

**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

720 El Camino 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	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	200,000	0.2%	204,169	0.2%	215,610	0.2%	177,179	0.2%	188,017	0.2%	-4,169	-2.0%	-11,441	-5.3%	38,431	21.7%	-10,838	-5.8%
8600	State Revenues	72,029,187	66.6%	70,526,062	67.2%	73,633,217	69.0%	61,293,921	66.2%	56,596,966	64.9%	1,503,125	2.1%	-3,107,155	-4.2%	12,339,296	20.1%	4,696,955	8.3%
8800	Local Revenues	35,940,681	33.2%	33,840,287	32.2%	32,879,332	30.8%	31,097,122	33.6%	30,414,288	34.9%	2,100,394	6.2%	960,955	2.9%	1,782,210	5.7%	682,834	2.2%
8900	Other Financing Sources ①	0	0.0%	450,000	0.4%	0	0.0%	50,000	0.1%	0	0.0%	-450,000	-100.0%	450,000	n/a	-50,000	-100.0%	50,000	n/a
801	Total Revenues	108,169,868	100.0%	105,020,518	100.0%	106,728,159	100.0%	92,618,222	100.0%	87,199,271	100.0%	3,149,350	3.0%	-1,707,641	-1.6%	14,109,937	15.2%	5,418,951	6.2%
1000	Academic Salaries	49,963,774	44.5%	47,835,497	45.8%	44,980,163	45.8%	42,209,786	45.6%	39,526,674	44.5%	2,128,277	4.4%	2,855,334	6.3%	2,770,377	6.6%	2,683,112	6.8%
2000	Classified Salaries	25,552,342	22.8%	23,524,319	22.5%	23,127,922	23.6%	21,752,344	23.5%	20,638,461	23.2%	2,028,023	8.6%	396,397	1.7%	1,375,578	6.3%	1,113,883	5.4%
3000	Employee Benefits	18,270,313	16.3%	16,369,348	15.7%	15,801,967	16.1%	15,755,885	17.0%	16,266,717	18.3%	1,900,965	11.6%	567,381	3.6%	46,082	0.3%	-510,832	-3.1%
4000	Supplies and Materials	1,540,422	1.4%	1,450,712	1.4%	1,486,321	1.5%	1,453,800	1.6%	1,809,235	2.0%	89,710	6.2%	-35,609	-2.4%	32,521	2.2%	-355,435	-19.6%
5000	Other Operating Expenses and Services	10,654,674	9.5%	8,871,571	8.5%	8,367,633	8.5%	8,663,450	9.4%	7,863,850	8.8%	1,783,103	20.1%	503,938	6.0%	-295,817	-3.4%	799,600	10.2%
6000	Capital Outlay	493,662	0.4%	686,483	0.7%	409,001	0.4%	241,828	0.3%	467,968	0.5%	-192,821	-28.1%	277,482	67.8%	167,173	69.1%	-226,140	-48.3%
7000	Other Outgo ①	5,720,000	5.1%	5,655,064	5.4%	3,975,802	4.1%	2,483,051	2.7%	2,350,073	2.6%	64,936	1.1%	1,679,262	42.2%	1,492,751	60.1%	132,978	5.7%
501	Total Expenditures	112,195,187	100.0%	104,392,994	100.0%	98,148,809	100.0%	92,560,144	100.0%	88,922,978	100.0%	7,802,193	7.5%	6,244,185	6.4%	5,588,665	6.0%	3,637,166	4.1%
201	Excess/(Deficiency) of Rev. over Expenditures	-4,025,319	n/a	627,524	n/a	8,579,350	n/a	58,078	n/a	-1,723,707	n/a	-4,652,843	-741.5%	-7,951,826	-92.7%	8,521,272	14672.1%	1,781,785	103.4%
901	Net Increase/(Decrease) in Fund Balance	-4,025,319	-43.0%	627,524	4.7%	8,579,350	62.9%	58,078	1.1%	-1,723,707	-28.7%	-4,652,843	-741.5%	-7,951,826	-92.7%	8,521,272	14672.1%	1,781,785	103.4%
902	Net Beginning Balance, July 1	13,386,803	143.0%	13,643,551	101.9%	5,287,170	38.8%	6,010,074	113.7%	6,795,327	113.1%	-256,748	-1.9%	8,356,381	158.1%	-722,904	-12.0%	-785,253	-11.6%
903	Prior Year Adjustment		n/a	-884,272	-6.6%	-222,969	-1.6%	-780,982	-14.8%	938,454	15.6%	n/a	n/a	n/a	n/a	558,013	71.5%	-1,719,436	-183.2%
904	Adjusted Beginning Balance		n/a	12,759,279	95.3%	5,064,201	37.1%	5,229,092	98.9%	7,733,781	128.7%	n/a	n/a	n/a	n/a	-164,891	-3.2%	-2,504,689	-32.4%
905	Ending Balance, June 30	9,361,484	100.0%	13,386,803	106.6%	13,643,551	100.0%	5,287,170	100.0%	6,010,074	100.0%	-4,025,319	-30.1%	-256,748	-1.9%	8,356,381	158.1%	-722,904	-12.0%

  

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]	8.3%	12.8%	13.9%	5.7%	6.8%	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold	5,609,759	5,219,650	4,907,440	4,628,007	4,446,149	390,110	7.5%	312,209	6.4%
Over -Under 5% threshold	3,751,725	8,167,153	8,736,111	659,163	1,563,925	-4,415,429	-54.1%	-568,957	-6.5%

  

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	19,312	19,337	19,312	18,228	19,339	# Change	% Change	# Change	% Change
FTES - Nonresident		1,542	1,430	1,297	1,150	-25	-0.1%	25	0.1%
FTES - Apprentice		0	0	0	0	112	7.8%	133	10.3%
Total FTES		20,879	20,742	19,525	20,488	137	0.7%	1,217	6.2%

  

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
Instructional Salary Costs (AC 100-5000 and 6110)		50,968,446	47,152,963	45,785,944	42,711,110	\$ Change	% Change	\$ Change	% Change
Current Expense of Education (AC 100-6799)		93,678,843	88,135,531	84,769,052	82,646,203	3,815,483	8.1%	1,367,019	3.0%
% of Instructional Salary Costs to CCE		54.41%	53.50%	54.01%	51.68%	5,543,312	6.3%	3,366,479	4.0%
50% Requirement		46,839,422	44,067,766	42,384,526	41,323,102		0.9%		-0.5%
Over -Under 50% Requirement		4,129,024	3,085,197	3,401,418	1,388,008				
Salaries and Benefits as % of Total Expenditures	83.6%	84.0%	85.5%	86.1%	86.0%	% Change	% Change	% Change	% Change

  

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)	5,573,765	20,489,595	14,326,125	4,617,877	6,045,240	\$ Change	% Change	\$ Change	% Change
						-14,915,830	-72.8%	6,163,470	43.0%
						9,708,248	210.2%	-1,427,363	-23.6%

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.