549,075	335,440	372,097	347,296	17,254	(95.03)
3600 Workers' Compensation Insurance	745,178	688,884	764,225	747,214	805,778	7.84
3900 Other Benefits	400,963	772,999	772,999	432,769	720,089	66.39
Total Employee Benefits	<u>9,032,492</u>	<u>9,249,896</u>	<u>9,686,482</u>	<u>8,751,062</u>	<u>9,513,650</u>	8.71
4000 Supplies and Materials						
4100 Textbooks	5,245	5,628	12,070	4,506	7,592	68.49
4200 Books	8,677	15,893	11,051	5,351	13,343	149.36
4300 Instructional Supplies	330,704	361,842	355,764	302,890	375,371	23.93
4500 Non Instructional Supplies	464,565	526,183	511,620	390,506	538,817	37.98

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

General Fund Unrestricted

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
4600 Transportation Supplies	68,666	55,946	69,327	68,635	57,833	(15.74)
4700 Food Services	844	535	227	190	535	181.58
Total Supplies and Materials	878,701	966,027	960,059	772,078	993,491	28.68
5000 Other Operating Expenses and Services						
5003 Printing	30,783	57,657	63,108	9,918	49,739	401.50
5045 Postage	95,822	233,989	221,275	94,412	233,989	147.84
5100 Consultants and Contracted Services	959,505	647,601	666,464	827,231	1,013,800	22.55
5200 Conferences	212,529	233,815	268,142	197,368	245,569	24.42
5300 Memberships and Dues	111,570	113,484	116,203	111,223	113,882	2.39
5400 Insurance	516,789	518,523	522,723	520,703	524,223	0.68
5500 Utilities	1,417,316	1,364,658	1,371,629	1,525,882	1,634,504	7.12
5600 Rents, Leases, and Maintenance	2,022,813	2,012,191	2,075,643	1,884,179	1,960,211	4.04
5700 Legal, Elections and Audit Expenses	578,070	805,967	821,963	1,060,107	795,967	(24.92)
5800 Other	460,978	718,381	709,253	415,933	794,113	90.92
Total Other Operating Expenses and Services	6,406,175	6,706,266	6,836,403	6,646,956	7,365,997	10.82
6000 Capital Outlay						
6100 Sites and Site Improvements	63,166	11,415	11,415	200,174	11,415	(94.30)
6200 Buildings	180,538	257,527	316,231	135,312	257,527	90.32
6300 Library Books and Materials	171,431	172,761	163,851	149,480	175,068	17.12
6400 Equipment	567,337	1,017,913	1,471,985	592,847	1,306,316	120.35
Total Capital Outlay	982,472	1,459,616	1,963,482	1,077,813	1,750,326	62.40
Total Expenditures (1000 – 6000)	51,422,196	48,877,529	53,275,819	49,460,733	54,191,980	9.57

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

General Fund Unrestricted

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7300 Interfund Transfers-Out	2,595,625	2,664,204	2,664,204	2,790,706	3,164,204	13.38
7500 Student Financial Aid	76,106	65,000	65,000	23,674	65,000	174.56
7900 Contingencies	3,277,606	300,000	300,000	3,259,505	300,000	(90.80)
Total Other Outgo and Contingencies	5,949,337	3,029,204	3,029,204	6,073,885	3,529,204	(41.90)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$57,371,533	\$51,906,733	\$56,305,023	\$55,534,618	\$57,721,184	3.94

Note: Revenue limit for 2013-2014 = \$51,492,746 ; Total Funded FTES = 9,870, based on P2 assumptions posted on 8/13/13.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

BOARD OF TRUSTEES SPECIAL RESERVE FUND

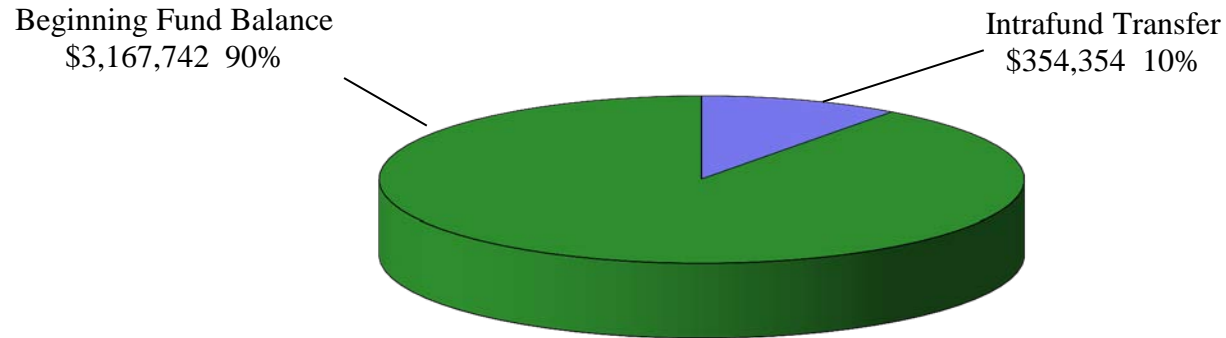
The Board of Trustees Special Reserve Fund is a sub-fund of the General Fund Unrestricted, and is funded through transfers from the General Fund sub-fund.

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance – \$3,522,096



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance - \$3,522,096



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8900 Other Financing Sources						
8999 Intrafund Transfers - (Out) In	(\$1,300,000)	\$283,739	\$283,739	\$365,448	\$354,354	(3.04)
Total Other Financing Sources	(1,300,000)	283,739	283,739	365,448	354,354	(3.04)
Beginning Fund Balance	6,169,000	2,802,294	2,802,294	2,802,294	3,167,742	13.04
Total Other Financing Sources and Beginning Fund Balance	<u>\$4,869,000</u>	<u>\$3,086,033</u>	<u>\$3,086,033</u>	<u>\$3,167,742</u>	<u>\$3,522,096</u>	11.19

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
7190 Designated Required Reserve	\$2,802,294	\$3,086,033	\$3,086,033	\$3,167,742	\$3,522,096	11.19
7200 Interfund Transfer - Out	2,066,706	0	0	0	0	0.00
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$4,869,000</u>	<u>\$3,086,033</u>	<u>\$3,086,033</u>	<u>\$3,167,742</u>	<u>\$3,522,096</u>	11.19

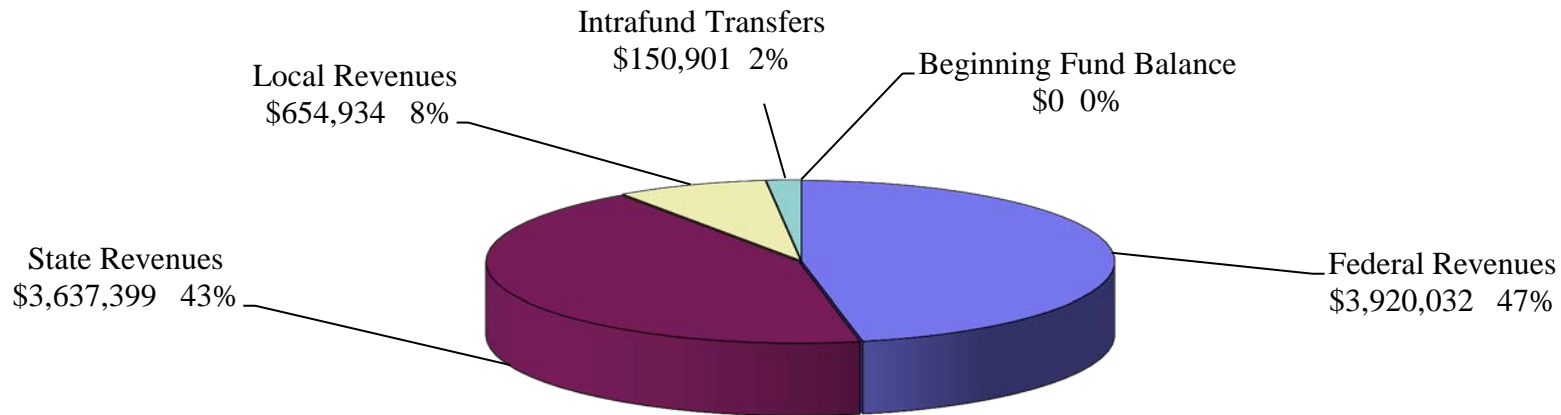
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014
GENERAL FUND RESTRICTED

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 Student Success and Support Program (formally known as Matriculation), CalWORKs, Extended Opportunities Programs and Services (EOPS), Disabled Students Programs and Services (DSPS), Child Care, Telecommunications and Technology Infrastructure Program (formally @One) and Lottery.

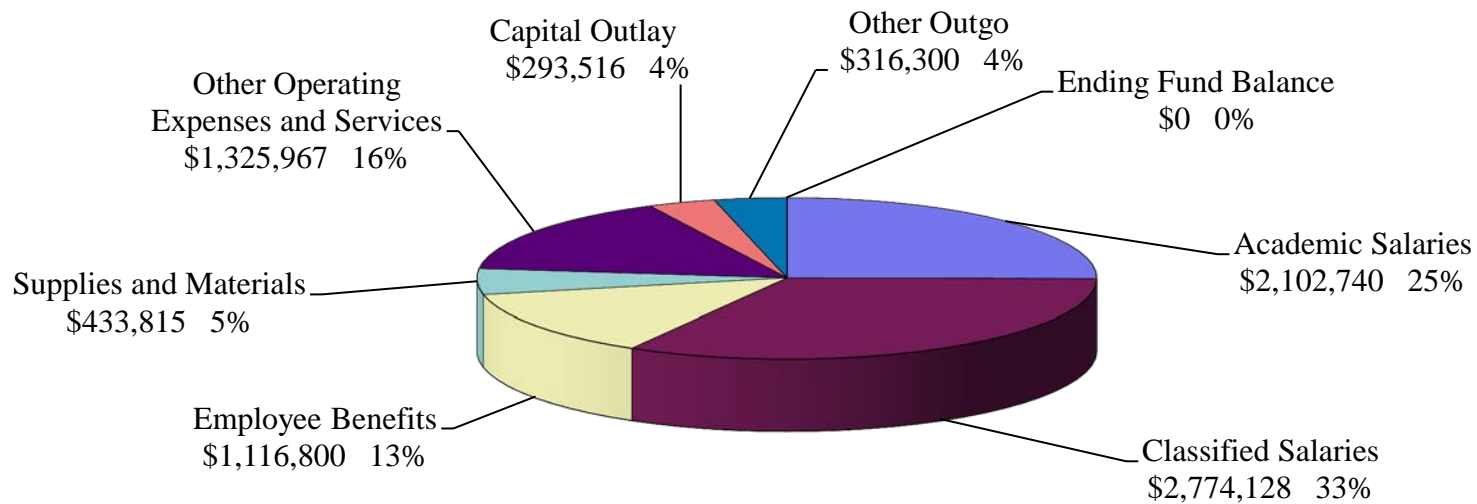
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

General Fund Restricted Revenues and Beginning Fund Balance – \$8,363,266



General Fund Restricted Expenditures and Ending Fund Balance – \$8,363,266



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

General Fund Restricted

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8120 Upward Bound	\$213,298	\$96,000	\$335,537	\$264,386	\$291,505	10.26
8120 Talent Search	233,596	313,978	312,513	246,765	283,718	14.97
8120 Federal Work Study	278,168	269,027	275,576	268,986	253,458	(5.77)
8120 Child Care Access Means Parents In School	57,432	69,567	72,575	70,410	2,165	(96.93)
8120 Title V	623,611	864,688	869,026	536,242	846,687	57.89
8130 Healthy Community Forum	248,000	0	190,000	57,385	132,614	131.10
8130 Workforce Investment Act 225/231	227,721	227,721	211,754	211,754	239,097	12.91
8140 Temporary Assistance for Needy Families	84,494	80,269	87,647	87,647	83,265	(5.00)
8170 Perkins	665,067	606,450	606,450	606,450	513,435	(15.34)
8170 Career Technical Education (CTE) Transitions	46,970	49,389	49,389	49,389	44,025	(10.86)
8190 Science Technology Engineering and Math	493,486	1,230,561	1,241,816	855,352	1,225,877	43.32
8190 Workforce Invest. Act/American Recovery and Reinvest. Act	129,536	0	0	0	0	0.00
8190 Child Development Training Consortium	10,000	0	12,500	12,500	0	(100.00)
8190 Bulletproof Vests Grant	0	4,186	4,186	0	4,186	100.00
Total Federal Revenues	3,311,379	3,811,836	4,268,969	3,267,266	3,920,032	19.98
8600 State Revenues						
8621 Disabled Students Programs and Services	448,992	426,374	496,830	496,830	432,546	(12.94)
8622 Extended Opportunity Programs and Services	430,111	444,009	422,654	422,654	519,714	22.96
8623 Prekindergarten & Family Literacy	5,000	5,000	5,000	5,000	5,000	0.00
8626 CalWORKs	279,876	265,882	290,872	290,872	276,328	(5.00)
8627 Song Brown RN Capitation Grant	0	0	0	0	40,000	100.00
8627 Song Brown Special Programs Grant	0	0	0	0	40,637	100.00
8629 Student Financial Aid Administration (BFAP)	550,350	474,715	553,759	527,736	468,248	(11.27)
8629 Cooperative Agencies Resource for Education	99,739	93,913	101,184	101,184	98,856	(2.30)
8629 Student Success and Support Program (formally Matriculation)	349,188	326,351	343,489	325,396	329,824	1.36
8629 Non-Credit Student Success and Support Program	27,275	25,911	27,275	27,275	26,440	(3.06)
8629 Basic Skills	238,394	261,410	417,158	228,442	359,530	57.38
8629 CTE Community Collaborative Pathways	300,810	657,251	977,150	355,014	622,135	75.24
8629 Enrollment Growth & Retention	87,696	92,996	255,985	173,067	246,917	42.67
8629 Staff Diversity	5,628	13,770	21,265	6,215	21,224	241.50
8650 @ONE (formally TTIP South Project)	179,363	0	0	0	0	0.00
8681 State Lottery Revenue	276,731	150,000	376,966	376,966	150,000	(60.21)
Total State Revenues	3,279,153	3,237,582	4,289,587	3,336,651	3,637,399	9.01

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

General Fund Restricted

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8871 Riverside County Superintendent of Schools State Preschool	15,347	0	0	6,582	0	(100.00)
8871 Riverside County Children & Families Commission	0	0	0	1,862	0	(100.00)
8890 The Mentor Program	0	0	8,125	6,600	0	(100.00)
8890 Regional Consortium Leadership	2,134	0	1,797	1,797	0	(100.00)
8890 Riverside Community College District Emancipation Youth	68,408	31,312	40,050	39,884	0	(100.00)
8890 Riverside County Superintendent of Schools State Preschool	122,210	109,770	117,810	81,962	117,810	43.74
8890 San Diego Miramar Biotechnology Program	8,626	0	13,500	13,500	0	(100.00)
8890 Faculty Entrepreneurship Curriculum Development	498	0	0	0	0	0.00
8890 Telecommunications and Technology Infrastructure Program	18,779	206,700	204,221	182,030	422,190	131.93
8890 Riverside County Children & Families Commission	0	0	96,300	53,657	114,934	0.00
8890 The Gates Foundation	0	0	49,999	49,999	0	(100.00)
Total Local Revenue	236,002	347,782	531,802	437,873	654,934	49.57
8900 Categorical Backfill						
8999 Intrafund Transfers - In	180,175	103,412	173,241	173,241	150,901	(12.90)
Total Intrafund Transfers	180,175	103,412	173,241	173,241	150,901	(12.90)
Total Revenues	\$7,006,709	\$7,500,612	\$9,263,599	\$7,215,031	\$8,363,266	15.91

