

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2008-09)
(Budget Report for Fiscal Year 2009-10)

District: **Mt. San Antonio Community College District**

District Code: **850**

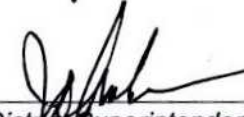
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/06/09

Date



District Superintendent

10/06/09

Date

Contact:

Linda M. Baldwin

Name

Associate VP, Fiscal Services

Title

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In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2009**. Please submit the report to:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814 - 6511

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	774,764	75,000	4,483,398	3,661,215	5,258,162	3,736,215
State Revenues	8600	116,735,432	111,658,463	13,189,379	7,631,319	129,924,811	119,289,782
Local Revenues	8800	31,539,950	29,259,275	2,742,764	2,400,341	34,282,714	31,659,616
TOTAL REVENUES	801	149,050,146	140,992,738	20,415,541	13,692,875	169,465,687	154,685,613
EXPENDITURES:							
Academic Salaries	1000	68,430,472	66,690,730	3,463,593	1,701,898	71,894,065	68,392,628
Classified Salaries	2000	32,209,048	33,166,646	8,792,517	4,950,201	41,001,565	38,116,847
Employee Benefits	3000	26,740,965	26,724,668	2,698,762	1,589,386	29,439,727	28,314,054
Supplies and Materials	4000	2,327,282	3,007,969	962,117	1,033,186	3,289,399	4,041,155
Other Operating Expenses and Services	5000	13,281,268	16,910,735	2,404,003	2,414,253	15,685,271	19,324,988
Capital Outlay	6000	1,093,338	1,658,009	1,548,186	1,390,632	2,641,524	3,048,641
TOTAL EXPENDITURES	501	144,082,373	148,158,757	19,869,178	13,079,556	163,951,551	161,238,313
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	4,967,773	(7,166,019)	546,363	613,319	5,514,136	(6,552,700)
OTHER FINANCING SOURCES	8900	112,129				112,129	
OTHER OUTGO	7000	4,640,508	1,771,477	516,137	650,897	5,156,645	2,422,374
NET INCREASE/(DECREASE) IN FUND BALANCE	901	439,394	(8,937,496)	30,226	(37,578)	469,620	(8,975,074)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	26,722,017	27,161,411	765,483	795,709	27,487,500	27,957,120
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	26,722,017		765,483		27,487,500	
ENDING FUND BALANCE, JUNE 30	905	27,161,411	18,223,915	795,709	758,131	27,957,120	18,982,046

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	175,790					
Local Revenues	8800	16,218,054	16,519,343				
TOTAL REVENUES	801	16,393,844	16,519,343				
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	7,645,133	8,879,378				
Debt Interest and Other Service Charges	712	7,972,463	7,862,311				
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	15,617,596	16,741,689				
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(15,617,596)	(16,741,689)				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	776,248	(222,346)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	11,013,436	11,789,684				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	11,013,436					
ENDING FUND BALANCE, JUNE 30	905	11,789,684	11,567,338				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 34 FARM OPERATIONS FUND		FUND: 39 OTHER SPECIAL REVENUE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	163,421	160,369				
State Revenues	8600	837,574	785,719				
Local Revenues	8800	419,038	424,900	190,742	191,900	1,314,876	1,193,000
TOTAL REVENUES	801	1,420,033	1,370,988	190,742	191,900	1,314,876	1,193,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,134,708	1,000,134			683,253	760,102
Employee Benefits	3000	283,836	246,610			211,861	214,686
Supplies and Materials	4000	43,707	19,300	181,181	187,415	44,811	45,800
Other Operating Expenses and Services	5000	79,247	77,625	5,050	4,485	104,805	108,171
Capital Outlay	6000	27,794	15,316			13,268	20,000
TOTAL EXPENDITURES	501	1,569,292	1,358,985	186,231	191,900	1,057,998	1,148,759
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(149,259)	12,003	4,511		256,878	44,241
OTHER FINANCING SOURCES	8900					147,893	
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(149,259)	12,003	4,511		404,771	44,241
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	564,402	415,143	59,552	64,063	689,872	1,094,643
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	564,402		59,552		689,872	
ENDING FUND BALANCE, JUNE 30	905	415,143	427,146	64,063	64,063	1,094,643	1,138,884

