

Mt. San Jacinto Community College District

2008-2009 Adopted Budget September 11, 2008



Board of Trustees

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

Superintendent/President

Roger W. Schultz

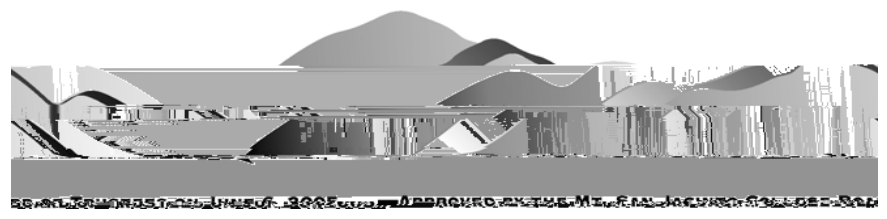
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

TABLE OF CONTENTS

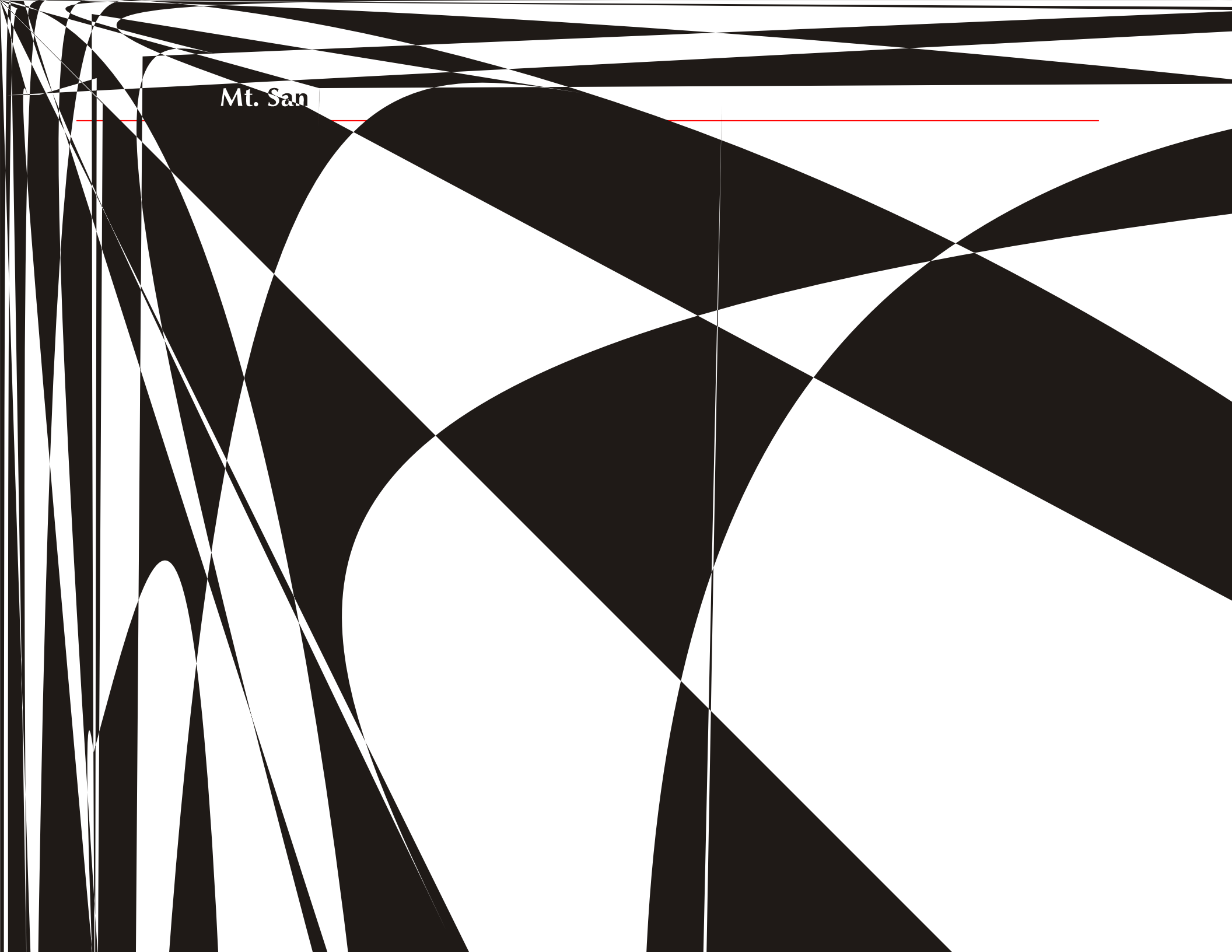
<u>FUND</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	Mission Statement	
	President's Message	1
	List of Funds Budgeted	3
11	General Fund Unrestricted	4
11	Board of Trustees Special Reserve Fund	11
12	General Fund Restricted	14
12	Parking Fund	20
12	Instructional Equipment Block Grant Fund	23
33	Child Development Fund	26
41	Capital Outlay Projects Fund	31
51	Bookstore Fund	35
52	Cafeteria Fund	40
61	Self-Insurance Fund	44
71	Associated Student Body Fund	48
72	Student Representation Fee Fund	53
74	Student Financial Aid Fund	56
79	Foundation Fund	60
	Supplemental Data	
	Compliance with the 50% Law	65
	Cost-of-Living Adjustment	66
	Ten-Year Revenue Analysis	67
	Capital Outlay Projects Fund, By Project	68
	Categorical Grants Supplemental Data	69



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



Mt. San



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

Catastrophic Construction, Facility Infrastructure and Equipment

Back fill of loss of Lottery Proceeds

Enrollment Growth Shortfall

Deficit Factor for Property Taxes

Employment Benefits (OPEB)

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

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

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

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

GENERAL FUND UNRESTRICTED

The primary purpose of the General Fund Unrestricted is to support the basic instructional and instructional support activities of the District with funding sources that are discretionary in nature. All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund Unrestricted.