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

General Fund Restricted

<u>Expenditures by Object</u>		2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries						
1100	Instructional Salaries, Regular/Contract	\$26,821	\$0	\$0	\$0	\$0	0.00
1200	Non Instructional Salaries, Regular/Contract	551,429	851,485	913,132	714,388	966,059	35.23
1300	Instructional Salaries, Other	68,562	78,080	85,200	66,120	52,400	(20.75)
1400	Non Instructional Salaries, Other	924,373	1,050,797	1,252,485	815,943	1,084,281	32.89
	Total Academic Salaries	1,571,185	1,980,362	2,250,817	1,596,451	2,102,740	31.71
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	1,498,355	1,572,910	1,838,797	1,574,251	1,798,659	14.25
2200	Instructional Aides, Regular	83,564	24,926	65,341	65,341	95,976	46.88
2300	Non Instructional Salaries, Other	849,553	595,266	891,885	729,006	570,638	(21.72)
2400	Instructional Aides, Other	355,582	385,831	460,526	446,108	308,855	(30.77)
	Total Classified Salaries	2,787,054	2,578,933	3,256,549	2,814,706	2,774,128	(1.44)
3000	Employee Benefits						
3100	State Teachers' Retirement System	100,898	157,197	161,084	105,063	162,364	54.54
3200	Public Employees' Retirement System	192,354	187,309	260,232	205,264	228,611	11.37
3300	Old Age, Survivors, Disability	181,473	173,638	221,325	180,436	202,325	12.13
3400	Health and Welfare Benefits	317,731	346,474	411,164	346,569	413,601	19.34
3500	State Unemployment Insurance	58,422	42,261	52,842	40,347	2,129	(94.72)
3600	Workers' Compensation Insurance	91,824	96,912	117,635	92,636	107,770	16.34
	Total Employee Benefits	942,702	1,003,791	1,224,282	970,315	1,116,800	15.10
4000	Supplies and Materials						
4100	Textbooks	26,364	31,955	36,382	31,982	23,400	(26.83)
4200	Books	3,211	2,421	23,349	21,249	50	(99.76)
4300	Instructional Supplies	145,471	212,635	212,783	146,377	269,179	83.89
4500	Non Instructional Supplies	154,946	183,104	213,733	168,878	141,186	(16.40)
4700	Food Services	236	0	114	114	0	0.00
	Total Supplies and Materials	330,228	430,115	486,361	368,600	433,815	17.69
5000	Other Operating Expenses and Services						
5000	Other Operating Expenses and Services	47,250	41,781	71,851	63,079	38,705	(38.64)
5100	Consultants and Contracted Services	157,962	251,621	386,143	207,600	210,735	1.51

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

General Fund Restricted

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
5200 Conferences	192,934	257,109	265,913	226,657	220,983	(2.50)
5300 Memberships and Dues	15,849	13,400	13,564	7,190	9,831	36.73
5400 Insurance	2,784	2,050	4,595	2,663	1,593	(40.18)
5500 Utilities	2,563	3,889	10,061	3,685	8,325	125.92
5600 Rents, Leases, and Maintenance	203,861	212,879	212,004	188,859	205,056	8.58
5700 Legal, Election, and Audit Expenses	1,740	1,500	1,500	1,500	1,200	(20.00)
5800 Other	119,699	216,548	495,724	220,079	629,539	186.05
Total Other Operating Expenses and Services	744,642	1,000,777	1,461,355	921,312	1,325,967	43.92
6000 Capital Outlay						
6200 Buildings	7,870	0	0	0	25,000	100.00
6300 Library Books and Materials	8,482	0	4,064	3,504	560	0.00
6400 Equipment	349,322	294,417	317,055	277,027	267,956	(3.27)
Total Capital Outlay	365,674	294,417	321,119	280,531	293,516	4.63
7000						
7500 Student Financial Aid	115,324	68,000	96,271	96,271	63,303	(34.24)
7600 Other Student Aid	149,900	144,217	166,845	166,845	252,997	51.64
Total Other Outgo	265,224	212,217	263,116	263,116	316,300	20.21
Total Expenditures (1000 – 7000)	7,006,709	7,500,612	9,263,599	7,215,031	8,363,266	15.91
Total Expenditures and Other Outgo and Ending Fund Balance	\$7,006,709	\$7,500,612	\$9,263,599	\$7,215,031	\$8,363,266	15.91

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

PARKING FUND

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

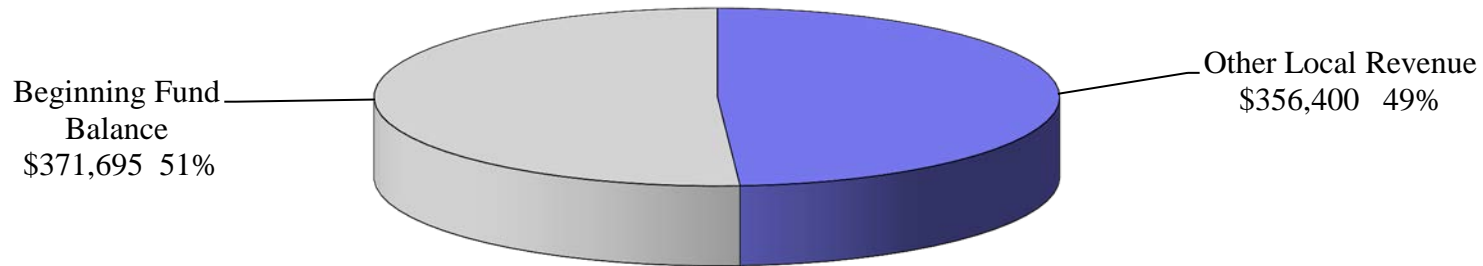
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues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

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

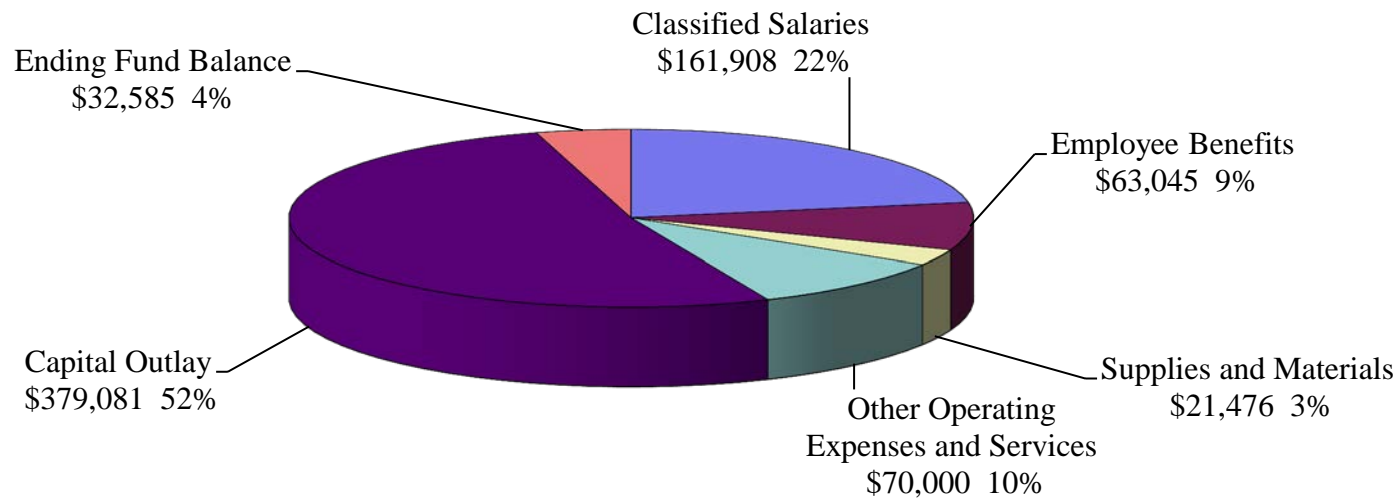
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Parking Fund Revenues and Beginning Fund Balance – \$728,095



Parking Fund Expenditures and Ending Fund Balance – \$728,095



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Parking Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8881 Parking Fees	\$279,621	\$250,000	\$250,000	\$231,435	\$250,000	8.02
8886 Parking Citations	37,107	27,000	27,000	65,100	60,000	(7.83)
8888 Parking Meter	41,951	40,000	40,000	46,553	46,000	(1.19)
8890 Other Local Revenue	640	500	500	2,443	400	(83.63)
Total Local Revenues	<u>359,319</u>	<u>317,500</u>	<u>317,500</u>	<u>345,531</u>	<u>356,400</u>	3.15
Beginning Fund Balance	<u>308,391</u>	<u>245,255</u>	<u>271,044</u>	<u>271,044</u>	<u>371,695</u>	37.13
Total Revenues and Beginning Fund Balance	<u><u>\$667,710</u></u>	<u><u>\$562,755</u></u>	<u><u>\$588,544</u></u>	<u><u>\$616,575</u></u>	<u><u>\$728,095</u></u>	18.09

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	<u>\$137,226</u>	<u>\$160,254</u>	<u>\$160,254</u>	<u>\$97,299</u>	<u>\$161,908</u>	66.40
3000 Employee Benefits	<u>45,602</u>	<u>63,029</u>	<u>63,029</u>	<u>35,426</u>	<u>63,045</u>	77.96
4000 Supplies and Materials	<u>10,773</u>	<u>15,000</u>	<u>21,400</u>	<u>21,398</u>	<u>21,476</u>	0.36
5000 Other Operating Expenses and Services	<u>70,515</u>	<u>65,000</u>	<u>77,723</u>	<u>77,723</u>	<u>70,000</u>	(9.94)
6000 Capital Outlay	<u>132,550</u>	<u>229,472</u>	<u>236,138</u>	<u>13,034</u>	<u>379,081</u>	2,808.36
Total Expenditures (2000 – 6000)	<u>396,666</u>	<u>532,755</u>	<u>558,544</u>	<u>244,880</u>	<u>695,510</u>	184.02
Ending Fund Balance	<u>271,044</u>	<u>30,000</u>	<u>30,000</u>	<u>371,695</u>	<u>32,585</u>	(91.23)
Total Expenditures and Ending Fund Balance	<u><u>\$667,710</u></u>	<u><u>\$562,755</u></u>	<u><u>\$588,544</u></u>	<u><u>\$616,575</u></u>	<u><u>\$728,095</u></u>	18.09

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

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

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

- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered integral and necessary component for the use of other specific instructional equipment.

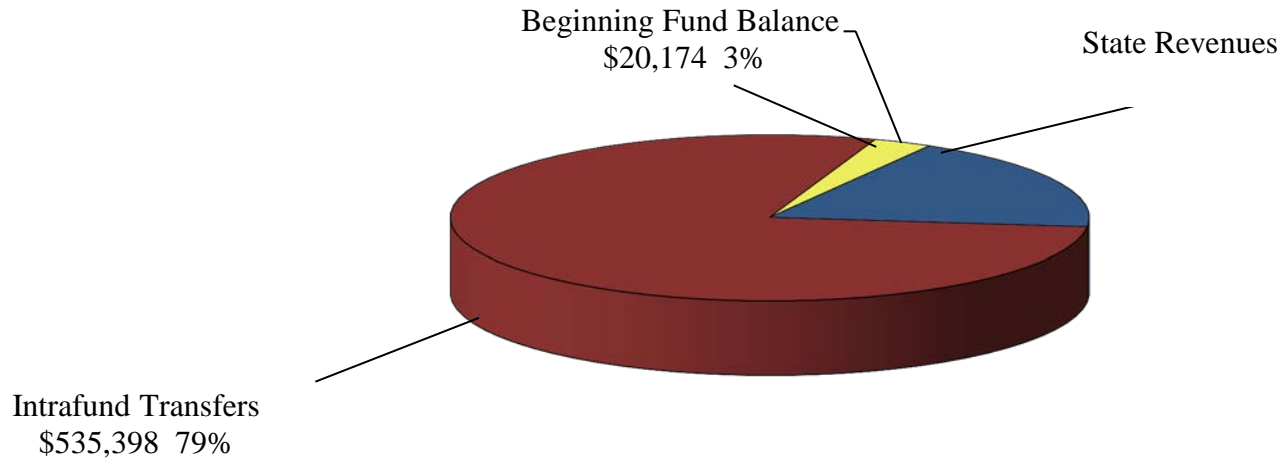
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

Beginning in 2009-2010 through 2012-2013, there were no State Funds allocated for Instructional Equipment. In fiscal year 2013-2014 State Funds are expected to be allocated in the amount of 118,460.