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	6,503,076	4,293,360				
Local Revenues	8800	1,342,086	193,000	1,452,522	300,000		
TOTAL REVENUES	801	7,845,162	4,486,360	1,452,522	300,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	21					
Employee Benefits	3000	2					
Supplies and Materials	4000	1,327		163,077	732		
Other Operating Expenses and Services	5000	2,732,397	83,637	352,850	50,576		
Capital Outlay	6000	12,613,900	12,910,509	26,209,439	27,210,390		
TOTAL EXPENDITURES	501	15,347,647	12,994,146	26,725,366	27,261,698		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(7,502,485)	(8,507,786)	(25,272,844)	(26,961,698)		
OTHER FINANCING SOURCES	8900	4,435,729	1,353,317	26,003,609			
OTHER OUTGO	7000	1,419,891	1,359,000				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(4,486,647)	(8,513,469)	730,765	(26,961,698)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	19,094,666	14,608,019	29,366,418	30,097,183		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	19,094,666		29,366,418			
ENDING FUND BALANCE, JUNE 30	905	14,608,019	6,094,550	30,097,183	3,135,485		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			17,797,908	21,690,590		
State Revenues	8600			1,386,455	1,802,000		
Local Revenues	8800	599,604	676,976			356,477	
TOTAL REVENUES	801	599,604	676,976	19,184,363	23,492,590	356,477	
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000		177,478				
Employee Benefits	3000		62,266				
Supplies and Materials	4000		84,833				
Other Operating Expenses and Services	5000		180,369				
Capital Outlay	6000		20,000				
TOTAL EXPENDITURES	501		524,946				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	599,604	152,030	19,184,363	23,492,590	356,477	
OTHER FINANCING SOURCES	8900			117,275	155,427	10,000	92,300
OTHER OUTGO	7000		92,300	19,301,121	23,648,017	298,210	388,710
NET INCREASE/(DECREASE) IN FUND BALANCE	901	599,604	59,730	517		68,267	(296,410)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902		599,604	2,310	2,827	238,143	306,410
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			2,310		238,143	
ENDING FUND BALANCE, JUNE 30	905	599,604	659,334	2,827	2,827	306,410	10,000

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2009-10

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$271,204,302
Appropriations subject to limit.	12	\$123,957,820
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$107,092,337
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$448,612

SUPPLEMENTAL DATA
For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	27,957,120
Identify the following legally restricted or Board designated amounts within the net ending balance:		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	100,000
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	100,000
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	37,578
Local	622	758,131
Subtotal C	629	795,709
D. Subtotal Reserved (B + C)	675	895,709
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	14,872,288
Other	664	10,534,771
Subtotal H	669	25,407,059
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	26,302,768
J. UNCOMMITTED BALANCE (A less I)	690	1,654,352

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	58,251,037	58,251,037
Noninstructional Salaries (CA 1200 and 1400)	408		10,177,967
Subtotal Academic Salaries	409	58,251,037	68,429,004
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		27,009,993
Instructional Aides (CA 2200 and 2400)	416	2,911,727	2,911,727
Subtotal Classified Salaries	419	2,911,727	29,921,720
Employee Benefits (CA 3000)	429	11,514,560	22,489,525
Supplies and Materials (CA 4000)	435		2,244,947
Other Operating Expenses and Services (CA 5000)	449		12,808,640
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	72,677,324	135,893,836
Less Exclusions for Current Expense of Education	469		4,259,373
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	72,677,324	131,634,463
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	55.21%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		65,817,231
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		65,817,231