There are two sub-funds in the General Fund Unrestricted:

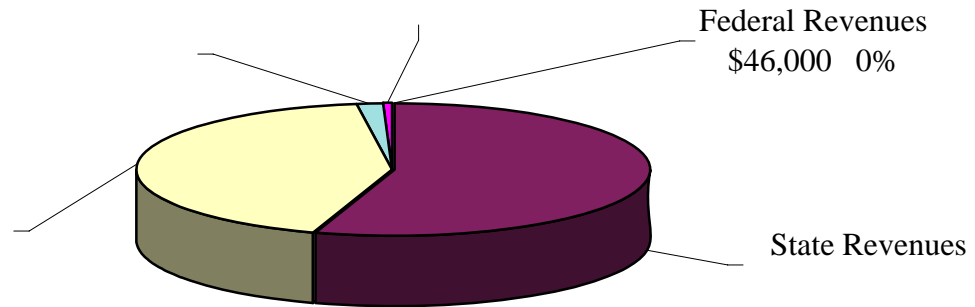
General Fund

Board of Trustees General Reserve Fund

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

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

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



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

<u>Revenues by Source</u>		2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8100	Federal Revenues					
8150	Student Financial Aid	\$38,688	\$40,000	\$33,166	\$42,000	5.00
8160	Veterans Education	3,667	4,000	3,732	4,000	-
	Total Federal Revenues	42,355	44,000	36,898	46,000	4.55
8600	State Revenues					
8611	State General Apportionment	20,770,808	30,839,153	23,646,267	29,500,000	(4.34)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
1000 Academic Salaries					
1100 Instructional Salaries, Regular/Contract	\$8,656,698	\$9,953,164	\$9,660,783	\$10,383,720	4.33
1200 Non Instructional Salaries, Regular/Contract	3,119,482	3,697,316	2,733,247	3,444,019	(6.85)
1300 Instructional Salaries, Other	8,301,436	7,736,020	8,634,318	7,527,921	(2.69)
1400 Non Instructional Salaries, Other	690,746	808,908	1,167,059	965,079	19.31
Total Academic Salaries	20,768,362	22,195,408	22,195,407	22,320,739	0.56
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	7,941,581	8,755,074	8,358,254	10,711,207	22.34
2200 Instructional Aides, Regular	1,089,253	1,308,975	1,152,658	1,427,897	9.09
2300 Non Instructional Salaries, Other	734,413	680,325	1,257,922	512,010	(24.74)
2400 Instructional Aides, Other	517,852	615,292	585,322	648,073	5.33
Total Classified Salaries	10,283,099	11,359,666	11,354,156	13,299,187	17.07
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,492,694	1,554,171	1,631,159	1,857,182	19.50
3200 Public Employees' Retirement System Fund	1,432,771	1,792,391	1,562,244	1,127,193	(37.11)
3300 Old Age, Survivors, Disability	1,181,068	1,566,674	1,274,141	1,303,524	(16.80)
3400 Health and Welfare Benefits	3,006,613	2,206,333	2,775,565	3,219,656	45.93
3500 State Unemployment Insurance	14,333	18,072	17,692	17,805	(1.48)
3600 Workers' Compensation Insurance	806,714	886,438	847,198	694,601	(21.64)
3900 Other Benefits	86,253	167,069	-426756.4(1,296483,186)-478s, Regyl),244		18,07dget

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

2006-07	2007-08	2007-08	2008-09	%
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**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

General Fund Unrestricted

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

Notes:

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

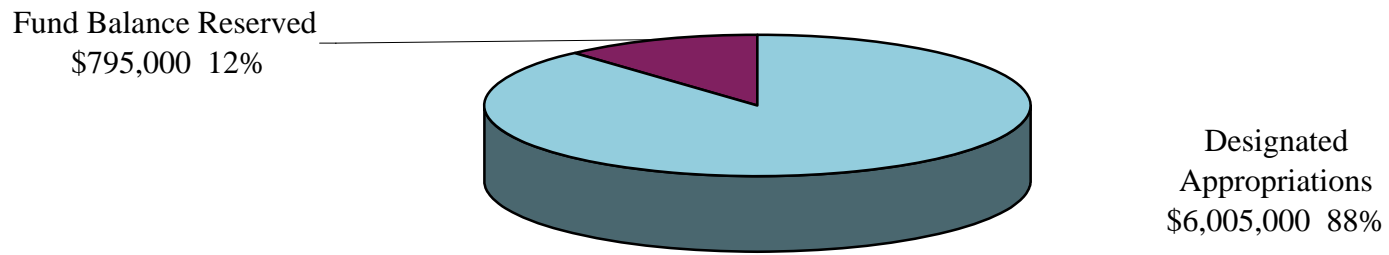
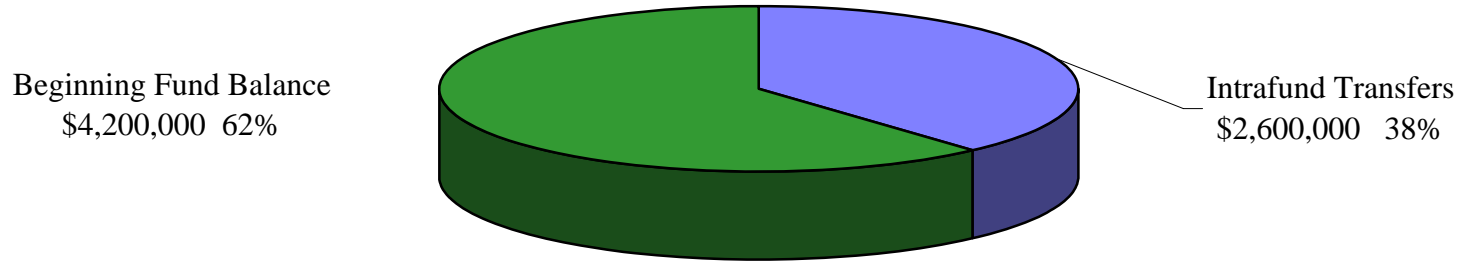
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

BOARD OF TRUSTEES SPECIAL RESERVE FUND

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

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

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



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

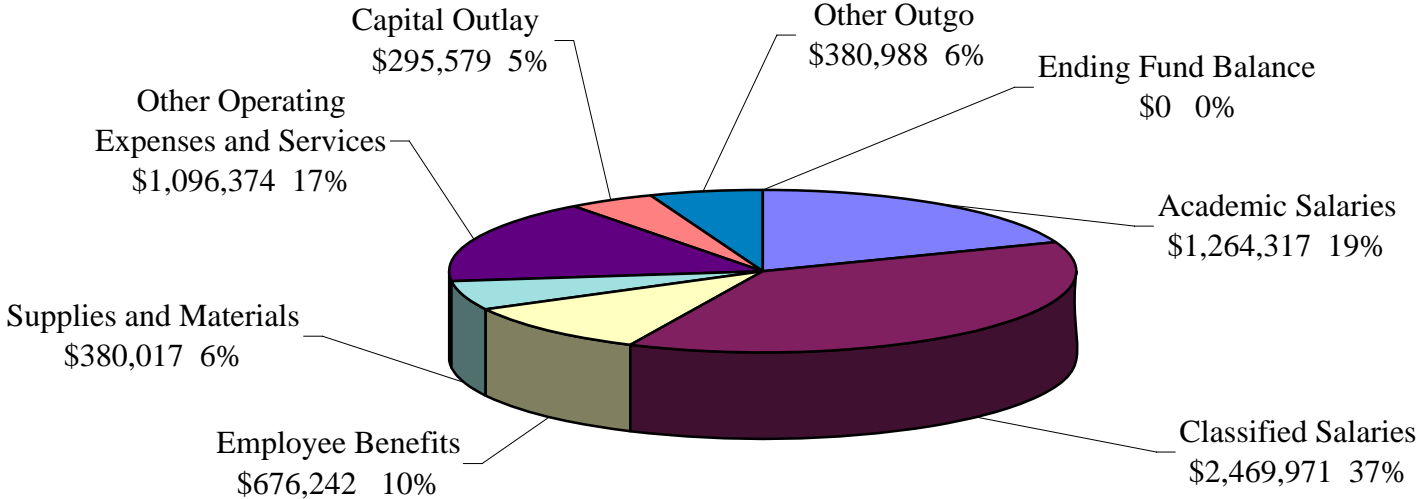
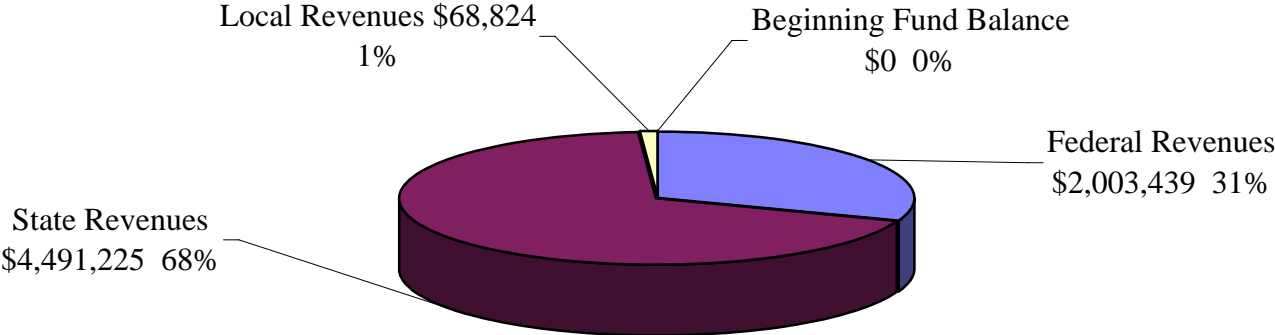
<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs	
8900 Other Financing Sources						
8980 Intrafund Transfers-In	\$200,000	\$200,000	\$1,800,000	\$2,600,000	1,200.00	
Total Other Financing Sources	200,000	200,000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