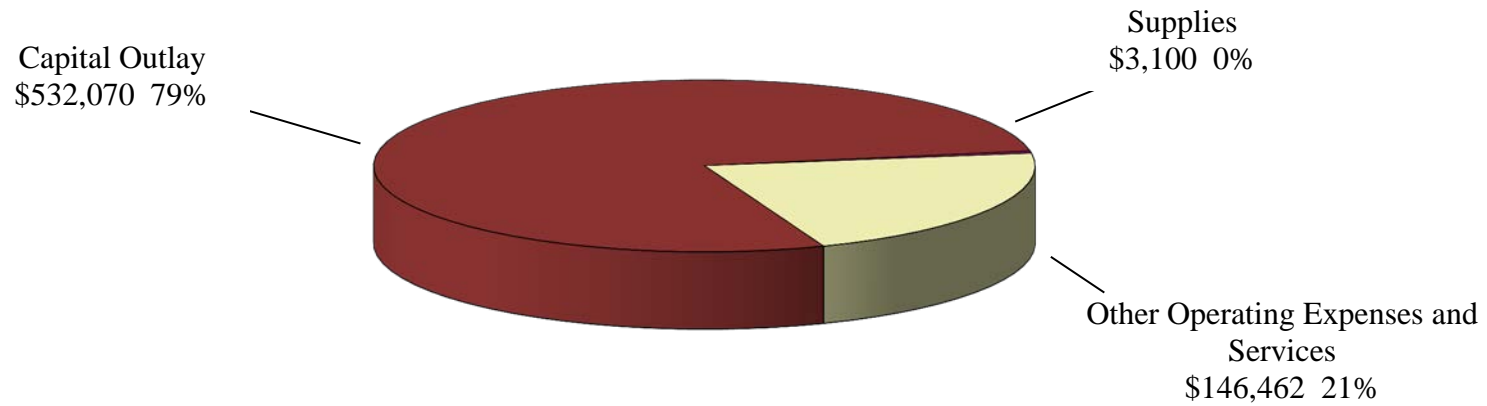
Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Instructional Equipment Block Grant Revenues and Beginning Fund Balance - \$681,632



Instructional Equipment Block Grant Expenditures and Ending Fund Balance - \$681,632



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8600 State Revenues						
8653 Instructional Improvement Grant	\$0	\$0	\$0	\$0	\$118,460	100.00
8653 Flexibility	7,660	0	7,625	7,625	7,600	(0.33)
Total State Revenues	<u>7,660</u>	<u>0</u>	<u>7,625</u>	<u>7,625</u>	<u>126,060</u>	1,553.25
8900 Other Financing Sources						
8999 Intrafund Transfers - In	245	0	245	245	535,398	218,429.80
Beginning Fund Balance	<u>61,318</u>	<u>40,804</u>	<u>40,804</u>	<u>40,804</u>	<u>20,174</u>	(50.56)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$69,223</u></u>	<u><u>\$40,804</u></u>	<u><u>\$48,674</u></u>	<u><u>\$48,674</u></u>	<u><u>\$681,632</u></u>	1,300.41
<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,100</u>	100.00
5000 Other Operating Expenses and Services	<u>28,419</u>	<u>28,500</u>	<u>28,500</u>	<u>28,500</u>	<u>146,462</u>	413.90
6000 Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>532,070</u>	100.00
Total, Expenditures (1000 - 6000)	<u>28,419</u>	<u>28,500</u>	<u>28,500</u>	<u>28,500</u>	<u>681,632</u>	2,291.69
Ending Fund Balance	<u>40,804</u>	<u>12,304</u>	<u>20,174</u>	<u>20,174</u>	<u>(0)</u>	(100.00)
Total Expenditures and Ending Fund Balance	<u><u>\$69,223</u></u>	<u><u>\$40,804</u></u>	<u><u>\$48,674</u></u>	<u><u>\$48,674</u></u>	<u><u>\$681,632</u></u>	1,300.41

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

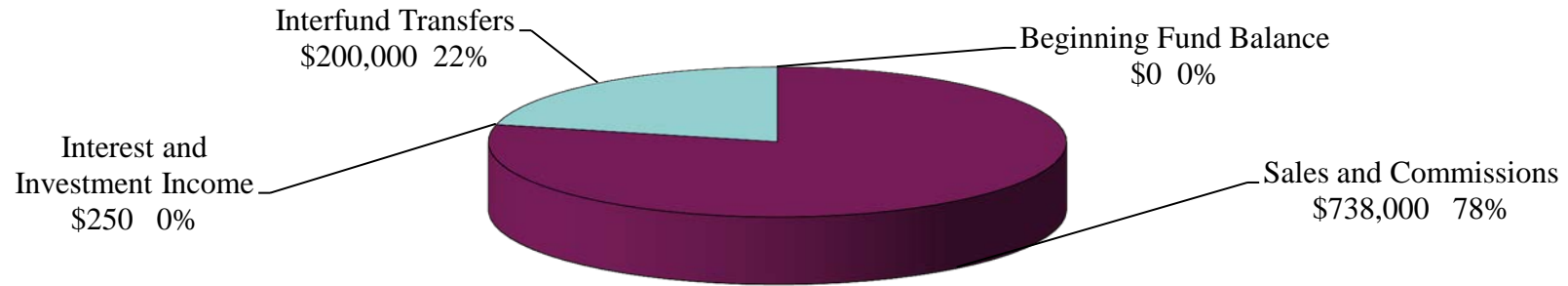
CAFETERIA FUND

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

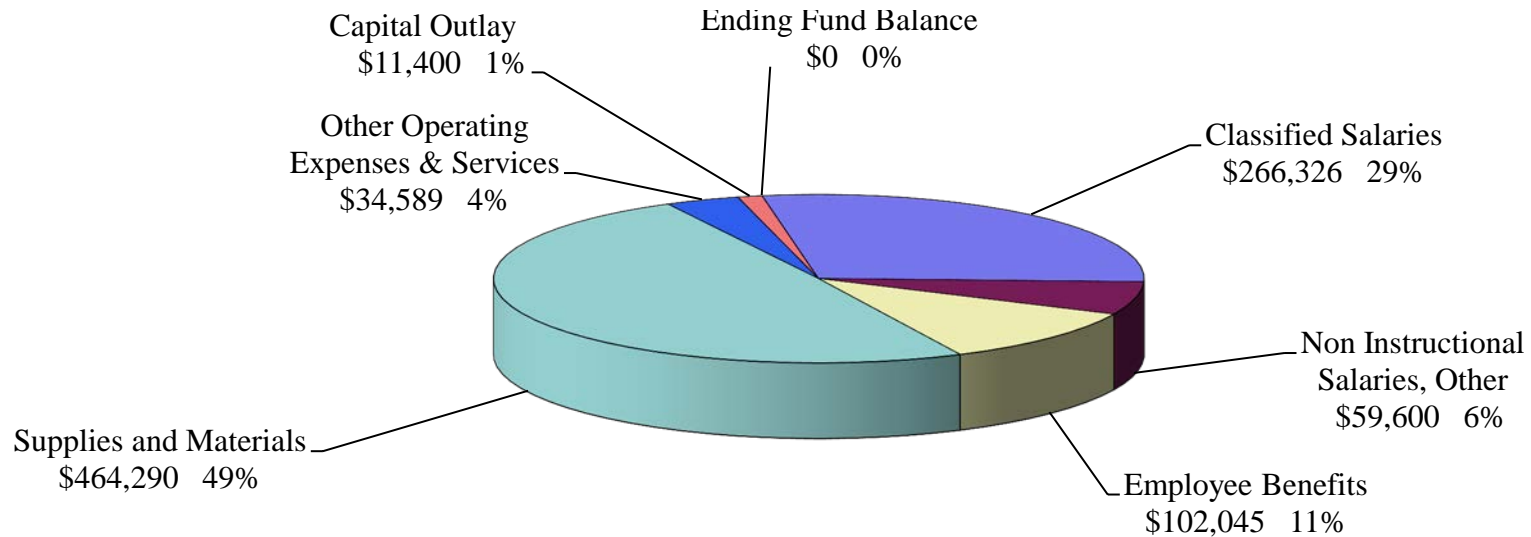
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Cafeteria Fund Revenues and Beginning Fund Balance – \$938,250



Cafeteria Fund Expenditures and Ending Fund Balance – \$938,250



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Cafeteria Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$723,834	\$728,457	\$693,131	\$693,131	\$738,000	6.47
8860 Interest and Investment Income	282	250	250	194	250	28.87
Total Local Revenues	<u>724,116</u>	<u>728,707</u>	<u>693,381</u>	<u>693,325</u>	<u>738,250</u>	6.48
8980 Interfund Transfers - In	200,000	200,000	268,651	268,651	200,000	(25.55)
Total Revenues and Other Financing Sources	<u>924,116</u>	<u>928,707</u>	<u>962,032</u>	<u>961,976</u>	<u>938,250</u>	(2.47)
Beginning Fund Balance	<u>41,004</u>	<u>2,683</u>	<u>2,924</u>	<u>2,924</u>	<u>0</u>	(100.00)
Total Revenues and Beginning Fund Balance	<u><u>\$965,120</u></u>	<u><u>\$931,390</u></u>	<u><u>\$964,956</u></u>	<u><u>\$964,900</u></u>	<u><u>\$938,250</u></u>	(2.76)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Cafeteria Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$320,860	\$320,240	\$337,375	\$327,733	\$266,326	(18.74)
2300 Non Instructional Salaries, Other	9,474	19,600	19,600	29,242	59,600	103.82
Total Classified Salaries	<u>330,334</u>	<u>339,840</u>	<u>356,975</u>	<u>356,975</u>	<u>325,926</u>	(8.70)
3000 Employee Benefits	<u>107,620</u>	<u>123,567</u>	<u>111,486</u>	<u>111,486</u>	<u>102,045</u>	(8.47)
4000 Supplies and Materials	<u>454,600</u>	<u>416,165</u>	<u>443,387</u>	<u>443,331</u>	<u>464,290</u>	4.73
5000 Other Operating Expenses and Services						
5003 Printing	204	99	0	0	0	0.00
5150 Credit Card Fees	24,430	12,062	23,593	24,082	17,089	(29.04)
5220 Travel and Conference Expense	298	0	0	0	0	0.00
5500 Utilities	14,143	10,800	15,552	15,552	10,800	(30.56)
5635 Rents and Leases	2,450	1,500	206	205	300	46.34
5642 Repairs, Non Instructional Equipment	3,419	3,400	3,047	3,046	3,400	11.62
5800 Other	3,060	5,000	3,045	2,558	3,000	17.28
Total Other Operating Expenses and Services	<u>48,004</u>	<u>32,861</u>	<u>45,443</u>	<u>45,443</u>	<u>34,589</u>	(23.88)
6000 Capital Outlay						
6200 Remodel	16,706	15,000	0	0	0	0.00
6490 Equipment	6,113	0	0	0	3,700	100.00
6900 Depreciation	(1,181)	2,944	7,665	7,665	7,700	0.46
Total Capital Outlay	<u>21,638</u>	<u>17,944</u>	<u>7,665</u>	<u>7,665</u>	<u>11,400</u>	48.73
Total Expenditures (2000-6000)	<u>962,196</u>	<u>930,377</u>	<u>964,956</u>	<u>964,900</u>	<u>938,250</u>	(2.76)
Ending Fund Balance	<u>2,924</u>	<u>1,013</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	0.00
Total Expenditures and Ending Fund Balance	<u><u>\$965,120</u></u>	<u><u>\$931,390</u></u>	<u><u>\$964,956</u></u>	<u><u>\$964,900</u></u>	<u><u>\$938,250</u></u>	(2.76)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

CHILD DEVELOPMENT FUND

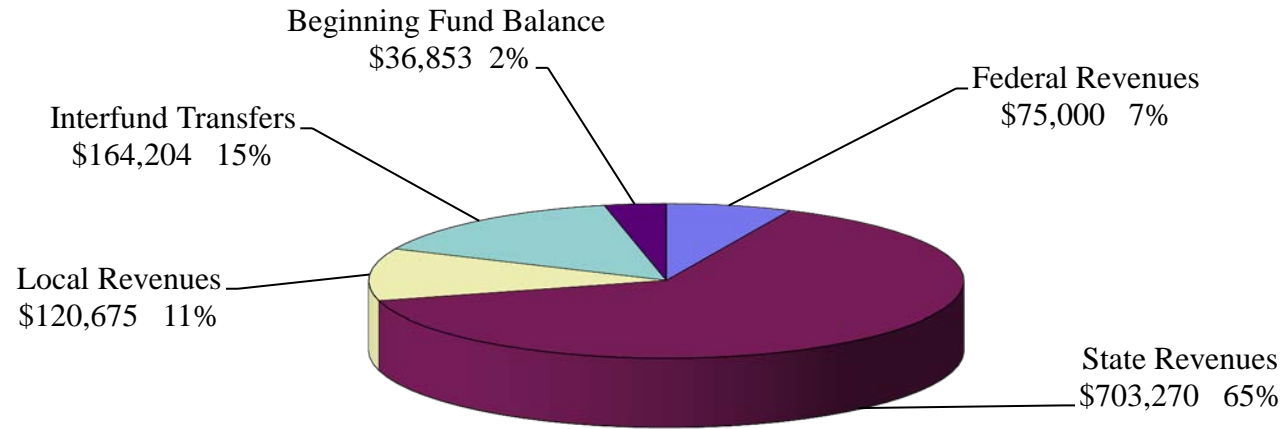
The Child Development Fund is a special revenue restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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.

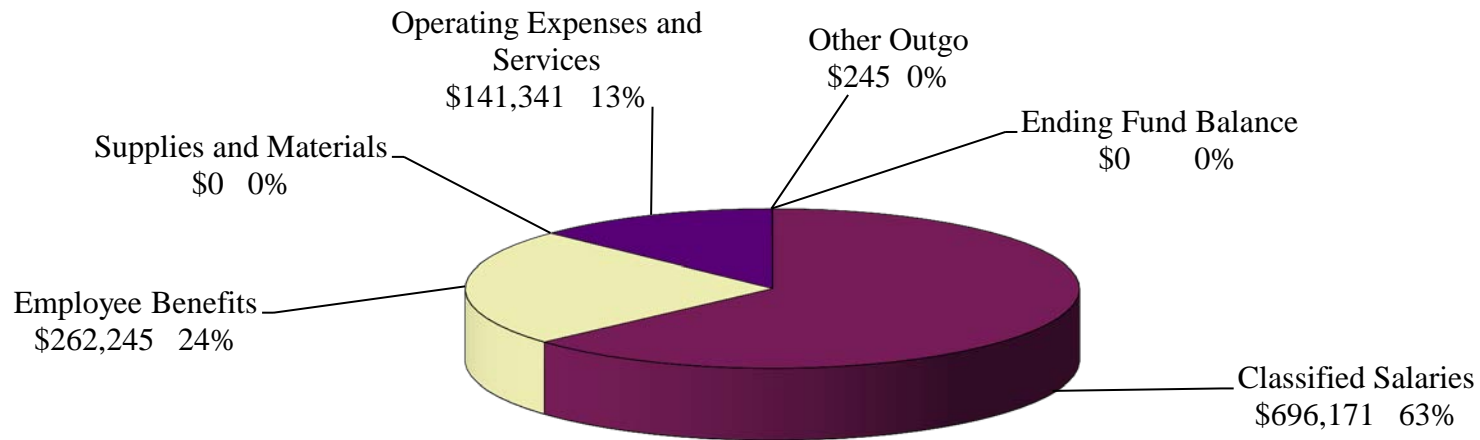
As a restricted fund, revenues and expenses are accounted for in the manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Child Development Fund Revenues and Beginning Fund Balance – \$1,100,002