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA
 For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120	19,634	1,432,714	1,452,348
Workforce Investment Act	8130		186,479	186,479
Temporary Assistance for Needy Families (TANF)	8140		129,836	129,836
Student Financial Aid	8150	61,214		61,214
Veterans Education	8160	3,508		3,508
Vocational and Technical Education Act (VTEA)	8170		1,493,379	1,493,379
Other Federal Revenues	8190	690,408	1,240,990	1,931,398
TOTAL FEDERAL REVENUES	8100	774,764	4,483,398	5,258,162
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	111,197,486		111,197,486
Other General Apportionments	123	124,035		124,035
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		945,876	945,876
Disabled Students Programs and Services (DSPS)	126		1,975,474	1,975,474
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		454,874	454,874
Telecomm. and Technology Infrastructure Program (TTIP)	129		40,546	40,546
Other General Categorical Programs	130		6,546,738	6,546,738
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,749,656	2,749,656
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	145,533		145,533
Timber Yield Tax	135			
Other State Tax Subventions	136	111		111
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,895,791	476,215	4,372,006
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	1,372,476		1,372,476
TOTAL STATE REVENUES	8600	116,735,432	13,189,379	129,924,811

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA
For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	14,469,050		14,469,050
Tax Allocation, Supplemental Roll	8812	355,969		355,969
Tax Allocation, Unsecured Roll	8813	374,486		374,486
Prior Years Taxes	8816	806,641		806,641
Education Revenue Augmentation Fund (ERAF)	8817	1,089,553		1,089,553
Contributions, Gifts, Grants, and Endowments	8820		282,462	282,462
Contract Services (CA 8830):				
Contract Instructional Services	140	161,885	55,698	217,583
Other Contract Services	141	80,350	201,967	282,317
Sales and Commissions	8840	54,931		54,931
Rentals and Leases	8850	329,862		329,862
Interest and Investment Income	8860	1,330,095	38,759	1,368,854
Student Fees and Charges				
Community Services Classes	8872	1,236,058		1,236,058
Dormitory	8873			
Enrollment	8874	6,981,369		6,981,369
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877	265,286		265,286
Insurance	8878			
Student Records	8879	57,943		57,943
Nonresident Tuition	8880	3,129,603		3,129,603
Parking Services and Public Transportation	8881		2,163,769	2,163,769
Other Student Fees and Charges	8885	113,831		113,831
Other Local Revenues	8890	703,038	109	703,147
TOTAL LOCAL REVENUES	8800	31,539,950	2,742,764	34,282,714
TOTAL REVENUES (8100 + 8600 + 8800)	801	149,050,146	20,415,541	169,465,687
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	109,431		109,431
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	2,698		2,698
TOTAL OTHER FINANCING SOURCES	8900	112,129		112,129
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	149,162,275	20,415,541	169,577,816

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
 For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	1,515,023	536,607	83,291	20,084		2,155,005
Architecture and Environmental Design	0200	138,029					138,029
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	3,398,956	103,716	111,565	20,124		3,634,361
Business and Management	0500	2,668,398	116,196	13,971			2,798,565
Communications	0600	964,353	46,659	70,854	83,470		1,165,336
Information Technology	0700	1,856,374	269,414	148,299	34,892		2,308,979
Education	0800	5,317,114	1,238,399	284,337	60,195		6,900,045
Engineering and Industrial Tech.	0900	3,538,951	599,888	356,029	159,624		4,654,492
Fine and Applied Arts	1000	5,809,345	622,541	269,292	203,490		6,904,668
Foreign Language	1100	2,505,630	41,099	7,960	14,855		2,569,544
Health	1200	5,979,834	1,347,221	441,020	96,954		7,865,029
Family and Consumer Sciences	1300	2,606,750	365,244	304,343	46,515		3,322,852
Law	1400	332,772	4	5,964			338,740
Humanities (Letters)	1500	8,985,542	634,242	91,359	31,911		9,743,054
Library Science	1600		1,154				1,154
Mathematics	1700	5,277,621	245,019	13,756	88,213		5,624,609
Military Studies	1800						
Physical Sciences	1900	3,856,574	235,897	70,891	256,579		4,419,941
Psychology	2000	1,100,311	25,057	3,007			1,128,375
Public and Protective Services	2100	1,535,861	100,384	108,123	1,313		1,745,681
Social Sciences	2200	4,227,744	178,890	11,019	33,027		4,450,680
Commercial Services	3000	133,788	7,333	8,342	10,563		160,026
Interdisciplinary Studies	4900	10,635,349	4,184,513	623,784	383,717		15,827,363
Instruct. Staff-Retir's Bnfts & Retire. Incent	5900	1,635,893					1,635,893
Subtotal - Instructional Activities	599	74,020,212	10,899,477	3,027,206	1,545,526		89,492,421