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

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

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



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

General Fund Restricted

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

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

General Fund Restricted

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

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

General Fund Restricted

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
4000 Supplies and Materials					
4100 Textbooks	42,992	57,520	50,806	10,087	(82.46)
4200 Books	2,202	8,008	7,704	3,345	(58.23)
4300 Instructional Supplies	146,665	290,786	194,437	170,516	(41.36)
4500 Non Instructional Supplies	131,747	211,648	155,869	136,722	(35.40)
4700 Food Services	32,746	58,412	55,630	59,347	1.60
Total Supplies and Materials	356,352	626,374	464,446	380,017	(39.33)
5000 Other Operating Expenses and Services					
5000 Other Operating Expenses and Services	45,755	50,137	49,584	52,575	4.86
5100 Consultants and Contracted Services	157,535	390,521	270,041	424,638	8.74
5200 Travel and Conference Expenses	135,672	267,304	157,437	165,084	(38.24)

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

PARKING FUND

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

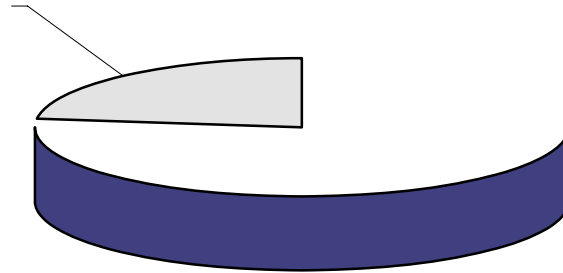
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains two types of parking revenues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

Parking Fees, assessed per term or per day

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

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

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



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

Parking Fund

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

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

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

INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

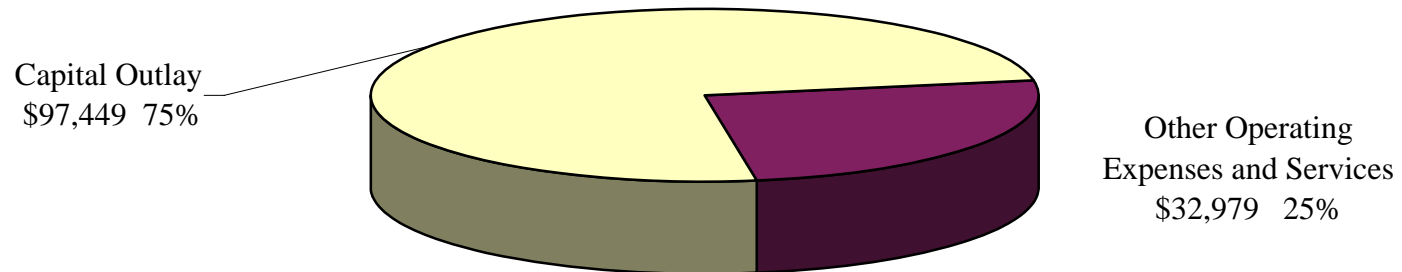
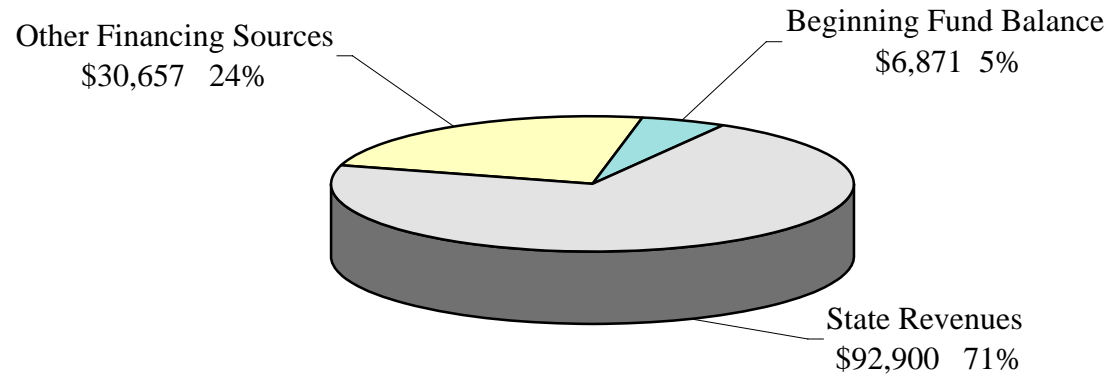
The State Budget Act allocates funds system-wide to augment the instructional equipment and library materials resources of districts. Allocations may be ongoing or one-time, and may or may not require a district match. Both state allocations and district match are required to be accounted for in a restricted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