Child Development Fund Expenditures and Ending Fund Balance – \$1,100,002



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Child Development Fund

<u>Revenues by Source</u>		2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$73,267	\$75,000	\$75,000	\$70,893	\$75,000	5.79
	Total Federal Revenues	<u>73,267</u>	<u>75,000</u>	<u>75,000</u>	<u>70,893</u>	<u>75,000</u>	5.79
8600	State Revenues						
8623	Child Development Division Award	238,818	172,630	170,518	187,777	169,181	(9.90)
8650	California State Preschool	477,973	553,860	529,844	513,191	530,089	3.29
8690	State Food Revenue	3,597	4,000	4,000	3,393	4,000	17.89
	Total State Revenues	<u>720,388</u>	<u>730,490</u>	<u>704,362</u>	<u>704,361</u>	<u>703,270</u>	(0.15)
8800	Local Revenues						
8850	Rents and Leases	6,575	6,575	6,575	6,575	6,575	0.00
8860	Interest and Investment Income	40	0	0	0	0	0.00
8871	Child Development Services	106,269	109,850	108,513	92,941	113,500	22.12
8890	Other Local Revenues	525	1,650	1,650	600	600	0.00
	Total Local Revenues	<u>113,409</u>	<u>118,075</u>	<u>116,738</u>	<u>100,116</u>	<u>120,675</u>	20.54
8900	Other Financing Sources						
8980	Interfund Transfers - In	210,624	164,204	164,204	164,204	164,204	0.00
	Total Other Financing Sources	<u>210,624</u>	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	0.00
	Total Revenues	<u>1,117,688</u>	<u>1,087,769</u>	<u>1,060,304</u>	<u>1,039,574</u>	<u>1,063,149</u>	2.27
	Beginning Fund Balance	<u>19,130</u>	<u>2,303</u>	<u>21,322</u>	<u>21,322</u>	<u>36,853</u>	72.84
	Total Revenues, and Beginning Fund Balance	<u><u>\$1,136,818</u></u>	<u><u>\$1,090,072</u></u>	<u><u>\$1,081,626</u></u>	<u><u>\$1,060,896</u></u>	<u><u>\$1,100,002</u></u>	3.69

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Child Development Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$517,410	\$552,312	\$552,312	\$492,149	\$567,174	15.24
2300 Non Instructional Salaries, Other	176,180	128,997	102,337	159,683	128,997	(19.22)
Total Classified Salaries	<u>693,590</u>	<u>681,309</u>	<u>654,649</u>	<u>651,832</u>	<u>696,171</u>	6.80
3000 Employee Benefits						
3200 Public Employees' Retirement System	58,949	64,998	64,998	55,783	66,842	19.83
3300 Old Age, Survivors, Disability, and Health Ins.	41,661	45,571	45,586	38,876	46,708	20.15
3400 Health and Welfare Benefits	120,986	125,741	125,741	119,446	132,161	10.64
3500 State Unemployment Insurance	9,516	6,553	6,556	5,840	306	(94.76)
3600 Workers' Compensation Insurance	14,972	15,390	14,780	14,632	16,228	10.91
Total Employee Benefits	<u>246,084</u>	<u>258,253</u>	<u>257,661</u>	<u>234,577</u>	<u>262,245</u>	11.79
4000 Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>69</u>	<u>69</u>	<u>0</u>	(100.00)
5000 Other Operating Expenses and Services						
5003 Printing	83	200	200	189	200	5.82
5045 Postage	33	0	0	0	0	0.00
5100 Consultants and Contracted Services	117,054	106,106	105,367	102,338	99,265	(3.00)
5500 Utility and Housekeeping Services	54,788	41,698	42,600	31,482	39,919	26.80
5600 Rents, Leases, and Maintenance	108	0	70	68	0	(100.00)
5700 Legal, Election, and Audit Expenses	2,005	2,006	1,980	1,980	1,881	(5.00)
5800 Other	0	500	224	0	76	100.00
Total Operating Expenses and Services	<u>174,071</u>	<u>150,510</u>	<u>150,441</u>	<u>136,057</u>	<u>141,341</u>	3.88
6000 Capital Outlay						
6400 Equipment	1,506	0	18,561	1,263	0	(100.00)
Total Capital Outlay	<u>1,506</u>	<u>0</u>	<u>18,561</u>	<u>1,263</u>	<u>0</u>	(100.00)
7000 Other Outgo						
7390 Interfund Transfers	245	0	245	245	245	0.00
Total Other Outgo	<u>245</u>	<u>0</u>	<u>245</u>	<u>245</u>	<u>245</u>	0.00

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Child Development Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
Total, Expenditures (1000 – 7000)	1,115,496	1,090,072	1,081,626	1,024,043	1,100,002	7.42
Ending Fund Balance	21,322	0	0	36,853	0	(100.00)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$1,136,818</u>	<u>\$1,090,072</u>	<u>\$1,081,626</u>	<u>\$1,060,896</u>	<u>\$1,100,002</u>	3.69

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 2013-2014

CAPITAL OUTLAY PROJECTS FUND

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

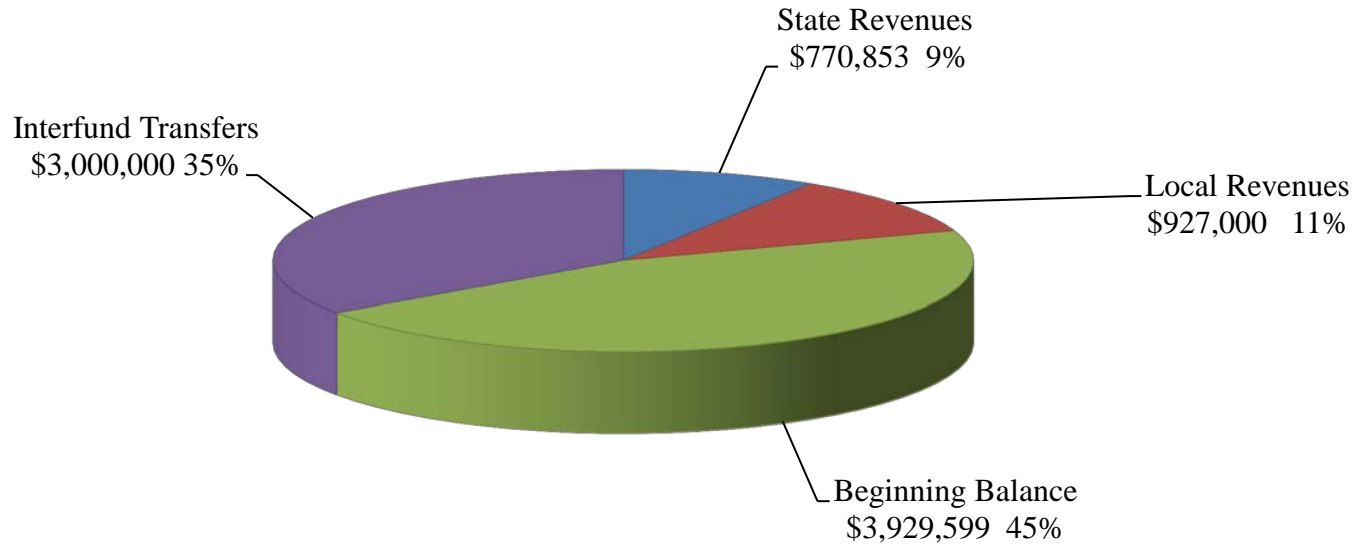
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Proceeds from Lease Revenue Bonds
- Sublease revenue from partnership agreement
- Transfers from General Fund Unrestricted

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

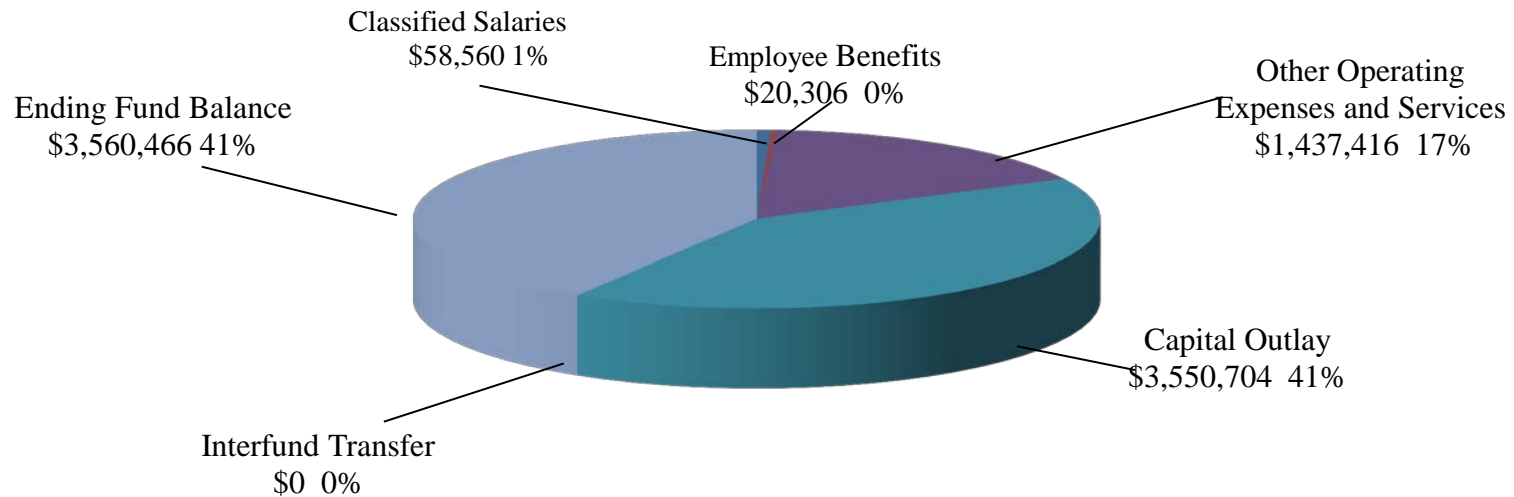
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment Lease

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Capital Outlay Projects Fund Revenues and Beginning Fund Balance - \$8,627,452



Capital Outlay Projects Fund Expenditures and Ending Fund Balance – \$8,627,452



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Capital Outlay Projects Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8600 State Revenues						
8651 Community College Const. Act (Prop. 55)	\$8,382,644	\$1,043,000	\$2,020,096	\$1,789,068	\$197,354	(88.97)
8652 Scheduled Maintenance & Repair	0	0	0	0	118,459	100.00
8652 Prop 39 Energy Sustainability	0	0	0	0	455,040	100.00
State Revenues	8,382,644	1,043,000	2,020,096	1,789,068	770,853	(56.91)
8800 Local Revenues						
8860 Interest and Investment Income	27,727	14,000	14,000	(2,251)	2,000	(188.85)
8880 Capital Outlay Fee	15,825	12,000	16,384	34,506	50,000	44.90
8890 Redevelopment Revenues	2,182,801	397,304	680,789	673,648	675,000	0.20
8890 Other Local Revenue	0	0	0	0	200,000	100.00
Total Local Revenues	2,226,353	423,304	711,173	705,903	927,000	31.32
8900 Other Financing Sources						
8980 Interfund Transfers - In	4,451,706	3,300,000	3,069,983	2,557,852	3,000,000	17.29
Total Other Financing Sources	4,451,706	3,300,000	3,069,983	2,557,852	3,000,000	17.29
Total Revenues and Other Financing Sources	15,060,703	4,766,304	5,801,252	5,052,823	4,697,853	(7.03)
Beginning Fund Balance	3,864,820	4,652,196	4,804,074	4,804,074	3,929,599	(18.20)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$18,925,523	\$9,418,500	\$10,605,326	\$9,856,897	\$8,627,452	(12.47)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Capital Outlay Projects Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$0	\$0	\$0	\$0	\$58,560	100.00
3000 Employee Benefits	0	0	0	0	20,306	100.00
4000 Supplies and Materials	101	0	109,185	109,137	0	(100.00)
5000 Other Operating Expenses and Services	1,592,750	1,307,231	2,528,600	2,437,652	1,437,416	(41.03)
6000 Capital Outlay	12,528,598	3,791,798	3,835,883	3,380,509	3,550,704	5.03
Total Expenditures (1000 – 6000)	14,121,449	5,099,029	6,473,668	5,927,298	5,066,986	(14.51)
7390 Interfund Transfer	0	800,000	612,187	0	0	0.00
7910 Board of Trustees Capital Outlay Reserve	0	2,066,706	2,066,706	2,066,706	2,066,706	0.00
Designated Fund Balance	4,804,074	1,452,765	1,452,765	1,862,893	1,493,760	(19.82)
Ending Fund Balance	4,804,074	3,519,471	3,519,471	3,929,599	3,560,466	(19.82)
Total Expenditures and Ending Fund Balance	\$18,925,523	\$9,418,500	\$10,605,326	\$9,856,897	\$8,627,452	(12.47)

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

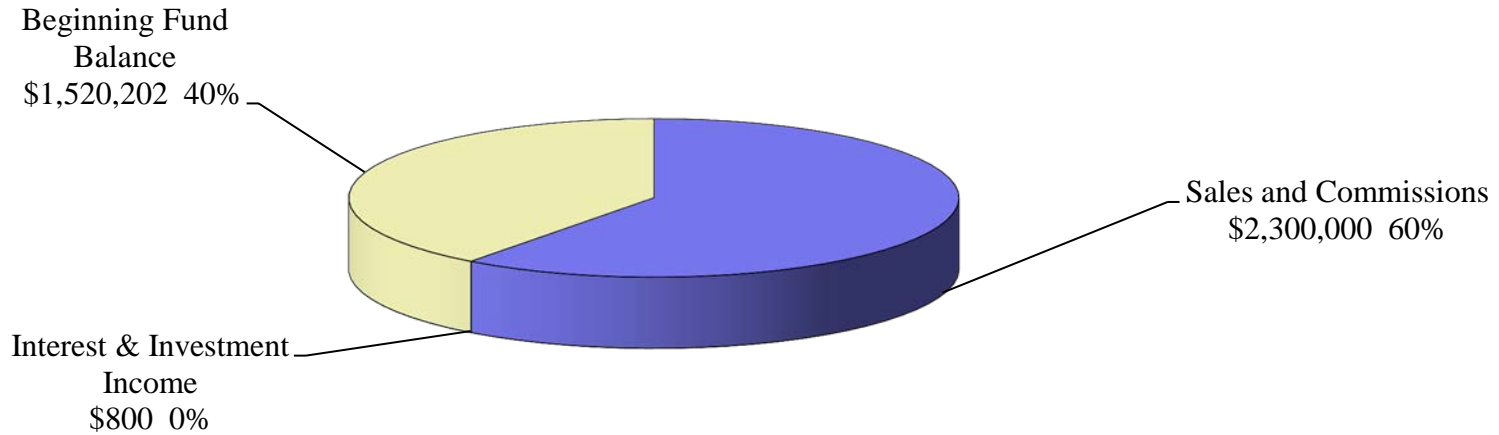
BOOKSTORE FUND

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.