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		4,575,602	220,034	94,853		4,890,489
Course and Curriculum Development	6020		114,525				114,525
Academic/Faculty Senate	6030		495,233	8,492			503,725
Other Instruct. Admin. & Instruct. Governance	6090		62,871	26,393			89,264
Subtotal - Instructional Administration	6000		5,248,231	254,919	94,853		5,598,003
Instructional Support Services (6100)							
Learning Center	6110	2,315,249	214,015	9,365	1,306		2,539,935
Library	6120		2,230,884	285,754	120,347		2,636,985
Media	6130		548,432	89,986	128,995		767,413
Museums and Galleries	6140		44,615	28,449			73,064
Academic Information Systems and Tech.	6150		2,219,855	64,597	42,593		2,327,045
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100	2,315,249	5,257,801	478,151	293,241		8,344,442
Admissions and Records	6200		1,553,602	495,057	3,544		2,052,203
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		3,339,843	20,024	944		3,360,811
Matriculation and Student Assessment	6320		1,930,072	40,588	1,011		1,971,671
Transfer Programs	6330			1,056			1,056
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		5,269,915	61,668	1,955		5,333,538

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
 For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,658,835	20,480			1,679,315
Extended Opportunity Prgrams. & Services (EOPS)	6430		803,368	33,977	1,825	268,245	1,107,415
Health Services	6440						
Student Personnel Administration	6450		850,191	216,740	119,674		1,186,605
Financial Aid Administration	6460		1,863,200	119,345	2,769		1,985,314
Job Placement Services	6470		923,702	60,180	18,406		1,002,288
Veterans Services	6480		107,973				107,973
Miscellaneous Student Services	6490		369,999	322,737			692,736
Subtotal - Other Student Services	6400		6,577,268	773,459	142,674	268,245	7,761,646
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,673,326	1,055,617	24,886		2,753,829
Custodial Services	6530		3,656,551	93,852	369		3,750,772
Grounds Maintenance and Repairs	6550		1,491,080	155,068	2,816		1,648,964
Utilities	6570			4,309,828			4,309,828
Other Operation and Maintenance of Plant	6590		646,675	1,269,526	13,868		1,930,069
Subtotal - Operation and Maintenance of Plant	6500		7,467,632	6,883,891	41,939		14,393,462
Planning, Policymaking, and Coordination	6600		2,710,344	1,238,406	916		3,949,666

* Salaries and Benefits of instructors and instructional aides in instructional assignments
 ** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		999,803	347,353	16,341		1,363,497
Fiscal Operations	6720		2,757,745	254,660	13,268		3,025,673
Human Resources Management	6730		1,159,827	120,151	436		1,280,414
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		1,655,234				1,655,234
Staff Development	6750		4,278	73,594	824		78,696
Staff Diversity	6760		2,221	27,424			29,645
Logistical Services	6770		2,605,157	1,941,925	177,826		4,724,908
Management Information Systems	6780		4,463,190	1,254,181	165,357		5,882,728
Other General Institutional Support Services	6790		648,136	22,849	272		671,257
Subtotal - General Institutional Support Services	6700		14,295,591	4,042,137	374,324		18,712,052
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		399,665	134,776	21,162		555,603
Community Service Classes	6820		599,211	225,660	3,559		828,430
Community Use Facilities	6830		1,195,074	125,801	53,572		1,374,447
Economic Development	6840		1,017,780	591,241	31,439		1,640,460
Other Community Svcs. & Economic Development	6890		1,774	12,300			14,074
Subtotal - Community Services	6800		3,213,504	1,089,778	109,732		4,413,014