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

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

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

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



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



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

CHILD DEVELOPMENT FUND

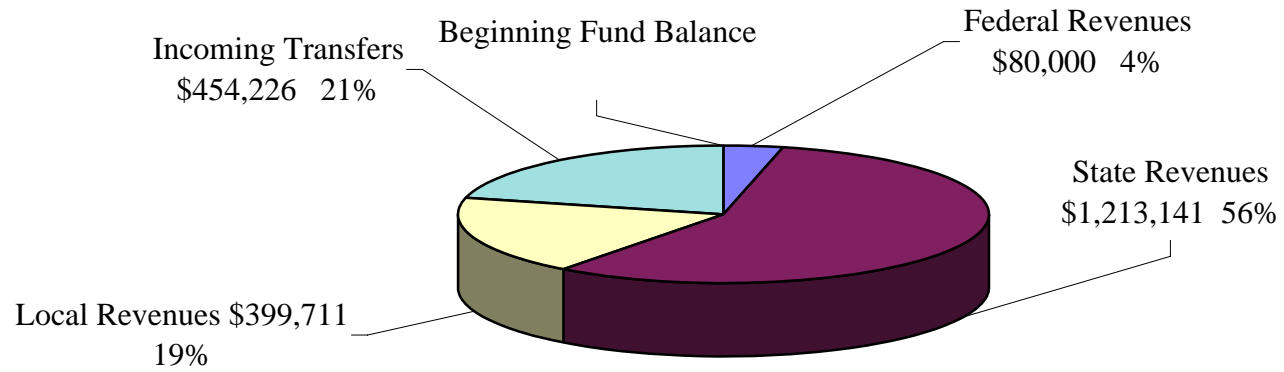
The Child Development Fund is a special revenue restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

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

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

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

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

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

Child Development Fund

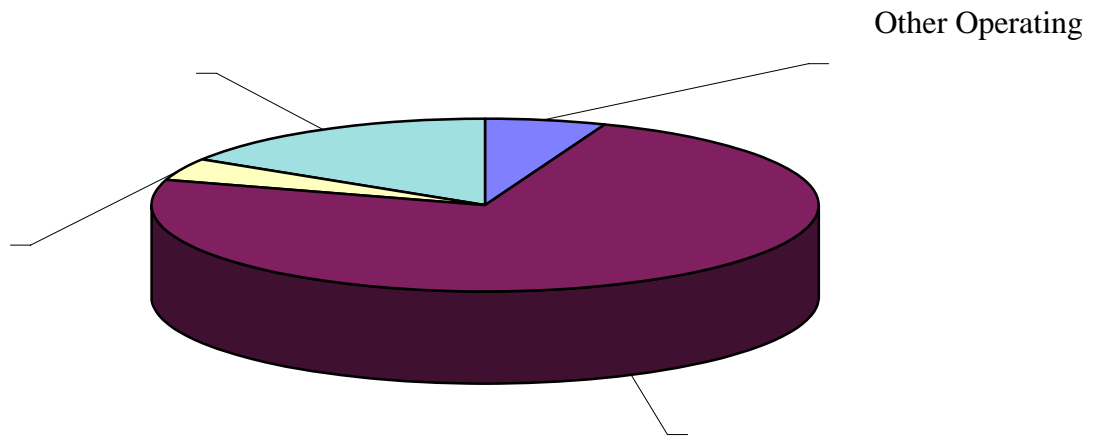
<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	\$941,886	\$941,236	\$904,493	\$1,177,454	25.10
2300 Non Instructional Salaries,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

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

Child Development Fund

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
7000 Other Outgo					
7640 Book Grants	0	2,500	2,454	2,500	-
7660 Transportation Grants	0	1,073	1,073	0	-
Total Other Outgo	0	3,573	3,527	2,500	(42.92)

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



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

<u>Revenues by Source</u>		2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8600	State Revenues					
	8651 Community College Const. Act (Prop. 55)	\$8,306,106	\$4,437,865	\$3,689,642	\$12,460,215	180.77
	8652 Scheduled Maintenance & Special Repairs	234,976	0	0	0	-
	8699 One-Time Facilities Maintenance Revenues	365,925	75,000	75,000	217,000	189.33
	State Revenues	8,907,007	4,512,865	3,764,642	12,677,215	180.91
8800	Local Revenues					
	8820 Contributions, Gifts, and Grants	2,294	0	0	0	-
	8860 Interest and Investment Income	(89,949)	200,000	204,768	100,000	(50.00)

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

2006-07	2007-08	2007-08	2008-09	%
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**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

BOOKSTORE FUND

The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to Education Code 81676. The primary source of revenue for the Bookstore Fund is student purchases.

