

**Analysis of Selected Data from the Annual Fin. and Budget Report (CCFS-311), Qtrly. Fin. Status Report (CCFS-311Q), and Fiscal Data Abstract
For the period FY 2004-05 to 2008-09**

Updated_2/18/2009

450 Hartnell Community College District		Unrestricted GF - Col. 2				Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change							
EDP No.	Acct Description	Budgeted	08/09 Line Item %	Actual	07/08 Line Item %	Actual	06/07 Line Item %	Actual	05/06 Line Item %	Actual	04/05 Line Item %	Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07		Change from 04/05 to 05/06	
		2008-09		2007-08		2006-07		2005-06		2004-05		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
8100	Federal Revenues	12,000	0.0%	12,464	0.0%	11,228	0.0%	13,024	0.0%	10,710	0.0%	-464	-3.7%	1,236	11.0%	-1,796	-13.8%	2,314	21.6%
8600	State Revenues	17,012,344	46.7%	14,861,596	40.5%	15,672,834	40.9%	11,340,738	35.6%	13,912,035	42.4%	2,150,748	14.5%	-811,238	-5.2%	4,332,096	38.2%	-2,571,297	-18.5%
8800	Local Revenues	19,369,166	53.2%	21,783,173	59.4%	22,633,167	59.1%	20,506,292	64.4%	18,896,873	57.6%	-2,414,007	-11.1%	-849,994	-3.8%	2,126,875	10.4%	1,609,419	8.5%
8900	Other Financing Sources ①	0	0.0%	743	0.0%	0	0.0%	0	0.0%	0	0.0%	-743	-100.0%	743	n/a	0	n/a	0	n/a
801	Total Revenues	36,393,510	100.0%	36,657,976	100.0%	38,317,229	100.0%	31,860,054	100.0%	32,819,618	100.0%	-264,466	-0.7%	-1,659,253	-4.3%	6,457,175	20.3%	-959,564	-2.9%
1000	Academic Salaries	13,492,027	36.1%	13,328,254	36.6%	13,438,013	36.4%	12,082,723	35.6%	11,848,344	34.5%	163,773	1.2%	-109,759	-0.8%	1,355,290	11.2%	234,379	2.0%
2000	Classified Salaries	7,549,444	20.2%	7,433,292	20.4%	7,202,184	19.5%	6,975,201	20.6%	6,648,636	19.4%	116,152	1.6%	231,108	3.2%	226,983	3.3%	326,565	4.9%
3000	Employee Benefits	8,067,806	21.6%	7,165,075	19.7%	7,687,174	20.8%	6,830,724	20.1%	6,940,560	20.2%	902,731	12.6%	-522,099	-6.8%	856,450	12.5%	-109,836	-1.6%
4000	Supplies and Materials	366,329	1.0%	495,968	1.4%	432,694	1.2%	476,230	1.4%	463,396	1.4%	-129,639	-26.1%	63,274	14.6%	-43,536	-9.1%	12,834	2.8%
5000	Other Operating Expenses and Services	7,556,521	20.2%	8,001,335	22.0%	7,672,523	20.8%	6,768,312	20.0%	6,541,935	19.1%	-444,814	-5.6%	328,812	4.3%	904,211	13.4%	226,377	3.5%
6000	Capital Outlay	505,469	1.4%	486,930	1.3%	437,607	1.2%	496,942	1.5%	511,767	1.5%	18,539	3.8%	49,323	11.3%	-59,335	-11.9%	-14,825	-2.9%
7000	Other Outgo ①	-169,275	-0.5%	-498,550	-1.4%	58,495	0.2%	294,157	0.9%	1,349,277	3.9%	329,275	66.0%	-557,045	-95.2%	-235,662	-80.1%	-1,055,120	-78.2%
501	Total Expenditures	37,368,321	100.0%	36,412,304	100.0%	36,928,690	100.0%	33,924,289	100.0%	34,303,915	100.0%	956,017	2.6%	-516,386	-1.4%	3,004,401	8.9%	-379,626	-1.1%
201	Excess/(Deficiency) of Rev. over Expenditures	-974,811	n/a	245,672	n/a	1,388,539	n/a	-2,064,235	n/a	-1,484,297	n/a	-1,220,483	-496.8%	-1,142,867	-82.3%	3,452,774	167.3%	-579,938	-39.1%
901	Net Increase/(Decrease) in Fund Balance	-974,811	-49.4%	245,672	8.3%	1,388,539	38.4%	-2,064,235	-92.7%	-1,484,297	-34.6%	-1,220,483	-496.8%	-1,142,867	-82.3%	3,452,774	167.3%	-579,938	-39.1%
902	Net Beginning Balance, July 1	2,946,706	149.4%	3,614,498	122.7%	2,225,959	61.6%	4,290,194	192.7%	5,774,491	134.6%	-667,792	-18.5%	1,388,539	62.4%	-2,064,235	-48.1%	-1,484,297	-25.7%
903	Prior Year Adjustment		n/a	-913,464	-31.0%	0	0.0%	0	0.0%	0	0.0%	n/a	n/a	n/a	n/a	0	n/a	0	n/a
