

**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

710 Compton Community College District		Unrestricted GF - Col. 2				Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change							
EDP No.	Acct Description	Budgeted	Actual		Actual		Actual		Actual		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	08/09 Line Item %	2007-08	07/08 Line Item %	2006-07	06/07 Line Item %	2005-06	05/06 Line Item %	2004-05	04/05 Line Item %	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
8100	Federal Revenues	0	0.0%	0	0.0%	0	0.0%	0	0.0%	8,785	0.0%	0	n/a	0	n/a	0	n/a	-8,785	-100.0%
8600	State Revenues	29,546,144	85.0%	23,062,163	49.2%	24,584,285	65.4%	22,670,413	82.3%	22,212,121	74.8%	6,483,981	28.1%	-1,522,122	-6.2%	1,913,872	8.4%	458,292	2.1%
8800	Local Revenues	200,000	0.6%	10,787,946	23.0%	13,029,897	34.6%	4,876,436	17.7%	7,466,366	25.2%	-10,587,946	-98.1%	-2,241,951	-17.2%	8,153,461	167.2%	-2,589,930	-34.7%
8900	Other Financing Sources ①	5,000,000	14.4%	13,054,957	27.8%	0	0.0%	0	0.0%	0	0.0%	-8,054,957	-61.7%	13,054,957	n/a	0	n/a	0	n/a
801	Total Revenues	34,746,144	100.0%	46,905,066	100.0%	37,614,182	100.0%	27,546,849	100.0%	29,687,272	100.0%	-12,158,922	-25.9%	9,290,884	24.7%	10,067,333	36.5%	-2,140,423	-7.2%
1000	Academic Salaries	11,119,274	33.6%	10,089,600	22.1%	11,186,297	38.8%	13,429,903	39.5%	12,153,797	42.3%	1,029,674	10.2%	-1,096,697	-9.8%	-2,243,606	-16.7%	1,276,106	10.5%
2000	Classified Salaries	5,285,670	16.0%	6,458,735	14.2%	5,246,219	18.2%	8,224,929	24.2%	6,193,935	21.6%	-1,173,065	-18.2%	1,212,516	23.1%	-2,978,710	-36.2%	2,030,994	32.8%
3000	Employee Benefits	4,405,398	13.3%	4,405,408	9.7%	4,081,336	14.1%	5,106,728	15.0%	4,305,160	15.0%	-10	0.0%	324,072	7.9%	-1,025,392	-20.1%	801,568	18.6%
4000	Supplies and Materials	573,075	1.7%	633,145	1.4%	548,569	1.9%	390,668	1.2%	764,285	2.7%	-60,070	-9.5%	84,576	15.4%	157,901	40.4%	-373,617	-48.9%
5000	Other Operating Expenses and Services	10,693,945	32.3%	6,073,871	13.3%	6,847,804	23.7%	6,396,358	18.8%	4,731,828	16.5%	4,620,074	76.1%	-773,933	-11.3%	451,446	7.1%	1,664,530	35.2%
6000	Capital Outlay	159,000	0.5%	751,341	1.6%	235,958	0.8%	281,566	0.8%	282,969	1.0%	-592,341	-78.8%	515,383	218.4%	-45,608	-16.2%	-1,403	-0.5%
7000	Other Outgo ①	824,315	2.5%	17,213,339	37.7%	709,688	2.5%	130,840	0.4%	279,845	1.0%	-16,389,024	-95.2%	16,503,651	2325.5%	578,848	442.4%	-149,005	-53.2%
501	Total Expenditures	33,060,677	100.0%	45,625,439	100.0%	28,855,871	100.0%	33,960,992	100.0%	28,711,819	100.0%	-12,564,762	-27.5%	16,769,568	58.1%	-5,105,121	-15.0%	5,249,173	18.3%
201	Excess/(Deficiency) of Rev. over Expenditures	1,685,467	n/a	1,279,627	n/a	8,758,311	n/a	-6,414,143	n/a	975,453	n/a	405,840	31.7%	-7,478,684	-85.4%	15,172,454	236.5%	-7,389,596	-757.6%
901	Net Increase/(Decrease) in Fund Balance	1,685,467	28.3%	1,279,627	30.0%	8,758,311	257.6%	-6,414,143	119.4%	975,453	65.2%	405,840	31.7%	-7,478,684	-85.4%	15,172,454	236.5%	-7,389,596	-757.6%
902	Net Beginning Balance, July 1	4,267,030	71.7%	3,400,235	79.7%	-5,358,076	-157.6%	1,496,248	-27.9%	213,041	14.2%	866,795	25.5%	8,758,311	163.5%	-6,854,324	-458.1%	1,283,207	602.3%
903	Prior Year Adjustment		n/a	-412,832	-9.7%	0	0.0%	-453,774	8.4%	307,907	20.6%	n/a	n/a	n/a	n/a	453,774	100.0%	-761,681	-247.4%
904	Adjusted Beginning Balance		n/a	2,987,403	70.0%	-5,358,076	-157.6%	1,042,474	-19.4%	520,948	34.8%	n/a	n/a	n/a	n/a	-6,400,550	-614.0%	521,526	100.1%
905	Ending Balance, June 30	5,952,497	100.0%	4,267,030	109.7%	3,400,235	100.0%	-5,371,669	100.0%	1,496,401	100.0%	1,685,467	39.5%	866,795	25.5%	8,771,904	163.3%	-6,868,070	-459.0%
		chk		4,267,030		3,400,235		-5,371,669		1,496,401									
<b>Fund Balance:</b>		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]		18.0%		9.4%		11.8%		-15.8%		5.2%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		1,653,034		2,281,272		1,442,794		1,698,050		1,435,591		-628,238	-27.5%	838,478	58.1%	-255,256	-15.0%	262,459	18.3%
Over -Under 5% threshold		4,299,463		1,985,758		1,957,441		-7,069,719		60,810		2,313,705	116.5%	28,317	1.4%	9,027,160	127.7%	-7,130,529	-11725.9%
												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	
<b>FTES: ②</b>		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		3,650		3,347		2,695		4,314		6,401		303	9.1%	652	24.2%	-1,619	-37.5%	-2,087	-32.6%
FTES - Nonresident				210		143		81		77				67	46.9%	62	76.5%	4	5.2%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				3,557		2,839		4,396		6,478				718	25.3%	-1,557	-35.4%	-2,082	-32.1%
												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	
<b>50 % Law: ③</b>		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)				10,546,157		12,570,573		14,435,626		12,215,534				-2,024,416	-16.1%	-1,865,053	-12.9%	2,220,092	18.2%
Current Expense of Education (AC 100-6799)				27,617,785		27,588,362		31,216,097		26,205,910				29,423	0.1%	-3,627,735	-11.6%	5,010,187	19.1%
% of Instructional Salary Costs to CCE				38.19%		45.56%		46.24%		46.61%									
50% Requirement				13,808,893		13,794,181		15,608,049		13,102,955									
Over -Under 50% Requirement				(3,262,736)		(1,223,608)		(1,172,423)		(887,421)									
<b>Salaries and Benefits as % of Total Expenditures</b>		62.9%		45.9%		71.1%		78.8%		78.9%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												17.0%		-25.2%		-7.7%			-0.1%
												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	
<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		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)		-1,273,106		8,144,640		1,736,988		425,267		1,710,479		-9,417,746	-115.6%	6,407,652	368.9%	1,311,721	308.4%	-1,285,212	-75.1%

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.