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

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

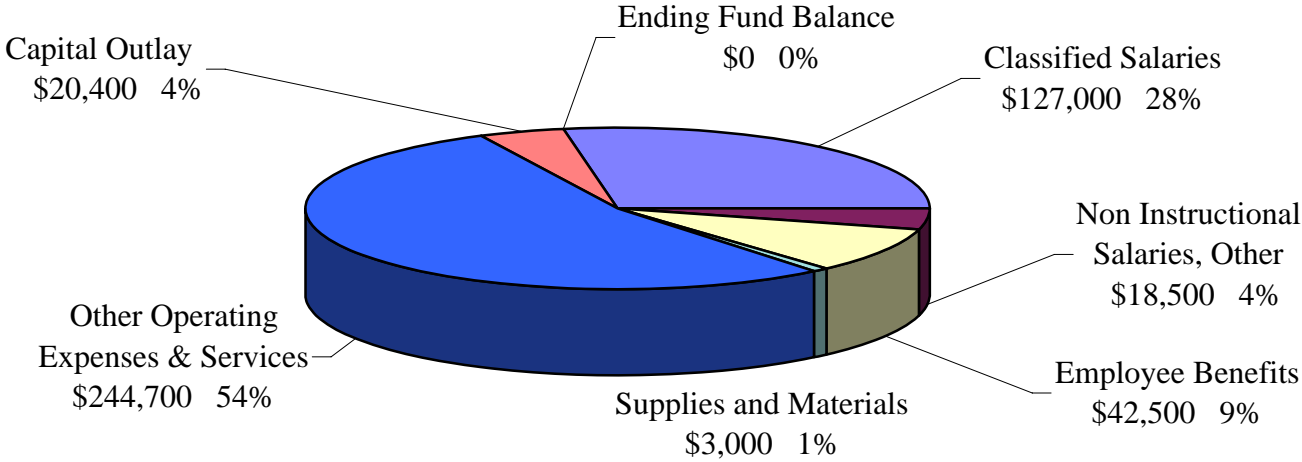
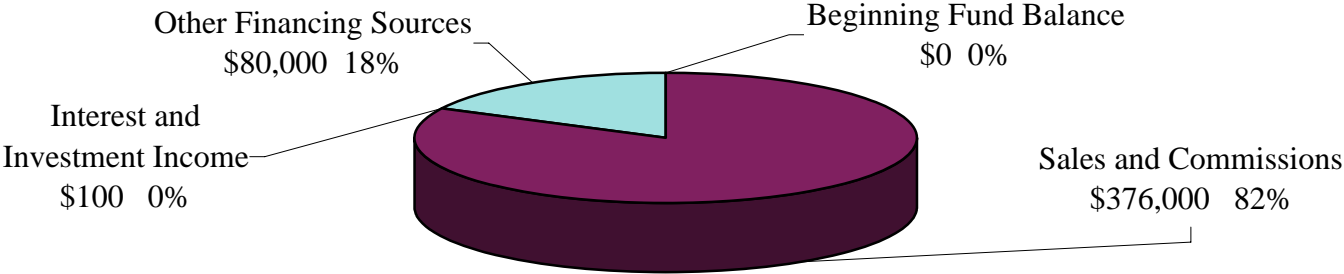
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

<u>Expenditures by Object</u>	2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000 Classified Salaries					
2100 Non Instructional Salaries, Regular	\$371,968	\$576,450	\$414,552	\$448,000	(22.28)

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

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

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



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

Cafeteria Fund

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

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

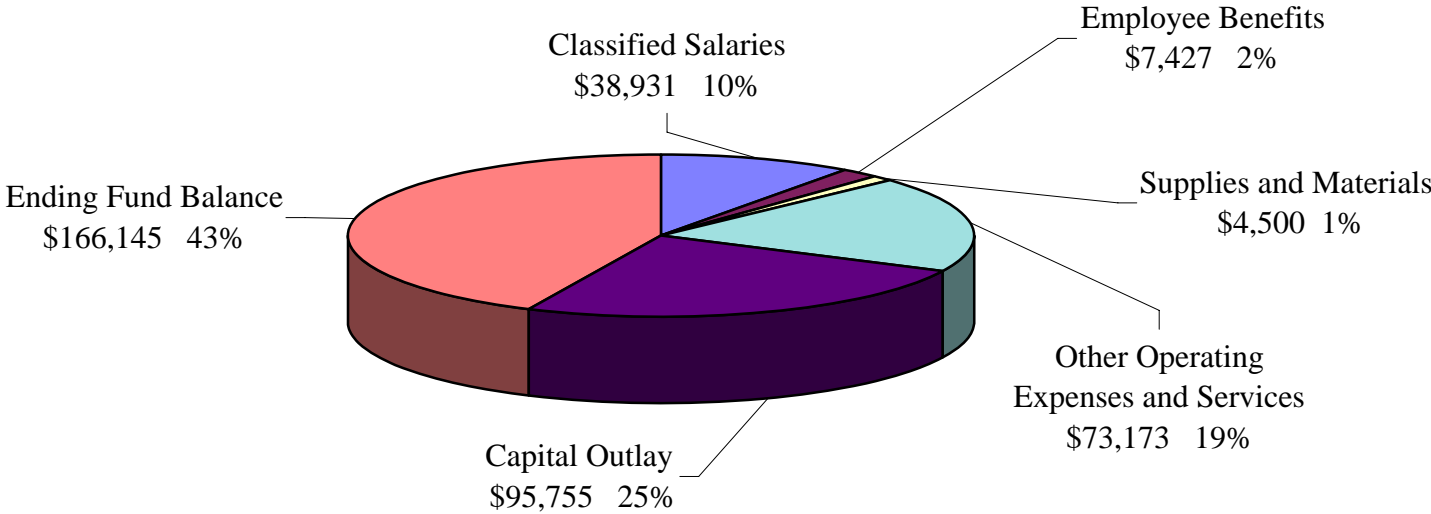
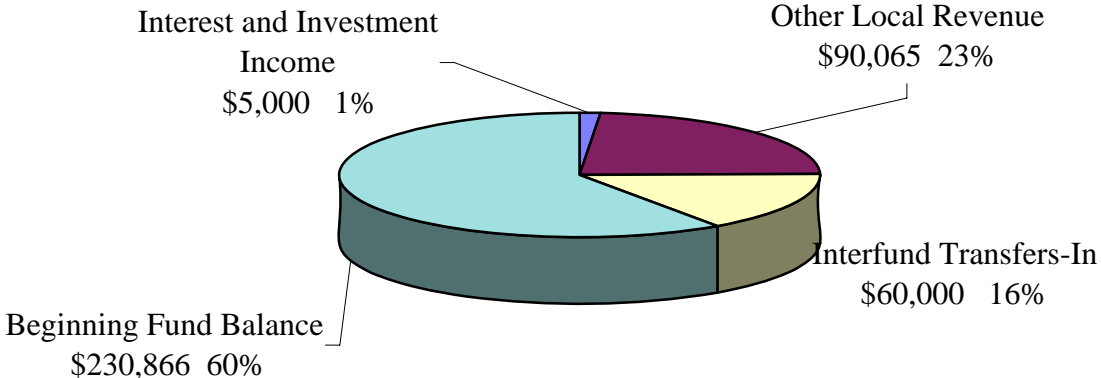