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920		45,212				45,212
Farm Operations	6930						
Food Services	6940		18,476				18,476
Parking	6950		1,942,216	108,037	25,771		2,076,024
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		2,005,904	108,037	25,771		2,139,712
Auxiliary Operations (7000)							
Contract Education	7010	248,058	1,252,569	521,961	7,049	1,314	2,030,951
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000	248,058	1,252,569	521,961	7,049	1,314	2,030,951
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					4,733,210	4,733,210
Student Aid	7320					153,876	153,876
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					4,887,086	4,887,086
TOTAL EXPENDITURES and OTHER OUTGO	391	76,583,519	65,751,838	18,974,670	2,641,524	5,156,645	169,108,196

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: 2008-09

Budget Year: 2009-10

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/08 Reported Ending Balance	902				160,523
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				160,523
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,348,215
b) Accrued	860A				2,023,790
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	-297			-297
(b) Books, Magazines, & Periodicals	220A	2,074	103,191		105,265
(c) Instructional Supplies & Materials	230A	194,510	17,111		211,621
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	7,912	4,006,551		4,014,463
8. Capital Outlay:					
a) Library Books (Object 6300)	630A	7,204	114,815		122,019
b) Equipment (Object 6400)	640A	41,184	695		41,879
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	252,587	4,242,363		4,494,950
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				37,578
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				4,223,703
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	39,706	15,126		54,832
(b) Books, Magazines, & Periodicals	220B	756	67,651		68,407
(c) Instructional Supplies & Materials	230B	193,304			193,304
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B	10,296	3,801,685		3,811,981
16. Capital Outlay:					
a) Library Books (Object 6300)	630B	6,730	85,046		91,776
b) Equipment (Object 6400)	640B	3,403			3,403
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	254,195	3,969,508		4,223,703
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				37,578

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA
For Actual Year: 2008-09

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
74	IN	Student Financial Aid Trust Fund	117,275	
11	OUT	Unrestricted Subfund		117,275
39	IN	Other Special Revenue Fund	147,893	
11	OUT	Unrestricted Subfund		147,893
75	IN	Scholarship and Loan Trust Fund	10,000	
12	OUT	Restricted Subfund		10,000
41	IN	Capital Outlay Projects Fund	3,080,487	
11	OUT	Unrestricted Subfund		3,080,487
41	IN	Capital Outlay Projects Fund	1,342,975	
11	OUT	Unrestricted Subfund		1,282,975
12	OUT	Restricted Subfund		60,000

Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			4,698,630	4,698,630
74		Student Financial Aid Trust Fund	117,275	
11		Unrestricted Subfund		4,628,630
39		Other Special Revenue Fund	147,893	
75		Scholarship and Loan Trust Fund	10,000	
12		Restricted Subfund		70,000
41		Capital Outlay Projects Fund	4,423,462	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

Description	State Use Only (EDP)	11			12		10
		General Fund — Unrestricted	General Fund - Restricted	General Fund - Restricted	General Fund - COMBINED		
ASSETS							
Cash, Investments, and Receivables (CA 9100):							
Cash:							
Awaiting Deposit and in Banks	911	274,552		125		274,677	
In County Treasury	912	18,499,159		3,944,883		22,444,042	
Cash With Fiscal Agents	913						
Revolving Cash Accounts	914	100,000				100,000	
Investments (at cost)	915						
Accounts Receivable	916	21,154,289		2,741,863		23,896,152	
Due from Other Funds	917	518				518	
Inventories, Stores, and Prepaid Items	9200	282,809				282,809	
TOTAL ASSETS	909	40,311,327		6,686,871		46,998,198	
LIABILITIES							
Current Liabilities and Deferred Revenue (CA 9510):							
Accounts Payable	951	12,467,240		1,214,530		13,681,770	
Due to Other Funds	952						
Temporary Loans	954						
Current Portion of Long-Term Debt	955						
Deferred Revenues	956	682,676		4,676,632		5,359,308	
TOTAL LIABILITIES	968	13,149,916		5,891,162		19,041,078	
FUND EQUITY							
Restricted Fund Balance	9710			795,709		795,709	
Reserved Fund Balance	9730	14,872,288				14,872,288	
Designated Fund Balance	9750	2,775,727				2,775,727	
Uncommitted Fund Balance	9790	9,513,396				9,513,396	
TOTAL FUND EQUITY	990	27,161,411		795,709		27,957,120	
TOTAL LIABILITIES AND FUND EQUITY	991	40,311,327		6,686,871		46,998,198	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 20 Debt Service Funds:
 21 Bond Interest and Redemption Fund
 22 Revenue Bond Interest and Redemption Fund
 29 Other Debt Service Fund

