

**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

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Foothill-DeAnza 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	2,089	0.0%	2,219	0.0%	2,269	0.0%	2,320	0.0%	2,052	0.0%	-130	-5.9%	-50	-2.2%	-51	-2.2%	268	13.1%
8600	State Revenues	91,378,979	46.4%	89,594,772	45.7%	95,755,895	48.9%	70,494,504	40.2%	56,532,678	35.0%	1,784,207	2.0%	-6,161,123	-6.4%	25,261,391	35.8%	13,961,826	24.7%
8800	Local Revenues	104,115,245	52.8%	106,272,802	54.1%	99,517,416	50.8%	104,386,528	59.5%	104,089,195	64.4%	-2,157,557	-2.0%	6,755,386	6.8%	-4,869,112	-4.7%	297,333	0.3%
8900	Other Financing Sources ①	1,564,007	0.8%	388,948	0.2%	460,696	0.2%	574,783	0.3%	958,824	0.6%	1,175,059	302.1%	-71,748	-15.6%	-114,087	-19.8%	-384,041	-40.1%
801	Total Revenues	197,060,320	100.0%	196,258,741	100.0%	195,736,276	100.0%	175,458,135	100.0%	161,582,749	100.0%	801,579	0.4%	522,465	0.3%	20,278,141	11.6%	13,875,386	8.6%
1000	Academic Salaries	82,024,469	37.4%	80,566,081	40.4%	73,256,762	40.2%	68,068,162	40.1%	66,026,145	41.1%	1,458,388	1.8%	7,309,319	10.0%	5,188,600	7.6%	2,042,017	3.1%
2000	Classified Salaries	40,792,446	18.6%	39,909,143	20.0%	35,675,866	19.6%	32,154,989	19.0%	31,275,743	19.5%	883,303	2.2%	4,233,277	11.9%	3,520,877	10.9%	879,246	2.8%
3000	Employee Benefits	43,599,577	19.9%	39,223,926	19.7%	35,620,591	19.5%	32,817,104	19.3%	30,181,758	18.8%	4,375,651	11.2%	3,603,335	10.1%	2,803,487	8.5%	2,635,346	8.7%
4000	Supplies and Materials	2,463,730	1.1%	4,986,939	2.5%	4,386,411	2.4%	3,839,244	2.3%	3,825,073	2.4%	-2,523,209	-50.6%	600,528	13.7%	547,167	14.3%	14,171	0.4%
5000	Other Operating Expenses and Services	41,979,707	19.2%	23,191,827	11.6%	21,116,411	11.6%	21,145,697	12.5%	16,420,485	10.2%	18,787,880	81.0%	2,075,416	9.8%	-29,286	-0.1%	4,725,212	28.8%
6000	Capital Outlay	181,566	0.1%	937,201	0.5%	1,214,566	0.7%	1,343,628	0.8%	824,342	0.5%	-755,635	-80.6%	-277,365	-22.8%	-129,062	-9.6%	519,286	63.0%
7000	Other Outgo ①	8,131,398	3.7%	10,501,345	5.3%	11,072,981	6.1%	10,312,117	6.1%	12,225,316	7.6%	-2,369,947	-22.6%	-571,636	-5.2%	760,864	7.4%	-1,913,199	-15.6%
501	Total Expenditures	219,172,893	100.0%	199,316,462	100.0%	182,343,588	100.0%	169,680,941	100.0%	160,778,862	100.0%	19,856,431	10.0%	16,972,874	9.3%	12,662,647	7.5%	8,902,079	5.5%
201	Excess/(Deficiency) of Rev. over Expenditures	-22,112,573	n/a	-3,057,721	n/a	13,392,688	n/a	5,777,194	n/a	803,887	n/a	-19,054,852	-623.2%	-16,450,409	-122.8%	7,615,494	131.8%	4,973,307	618.7%
901	Net Increase/(Decrease) in Fund Balance	-22,112,573	-151.7%	-3,057,721	-8.3%	13,392,688	33.7%	5,777,194	21.9%	803,887	3.9%	-19,054,852	-623.2%	-16,450,409	-122.8%	7,615,494	131.8%	4,973,307	618.7%
902	Net Beginning Balance, July 1	36,687,950	251.7%	39,745,671	108.3%	26,352,983	66.3%	20,575,789	78.1%	19,771,902	96.1%	-3,057,721	-7.7%	13,392,688	50.8%	5,777,194	28.1%	803,887	4.1%
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	39,745,671	108.3%	26,352,983	66.3%	20,575,789	78.1%	19,771,902	96.1%	n/a	n/a	n/a	n/a	5,777,194	28.1%	803,887	4.1%
905	Ending Balance, June 30	14,575,377	100.0%	36,687,950	100.0%	39,745,671	100.0%	26,352,983	100.0%	20,575,789	100.0%	-22,112,573	-60.3%	-3,057,721	-7.7%	13,392,688	50.8%	5,777,194	28.1%

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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]	6.7%	18.4%	21.8%	15.5%	12.8%	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold	10,958,645	9,965,823	9,117,179	8,484,047	8,038,943	992,822	10.0%	848,644	9.3%	633,132	7.5%	445,104	5.5%
Over -Under 5% threshold	3,616,732	26,722,127	30,628,492	17,868,936	12,536,846	-23,105,395	-86.5%	-3,906,365	-12.8%	12,759,556	71.4%	5,332,090	42.5%

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	
						# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident	33,026	33,376	32,361	32,526	31,080	-350	-1.0%	1,015	3.1%	-165	-0.5%	1,446	4.7%
FTES - Nonresident		3,988	3,613	3,096	2,987			375	10.4%	517	16.7%	109	3.6%
FTES - Apprentice		897	799	750	783			98	12.3%	49	6.5%	-33	-4.2%
Total FTES		38,261	36,773	36,372	34,850			1,488	4.0%	401	1.1%	1,522	4.4%

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)		89,659,134	83,579,589	77,552,121	73,714,642			6,079,545	7.3%	6,027,468	7.8%	3,837,479	5.2%
Current Expense of Education (AC 100-6799)		174,082,993	158,544,391	147,515,299	136,866,959			15,538,602	9.8%	11,029,092	7.5%	10,648,340	7.8%
% of Instructional Salary Costs to CCE		51.50%	52.72%	52.57%	53.86%								
50% Requirement		87,041,497	79,272,196	73,757,650	68,433,480								
Over -Under 50% Requirement		2,617,637	4,307,393	3,794,471	5,281,162								
Salaries and Benefits as % of Total Expenditures	75.9%	80.1%	79.3%	78.4%	79.3%								
						% Change	% Change	% Change	% Change	% 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	
						\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)	17,935,567	40,195,026	52,768,176	38,606,430	32,926,287	-22,259,459	-55.4%	-12,573,150	-23.8%	14,161,746	36.7%	5,680,143	17.3%

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.