

**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

520 Kern 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	287,500	0.3%	143,591	0.1%	350,583	0.4%	374,152	0.4%	206,437	0.2%	143,909	100.2%	-206,992	-59.0%	-23,569	-6.3%	167,715	81.2%
8600	State Revenues	57,469,539	55.8%	58,412,491	53.8%	53,369,176	53.9%	47,847,700	53.2%	40,782,776	46.5%	-942,952	-1.6%	5,043,315	9.4%	5,521,476	11.5%	7,064,924	17.3%
8800	Local Revenues	45,231,450	43.9%	50,001,601	46.1%	45,171,351	45.7%	41,647,439	46.3%	46,332,481	52.9%	-4,770,151	-9.5%	4,830,250	10.7%	3,523,912	8.5%	-4,685,042	-10.1%
8900	Other Financing Sources ①	0	0.0%	698	0.0%	44,311	0.0%	34,200	0.0%	293,003	0.3%	-698	-100.0%	-43,613	-98.4%	10,111	29.6%	-258,803	-88.3%
801	Total Revenues	102,988,489	100.0%	108,558,381	100.0%	98,935,421	100.0%	89,903,491	100.0%	87,614,697	100.0%	-5,569,892	-5.1%	9,622,960	9.7%	9,031,930	10.0%	2,288,794	2.6%
1000	Academic Salaries	45,161,621	42.6%	44,737,450	44.8%	41,987,734	44.3%	39,659,139	45.5%	37,367,008	44.1%	424,171	0.9%	2,749,716	6.5%	2,328,595	5.9%	2,292,131	6.1%
2000	Classified Salaries	20,133,674	19.0%	18,317,503	18.3%	17,287,434	18.2%	16,474,700	18.9%	16,493,552	19.5%	1,816,171	9.9%	1,030,069	6.0%	812,734	4.9%	-18,852	-0.1%
3000	Employee Benefits	23,374,368	22.0%	21,278,427	21.3%	21,036,335	22.2%	19,996,638	23.0%	20,072,561	23.7%	2,095,941	9.9%	242,092	1.2%	1,039,697	5.2%	-75,923	-0.4%
4000	Supplies and Materials	1,841,052	1.7%	1,452,960	1.5%	1,421,644	1.5%	1,515,351	1.7%	1,412,062	1.7%	388,092	26.7%	31,316	2.2%	-93,707	-6.2%	103,289	7.3%
5000	Other Operating Expenses and Services	11,941,796	11.3%	12,617,123	12.6%	11,113,422	11.7%	8,445,524	9.7%	7,873,054	9.3%	-675,327	-5.4%	1,503,701	13.5%	2,667,898	31.6%	572,470	7.3%
6000	Capital Outlay	2,192,960	2.1%	1,533,470	1.5%	1,457,363	1.5%	733,303	0.8%	886,965	1.0%	659,490	43.0%	76,107	5.2%	724,060	98.7%	-153,662	-17.3%
7000	Other Outgo ①	1,433,186	1.4%	9,659	0.0%	443,542	0.5%	255,000	0.3%	659,977	0.8%	1,423,527	14737.8%	-433,883	-97.8%	188,542	73.9%	-404,977	-61.4%
501	Total Expenditures	106,078,657	100.0%	99,946,592	100.0%	94,747,474	100.0%	87,079,655	100.0%	84,765,179	100.0%	6,132,065	6.1%	5,199,118	5.5%	7,667,819	8.8%	2,314,476	2.7%
201	Excess/(Deficiency) of Rev. over Expenditures	-3,090,168	n/a	8,611,789	n/a	4,187,947	n/a	2,823,836	n/a	2,849,518	n/a	-11,701,957	-135.9%	4,423,842	105.6%	1,364,111	48.3%	-25,682	-0.9%
901	Net Increase/(Decrease) in Fund Balance	-3,090,168	-14.5%	8,611,789	35.3%	4,187,947	29.6%	2,823,836	29.4%	2,849,518	39.5%	-11,701,957	-135.9%	4,423,842	105.6%	1,364,111	48.3%	-25,682	-0.9%
902	Net Beginning Balance, July 1	24,401,209	114.5%	14,138,008	57.9%	9,590,555	67.8%	7,221,890	75.3%	4,859,983	67.3%	10,263,201	72.6%	4,547,453	47.4%	2,368,665	32.8%	2,361,907	48.6%
903	Prior Year Adjustment		n/a	1,651,412	6.8%	359,506	2.5%	-455,171	-4.7%	-487,611	-6.8%	n/a	n/a	n/a	n/a	814,677	179.0%	32,440	6.7%
904	Adjusted Beginning Balance		n/a	15,789,420	64.7%	9,950,061	70.4%	6,766,719	70.6%	4,372,372	60.5%	n/a	n/a	n/a	n/a	3,183,342	47.0%	2,394,347	54.8%
905	Ending Balance, June 30	21,311,041	100.0%	24,401,209	93.2%	14,138,008	100.0%	9,590,555	100.0%	7,221,890	100.0%	-3,090,168	-12.7%	10,263,201	72.6%	4,547,453	47.4%	2,368,665	32.8%
		chk		24,401,209		14,138,008		9,590,555		7,221,890									
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]		20.1%		24.4%		14.9%		11.0%		8.5%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		5,303,933		4,997,330		4,737,374		4,353,983		4,238,259		306,603	6.1%	259,956	5.5%	383,391	8.8%	115,724	2.7%
Over -Under 5% threshold		16,007,108		19,403,879		9,400,634		5,236,572		2,983,631		-3,396,771	-17.5%	10,003,245	106.4%	4,164,062	79.5%	2,252,941	75.5%
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		18,766		19,067		18,288		17,631		18,766		-301	-1.6%	779	4.3%	657	3.7%	-1,135	-6.0%
FTES - Nonresident				223		229		253		238		-6	-2.6%	-24	-9.5%	15	6.3%	15	6.3%
FTES - Apprentice				76		92		85		99		-16	-17.4%	7	8.2%	-14	-14.1%	-14	-14.1%
Total FTES				19,366		18,608		17,969		19,102		758	4.1%	639	3.6%	-1,133	-5.9%	-1,133	-5.9%
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)				48,388,854		45,691,329		43,831,914		41,837,678				2,697,525	5.9%	1,859,415	4.2%	1,994,236	4.8%
Current Expense of Education (AC 100-6799)				93,932,527		89,139,169		81,390,061		78,365,373				4,793,358	5.4%	7,749,108	9.5%	3,024,688	3.9%
% of Instructional Salary Costs to CCE				51.51%		51.26%		53.85%		53.39%					0.3%		-2.6%		0.5%
50% Requirement				46,966,264		44,569,585		40,695,031		39,182,687									
Over -Under 50% Requirement				1,422,590		1,121,744		3,136,883		2,654,991									
Salaries and Benefits as % of Total Expenditures		83.6%		84.4%		84.8%		87.4%		87.2%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												-0.8%	-0.4%	-2.7%					0.2%
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)		28,302,378		9,933,837		12,524,255		0		6,504,818		18,368,541	184.9%	-2,590,418	-20.7%	12,524,255	n/a	-6,504,818	-100.0%

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.