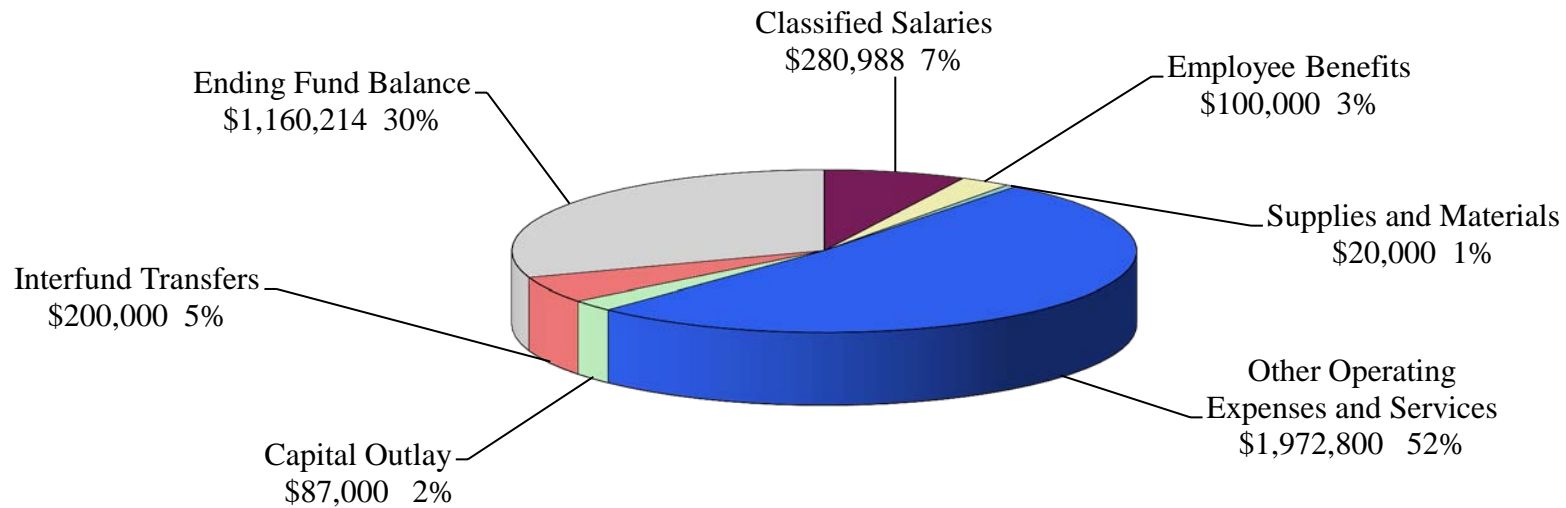
All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Bookstore Fund Revenues and Beginning Fund Balance –\$3,821,002



Bookstore Fund Expenditures and Ending Fund Balance –\$3,821,002



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Bookstore Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$2,557,264	\$3,300,000	\$3,300,000	\$2,175,703	\$2,300,000	5.71
8860 Interest and Investment Income	747	1,000	1,000	373	800	114.48
Total Local Revenues	<u>2,558,011</u>	<u>3,301,000</u>	<u>3,301,000</u>	<u>2,176,076</u>	<u>2,300,800</u>	5.73
Beginning Fund Balance	<u>1,828,457</u>	<u>1,628,401</u>	<u>1,692,916</u>	<u>1,692,916</u>	<u>1,520,202</u>	(10.20)
Total Revenues and Beginning Fund Balance	<u><u>\$4,386,468</u></u>	<u><u>\$4,929,401</u></u>	<u><u>\$4,993,916</u></u>	<u><u>\$3,868,992</u></u>	<u><u>\$3,821,002</u></u>	(1.24)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Bookstore Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$267,977	\$367,464	\$367,464	\$264,050	\$270,988	2.63
2330 Non Instructional Salaries, Other	86,024	76,577	76,577	8,507	10,000	17.55
Total Classified Salaries	<u>354,001</u>	<u>444,041</u>	<u>444,041</u>	<u>272,557</u>	<u>280,988</u>	3.09
3000 Employee Benefits	<u>92,017</u>	<u>120,070</u>	<u>120,070</u>	<u>96,325</u>	<u>100,000</u>	3.82
4000 Supplies and Materials	<u>30,493</u>	<u>32,800</u>	<u>32,800</u>	<u>16,033</u>	<u>20,000</u>	24.74
5000 Other Operating Expenses and Services						
5100 Contract Services	29,637	36,500	36,500	24,280	30,000	23.56
5220 Conferences	58	2,000	2,000	4,110	2,000	(51.34)
5500 Utilities and Housekeeping Services	66,274	60,600	60,600	38,929	50,000	28.44
5642 Repairs Non Instructional Equipment	603	100	100	0	800	100.00
5800 Other Services and Expenses	1,804,240	2,275,000	2,275,000	1,604,799	1,860,000	15.90
5892 Bank Charges	32,287	35,600	35,600	25,288	30,000	18.63
Total Other Operating Expenses and Services	<u>1,933,099</u>	<u>2,409,800</u>	<u>2,409,800</u>	<u>1,697,406</u>	<u>1,972,800</u>	16.22
6000 Capital Outlay						
6120 Site Improvement	0	20,000	20,000	0	0	0.00
6229 Building Remodel	0	85,000	149,515	0	7,000	100.00
6480 Equipment	0	10,000	10,000	740	0	(100.00)
6900 Depreciation	83,942	84,000	84,000	65,729	80,000	21.71
Total Capital Outlay	<u>83,942</u>	<u>199,000</u>	<u>263,515</u>	<u>66,469</u>	<u>87,000</u>	30.89
Total Expenditures (2000 – 6000)	<u>2,493,552</u>	<u>3,205,711</u>	<u>3,270,226</u>	<u>2,148,790</u>	<u>2,460,788</u>	14.52

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

<u>Expenditures by Object</u>	Bookstore Fund					
	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7300 Interfund Transfers-Out	200,000	1,000,000	1,000,000	200,000	200,000	0.00
7900 Contingency	0	350,000	350,000	0	0	0.00
Total Other Outgo	200,000	1,350,000	1,350,000	200,000	200,000	0.00
Total Expenditures (2000-7000)	2,693,552	4,555,711	4,620,226	2,348,790	2,660,788	13.28
Ending Fund Balance	1,692,916	373,690	373,690	1,520,202	1,160,214	(23.68)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$4,386,468	\$4,929,401	\$4,993,916	\$3,868,992	\$3,821,002	(1.24)

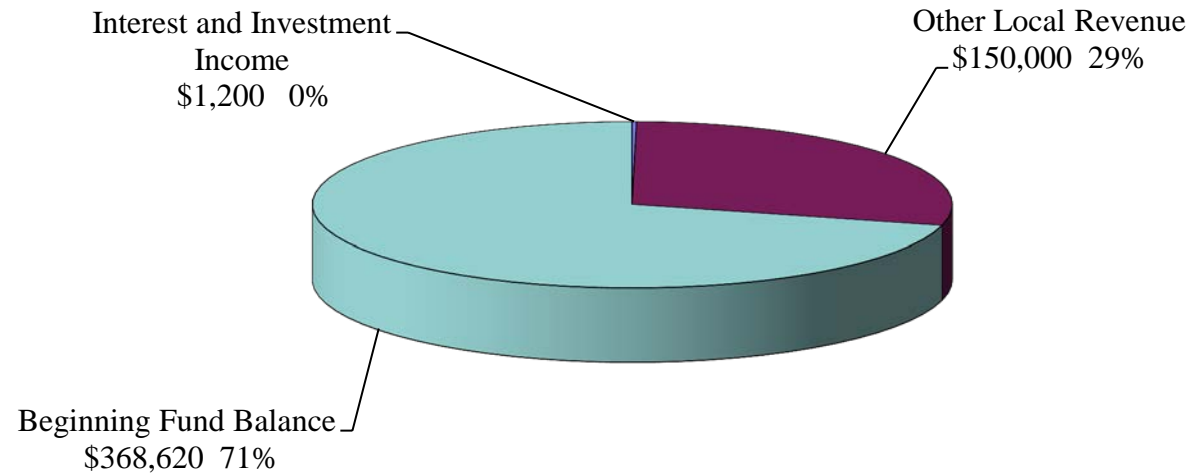
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

SELF INSURANCE FUND

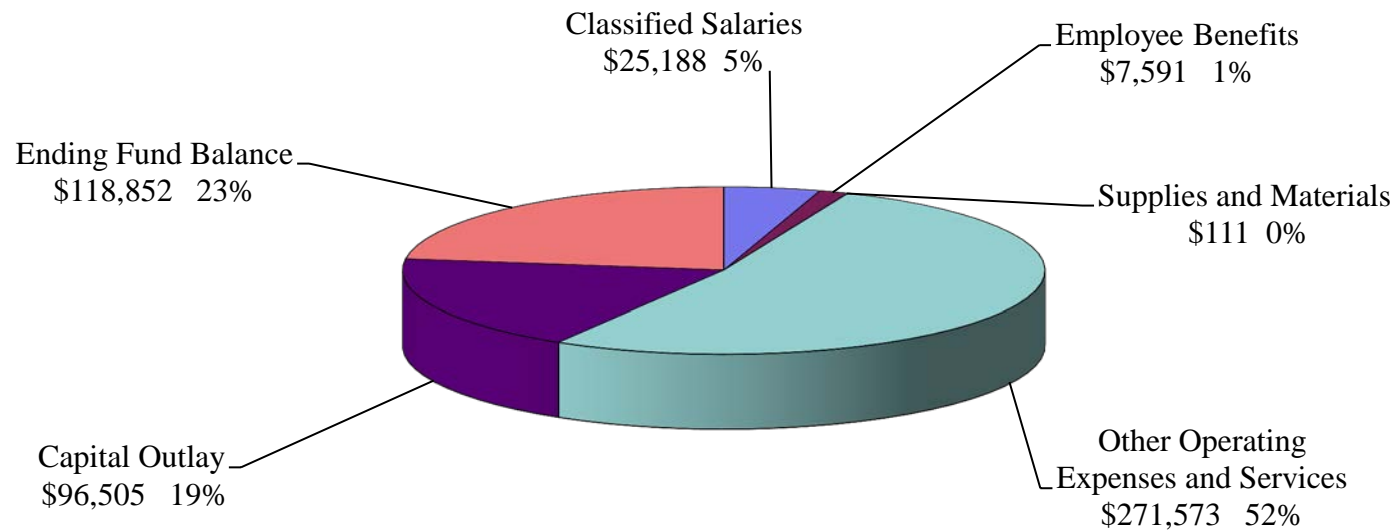
The Self Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Self Insurance Fund Revenues and Beginning Fund Balance – \$519,820



Self Insurance Fund Expenditures and Ending Fund Balance – \$519,820



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Self Insurance Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment Income	\$1,368	\$1,500	\$1,500	\$1,228	\$1,200	(2.28)
8890 Other Local Revenue	199,918	150,000	188,161	188,432	150,000	(20.40)
Total Local Revenues	<u>201,286</u>	<u>151,500</u>	<u>189,661</u>	<u>189,660</u>	<u>151,200</u>	(20.28)
Total Revenues and Other Financing Sources	<u>201,286</u>	<u>151,500</u>	<u>189,661</u>	<u>189,660</u>	<u>151,200</u>	(20.28)
Beginning Fund Balance	<u>306,233</u>	<u>271,384</u>	<u>317,934</u>	<u>317,934</u>	<u>368,620</u>	15.94
Total Revenues, Other Financing Services and Beginning Fund Balance	<u><u>\$507,519</u></u>	<u><u>\$422,884</u></u>	<u><u>\$507,595</u></u>	<u><u>\$507,594</u></u>	<u><u>\$519,820</u></u>	2.41

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Self Insurance Fund

<u>Expenditures by Object</u>		2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries	\$0	\$0	\$500	\$500	\$0	(100.00)
2000	Classified Salaries	12,939	30,700	30,720	30,719	25,188	(18.01)
3000	Employee Benefits	3,434	9,699	9,699	9,157	7,591	(17.10)
4000	Supplies and Materials	909	3,893	3,873	23	111	382.61
5000	Other Operating Expenses and Services	140,168	205,159	249,431	22,170	271,573	1,124.96
	Subtotal	157,450	249,451	294,223	62,569	304,463	386.60
6000	Capital Outlay	32,135	140,427	142,204	76,405	96,505	26.31
	Total Expenditures (1000 – 6000)	189,585	389,878	436,427	138,974	400,968	188.52
	Ending Fund Balance	317,934	33,006	71,168	368,620	118,852	(67.76)
	Total Expenditures and Ending Fund Balance	\$507,519	\$422,884	\$507,595	\$507,594	\$519,820	2.41

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

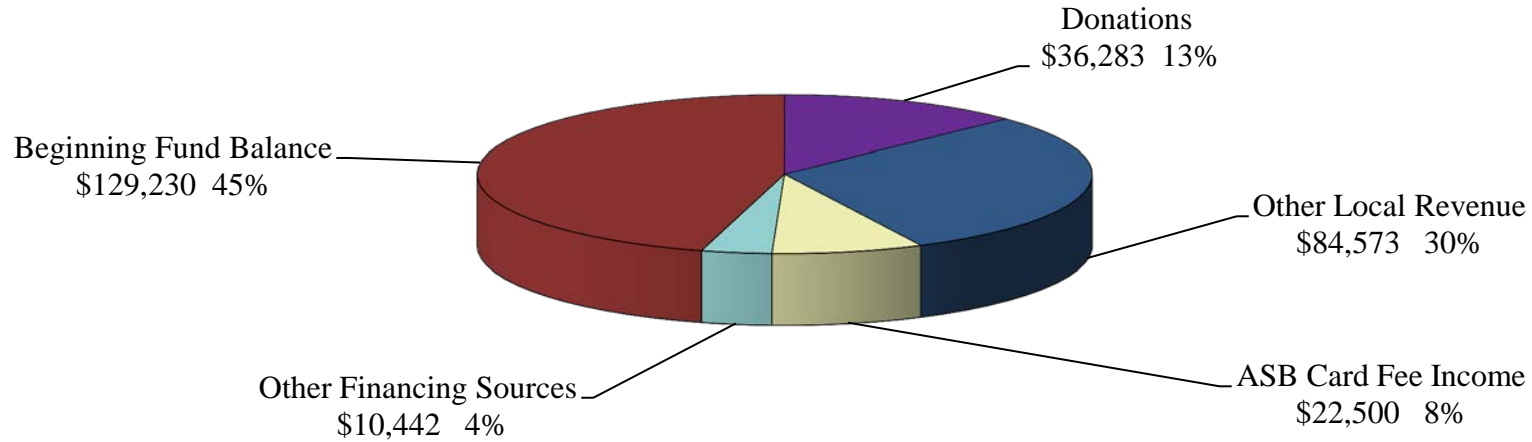
STUDENT GOVERNMENT ASSOCIATION FUND

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

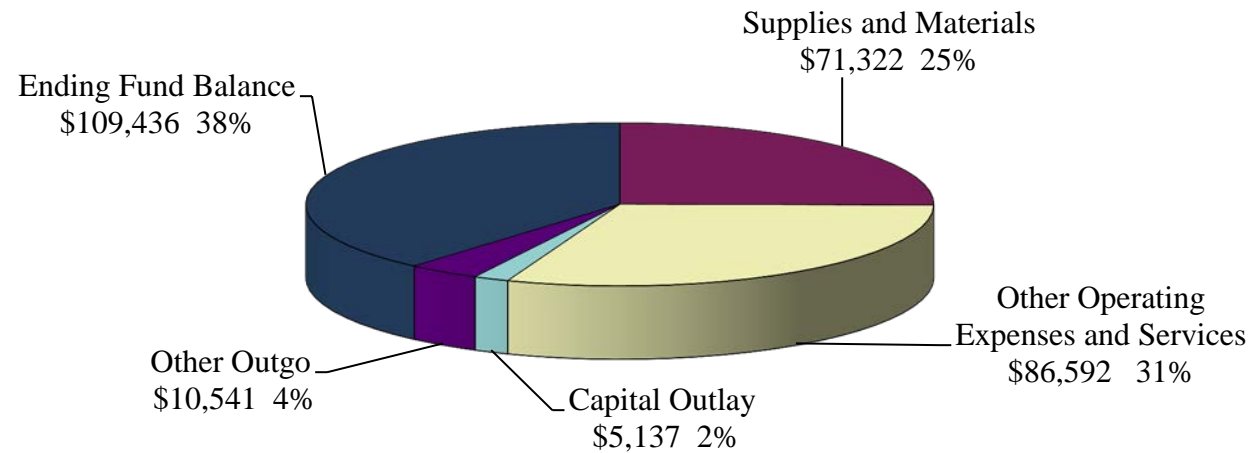
The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Student Government Association Fund Revenues and Beginning Fund Balance – \$283,028