904	Adjusted Beginning Balance		n/a	2,701,034	91.7%	2,225,959	61.6%	4,290,194	192.7%	5,774,491	134.6%	n/a	n/a	n/a	n/a	-2,064,235	-48.1%	-1,484,297	-25.7%
905	Ending Balance, June 30	1,971,895	100.0%	2,946,706	131.0%	3,614,498	100.0%	2,225,959	100.0%	4,290,194	100.0%	-974,811	-33.1%	-667,792	-18.5%	1,388,539	62.4%	-2,064,235	-48.1%
		chk		2,946,706		3,614,498		2,225,959		4,290,194									
Fund Balance:		2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07		Change from 04/05 to 05/06						
Fund Balance % [905/501]		5.3%	8.1%	9.8%	6.6%	12.5%	% Change	% Change	% Change	% Change	% Change	% Change	% Change						
Required Fund Balance to meet 5% threshold		1,868,416	1,820,615	1,846,435	1,696,214	1,715,196	47,801	2.6%	-25,819	-1.4%	150,220	8.9%	-18,981	-1.1%					
Over -Under 5% threshold		103,479	1,126,091	1,768,064	529,745	2,574,998	-1,022,612	-90.8%	-641,973	-36.3%	1,238,319	233.8%	-2,045,254	-79.4%					
FTES: ②		2008-09 1st Qtr 311Q Report	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07		Change from 04/05 to 05/06						
FTES - Resident		6,490	6,586	6,501	5,988	6,498	# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change					
FTES - Nonresident			66	64	54	73	-96	-1.5%	85	1.3%	513	8.6%	-510	-7.8%					
FTES - Apprentice			18	15	16	14			2	3.1%	10	18.5%	-19	-26.0%					
Total FTES			6,670	6,581	6,057	6,586			3	20.0%	-1	-6.3%	2	14.3%					
									89	1.4%	524	8.7%	-529	-8.0%					
50 % Law: ③		2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07		Change from 04/05 to 05/06						
Instructional Salary Costs (AC 100-5000 and 6110)			16,553,834	15,914,529	14,434,672	14,172,368	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
Current Expense of Education (AC 100-6799)			32,630,944	31,163,219	28,419,602	27,760,655			639,305	4.0%	1,479,857	10.3%	262,304	1.9%					
% of Instructional Salary Costs to CCE			50.73%	51.07%	50.79%	51.05%			1,467,725	4.7%	2,743,617	9.7%	658,947	2.4%					
50% Requirement			16,315,472	15,581,610	14,209,801	13,880,328													
Over -Under 50% Requirement			238,362	332,919	224,871	292,040													
Salaries and Benefits as % of Total Expenditures		77.9%	76.7%	76.7%	76.3%	74.2%	% Change	% Change	% Change	% Change	% Change	% Change	% Change						
							1.2%	0.0%	0.4%	2.2%									
GF Cash Balance (unrestricted and restricted):		2008-09 1st Qtr 311Q Report	2007-08 4th Qtr 311Q Report	2006-07 4th Qtr 311Q Report	2005-06 4th Qtr 311Q Report	2004-05 4th Qtr 311Q Report	Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07		Change from 04/05 to 05/06						
Cash Balance Per 311Q (excluding investments)		-320,278	1,218,183	4,437,193	7,184,467	8,295,262	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
							-1,538,461	-126.3%	-3,219,010	-72.5%	-2,747,274	-38.2%	-1,110,795	-13.4%					

①: For purposes of this analysis, Other Financing Sources is combined into Total Revenues and Other Outgo is combined with Total Expenditures.
 ②: FTES data for 2007-08, 2006-07, 2005-06, and 2004-05 is from System Office Data Abstract ; 2008-09 Total Resident FTES from latest 311Q and is an projected amount.
 ③: 50% law data from data abstract. (Instructional Salary Costs/Current Expense of Education) >= 50%
 Note: If "no data" is displayed for any FTES or GF Cash Balance, the district did not submit CCSF-311Q as of the date of this analysis.