

**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

Citrus 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 %	07/08 to 08/09 \$ Change	07/08 to 08/09 % Change	06/07 to 07/08 \$ Change	06/07 to 07/08 % Change	05/06 to 06/07 \$ Change	05/06 to 06/07 % Change	04/05 to 05/06 \$ Change	04/05 to 05/06 % Change
EDP No.	Acct Description	2008-09		2007-08		2006-07		2005-06		2004-05									
8100	Federal Revenues	14,105	0.0%	13,188	0.0%	12,536	0.0%	13,839	0.0%	24,858	0.0%	917	7.0%	652	5.2%	-1,303	-9.4%	-11,019	-44.3%
8600	State Revenues	50,347,206	82.1%	50,329,637	82.2%	46,138,760	78.5%	39,332,210	75.6%	35,705,221	70.0%	17,569	0.0%	4,190,877	9.1%	6,806,550	17.3%	3,626,989	10.2%
8800	Local Revenues	10,487,031	17.1%	10,745,609	17.5%	12,457,882	21.2%	12,518,369	24.1%	15,141,982	29.7%	-258,578	-2.4%	-1,712,273	-13.7%	-60,487	-0.5%	-2,623,613	-17.3%
8900	Other Financing Sources ①	441,434	0.7%	153,272	0.3%	202,230	0.3%	154,761	0.3%	144,403	0.3%	288,162	188.0%	-48,958	-24.2%	47,469	30.7%	10,358	7.2%
801	Total Revenues	61,289,776	100.0%	61,241,706	100.0%	58,811,408	100.0%	52,019,179	100.0%	51,016,464	100.0%	48,070	0.1%	2,430,298	4.1%	6,792,229	13.1%	1,002,715	2.0%
1000	Academic Salaries	25,132,561	38.8%	23,317,826	38.6%	22,662,031	39.3%	21,286,908	40.1%	19,777,362	39.5%	1,814,735	7.8%	655,795	2.9%	1,375,123	6.5%	1,509,546	7.6%
2000	Classified Salaries	15,891,567	24.5%	14,738,199	24.4%	13,651,068	23.7%	12,769,506	24.1%	11,605,615	23.2%	1,153,368	7.8%	1,087,131	8.0%	881,562	6.9%	1,163,891	10.0%
3000	Employee Benefits	12,230,063	18.9%	11,944,509	19.8%	11,081,070	19.2%	9,675,556	18.2%	9,390,690	18.8%	285,554	2.4%	863,439	7.8%	1,405,514	14.5%	284,866	3.0%
4000	Supplies and Materials	1,680,921	2.6%	1,252,934	2.1%	1,312,404	2.3%	1,242,729	2.3%	1,156,116	2.3%	427,987	34.2%	-59,470	-4.5%	69,675	5.6%	86,613	7.5%
5000	Other Operating Expenses and Services	7,148,401	11.0%	5,954,355	9.9%	5,431,717	9.4%	5,196,193	9.8%	4,636,903	9.3%	1,194,046	20.1%	522,638	9.6%	235,524	4.5%	559,290	12.1%
6000	Capital Outlay	904,417	1.4%	814,231	1.3%	953,690	1.7%	693,082	1.3%	771,212	1.5%	90,186	11.1%	-139,459	-14.6%	260,608	37.6%	-78,130	-10.1%
7000	Other Outgo ①	1,863,031	2.9%	2,423,910	4.0%	2,588,672	4.5%	2,220,822	4.2%	2,707,474	5.4%	-560,879	-23.1%	-164,762	-6.4%	367,850	16.6%	-486,652	-18.0%
501	Total Expenditures	64,850,961	100.0%	60,445,964	100.0%	57,680,652	100.0%	53,084,796	100.0%	50,045,372	100.0%	4,404,997	7.3%	2,765,312	4.8%	4,595,856	8.7%	3,039,424	6.1%
201	Excess/(Deficiency) of Rev. over Expenditures	-3,561,185	n/a	795,742	n/a	1,130,756	n/a	-1,065,617	n/a	971,092	n/a	-4,356,927	-547.5%	-335,014	-29.6%	2,196,373	206.1%	-2,036,709	-209.7%
901	Net Increase/(Decrease) in Fund Balance	-3,561,185	-110.7%	795,742	11.7%	1,130,756	18.9%	-1,065,617	-22.0%	971,092	16.4%	-4,356,927	-547.5%	-335,014	-29.6%	2,196,373	206.1%	-2,036,709	-209.7%
902	Net Beginning Balance, July 1	6,776,762	210.7%	5,981,020	88.3%	4,850,264	81.1%	5,915,881	122.0%	4,944,789	83.6%	795,742	13.3%	1,130,756	23.3%	-1,065,617	-18.0%	971,092	19.6%
903	Prior Year Adjustment		n/a	0	0.0%	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	5,981,020	88.3%	4,850,264	81.1%	5,915,881	122.0%	4,944,789	83.6%	n/a	n/a	n/a	n/a	-1,065,617	-18.0%	971,092	19.6%
905	Ending Balance, June 30	3,215,577	100.0%	6,776,762	100.0%	5,981,020	100.0%	4,850,264	100.0%	5,915,881	100.0%	-3,561,185	-52.5%	795,742	13.3%	1,130,756	23.3%	-1,065,617	-18.0%
		chk		6,776,762		5,981,020		4,850,264		5,915,881									
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]		5.0%		11.2%		10.4%		9.1%		11.8%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		3,242,548		3,022,298		2,884,033		2,654,240		2,502,269		220,250	7.3%	138,266	4.8%	229,793	8.7%	151,971	6.1%
Over -Under 5% threshold		-26,971		3,754,464		3,096,987		2,196,024		3,413,612		-3,781,435	-100.7%	657,476	21.2%	900,963	41.0%	-1,217,588	-35.7%
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		11,523		11,981		11,882		11,564		11,296		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Nonresident				524		564		598		676		-458	-3.8%	99	0.8%	318	2.7%	268	2.4%
FTES - Apprentice				0		0		0		0				-40	-7.1%	-34	-5.7%	-78	-11.5%
Total FTES				12,505		12,446		12,162		11,972				59	0.5%	284	2.3%	190	1.6%
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)				24,963,713		24,684,856		22,970,537		21,679,712		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Current Expense of Education (AC 100-6799)				49,881,227		49,260,515		45,633,243		41,753,538				278,857	1.1%	1,714,319	7.5%	1,290,825	6.0%
% of Instructional Salary Costs to CCE				50.05%		50.11%		50.34%		51.92%				620,712	1.3%	3,627,272	7.9%	3,879,705	9.3%
50% Requirement				24,940,614		24,630,258		22,816,622		20,876,769									
Over -Under 50% Requirement				23,099		54,598		153,915		802,943									
Salaries and Benefits as % of Total Expenditures		82.1%		82.7%		82.2%		82.4%		81.5%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												-0.6%	0.6%			-0.2%			0.9%
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)		2,918,739		18,407,091		12,365,125		3,214,930		6,078,080		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
												-15,488,352	-84.1%	6,041,966	48.9%	9,150,195	284.6%	-2,863,150	-47.1%

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.