

**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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Los Angeles 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	4,000	0.0%	649,899	0.1%	1,358,282	0.3%	8,721	0.0%	7,685	0.0%	-645,899	-99.4%	-708,383	-52.2%	1,349,561	15474.8%	1,036	13.5%
8600	State Revenues	376,771,859	69.3%	368,706,687	68.1%	357,112,673	68.7%	302,295,255	66.5%	285,199,716	65.3%	8,065,172	2.2%	11,594,014	3.2%	54,817,418	18.1%	17,095,539	6.0%
8800	Local Revenues	166,876,395	30.7%	171,667,090	31.7%	161,374,338	31.0%	152,310,076	33.5%	147,565,650	33.8%	-4,790,695	-2.8%	10,292,752	6.4%	9,064,262	6.0%	4,744,426	3.2%
8900	Other Financing Sources ①	0	0.0%	241,465	0.0%	46,233	0.0%	210,998	0.0%	3,687,186	0.8%	-241,465	-100.0%	195,232	422.3%	-164,765	-78.1%	-3,476,188	-94.3%
801	Total Revenues	543,652,254	100.0%	541,265,141	100.0%	519,891,526	100.0%	454,825,050	100.0%	436,460,237	100.0%	2,387,113	0.4%	21,373,615	4.1%	65,066,476	14.3%	18,364,813	4.2%
1000	Academic Salaries	231,100,961	38.3%	238,832,607	44.4%	221,022,871	43.7%	204,680,322	44.8%	182,892,992	43.8%	-7,731,646	-3.2%	17,809,736	8.1%	16,342,549	8.0%	21,787,330	11.9%
2000	Classified Salaries	107,866,639	17.9%	103,814,314	19.3%	97,947,185	19.4%	90,209,022	19.8%	83,637,464	20.0%	4,052,325	3.9%	5,867,129	6.0%	7,738,163	8.6%	6,571,558	7.9%
3000	Employee Benefits	115,004,167	19.0%	109,721,074	20.4%	99,938,765	19.8%	91,493,339	20.0%	88,473,919	21.2%	5,283,093	4.8%	9,782,309	9.8%	8,445,426	9.2%	3,019,420	3.4%
4000	Supplies and Materials	8,751,823	1.4%	7,636,169	1.4%	7,783,440	1.5%	6,961,556	1.5%	6,031,846	1.4%	1,115,654	14.6%	-147,271	-1.9%	821,884	11.8%	929,710	15.4%
5000	Other Operating Expenses and Services	124,499,761	20.6%	56,890,789	10.6%	59,164,037	11.7%	48,709,016	10.7%	44,057,561	10.5%	67,608,972	118.8%	-2,273,248	-3.8%	10,455,021	21.5%	4,651,455	10.6%
6000	Capital Outlay	10,122,847	1.7%	5,273,019	1.0%	5,812,274	1.1%	3,841,941	0.8%	3,637,607	0.9%	4,849,828	92.0%	-539,255	-9.3%	1,970,333	51.3%	204,334	5.6%
7000	Other Outgo ①	6,676,003	1.1%	15,221,042	2.8%	14,240,518	2.8%	10,554,303	2.3%	9,150,468	2.2%	-8,545,039	-56.1%	980,524	6.9%	3,686,215	34.9%	1,403,835	15.3%
501	Total Expenditures	604,022,201	100.0%	537,389,014	100.0%	505,909,090	100.0%	456,449,499	100.0%	417,881,857	100.0%	66,633,187	12.4%	31,479,924	6.2%	49,459,591	10.8%	38,567,642	9.2%
201	Excess/(Deficiency) of Rev. over Expenditures	-60,369,947	n/a	3,876,127	n/a	13,982,436	n/a	-1,624,449	n/a	18,578,380	n/a	-64,246,074	-1657.5%	-10,106,309	-72.3%	15,606,885	960.7%	-20,202,829	-108.7%
901	Net Increase/(Decrease) in Fund Balance	-60,369,947	n/a	3,876,127	6.4%	13,982,436	26.2%	-1,624,449	-4.1%	18,578,380	49.9%	-64,246,074	-1657.5%	-10,106,309	-72.3%	15,606,885	960.7%	-20,202,829	-108.7%
902	Net Beginning Balance, July 1	60,369,947	n/a	53,440,872	88.5%	39,667,873	74.2%	37,198,503	93.8%	23,330,612	62.7%	6,929,075	13.0%	13,772,999	34.7%	2,469,370	6.6%	13,867,891	59.4%
903	Prior Year Adjustment		n/a	3,052,948	5.1%	-209,437	-0.4%	4,093,820	10.3%	-4,710,489	-12.7%	n/a	n/a	n/a	n/a	-4,303,257	-105.1%	8,804,309	186.9%
904	Adjusted Beginning Balance		n/a	56,493,820	93.6%	39,458,436	73.8%	41,292,323	104.1%	18,620,123	50.1%	n/a	n/a	n/a	n/a	-1,833,887	-4.4%	22,672,200	121.8%
905	Ending Balance, June 30	0	n/a	60,369,947	94.9%	53,440,872	100.0%	39,667,874	100.0%	37,198,503	100.0%	-60,369,947	-100.0%	6,929,075	13.0%	13,772,998	34.7%	2,469,371	6.6%

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]	0.0%	11.2%	10.6%	8.7%	8.9%	-11.2%	0.7%	1.9%	-0.2%

	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
Required Fund Balance to meet 5% threshold	30,201,110	26,869,451	25,295,455	22,822,475	20,894,093	3,331,659	12.4%	1,573,996	6.2%
Over -Under 5% threshold	-30,201,110	33,500,496	28,145,418	16,845,399	16,304,410	-63,701,606	-190.2%	5,355,079	19.0%

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	99,370	104,623	102,543	88,466	97,010	-5,253	-5.0%	2,080	2.0%
FTES - Nonresident		3,291	3,106	2,604	2,727			185	6.0%
FTES - Apprentice		72	75	60	52			-3	-4.0%
Total FTES		107,986	105,725	91,130	99,789			2,261	2.1%

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)		249,090,292	243,331,891	214,486,531	191,725,236			5,758,401	2.4%
Current Expense of Education (AC 100-6799)		462,761,141	465,948,207	413,153,231	380,518,755			-3,187,066	-0.7%
% of Instructional Salary Costs to CCE		53.83%	52.22%	51.91%	50.39%			1.6%	0.3%
50% Requirement		231,380,571	232,974,104	206,576,616	190,259,378				
Over -Under 50% Requirement		17,709,721	10,357,787	7,909,915	1,465,858				
Salaries and Benefits as % of Total Expenditures	75.2%	84.2%	82.8%	84.6%	85.0%	-9.0%	1.4%	-1.8%	-0.3%

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)	66,958,591	77,433,051	51,377,806	14,019,090	36,333,790	-10,474,460	-13.5%	26,055,245	50.7%

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.