**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

SELF INSURANCE FUND

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

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



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

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

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

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

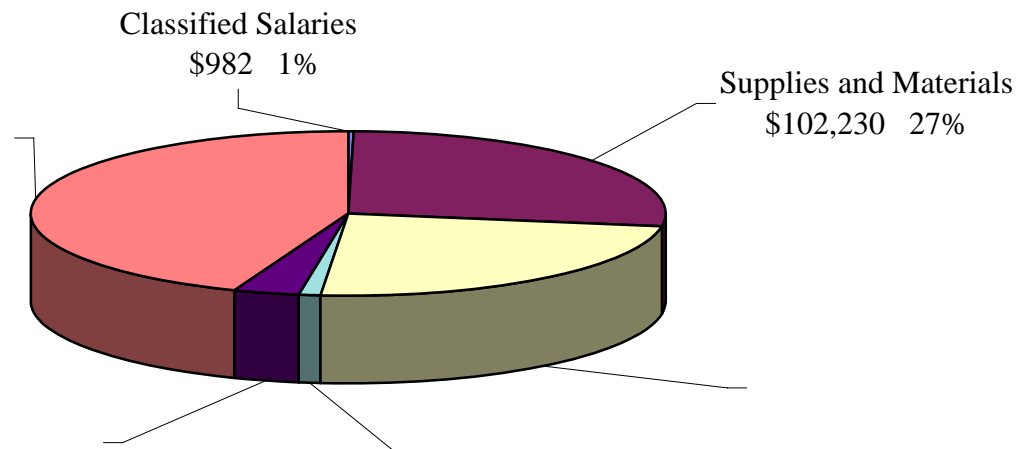
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

ASSOCIATED STUDENT BODY FUND

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

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

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



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

<u>Revenues by Source</u>	2006-07 Actual Revenues	2007-08 Revised Budget	2007-08 Actual Revenues	2008-09 Adopted Budget	% Change Adpt/Rvs
8800 Local Revenues					
8821 Donations	\$69,899	\$73,394	\$80,160	\$83,992	14.44
8832 Commissions Revenue	0	0	321	336	-

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

<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
2000	Classified Salaries	\$1,500	\$1,575	\$850	\$891	(43.45)
3000	Employee Benefits	154	162	87	91	(43.73)
4000	Supplies and Materials					
4500	Non Instructional Supply Expense	32,150	33,757	39,466	41,352	22.50
4501	Uniforms Clothing Costumes	30,368	31,886	38,295	40,126	25.84
4710	Food Expense	22,614	23,745	19,805	20,752	(12.61)
	Total Supplies and Materials	85,132	89,388	97,566	102,230	14.37
5000	Other Operating Expenses and Services					
5045	Postage Expense	890	935	157	164	(82.41)
5100	Contract Services Expense	22,541	23,668	34,180	35,814	51.32
5150	District Administrative Fees and Charges	10,460	10,983	10,700	11,211	2.08
5195	Entry Fee Expense	11,304	11,869	11,148	11,681	(1.59)
5210	Mileage Expense	921	967	319	334	(65.43)
5219	Other Travel Expense	12,895	13,540	13,388	14,028	3.60

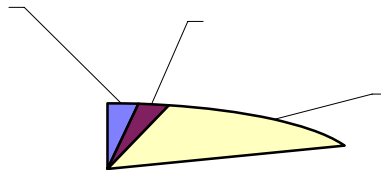
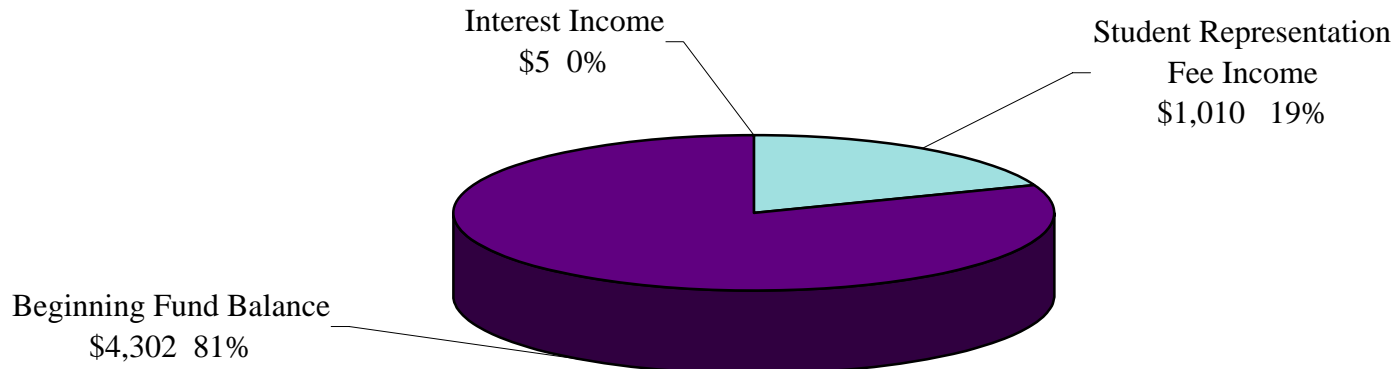
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

