

**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

850 Mt. San Antonio Community College District		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change									
		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 07/08 to 08/09	Change from 06/07 to 07/08	Change from 06/07 to 07/08	Change from 05/06 to 06/07	Change from 05/06 to 06/07	Change from 04/05 to 05/06	Change from 04/05 to 05/06
EDP No.	Acct Description	2008-09		2007-08		2006-07		2005-06		2004-05	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	
8100	Federal Revenues	75,000	0.1%	208,093	0.1%	213,226	0.2%	124,649	0.1%	95,599	-133,093	-64.0%	-5,133	-2.4%	88,577	71.1%	29,050	30.4%	
8600	State Revenues	115,374,873	79.6%	116,098,729	78.9%	107,959,639	76.1%	95,801,305	75.4%	67,876,316	-723,856	-0.6%	8,139,090	7.5%	12,158,334	12.7%	27,924,989	41.1%	
8800	Local Revenues	29,528,632	20.4%	30,735,515	20.9%	33,076,063	23.3%	31,116,027	24.5%	34,108,529	-1,206,883	-3.9%	-2,340,548	-7.1%	1,960,036	6.3%	-2,992,502	-8.8%	
8900	Other Financing Sources ①	0	0.0%	20,002	0.0%	677,939	0.5%	9,755	0.0%	8,114	-20,002	-100.0%	-657,937	-97.0%	668,184	6849.7%	1,641	20.2%	
801	Total Revenues	144,978,505	100.0%	147,062,339	100.0%	141,926,867	100.0%	127,051,736	100.0%	102,088,558	-2,083,834	-1.4%	5,135,472	3.6%	14,875,131	11.7%	24,963,178	24.5%	
1000	Academic Salaries	68,604,880	45.4%	68,016,829	44.4%	59,707,775	44.0%	52,688,788	46.8%	48,661,456	588,051	0.9%	8,309,054	13.9%	7,018,987	13.3%	4,027,332	8.3%	
2000	Classified Salaries	32,349,718	21.4%	31,025,379	20.2%	27,943,377	20.6%	25,285,437	22.5%	23,246,341	1,324,339	4.3%	3,082,002	11.0%	2,657,940	10.5%	2,039,096	8.8%	
3000	Employee Benefits	28,258,769	18.7%	28,636,540	18.7%	24,858,015	18.3%	20,198,356	17.9%	18,955,370	-377,771	-1.3%	3,778,525	15.2%	4,659,659	23.1%	1,242,986	6.6%	
4000	Supplies and Materials	2,889,250	1.9%	2,437,181	1.6%	2,392,865	1.8%	2,316,284	2.1%	2,146,175	452,069	18.5%	44,316	1.9%	76,581	3.3%	170,109	7.9%	
5000	Other Operating Expenses and Services	15,396,335	10.2%	13,220,675	8.6%	11,337,478	8.4%	10,669,138	9.5%	10,283,226	2,175,660	16.5%	1,883,197	16.6%	668,340	6.3%	385,912	3.8%	
6000	Capital Outlay	1,672,796	1.1%	1,755,103	1.1%	2,376,374	1.8%	1,104,888	1.0%	973,243	-82,307	-4.7%	-621,271	-26.1%	1,271,486	115.1%	131,645	13.5%	
7000	Other Outgo ①	2,011,295	1.3%	8,186,342	5.3%	7,145,538	5.3%	321,897	0.3%	158,560	-6,175,047	-75.4%	1,040,804	14.6%	6,823,641	2119.8%	163,337	103.0%	
501	Total Expenditures	151,183,043	100.0%	153,278,049	100.0%	135,761,422	100.0%	112,584,788	100.0%	104,424,371	-2,095,006	-1.4%	17,516,627	12.9%	23,176,634	20.6%	8,160,417	7.8%	
201	Excess/(Deficiency) of Rev. over Expenditures	-6,204,538	n/a	-6,215,710	n/a	6,165,445	n/a	14,466,948	n/a	-2,335,813	11,172	0.2%	-12,381,155	-200.8%	-8,301,503	-57.4%	16,802,761	719.4%	
901	Net Increase/(Decrease) in Fund Balance	-6,204,538	-30.2%	-6,215,710	-23.3%	6,165,445	18.7%	14,466,948	54.0%	-2,335,813	-19.0%	11,172	0.2%	-12,381,155	-200.8%	-8,301,503	-57.4%	16,802,761	719.4%
902	Net Beginning Balance, July 1	26,722,017	130.2%	32,937,727	123.3%	26,772,282	81.3%	12,305,334	46.0%	14,641,147	-6,215,710	-18.9%	6,165,445	23.0%	14,466,948	117.6%	-2,335,813	-16.0%	
903	Prior Year Adjustment		n/a	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	32,937,727	123.3%	26,772,282	81.3%	12,305,334	46.0%	14,641,147	n/a	n/a	n/a	n/a	14,466,948	117.6%	-2,335,813	-16.0%	
905	Ending Balance, June 30	20,517,479	100.0%	26,722,017	100.0%	32,937,727	100.0%	26,772,282	100.0%	12,305,334	-6,204,538	-23.2%	-6,215,710	-18.9%	6,165,445	23.0%	14,466,948	117.6%	
		chk		26,722,017		32,937,727		26,772,282		12,305,334									
<b>Fund Balance:</b>		2008-09		2007-08		2006-07		2005-06		2004-05									
Fund Balance % [905/501]		13.6%		17.4%		24.3%		23.8%		11.8%									
Required Fund Balance to meet 5% threshold		7,559,152		7,663,902		6,788,071		5,629,239		5,221,219	-104,750	-1.4%	875,831	12.9%	1,158,832	20.6%	408,021	7.8%	
Over -Under 5% threshold		12,958,327		19,058,115		26,149,656		21,143,043		7,084,115	-6,099,788	-32.0%	-7,091,541	-27.1%	5,006,613	23.7%	14,058,927	198.5%	
<b>FTES: ②</b>		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05									
FTES - Resident		30,096		31,934		29,886		28,278		26,371	-1,838	-5.8%	2,048	6.9%	1,608	5.7%	1,907	7.2%	
FTES - Nonresident				710		685		687		620			25	3.6%	-2	-0.3%	67	10.8%	
FTES - Apprentice				0		0		0		0			0	n/a	0	n/a	0	n/a	
Total FTES				32,644		30,571		28,964		26,990			2,073	6.8%	1,607	5.5%	1,974	7.3%	
<b>50 % Law: ③</b>		2008-09		2007-08		2006-07		2005-06		2004-05									
Instructional Salary Costs (AC 100-5000 and 6110)				71,145,319		65,581,431		57,751,249		55,007,025			5,563,888	8.5%	7,830,182	13.6%	2,744,224	5.0%	
Current Expense of Education (AC 100-6799)				128,871,293		118,277,993		104,324,771		95,868,484			10,593,300	9.0%	13,953,222	13.4%	8,456,287	8.8%	
% of Instructional Salary Costs to CCE				55.21%		55.45%		55.36%		57.38%									
50% Requirement				64,435,647		59,138,997		52,162,386		47,934,242									
Over -Under 50% Requirement				6,709,672		6,442,434		5,588,863		7,072,783									
<b>Salaries and Benefits as % of Total Expenditures</b>		85.5%		83.3%		82.9%		87.2%		87.0%									
<b>GF Cash Balance (unrestricted and restricted):</b>		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									
Cash Balance Per 311Q (excluding investments)		7,645,632		43,642,398		41,166,643		28,013,837		15,252,672	-35,996,766	-82.5%	2,475,755	6.0%	13,152,806	47.0%	12,761,165	83.7%	

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.