

**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

840 Long Beach 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	% Change
8100	Federal Revenues	130,000	0.1%	128,173	0.1%	133,139	0.1%	147,715	0.2%	109,714	0.1%	1,827	1.4%	-4,966	-3.7%	-14,576	-9.9%	38,001	34.6%
8600	State Revenues	92,353,065	82.4%	92,724,659	82.2%	91,226,325	80.2%	75,172,565	77.7%	65,611,143	70.8%	-371,594	-0.4%	1,498,334	1.6%	16,053,760	21.4%	9,561,422	14.6%
8800	Local Revenues	18,074,256	16.1%	18,287,419	16.2%	21,874,908	19.2%	20,855,503	21.6%	26,181,583	28.2%	-213,163	-1.2%	-3,587,489	-16.4%	1,019,405	4.9%	-5,326,080	-20.3%
8900	Other Financing Sources ①	1,578,131	1.4%	1,710,730	1.5%	530,208	0.5%	594,871	0.6%	828,223	0.9%	-132,599	-7.8%	1,180,522	22.2%	-64,663	-10.9%	-233,352	-28.2%
801	Total Revenues	112,135,452	100.0%	112,850,981	100.0%	113,764,580	100.0%	96,770,654	100.0%	92,730,663	100.0%	-715,529	-0.6%	-913,599	-0.8%	16,993,926	17.6%	4,039,991	4.4%
1000	Academic Salaries	49,709,460	42.3%	46,965,795	42.1%	45,190,280	43.4%	42,112,760	44.0%	38,393,880	43.7%	2,743,665	5.8%	1,775,515	3.9%	3,077,520	7.3%	3,718,880	9.7%
2000	Classified Salaries	26,691,310	22.7%	24,891,736	22.3%	22,462,234	21.6%	19,650,809	20.6%	19,518,140	22.2%	1,799,574	7.2%	2,429,502	10.8%	2,811,425	14.3%	132,669	0.7%
3000	Employee Benefits	24,439,549	20.8%	23,237,382	20.8%	21,301,923	20.5%	19,166,990	20.0%	18,303,454	20.8%	1,202,167	5.2%	1,935,459	9.1%	2,134,933	11.1%	863,536	4.7%
4000	Supplies and Materials	1,245,851	1.1%	1,069,717	1.0%	1,022,653	1.0%	1,216,067	1.3%	1,130,662	1.3%	176,134	16.5%	47,064	4.6%	-193,414	-15.9%	85,405	7.6%
5000	Other Operating Expenses and Services	12,115,421	10.3%	8,820,825	7.9%	8,513,262	8.2%	7,896,716	8.3%	7,331,137	8.3%	3,294,596	37.4%	307,563	3.6%	616,546	7.8%	565,579	7.7%
6000	Capital Outlay	260,323	0.2%	2,637,459	2.4%	553,176	0.5%	613,648	0.6%	348,136	0.4%	-2,377,136	-90.1%	2,084,283	376.8%	-60,472	-9.9%	265,512	76.3%
7000	Other Outgo ①	3,040,328	2.6%	3,957,274	3.5%	5,048,753	4.9%	4,947,129	5.2%	2,918,002	3.3%	-916,946	-23.2%	-1,091,479	-21.6%	101,624	2.1%	2,029,127	69.5%
501	Total Expenditures	117,502,242	100.0%	111,580,188	100.0%	104,092,281	100.0%	95,604,119	100.0%	87,943,411	100.0%	5,922,054	5.3%	7,487,907	7.2%	8,488,162	8.9%	7,660,708	8.7%
201	Excess/(Deficiency) of Rev. over Expenditures	-5,366,790	n/a	1,270,793	n/a	9,672,299	n/a	1,166,535	n/a	4,787,252	n/a	-6,637,583	-522.3%	-8,401,506	-86.9%	8,505,764	729.1%	-3,620,717	-75.6%
901	Net Increase/(Decrease) in Fund Balance	-5,366,790	-56.4%	1,270,793	8.5%	9,672,299	61.4%	1,166,535	19.2%	4,787,252	97.3%	-6,637,583	-522.3%	-8,401,506	-86.9%	8,505,764	729.1%	-3,620,717	-75.6%
902	Net Beginning Balance, July 1	14,882,492	156.4%	15,759,912	105.9%	6,087,613	38.6%	4,921,078	80.8%	4,481,848	91.1%	-877,420	-5.6%	9,672,299	158.9%	1,166,535	23.7%	439,230	9.8%
903	Prior Year Adjustment		n/a	-2,148,213	-14.4%	0	0.0%	0	0.0%	-4,348,022	-88.4%	n/a	n/a	n/a	n/a	0	n/a	4,348,022	100.0%
904	Adjusted Beginning Balance		n/a	13,611,699	91.5%	6,087,613	38.6%	4,921,078	80.8%	133,826	2.7%	n/a	n/a	n/a	n/a	1,166,535	23.7%	4,787,252	357.2%
905	Ending Balance, June 30	9,515,702	100.0%	14,882,492	114.4%	15,759,912	100.0%	6,087,613	100.0%	4,921,078	100.0%	-5,366,790	-36.1%	-877,420	-5.6%	9,672,299	158.9%	1,166,535	23.7%
		chk		14,882,492		15,759,912		6,087,613		4,921,078									
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]		8.1%		13.3%		15.1%		6.4%		5.6%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		5,875,112		5,579,009		5,204,614		4,780,206		4,397,171		296,103	5.3%	374,395	7.2%	424,408	8.9%	383,035	8.7%
Over -Under 5% threshold		3,640,590		9,303,483		10,555,298		1,307,407		523,907		-5,662,893	-60.9%	-1,251,815	-11.9%	9,247,891	707.3%	783,500	149.5%
												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: ②		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		21,632		21,529		21,268		18,806		20,923		103	0.5%	261	1.2%	2,462	13.1%	-2,117	-10.1%
FTES - Nonresident				1,068		1,003		820		786				65	6.5%	183	22.3%	34	4.3%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				22,597		22,271		19,626		21,709				326	1.5%	2,645	13.5%	-2,083	-9.6%
												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	
50 % Law: ③		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)				52,702,199		50,575,369		47,072,894		43,669,916				2,126,830	4.2%	3,502,475	7.4%	3,402,978	7.8%
Current Expense of Education (AC 100-6799)				100,170,614		94,747,083		86,085,878		80,716,534				5,423,531	5.7%	8,661,205	10.1%	5,369,344	6.7%
% of Instructional Salary Costs to CCE				52.61%		53.38%		54.68%		54.10%									
50% Requirement				50,085,307		47,373,542		43,042,939		40,358,267									
Over -Under 50% Requirement				2,616,892		3,201,827		4,029,955		3,311,649									
												% Change		% Change		% Change		% Change	
Salaries and Benefits as % of Total Expenditures		85.8%		85.2%		85.5%		84.7%		86.7%		0.6%		-0.2%		0.8%		-2.0%	
												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	
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	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)		-6,627,141		17,083,261		14,687,553		2,332,550		2,043,903		-23,710,402	-138.8%	2,395,708	16.3%	12,355,003	529.7%	288,647	14.1%

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.