Student Government Association Fund Expenditures and Ending Fund Balance – \$283,028



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Student Government Association Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$35,991	\$32,903	\$35,226	\$35,226	\$36,283	3.00
8832 Commissions Revenue	1,719	1,587	1,454	1,454	1,498	3.03
8841 Ticket Sales	37,965	32,334	41,663	41,663	42,913	3.00
8842 Advertising Sales	0	0	844	844	869	2.96
8844 Food Sales	605	617	179	179	184	2.94
8845 Concession Sales	1,602	1,634	989	989	1,019	3.03
8849 Miscellaneous Sales	30,261	20,400	18,879	18,879	19,445	3.00
8856 Entry Fee Income	3,249	3,314	4,392	4,392	4,524	3.01
8857 Membership Fee Income	12,204	11,424	12,753	12,753	13,136	3.00
8861 Interest Income	84	71	36	36	37	2.78
8878 Health Fee	0	0	920	920	948	3.04
8887 ASB Card Fee Revenues	29,117	30,090	24,502	24,502	22,500	(8.17)
Total Local Revenues	152,797	134,374	141,837	141,837	143,356	1.07
8900 Other Financing Sources						
8980 Interfund Transfers-In	8,745	5,962	8,550	8,550	8,806	3.00
8999 Intrafund Transfers-In	2,468	2,247	1,588	1,588	1,636	3.00
Total Other Financing Sources	11,213	8,209	10,138	10,138	10,442	3.00
Total Revenues and Other Financing Sources	164,010	142,583	151,975	151,975	153,798	1.20
Beginning Fund Balance	145,037	144,833	147,133	147,133	129,230	(12.17)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$309,047	\$287,416	\$299,108	\$299,108	\$283,028	(5.38)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Student Government Association Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional Supply Expense	\$23,699	\$16,684	\$20,529	\$20,529	\$20,940	2.00
4501 Uniforms Clothing Costumes	34,701	33,609	43,327	43,327	44,194	2.00
4530 Grounds/Garden Supplies	373	380	2,166	2,166	2,210	2.03
4710 Food Expense	9,146	7,548	3,900	3,900	3,978	2.00
Total Supplies and Materials	67,919	58,221	69,922	69,922	71,322	2.00
5000 Other Operating Expenses and Services						
5045 Postage Expense	2,077	1,126	1,214	1,214	1,250	2.97
5100 Contract Services Expense	30,945	26,892	36,588	36,588	37,320	2.00
5150 District Administrative Fees and Charges	5,000	5,000	5,000	5,000	5,000	0.00
5195 Entry Fee Expense	11,410	11,348	14,990	14,990	15,290	2.00
5210 Mileage Expense	657	612	0	0	400	100.00
5219 Other Travel Expense	7,818	1,883	1,977	1,977	2,017	2.02
5300 Dues Memberships Expense	5,146	14,178	11,485	11,485	11,715	2.00
5500 District Utility Expense	1,771	1,688	2,023	2,023	2,063	1.98
5640 Equipment Repair	216	220	439	439	200	(54.44)
5690 Miscellaneous Expense	6,901	4,262	7,019	7,019	7,158	1.98
5740 Advertising Expense	3,082	2,550	1,583	1,583	1,615	2.02
5801 Donation Expense	1,456	1,879	800	800	816	2.00
5802 Prizes Awards Expense	1,804	1,020	1,437	1,437	1,466	2.02
5999 Credit Card Charges	381	357	276	276	282	2.17
Total Other Operating Expenses and Services	78,664	73,015	84,831	84,831	86,592	2.08
6000 Capital Outlay	3,502	3,572	4,987	4,987	5,137	3.01
Total Expenditures (2000 - 6000)	150,085	134,808	159,740	159,740	163,051	2.07

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Student Government Association Fund

<u>Expenditures by Object</u>	2011-12			2012-13		%
	Actual Expenditures	Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	Change Adopt/Act
7000 Other Outgo						
7300 Interfund Transfers-Out	8,445	5,044	7,750	7,750	7,905	2.00
7301 Intrafund Transfers-Out	2,468	2,247	1,588	1,588	1,620	2.02
7400 Club Bonus	300	918	800	800	816	2.00
7510 Student Financial School Exp	616	0	0	0	200	100.00
Total Other Outgo	11,829	8,209	10,138	10,138	10,541	3.98
Total Expenditures (2000 - 7000)	161,914	143,017	169,878	169,878	173,592	2.19
Ending Fund Balance	147,133	144,399	129,230	129,230	109,436	(15.32)
Total Expenditures and Ending Fund Balance	\$309,047	\$287,416	\$299,108	\$299,108	\$283,028	(5.38)

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

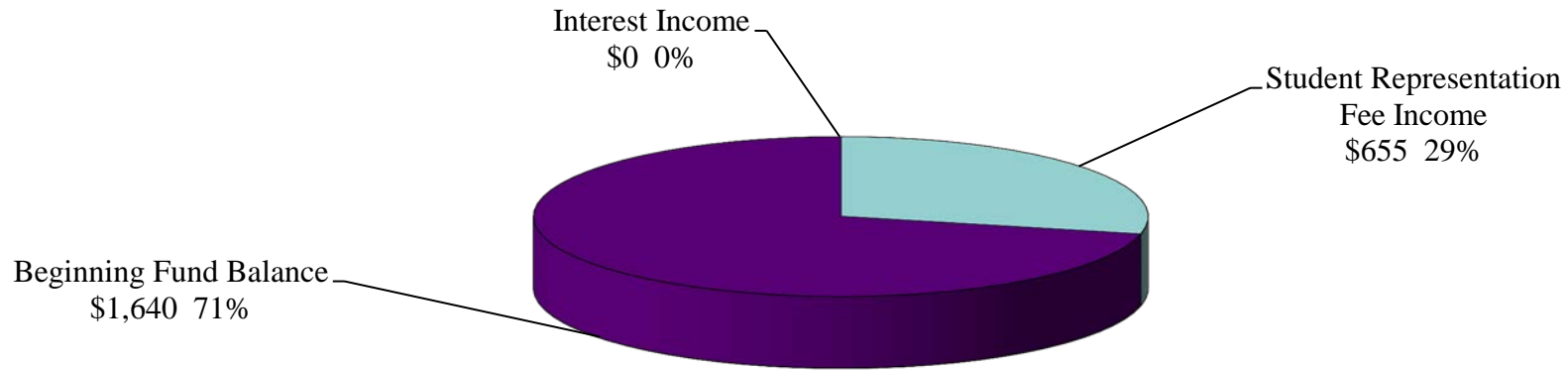
STUDENT REPRESENTATION FEE FUND

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

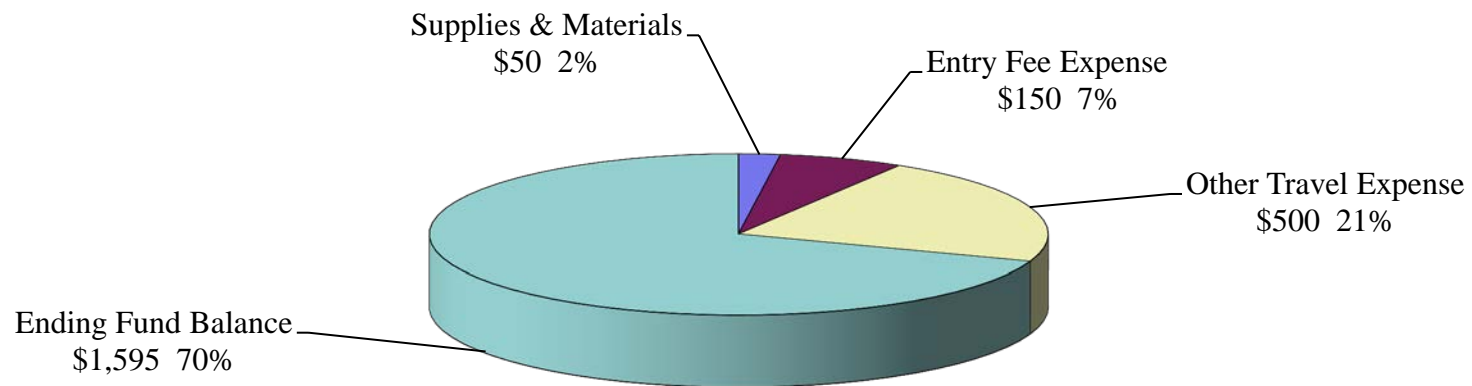
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Student Representation Fee Fund Revenues and Beginning Fund Balance – \$2,295



Student Representation Fee Fund Expenditures and Ending Fund Balance – \$2,295



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Student Representation Fee Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8861 Interest Income	\$1	\$1	\$0	\$0	\$0	0.00
8884 Student Representation Fee Income	655	600	640	640	655	2.34
Total Local Revenues	656	601	640	640	655	2.28
Beginning Fund Balance	1,410	1,295	1,350	1,350	1,640	21.51
Total Revenues and Beginning Fund Balance	\$2,066	\$1,896	\$1,990	\$1,990	\$2,295	15.32

Student Representation Fee Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	\$0	\$50	\$0	\$0	\$50	100.00
5000 Other Operating Expenses and Services						
5195 Entry Fee Expense	100	100	130	130	150	15.38
5219 Other Travel Expense	616	500	220	220	500	127.27
Total Other Operating Expenses and Services	716	600	350	350	650	85.71
Total Expenditures (4000 - 5000)	716	650	350	350	700	100.00
Ending Fund Balance	1,350	1,246	1,640	1,640	1,595	(2.74)
Total Expenditures and Ending Fund Balance	\$2,066	\$1,896	\$1,990	\$1,990	\$2,295	15.32

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

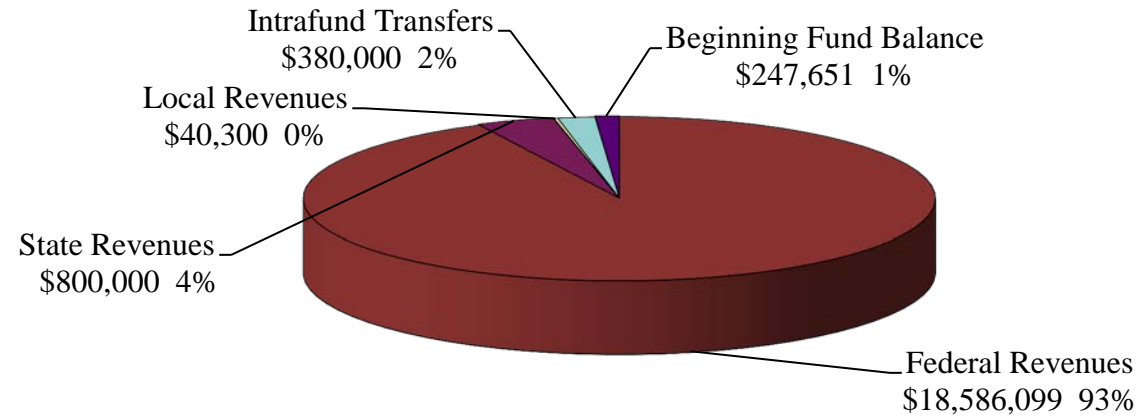
STUDENT FINANCIAL AID FUND

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

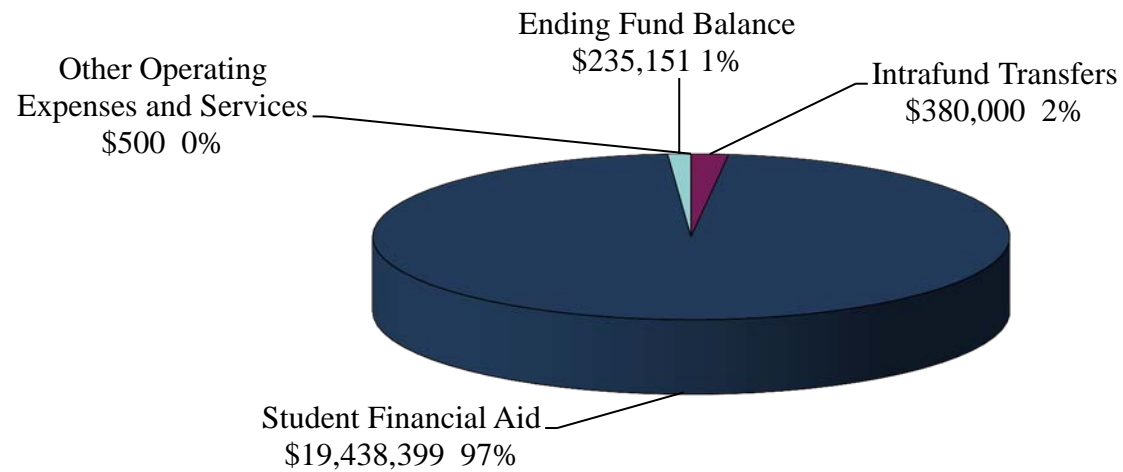
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are salaries,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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Student Financial Aid Fund Revenues and Beginning Fund Balance – \$20,054,050



Student Financial Aid Fund Expenditures and Ending Fund Balance – \$20,054,050



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Student Financial Aid Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant Revenues	\$17,949,345	\$17,966,298	\$17,407,959	\$17,407,959	\$18,080,621	3.86
8152 FSEOG Revenues	297,101	300,072	273,975	273,975	299,478	9.31
8159 GI Bill Chapter 33 Veterans Program	228,950	156,341	199,500	199,500	206,000	3.26
Total Federal Revenues	<u>18,475,396</u>	<u>18,422,711</u>	<u>17,881,434</u>	<u>17,881,434</u>	<u>18,586,099</u>	3.94
8600 State Revenues						
8640 CAL Grant B Revenues	730,174	718,171	750,049	750,049	765,000	1.99
8641 CAL Grant C Revenues	30,672	30,979	34,088	34,088	35,000	2.68
Total State Revenues	<u>760,846</u>	<u>749,150</u>	<u>784,137</u>	<u>784,137</u>	<u>800,000</u>	2.02
8800 Local Revenues						
8826 Loan Recoveries	0	100	200	200	200	0.00
8861 Interest Income	308	328	90	90	100	11.11
8890 Other Local Revenue	54,884	50,000	34,886	34,886	40,000	14.66
Total Local Revenues	<u>55,192</u>	<u>50,428</u>	<u>35,176</u>	<u>35,176</u>	<u>40,300</u>	14.57
8900 Other Financing Sources						
8980 Intrafund Transfers-In	482,013	468,063	376,499	376,499	380,000	0.93
Total Other Financing Sources	<u>482,013</u>	<u>468,063</u>	<u>376,499</u>	<u>376,499</u>	<u>380,000</u>	0.93
Total Revenues	<u>19,773,447</u>	<u>19,690,352</u>	<u>19,077,246</u>	<u>19,077,246</u>	<u>19,806,399</u>	3.82
Beginning Fund Balance	<u>158,087</u>	<u>207,963</u>	<u>212,727</u>	<u>212,727</u>	<u>247,651</u>	16.42
Total Revenues and Beginning Fund Balance	<u>\$19,931,534</u>	<u>\$19,898,315</u>	<u>\$19,289,973</u>	<u>\$19,289,973</u>	<u>\$20,054,050</u>	3.96