For Year Ended June 30, 20xx
 COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912			
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916			
Due from Other Funds	917			
TOTAL ASSETS	909			
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990			
TOTAL LIABILITIES AND FUND EQUITY	991			

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
Special Revenue Funds:

- 30 Bookstore Fund
- 31 Cafeteria Fund
- 32 Child Development Fund
- 33 Farm Operation Fund
- 34 Revenue Bond Project Fund
- 35 Other Special Revenue Fund

For Year Ended June 30, 20xx
 COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	SPECIAL REVENUE FUNDS		
		33	34	39
		Fund	Fund	Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	425,658	71,209	1,937
Cash With Fiscal Agent	913			1,198,193
Revolving Cash Accounts	914			
Investments (at cost)	915			
Accounts Receivable	916	73,550	2,810	44,446
Due from Other Funds	917			
Inventories, Stores, and Prepaid Items	9200			
TOTAL ASSETS	909	499,208	74,019	1,244,576
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	80,523	9,956	31,023
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	3,542		118,910
TOTAL LIABILITIES	968	84,065	9,956	149,933
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730			
Designated Fund Balance	9750	415,143	64,063	1,094,643
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990	415,143	64,063	1,094,643
TOTAL LIABILITIES AND FUND EQUITY	991	499,208	74,019	1,244,576

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
Capital Projects Funds:

- 40 Capital Projects Funds:
- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

For Year Ended June 30, 20xx
 For Year Ended June 30, 2009

CAPITAL PROJECT FUNDS

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS	
		41	42
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911	744	
In County Treasury	912	6,962,533	34,038,829
Cash With Fiscal Agent and Trustee	913	5,781,789	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	5,260,539	45,501
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
TOTAL ASSETS	909	18,005,605	34,084,330
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	2,465,754	3,987,148
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	931,832	
TOTAL LIABILITIES	968	3,397,586	3,987,148
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750	9,514,832	30,097,182
Uncommitted Fund Balance	9790	5,093,187	
TOTAL FUND EQUITY	990	14,608,019	30,097,182
TOTAL LIABILITIES AND FUND EQUITY	991	18,005,605	34,084,330

Mt San Antonio Community College District

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds:
 51 Bookstore Fund
 52 Cafeteria Fund

53 Farm Operations Fund
 59 Other Enterprise Fund

For Year Ended June 30, 20xx
 For Year Ended June 30, 2009

ENTERPRISE FUNDS

Description	State Use Only (EDP)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912				
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916				
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200				
Fixed Assets (CA 9300)	931				
Less Accumulated Depreciation	932				
TOTAL ASSETS	909				
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951				
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
Long-Term Liabilities	9560				
TOTAL LIABILITIES	968				
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	990				
TOTAL LIABILITIES AND FUND EQUITY	991				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

- 60 Internal Service Funds:
- 61 Self-Insurance Fund
- 69 Other Internal Service Fund

For Year Ended June 30, 20xx
 For Year Ended June 30, 2009

		INTERNAL SERVICE FUNDS	
		61	69
Description	State Use Only (EDP)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912		
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916		
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	909		
LIABILITIES			
9510):			
Accounts Payable	951		
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968		
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	990		
TOTAL LIABILITIES AND FUND EQUITY	991		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
Trust Funds

