

**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

860 North Orange County 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	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	n/a	0	n/a	0	n/a	0	n/a
8600	State Revenues	100,537,042	58.6%	97,723,829	57.1%	98,577,297	58.2%	78,147,544	51.5%	67,517,166	47.7%	2,813,213	2.9%	-853,468	-0.9%	20,429,753	26.1%	10,630,378	15.7%
8800	Local Revenues	70,738,242	41.3%	72,846,402	42.6%	70,648,005	41.7%	73,493,389	48.4%	73,948,655	52.2%	-2,108,160	-2.9%	2,198,397	3.1%	-2,845,384	-3.9%	-455,266	-0.6%
8900	Other Financing Sources ①	150,000	0.1%	502,959	0.3%	139,270	0.1%	108,321	0.1%	77,855	0.1%	-352,959	-70.2%	363,689	261.1%	30,949	28.6%	30,466	39.1%
801	Total Revenues	171,425,284	100.0%	171,073,190	100.0%	169,364,572	100.0%	151,749,254	100.0%	141,543,676	100.0%	352,094	0.2%	1,708,618	1.0%	17,615,318	11.6%	10,205,578	7.2%
1000	Academic Salaries	80,002,816	40.2%	81,826,566	47.3%	76,116,637	44.4%	69,627,127	46.9%	64,357,856	44.9%	-1,823,750	-2.2%	5,709,929	7.5%	6,489,510	9.3%	5,269,271	8.2%
2000	Classified Salaries	35,342,331	17.7%	34,122,505	19.7%	33,428,426	19.5%	29,785,578	20.1%	27,599,890	19.3%	1,219,826	3.6%	694,079	2.1%	3,642,848	12.2%	2,185,688	7.9%
3000	Employee Benefits	34,207,817	17.2%	33,025,223	19.1%	30,359,870	17.7%	28,253,535	19.0%	26,793,900	18.7%	1,182,594	3.6%	2,665,353	8.8%	2,106,335	7.5%	1,459,635	5.4%
4000	Supplies and Materials	6,238,275	3.1%	2,243,454	1.3%	1,968,968	1.1%	1,892,269	1.3%	1,807,901	1.3%	3,994,821	178.1%	274,486	13.9%	76,699	4.1%	84,368	4.7%
5000	Other Operating Expenses and Services	16,134,840	8.1%	13,472,188	7.8%	12,703,162	7.4%	10,889,605	7.3%	10,902,517	7.6%	2,662,652	19.8%	769,026	6.1%	1,813,557	16.7%	-12,912	-0.1%
6000	Capital Outlay	8,107,077	4.1%	1,501,326	0.9%	2,041,131	1.2%	2,974,103	2.0%	3,811,640	2.7%	6,605,751	440.0%	-539,805	-26.4%	-932,972	-31.4%	-837,537	-22.0%
7000	Other Outgo ①	19,126,904	9.6%	6,953,340	4.0%	14,764,290	8.6%	5,091,084	3.4%	7,920,246	5.5%	12,173,564	175.1%	-7,810,950	-52.9%	9,673,206	190.0%	-2,829,162	-35.7%
501	Total Expenditures	199,160,060	100.0%	173,144,602	100.0%	171,382,484	100.0%	148,513,301	100.0%	143,193,950	100.0%	26,015,458	15.0%	1,762,118	1.0%	22,869,183	15.4%	5,319,351	3.7%
201	Excess/(Deficiency) of Rev. over Expenditures	-27,734,776	n/a	-2,071,412	n/a	-2,017,912	n/a	3,235,953	n/a	-1,650,274	n/a	-25,663,364	-1238.9%	-53,500	-2.7%	-5,253,865	-162.4%	4,886,227	296.1%
901	Net Increase/(Decrease) in Fund Balance	-27,734,776	n/a	-2,071,412	-7.5%	-2,017,912	-6.8%	3,235,953	10.2%	-1,650,274	-5.8%	-25,663,364	-1238.9%	-53,500	-2.7%	-5,253,865	-162.4%	4,886,227	296.1%
902	Net Beginning Balance, July 1	27,734,776	n/a	29,806,188	107.5%	31,824,100	106.8%	28,588,147	89.8%	30,238,421	105.8%	-2,071,412	-6.9%	-2,017,912	-6.3%	3,235,953	11.3%	-1,650,274	-5.5%
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	29,806,188	107.5%	31,824,100	106.8%	28,588,147	89.8%	30,238,421	105.8%	n/a	n/a	n/a	n/a	3,235,953	11.3%	-1,650,274	-5.5%
905	Ending Balance, June 30	0	n/a	27,734,776	100.0%	29,806,188	100.0%	31,824,100	100.0%	28,588,147	100.0%	-27,734,776	-100.0%	-2,071,412	-6.9%	-2,017,912	-6.3%	3,235,953	11.3%
		chk		27,734,776		29,806,188		31,824,100		28,588,147									
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%	16.0%	17.4%	21.4%	20.0%					% Change		% Change		% Change		% Change		
Required Fund Balance to meet 5% threshold		9,958,003	8,657,230	8,569,124	7,425,665	7,159,698					\$ Change		\$ Change		\$ Change		\$ Change		
Over -Under 5% threshold		-9,958,003	19,077,546	21,237,064	24,398,435	21,428,450					% Change		% Change		% Change		% Change		
											\$ Change		\$ Change		\$ Change		\$ Change		
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		
FTES - Resident		35,259	36,544	34,824	33,541	34,390					% Change		% Change		% Change		% Change		
FTES - Nonresident			799	712	522	591					\$ Change		\$ Change		\$ Change		\$ Change		
FTES - Apprentice			11	9	8	8					% Change		% Change		% Change		% Change		
Total FTES			37,354	35,545	34,071	34,990					\$ Change		\$ Change		\$ Change		\$ Change		
											% Change		% Change		% Change		% Change		
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)			85,710,595	79,718,556	72,905,999	67,820,387					\$ Change		\$ Change		\$ Change		\$ Change		
Current Expense of Education (AC 100-6799)			158,042,578	146,918,054	133,599,255	124,367,044					% Change		% Change		% Change		% Change		
% of Instructional Salary Costs to CCE			54.23%	54.26%	54.57%	54.53%					\$ Change		\$ Change		\$ Change		\$ Change		
50% Requirement			79,021,289	73,459,027	66,799,628	62,183,522					% Change		% Change		% Change		% Change		
Over -Under 50% Requirement			6,689,306	6,259,529	6,106,371	5,636,865					\$ Change		\$ Change		\$ Change		\$ Change		
Salaries and Benefits as % of Total Expenditures		75.1%	86.0%	81.6%	86.0%	82.9%					% 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		
Cash Balance Per 311Q (excluding investments)		6,138,151	34,250,940	46,113,915	42,541,948	35,130,663					% Change		% Change		% Change		% Change		
											\$ Change		\$ Change		\$ Change		\$ Change		

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.