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Student Financial Aid Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5002 Bad Debt Expense	\$550	\$550	\$253	\$253	\$500	97.63
Total Other Operating Expenses and Services	550	550	253	253	500	97.63
7000 Other Outgo						
7300 Intrafund Transfers-Out	482,013	468,063	376,499	376,499	380,000	0.93
Total Other Outgo	482,013	468,063	376,499	376,499	380,000	0.93
7500 Student Financial Aid						
7520 Student Financial Grant Expense	19,282,419	19,170,860	18,655,485	18,655,485	19,436,399	4.19
7599 Prior Year Expenditure Adjustments	(46,175)	1,000	10,086	10,086	2,000	(80.17)
Total Student Financial Aid	19,236,244	19,171,860	18,665,571	18,665,571	19,438,399	4.14
Total Expenditures (4000 – 7000)	19,718,807	19,640,473	19,042,323	19,042,323	19,818,899	4.08
9700 Fund Balance Reserved						
9710 Legally Restricted Reserve	15,152	25,784	14,550	14,550	14,750	1.37
9750 Board Restricted Reserve	197,575	232,058	233,100	233,100	230,401	(1.16)
Total Ending Fund Balance	212,727	257,842	247,650	247,650	235,151	(5.05)
Total Expenditures and Ending Fund Balance	\$19,931,534	\$19,898,315	\$19,289,973	\$19,289,973	\$20,054,050	3.96

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

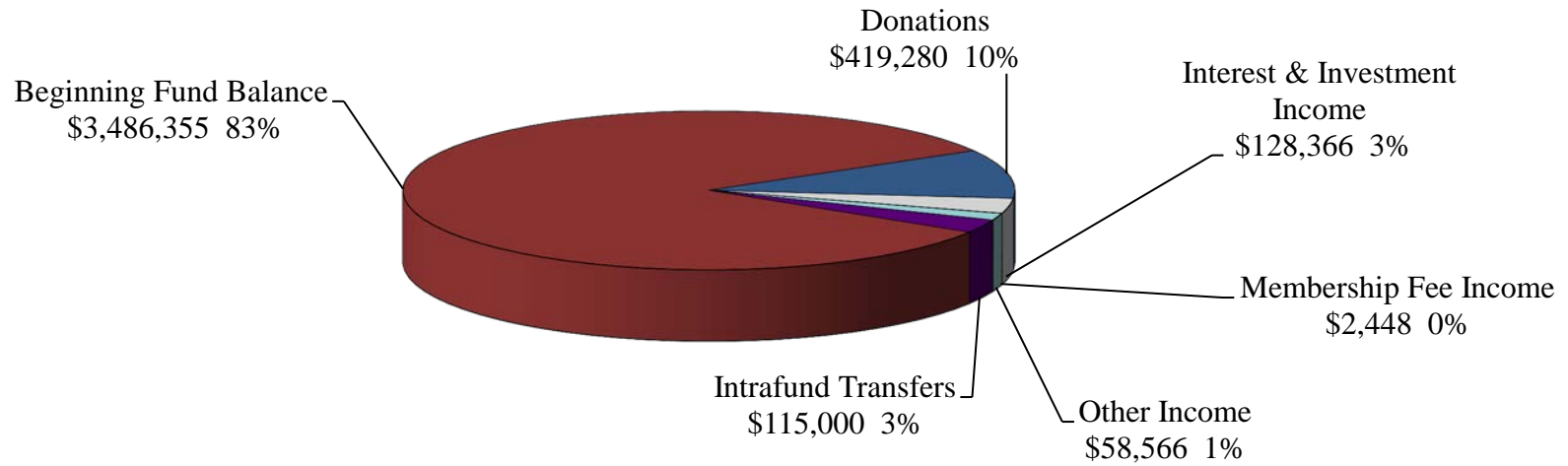
FOUNDATION FUND

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.

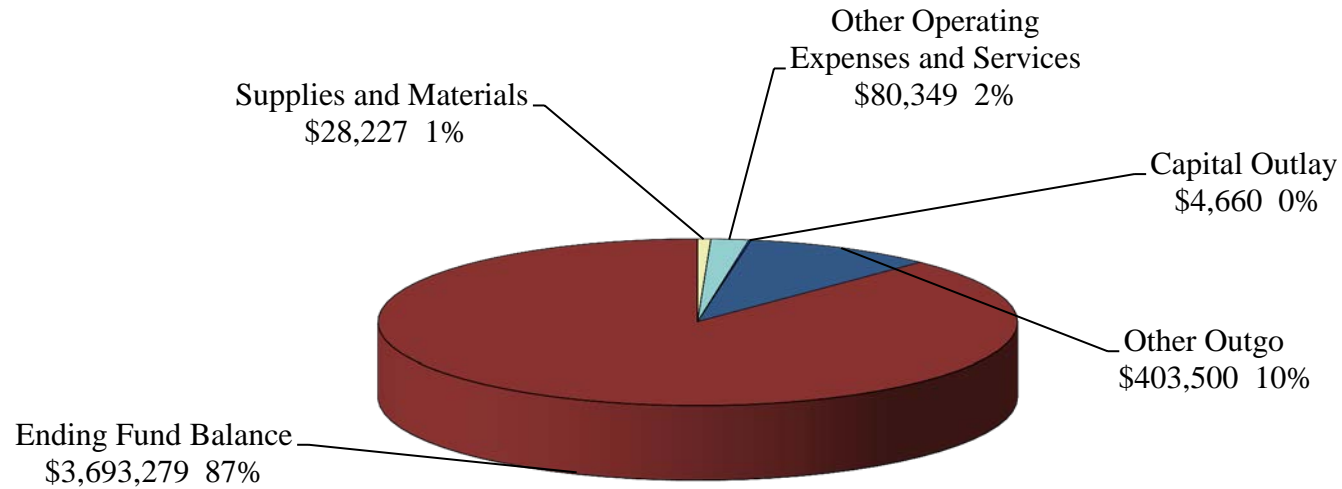
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

Foundation Fund Revenues and Beginning Fund Balance – \$4,210,015



Foundation Fund Expenditures and Ending Fund Balance – \$4,210,015



**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Foundation Fund

<u>Revenues by Source</u>	2011-12 Actual Revenues	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Revenues	2013-14 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$454,325	\$400,000	\$411,059	\$411,059	\$419,280	2.00
8826 Loan Recoveries	320	326	160	160	163	1.88
8827 Other Income	0	0	56,839	56,839	0	(100.00)
8841 Ticket Sales	41,971	50,000	44,103	44,103	44,985	2.00
8844 Food Sales	165	175	0	0	100	100.00
8849 Miscellaneous Sales	11,113	12,000	8,548	8,548	9,000	5.29
8857 Membership Fee Income	6,355	5,000	2,400	2,400	2,448	2.00
8859 Annual Management Fees	9,651	9,131	4,233	4,233	4,318	2.01
8861 Interest Income	758	767	359	359	366	1.95
8862 Investment Income	76,712	79,900	56,723	56,723	58,000	2.25
8864 Investment Gains/Losses	69,404	(52,000)	(144,075)	(144,075)	70,000	148.59
Total Local Revenues	670,774	505,299	440,349	440,349	608,660	38.22
8900 Other Financing Sources						
8999 Intrafund Transfers-In	144,415	112,623	78,021	78,021	115,000	47.40
Total Other Financing Sources	144,415	112,623	78,021	78,021	115,000	47.40
Total Revenues and Other Financing Sources	815,189	617,922	518,370	518,370	723,660	39.60
Beginning Fund Balance	3,298,348	3,290,219	3,438,774	3,438,774	3,486,355	1.38
Total Revenues and Beginning Fund Balance	\$4,113,537	\$3,908,141	\$3,957,144	\$3,957,144	\$4,210,015	6.39

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Foundation Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional Supplies	\$7,726	\$4,674	\$17,997	\$17,997	\$18,357	2.00
4501 Uniforms Clothing Costumes	0	500	0	0	0	0.00
4710 Food Expense	5,299	7,425	12,257	12,257	9,870	(19.47)
Total Supplies and Materials	<u>13,025</u>	<u>12,599</u>	<u>30,254</u>	<u>30,254</u>	<u>28,227</u>	(6.70)
5000 Other Operating Expenses and Services						
5002 Bad Debt Expense	877	4,200	498	498	508	2.01
5003 Depreciation Expense	1,061	933	878	878	895	1.94
5045 Postage Expense	1,521	2,000	4,764	4,764	4,860	2.02
5100 Contract Services Expense	41,551	40,000	57,489	57,489	58,639	2.00
5151 Foundation Management Fee Expense	9,651	9,131	4,219	4,219	4,303	1.99
5195 Entry Fee Expense	2,405	661	500	500	510	2.00
5210 Mileage Expense	94	96	99	99	105	6.06
5219 Other Travel Expense	24	0	2,675	2,675	2,729	2.02
5300 Dues and Memberships Expense	1,369	1,702	713	713	727	1.96
5500 District Utility Expense	1	1	1	1	1	0.00
5690 Miscellaneous Expense	5,665	250	1,470	1,470	1,500	2.04
5740 Advertising Expense	543	1,000	495	495	505	2.02
5801 Donation Expense	55,565	15,000	3,953	3,953	4,032	2.00
5802 Prizes and Awards Expense	1,660	1,200	0	0	500	100.00
5999 Credit Charges	523	600	524	524	535	2.10
Total Other Operating Expenses and Services	<u>122,510</u>	<u>76,774</u>	<u>78,278</u>	<u>78,278</u>	<u>80,349</u>	2.65
6000 Capital Outlay	6,743	6,878	4,568	4,568	4,660	2.01
Total Expenditures (2000-6000)	<u>142,278</u>	<u>96,251</u>	<u>113,100</u>	<u>113,100</u>	<u>113,236</u>	0.12
7000 Other Outgo						
7301 Intrafund Transfers-Out	144,415	112,623	78,021	78,021	115,000	47.40
7510 Student Financial Scholarship Expense	388,070	393,444	279,668	279,668	288,500	3.16
Total Other Outgo	<u>532,485</u>	<u>506,067</u>	<u>357,689</u>	<u>357,689</u>	<u>403,500</u>	12.81
Total Expenditures (2000-7000)	<u>674,763</u>	<u>602,318</u>	<u>470,789</u>	<u>470,789</u>	<u>516,736</u>	9.76

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Foundation Fund

<u>Expenditures by Object</u>	2011-12 Actual Expenditures	2012-13 Adopted Budget	2012-13 Revised Budget	2012-13 Actual Expenditures	2013-14 Adopted Budget	% Change Adopt/Act
9700 Fund Balance						
9710 Legally Restricted Reserve	1,216,340	1,216,340	1,237,924	1,237,924	1,237,924	0.00
9750 Board Restricted Reserve	2,222,434	2,089,483	2,248,431	2,248,431	2,455,355	9.20
	<u>3,438,774</u>	<u>3,305,823</u>	<u>3,486,355</u>	<u>3,486,355</u>	<u>3,693,279</u>	5.94
Total Ending Fund Balance						
	<u>3,438,774</u>	<u>3,305,823</u>	<u>3,486,355</u>	<u>3,486,355</u>	<u>3,693,279</u>	5.94
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$4,113,537</u>	<u>\$3,908,141</u>	<u>\$3,957,144</u>	<u>\$3,957,144</u>	<u>\$4,210,015</u>	6.39

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

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 2012-13 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1992-93	50.05
1993-94	50.07
1994-95	47.70
1995-96	44.82
1996-97	51.50
1997-98	50.44
1998-99	51.21
1999-00	47.81
2000-01	50.27
2001-02	50.59
2002-03	51.05
2003-04	52.28
2004-05	53.24
2005-06	52.15
2006-07	53.86
2007-08	54.32
2008-09	54.97
2009-10	53.93
2010-11	51.32
2011-12	52.82
2012-13	53.90*

**Revised as of September 12, 2013*

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

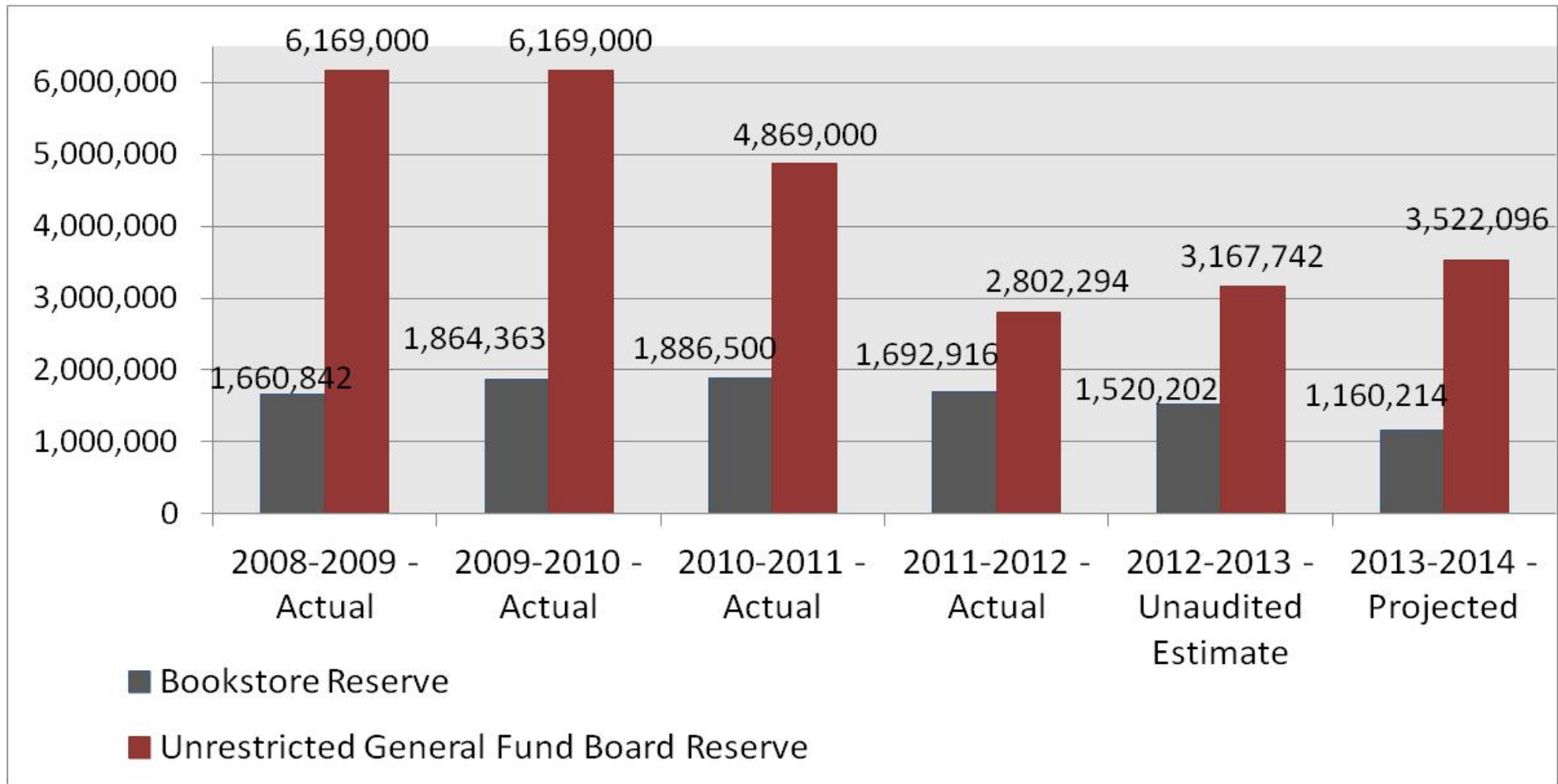
COST-OF-LIVING ADJUSTMENT

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the Community Colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for five consecutive years.

