

**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

810 Cerritos 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	0	0.0%	17,125	0.0%	6,920	0.0%	668	0.0%	647	0.0%	-17,125	-100.0%	10,205	147.5%	6,252	935.9%	21	3.2%
8600	State Revenues	73,019,953	83.4%	73,406,232	83.1%	70,986,412	81.7%	63,314,330	78.2%	52,175,238	71.0%	-386,279	-0.5%	2,419,820	3.4%	7,672,082	12.1%	11,139,092	21.3%
8800	Local Revenues	14,558,844	16.6%	14,893,482	16.9%	15,891,044	18.3%	17,632,924	21.8%	21,294,558	29.0%	-334,638	-2.2%	-997,562	-6.3%	-1,741,880	-9.9%	-3,661,634	-17.2%
8900	Other Financing Sources ①	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	n/a	0	n/a	0	n/a	0	n/a
801	Total Revenues	87,578,797	100.0%	88,316,839	100.0%	86,884,376	100.0%	80,947,922	100.0%	73,470,443	100.0%	-738,042	-0.8%	1,432,463	1.6%	5,936,454	7.3%	7,477,479	10.2%
1000	Academic Salaries	43,431,147	46.7%	42,518,046	48.5%	40,067,365	47.4%	38,755,913	48.6%	35,430,338	46.3%	913,101	2.1%	2,450,681	6.1%	1,311,452	3.4%	3,325,575	9.4%
2000	Classified Salaries	19,522,021	21.0%	18,413,690	21.0%	18,610,569	22.0%	16,460,370	20.7%	16,021,307	20.9%	1,108,331	6.0%	-196,879	-1.1%	2,150,199	13.1%	439,063	2.7%
3000	Employee Benefits	17,835,120	19.2%	15,482,665	17.7%	15,169,956	17.9%	14,053,361	17.6%	13,510,537	17.6%	2,352,455	15.2%	312,709	2.1%	1,116,595	7.9%	542,824	4.0%
4000	Supplies and Materials	1,631,910	1.8%	1,648,346	1.9%	1,562,923	1.8%	1,565,268	2.0%	1,435,128	1.9%	-16,436	-1.0%	85,423	5.5%	-2,345	-0.1%	130,140	9.1%
5000	Other Operating Expenses and Services	8,309,182	8.9%	7,604,369	8.7%	7,021,350	8.3%	6,707,283	8.4%	7,015,580	9.2%	704,813	9.3%	583,019	8.3%	314,067	4.7%	-308,297	-4.4%
6000	Capital Outlay	1,008,131	1.1%	365,459	0.4%	512,965	0.6%	376,720	0.5%	607,859	0.8%	642,672	175.9%	-147,506	-28.8%	136,245	36.2%	-231,139	-38.0%
7000	Other Outgo ①	1,232,962	1.3%	1,684,132	1.9%	1,574,318	1.9%	1,755,274	2.2%	2,562,350	3.3%	-451,170	-26.8%	109,814	7.0%	-180,956	-10.3%	-807,076	-31.5%
501	Total Expenditures	92,970,473	100.0%	87,716,707	100.0%	84,519,446	100.0%	79,674,189	100.0%	76,583,099	100.0%	5,253,766	6.0%	3,197,261	3.8%	4,845,257	6.1%	3,091,090	4.0%
201	Excess/(Deficiency) of Rev. over Expenditures	-5,391,676	n/a	600,132	n/a	2,364,930	n/a	1,273,733	n/a	-3,112,656	n/a	-5,991,808	-998.4%	-1,764,798	-74.6%	1,091,197	85.7%	4,386,389	140.9%
901	Net Increase/(Decrease) in Fund Balance	-5,391,676	-74.3%	600,132	4.7%	2,364,930	22.0%	1,273,733	14.9%	-3,112,656	-45.5%	-5,991,808	-998.4%	-1,764,798	-74.6%	1,091,197	85.7%	4,386,389	140.9%
902	Net Beginning Balance, July 1	12,646,111	174.3%	10,751,749	85.0%	8,555,918	79.6%	6,833,992	79.9%	9,946,648	145.5%	1,894,362	17.6%	2,195,831	25.7%	1,721,926	25.2%	-3,112,656	-31.3%
903	Prior Year Adjustment		n/a	1,294,230	10.2%	-169,099	-1.6%	448,193	5.2%	0	0.0%	n/a	n/a	n/a	n/a	-617,292	-137.7%	448,193	n/a
904	Adjusted Beginning Balance		n/a	12,045,979	95.3%	8,386,819	78.0%	7,282,185	85.1%	9,946,648	145.5%	n/a	n/a	n/a	n/a	1,104,634	15.2%	-2,664,463	-26.8%
905	Ending Balance, June 30	7,254,435	100.0%	12,646,111	89.8%	10,751,749	100.0%	8,555,918	100.0%	6,833,992	100.0%	-5,391,676	-42.6%	1,894,362	17.6%	2,195,831	25.7%	1,721,926	25.2%
		chk		12,646,111		10,751,749		8,555,918		6,833,992									
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]		7.8%		14.4%		12.7%		10.7%		8.9%		% Change		% Change		% Change		% Change	
Required Fund Balance to meet 5% threshold		4,648,524		4,385,835		4,225,972		3,983,709		3,829,155		262,688	6.0%	159,863	3.8%	242,263	6.1%	154,555	4.0%
Over -Under 5% threshold		2,605,911		8,260,276		6,525,777		4,572,209		3,004,837		-5,654,364	-68.5%	1,734,499	26.6%	1,953,568	42.7%	1,567,372	52.2%
												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: ②		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		16,580		17,173		16,580		16,621		17,167		-593	-3.5%	593	3.6%	-41	-0.2%	-546	-3.2%
FTES - Nonresident				482		445		446		506				37	8.3%	-1	-0.2%	-60	-11.9%
FTES - Apprentice				385		416		343		262				-31	-7.5%	73	21.3%	81	30.9%
Total FTES				18,039		17,440		17,410		17,936				599	3.4%	30	0.2%	-526	-2.9%
												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	
50 % Law: ③		2008-09		2007-08		2006-07		2005-06		2004-05		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Instructional Salary Costs (AC 100-5000 and 6110)				45,694,846		43,749,999		40,573,313		37,267,694				1,944,847	4.4%	3,176,686	7.8%	3,305,619	8.9%
Current Expense of Education (AC 100-6799)				81,939,195		79,779,442		74,846,645		70,183,530				2,159,753	2.7%	4,932,797	6.6%	4,663,115	6.6%
% of Instructional Salary Costs to CCE				55.77%		54.84%		54.21%		53.10%				0.9%		0.6%		1.1%	
50% Requirement				40,969,598		39,889,721		37,423,323		35,091,765									
Over -Under 50% Requirement				4,725,248		3,860,278		3,149,990		2,175,929									
Salaries and Benefits as % of Total Expenditures		86.9%		87.1%		87.4%		86.9%		84.8%		% Change		% Change		% Change		% Change	
												-0.2%		-0.3%		0.4%		2.1%	
												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	
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	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)		1,878,168		25,688,641		18,673,647		7,946,420		10,942,213		-23,810,473	-92.7%	7,014,994	37.6%	10,727,227	135.0%	-2,995,793	-27.4%

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.