

**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

940 Mt. San Jacinto 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
8100	Federal Revenues	46,000	0.1%	36,898	0.1%	42,355	0.1%	44,306	0.1%	42,910	0.1%	9,102	24.7%	-5,457	-12.9%	-1,951	-4.4%	1,396	3.3%
8600	State Revenues	31,401,600	55.3%	25,628,978	42.5%	23,518,977	47.7%	14,892,777	36.8%	17,175,929	45.5%	5,772,622	22.5%	2,110,001	9.0%	8,626,200	57.9%	-2,283,152	-13.3%
8800	Local Revenues	24,340,606	42.9%	28,509,310	47.2%	25,533,326	51.8%	25,371,031	62.6%	20,506,422	54.4%	-4,168,704	-14.6%	2,975,984	11.7%	162,295	0.6%	4,864,609	23.7%
8900	Other Financing Sources ①	976,340	1.7%	6,171,890	10.2%	200,093	0.4%	207,099	0.5%	130	0.0%	-5,195,550	-84.2%	5,971,797	2984.5%	-7,006	-3.4%	206,969	159206.9%
801	Total Revenues	56,764,546	100.0%	60,347,076	100.0%	49,294,751	100.0%	40,515,213	100.0%	37,725,391	100.0%	-3,582,530	-5.9%	11,052,325	22.4%	8,779,538	21.7%	2,789,822	7.4%
1000	Academic Salaries	22,320,739	41.2%	22,195,407	37.7%	20,768,362	42.5%	17,070,572	40.4%	15,473,140	43.2%	125,332	0.6%	1,427,045	6.9%	3,697,790	21.7%	1,597,432	10.3%
2000	Classified Salaries	13,299,187	24.6%	11,354,156	19.3%	10,283,099	21.1%	8,800,152	20.8%	7,998,597	22.3%	1,945,031	17.1%	1,071,057	10.4%	1,482,947	16.9%	801,555	10.0%
3000	Employee Benefits	8,659,097	16.0%	8,191,148	13.9%	8,020,446	16.4%	6,860,765	16.2%	5,970,725	16.7%	467,949	5.7%	170,702	2.1%	1,159,681	16.9%	890,040	14.9%
4000	Supplies and Materials	1,207,214	2.2%	983,683	1.7%	944,633	1.9%	762,977	1.8%	718,937	2.0%	223,531	22.7%	39,050	4.1%	181,656	23.8%	44,040	6.1%
5000	Other Operating Expenses and Services	6,713,838	12.4%	8,674,906	14.7%	5,008,127	10.3%	5,192,134	12.3%	3,874,121	10.8%	-1,961,068	-22.6%	3,666,779	73.2%	-184,007	-3.5%	1,318,013	34.0%
6000	Capital Outlay	1,314,989	2.4%	997,555	1.7%	804,663	1.6%	884,902	2.1%	532,161	1.5%	317,434	31.8%	192,892	24.0%	-80,239	-9.1%	352,741	66.3%
7000	Other Outgo ①	609,883	1.1%	6,436,510	10.9%	2,985,738	6.1%	2,662,689	6.3%	1,284,916	3.6%	-5,826,627	-90.5%	3,450,772	115.6%	323,049	12.1%	1,377,773	107.2%
501	Total Expenditures	54,124,947	100.0%	58,833,365	100.0%	48,815,068	100.0%	42,234,191	100.0%	35,852,597	100.0%	-4,708,418	-8.0%	10,018,297	20.5%	6,580,877	15.6%	6,381,594	17.8%
201	Excess/(Deficiency) of Rev. over Expenditures	2,639,599	n/a	1,513,711	n/a	479,683	n/a	-1,718,978	n/a	1,872,794	n/a	1,125,888	74.4%	1,034,028	215.6%	2,198,661	127.9%	-3,591,772	-191.8%
901	Net Increase/(Decrease) in Fund Balance	2,639,599	36.7%	1,513,711	33.3%	479,683	15.8%	-1,718,978	-71.1%	1,872,794	45.3%	1,125,888	74.4%	1,034,028	215.6%	2,198,661	127.9%	-3,591,772	-191.8%
902	Net Beginning Balance, July 1	4,547,796	63.3%	3,034,085	66.7%	2,419,001	79.7%	4,137,979	171.1%	2,285,185	55.2%	1,513,711	49.9%	615,084	25.4%	-1,718,978	-41.5%	1,852,794	81.1%
903	Prior Year Adjustment		n/a	0	0.0%	135,401	4.5%	0	0.0%	-20,000	-0.5%	n/a	n/a	n/a	n/a	135,401	n/a	20,000	100.0%
904	Adjusted Beginning Balance		n/a	3,034,085	66.7%	2,554,402	84.2%	4,137,979	171.1%	2,265,185	54.7%	n/a	n/a	n/a	n/a	-1,583,577	-38.3%	1,872,794	82.7%
905	Ending Balance, June 30	7,187,395	100.0%	4,547,796	100.0%	3,034,085	100.0%	2,419,001	100.0%	4,137,979	100.0%	2,639,599	58.0%	1,513,711	49.9%	615,084	25.4%	-1,718,978	-41.5%
		chk		4,547,796		3,034,085		2,419,001		4,137,979									
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]		13.3%		7.7%		6.2%		5.7%		11.5%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		2,706,247		2,941,668		2,440,753		2,111,710		1,792,630		-235,421	-8.0%	500,915	20.5%	329,044	15.6%	319,080	17.8%
Over -Under 5% threshold		4,481,148		1,606,128		593,332		307,291		2,345,349		2,875,020	179.0%	1,012,796	170.7%	286,040	93.1%	-2,038,058	-86.9%
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	
												# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		9,965		10,205		9,672		8,712		8,558		-240	-2.4%	533	5.5%	960	11.0%	154	1.8%
FTES - Nonresident				166		169		130		95				-3	-1.8%	39	30.0%	35	36.8%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				10,370		9,841		8,842		8,654				529	5.4%	999	11.3%	188	2.2%
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	
												\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Instructional Salary Costs (AC 100-5000 and 6110)				24,051,406		22,235,670		18,352,469		16,229,524				1,815,736	8.2%	3,883,201	21.2%	2,122,945	13.1%
Current Expense of Education (AC 100-6799)				44,278,328		41,281,875		35,188,934		30,483,250				2,996,453	7.3%	6,092,941	17.3%	4,705,684	15.4%
% of Instructional Salary Costs to CCE				54.32%		53.86%		52.15%		53.24%				0.5%		1.7%			-1.1%
50% Requirement				22,139,164		20,640,938		17,594,467		15,241,625									
Over -Under 50% Requirement				1,912,242		1,594,732		758,002		987,899									
Salaries and Benefits as % of Total Expenditures		81.8%		70.9%		80.0%		77.5%		82.1%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												10.9%		-9.1%		2.5%			-4.6%
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	
												\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)		-1,749,112		5,679,319		976,514		2,787,786		2,457,955		-7,428,431	-130.8%	4,702,805	481.6%	-1,811,272	-65.0%	329,831	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.