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	1.99
1995-96	0.00	3.07
1996-97	3.06	3.06
1997-98	2.97	2.97
1998-99	2.26	2.26
1999-00	1.41	1.41
2000-01	4.17	3.17
2001-02	3.87	3.87
2002-03	2.00	1.66
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0	0
2009-10	0	0
2010-11	0	0
2011-12	0	0
2012-13	0	0
2013-14	1.57	1.57

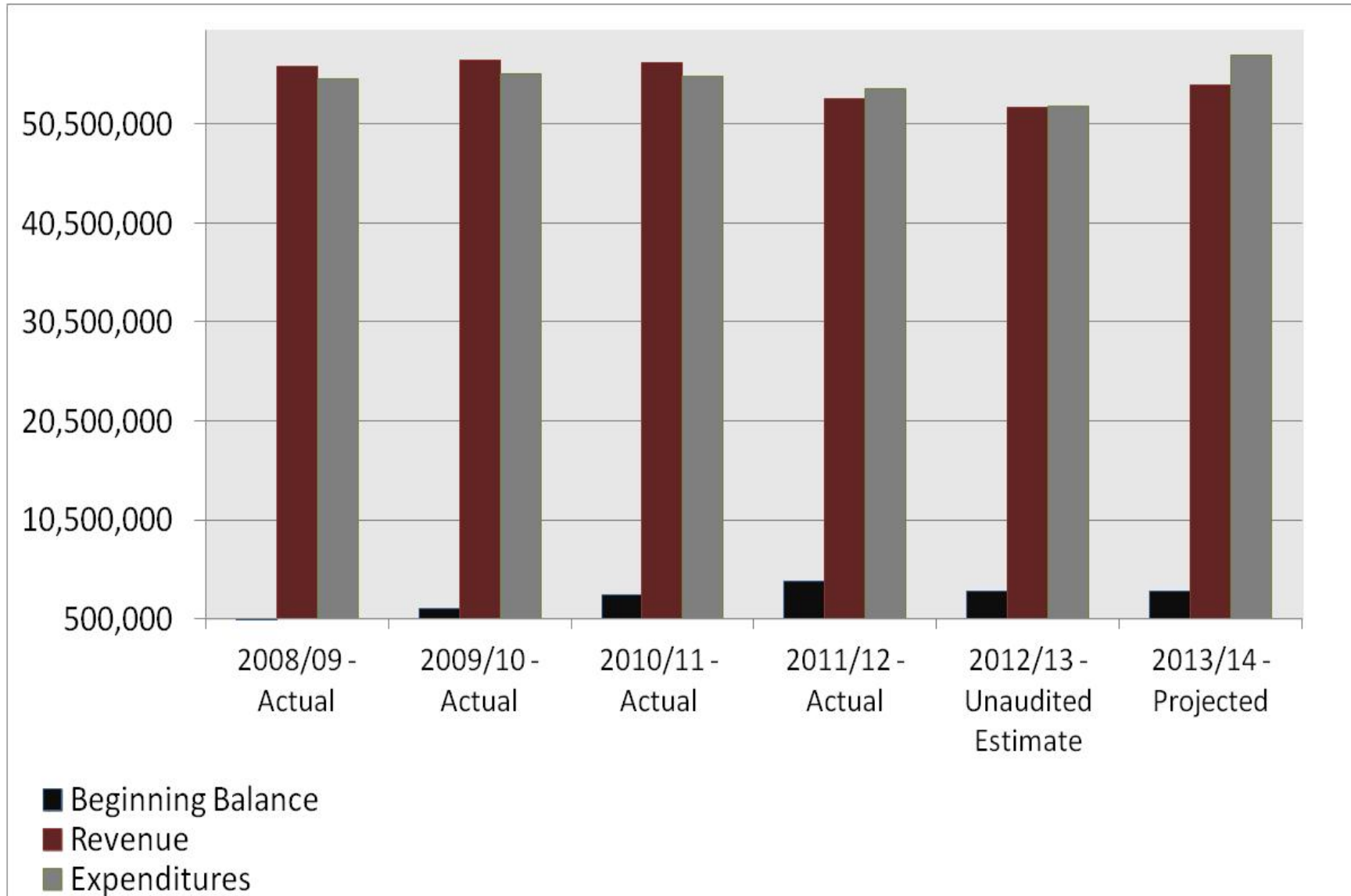
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

HISTORICAL DATA DISTRICT RESERVES



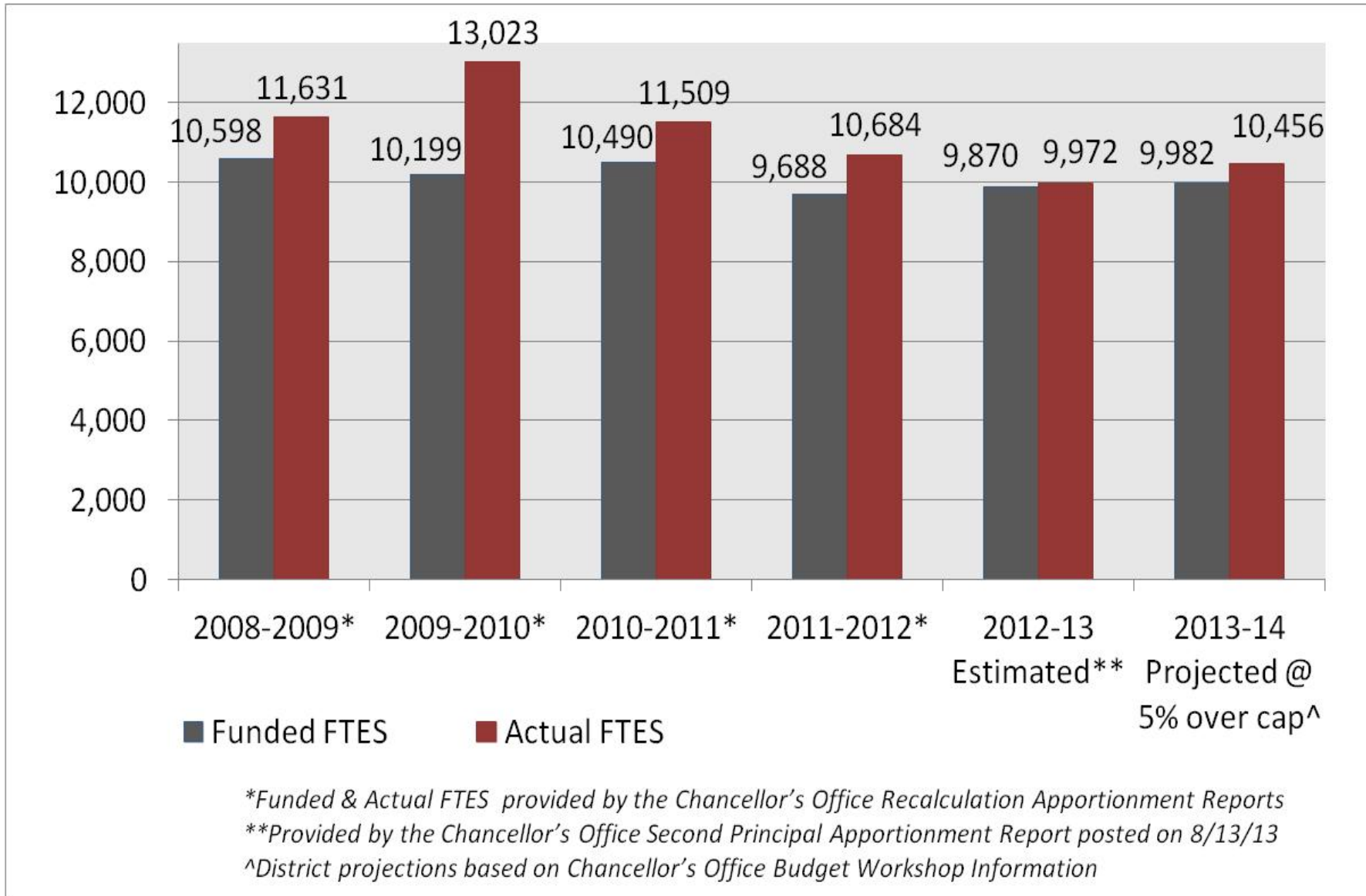
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

HISTORICAL DATA FTES COMPARISONS



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2013-2014

Capital Outlay Projects Fund, By Project

	2012-2013 Actual	2013-2014 Adopted
BEGINNING FUND BALANCE	\$4,804,074	\$3,929,599
REVENUES		
1. State Capital Outlay - Humanities Group II	\$1,789,068	\$197,354
2. State Scheduled Maintenance	0	118,459
3. State Prop 39 Energy Sustainability	0	455,040
4. Interest	(2,251)	2,000
5. Redevelopment	673,648	675,000
6. Capital Outlay Surcharge	34,506	50,000
7. Other Local Revenue	0	200,000
8. Interfund Transfer In	2,557,852	3,000,000
TOTAL REVENUES	\$5,052,823	\$4,697,853
TOTAL BEGINNING BALANCE AND REVENUES	\$9,856,897	\$8,627,452
EXPENDITURES		
1. District - Campus Security	0	20,000
2. District - DSA Contract	100,402	105,000
3. District - Facilities Five Year Plan	27,840	40,000
4. District - Facility Improvement Projects MVC	0	107,421
5. District - Facility Improvement Projects SJC	0	107,421
6. District - Fleet Replacement	0	100,000
7. District - Instruction Support	1,037	30,000
8. District - Lease Revenue Bond	1,715,766	836,416
9. District - Regulatory Compliance	101,997	100,000
10. District - Roof Repair Project	760,695	523,000
11. District - Student Services Support	0	20,000
12. District - Xerox Lease	499,182	456,000
13. District - Prop 39 Energy Sustainability Projects	0	455,040
14. District - Scheduled Maintenance Special Repair	0	118,459
15. MVC - Central Plant Chillers	576,412	0
16. MVC - Classroom Building I - Construction	887,910	0
17. MVC - Classroom Building I - Equipment	953,741	197,354
18. MVC - Modular Relocation	124,888	10,000
19. MVC - PE Modular Secondary Effects	0	10,000
20. MVC - Replace Learning Resource HVAC	80,781	627,851
21. MVC - Santa Rosa Modular	4,140	0
22. MVC - Scene Shop	(26,049)	0
23. MVC - Women's Softball Field	0	174,000
24. SGP - San Geronio Pass Campus	0	29,024
25. SJC - Cooling Tower	12,356	0
26. SJC - Instruction Support - Gym Floor	21,250	0
27. SJC - Instruction Support - Honors Remodel	5,490	0
28. SJC - Theater Upgrade	1,050	0
29. SJC - Veterans	69,144	0
30. SWC - South West Corridor	9,266	1,000,000
TOTAL EXPENDITURES	\$5,927,298	\$5,066,986
Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706
Designated Fund Balance	1,862,893	1,493,760
ENDING FUND BALANCE	\$3,929,599	\$3,560,466
TOTAL EXPENDITURES AND ENDING FUND BALANCE	\$9,856,897	\$8,627,452

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

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2013-2014**

Unrestricted General Fund - Unaudited

Revenue	Adopted
Net additional Unbudgeted Revenue over Expense	\$ 2,959,505
Unused Categorical Program Interfund Transfer	-
Budgeted Ending Balance 6/30/13	300,000
Unaudited Beginning Balance 7/1/2013	\$ 3,259,505
Projected Revenue FY 2013-2014	55,502,087
Total Anticipated Revenue	58,761,592

Notes

1. Less, Unrestricted Reserve	(300,000)
2. Less, Intrafund Transfer to Student Financial Services	(65,000)
3. Less, Interfund Transfer to Childcare	(164,204)
4. Less, Intrafund Transfer to Block Grant	(535,153)
5. Less, Intrafund Transfer to Categorical programs	(150,901)
6. Less, Unrestricted Reserve transfer to minimum reserve	(354,354)
7. Less, Interfund Transfer to Capital Outlay	(3,000,000)
	(4,569,612)
Total Available Funds for Allocation (TAFA)	\$ 54,191,980

Categorical Backfill Adopted Budget 2013-2014	
CARE	\$ -
DSP	(150,901)
EOPS	-
CalWorks	-
Non-Credit Student Success	-
TANF	-
Student Success	-
Total	\$ (150,901)

Allocation Increment

1. PY Base Expenditure Budget (2012-2013)	\$ 48,877,529
2. CY TAFA (2013-2014)	54,191,980
3. Allocation Increment (A.I.)	5,314,451
4. 2013-2014 Base Budget Adjustments	(5,314,451)
Remaining Allocation Increment	\$ -

Expenditures

	President	Instruction	Student Services	Business Services	Human Resources	Total
FY 2012-2013 Base Expenditure Budget (1000-6XXX)	\$ 2,655,296	\$ 26,978,524	\$ 6,192,147	\$ 12,041,950	\$ 1,009,612	\$ 48,877,529
2013-2014 Base Budget Adjustments	977,063	2,524,774	923,098	520,311	369,205	5,314,451
Base Expenditure Budget for FY 2013-2014 (1000-6XXX)	\$ 3,632,359	\$ 29,503,298	\$ 7,115,245	\$ 12,562,261	\$ 1,378,817	\$ 54,191,980

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2013-2014