Associated Student Body Fund

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

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

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



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

Student Representation Fee Fund

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

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

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

STUDENT FINANCIAL AID FUND

The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes, and the req9

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

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

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

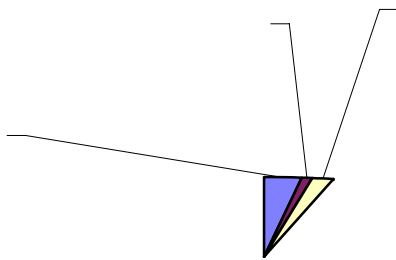
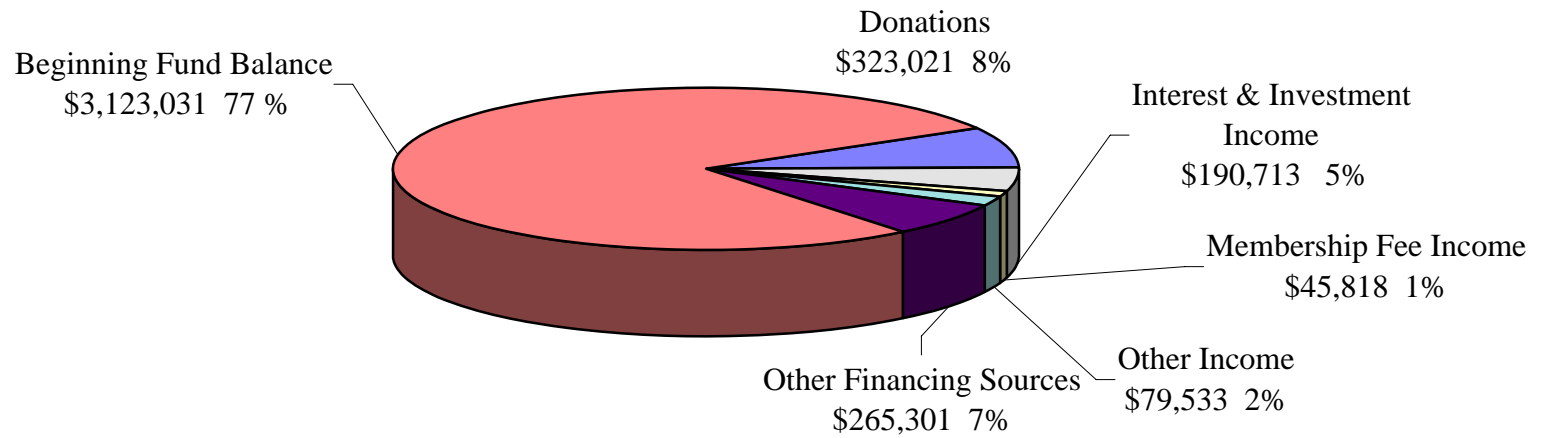
**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2008-2009**

FOUNDATION FUND

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

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

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



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

Foundation Fund

<u>Expenditures by Object</u>		2006-07 Actual Expenditures	2007-08 Revised Budget	2007-08 Actual Expenditures	2008-09 Adopted Budget	% Change Adpt/Rvs
1000	Academic Salaries	\$0	\$0	\$0	\$0	-
2000	Classified Salaries	67,413	70,784	70,665	74,043	4.60
3000	Employee Benefits	27,221	28,582	28,406	29,764	4.13
4000	Supplies and Materials					
4500	Non Instructional Supplies	33,102	34,757	27,676	28,999	(16.57)
4501	Uniforms, Clothing, Costumes	1,209	1,269	688	721	(43.19)
4710	Food Expense	4,344	4,561	6,971	7,301	60.08
	Total Supplies and Materials	38,655	40,587	35,335	37,021	(8.79)
5000	Other Operating Expenses and Services					
5002	Bad Debt Expense	(233)	(245)	(519)	(544)	121.96
5003	Depreciation Expense	3,354	3,522	1,734	1,817	(48.41)
5045	Postage Expense	1,433	1,505	191	200	(86.70)
5100	Contract Services Expense	123,287	129,451	153,208	160,531	24.01
5150	District Administration Fees and Charges	800	840	0	0	(100.00)
5151	Foundation Management Fee Expense	1,387	1,456	59,425	62,266	4,176.48
5195	Entry Fee Expense	1,660	1,743	210	220	(87.38)

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

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

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

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2008-2009

COST-OF-LIVING ADJUSTMENT

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for four consecutive years; additionally, no COLA is projected for 2008-09 because of the uncertainties in the state fiscal situation.

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

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

Ten-Year Revenue Analysis