- | | | | |
|----|---------------------------------------|----|----------------------------------|
| 70 | Associated Students Trust Fund | 75 | Scholarship and Loan Trust Fund |
| 71 | Student Representation Fee Trust Fund | 76 | Investment Trust Fund |
| 72 | Student Body Center Fee Trust Fund | 77 | Deferred Compensation Trust Fund |
| 73 | Student Financial Aid Trust Fund | 79 | Other Trust Funds |

For Year Ended June 30, 20xx

COMBINED BALANCE SHEET
 For Year Ended June 30, 2009

FIDUCIARY FUNDS

Description	State Use Only (EDP)	FIDUCIARY FUNDS			
		71	74	75	7_
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	935				
In County Treasury	936	1,078			
Cash With Fiscal Agent	937	597,857	13,943	366,772	
Revolving Cash Accounts	938				
Investments (at cost)	939				
Accounts Receivable	940	680	13,056	40,102	
Due from Other Funds	941				
Student Loans Receivable	942				
Inventories, Stores, and Prepaid Items	943				
Fixed Assets (CA 9300)	947				
TOTAL ASSETS	949	599,615	26,999	406,874	
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	961	11	21,254	8,505	
Due to Other Funds	962		518		
Temporary Loans	963			91,959	
Current Portion of Long-Term Debt	964				
Deferred Revenues	965		2,400		
Long-term Liabilities	956				
TOTAL LIABILITIES	969	11	24,172	100,464	
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790	599,604	2,827	306,410	
Investments in General Fixed Assets	980				
TOTAL FUND EQUITY	989	599,604	2,827	306,410	
TOTAL LIABILITIES AND FUND EQUITY	992	599,615	26,999	406,874	

District: Mt. San Antonio College 850

CCFS-311

Analysis of Compliance With ECS 84362

Preparer: Linda Baldwin

	EDP #	STEP #	
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]		1	163,951,551
2. Restricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]		2	19,869,178
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]		3	144,082,373
4. Excluded Activities		4	7,174,499
AC 5900-Instructional retiree benefits	1,927,884		
AC 6740-Noninstructional retiree benefits	1,857,631		
AC 6800 Community Services	2,945,000		
AC 6900 Ancillary Services	167,839		
AC 7000 Auxiliary Operations	276,145		
AC 7100 Physical Property & Acquisitions	-		
5. Exclude Lottery Funds Expended		5	3,895,791
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees		6	279,883
7. Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***		7	1,097,737
8. Total Exclusions	469	8	12,447,910
9. Current Expense of Education	470, Col 2	9	131,634,463
10. Exclude Non-Instructional Salaries		10	37,187,960
11. Exclude Non-Instructional Benefits		11	10,974,965
12. Exclude Supplies & Operating Expenses***		12	10,794,214
13. Exclude Equipment--Replacement		13	-
14. Subtotal nonSCI	475	14	58,957,139
15. Salaries of Classroom Instructors	470, Col 1	15	72,677,324
16. Percentage of CEE [Box 13 / Box 7].	471	16	55.21%
17. 50% of Current Expense of Education	472	17	65,817,232
18. Nonexempted Deficiency from Second Preceding FY	473	18	
19. Amount Required to Be Spent for SCI (EDP 472 + 473)	474	19	65,817,232

*District match for Restricted and Categorical Programs and Grants is included in CEE.

**Student Transportation & mandated Student Health Services are nonCEE.

*** OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE.

Some items may be excludable for more than one reason. Do not duplicate exclusion.

**REDEVELOPMENT REVENUE
FISCAL YEAR 2008/09
CCSF-311**

<u>Description</u>	<u>Percent</u>	<u>Amount</u>
Other Revenues - Capital Outlay Project Fund	100.00%	\$ 591,159
Total Redevelopment Revenues	<u>100.00%</u>	<u>\$ 591,159</u>