

**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

430 Ohlone 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	28,949,134	60.6%	28,040,618	58.4%	27,098,050	58.6%	22,813,230	56.3%	19,484,898	52.7%	908,516	3.2%	942,568	3.5%	4,284,820	18.8%	3,328,332	17.1%
8800	Local Revenues	18,449,677	38.6%	19,114,949	39.8%	17,933,331	38.8%	17,381,301	42.9%	17,495,515	47.3%	-665,272	-3.5%	1,181,618	6.6%	552,030	3.2%	-114,214	-0.7%
8900	Other Financing Sources ①	366,647	0.8%	834,542	1.7%	1,206,633	2.6%	316,435	0.8%	0	0.0%	-467,895	-56.1%	-372,091	-30.8%	890,198	281.3%	316,435	n/a
801	Total Revenues	47,765,458	100.0%	47,990,109	100.0%	46,238,014	100.0%	40,510,966	100.0%	36,980,413	100.0%	-224,651	-0.5%	1,752,095	3.8%	5,727,048	14.1%	3,530,553	9.5%
1000	Academic Salaries	21,554,848	44.2%	21,365,008	43.9%	19,523,774	44.2%	17,728,785	46.2%	16,628,550	45.8%	189,840	0.9%	1,841,234	9.4%	1,794,989	10.1%	1,100,235	6.6%
2000	Classified Salaries	12,127,586	24.9%	12,041,923	24.7%	10,894,144	24.7%	9,861,982	25.7%	8,951,483	24.7%	85,663	0.7%	1,147,779	10.5%	1,032,162	10.5%	910,499	10.2%
3000	Employee Benefits	6,697,279	13.7%	6,366,109	13.1%	5,411,080	12.2%	5,101,109	13.3%	4,949,460	13.6%	331,170	5.2%	955,029	17.6%	309,971	6.1%	151,649	3.1%
4000	Supplies and Materials	1,297,406	2.7%	1,044,546	2.1%	827,636	1.9%	727,290	1.9%	648,990	1.8%	252,860	24.2%	216,910	26.2%	100,346	13.8%	78,300	12.1%
5000	Other Operating Expenses and Services	6,134,197	12.6%	6,163,586	12.7%	5,541,507	12.5%	4,047,840	10.5%	4,446,263	12.2%	-29,389	-0.5%	622,079	11.2%	1,493,667	36.9%	-398,423	-9.0%
6000	Capital Outlay	141,432	0.3%	680,594	1.4%	490,349	1.1%	271,460	0.7%	429,324	1.2%	-539,162	-79.2%	190,245	38.8%	218,889	80.6%	-157,864	-36.8%
7000	Other Outgo ①	786,885	1.6%	1,044,508	2.1%	1,495,493	3.4%	642,810	1.7%	253,525	0.7%	-257,623	-24.7%	-450,985	-30.2%	852,683	132.6%	389,285	153.5%
501	Total Expenditures	48,739,633	100.0%	48,706,274	100.0%	44,183,983	100.0%	38,381,276	100.0%	36,307,595	100.0%	33,359	0.1%	4,522,291	10.2%	5,802,707	15.1%	2,073,681	5.7%
201	Excess/(Deficiency) of Rev. over Expenditures	-974,175	n/a	-716,165	n/a	2,054,031	n/a	2,129,690	n/a	672,818	n/a	-258,010	-36.0%	-2,770,196	-134.9%	-75,659	-3.6%	1,456,872	216.5%
901	Net Increase/(Decrease) in Fund Balance	-974,175	-14.5%	-716,165	-9.3%	2,054,031	24.4%	2,129,690	33.4%	672,818	15.8%	-258,010	-36.0%	-2,770,196	-134.9%	-75,659	-3.6%	1,456,872	216.5%
902	Net Beginning Balance, July 1	7,707,751	114.5%	8,423,916	109.3%	6,369,885	75.6%	4,240,197	66.6%	3,543,332	83.5%	-716,165	-8.5%	2,054,031	32.2%	2,129,688	50.2%	696,865	19.7%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	0	0.0%	29,820	0.7%	n/a	n/a	n/a	n/a	0	n/a	-29,820	-100.0%
904	Adjusted Beginning Balance		n/a	8,423,916	109.3%	6,369,885	75.6%	4,240,197	66.6%	3,573,152	84.2%	n/a	n/a	n/a	n/a	2,129,688	50.2%	667,045	18.7%
905	Ending Balance, June 30	6,733,576	100.0%	7,707,751	100.0%	8,423,916	100.0%	6,369,887	100.0%	4,245,970	100.0%	-974,175	-12.6%	-716,165	-8.5%	2,054,029	32.2%	2,123,917	50.0%
		chk		7,707,751		8,423,916		6,369,887		4,245,970									
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]		13.8%		15.8%		19.1%		16.6%		11.7%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		2,436,982		2,435,314		2,209,199		1,919,064		1,815,380		1,668	0.1%	226,115	10.2%	290,135	15.1%	103,684	5.7%
Over -Under 5% threshold		4,296,594		5,272,437		6,214,717		4,450,823		2,430,590		-975,843	-18.5%	-942,280	-15.2%	1,763,894	39.6%	2,020,233	83.1%
												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		8,197		8,332		8,237		8,114		6,769		-135	-1.6%	95	1.2%	123	1.5%	1,345	19.9%
FTES - Nonresident				440		287		225		173				153	53.3%	62	27.6%	52	30.1%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				8,772		8,524		8,339		6,942				248	2.9%	185	2.2%	1,397	20.1%
												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)				21,918,502		19,986,990		17,730,397		17,043,345				1,931,512	9.7%	2,256,593	12.7%	687,052	4.0%
Current Expense of Education (AC 100-6799)				42,663,243		39,051,782		34,317,039		32,541,867				3,611,461	9.2%	4,734,743	13.8%	1,775,172	5.5%
% of Instructional Salary Costs to CCE				51.38%		51.18%		51.67%		52.37%									
50% Requirement				21,331,622		19,525,891		17,158,520		16,270,934									
Over -Under 50% Requirement				586,880		461,099		571,877		772,411									
Salaries and Benefits as % of Total Expenditures		82.8%		81.7%		81.1%		85.2%		84.1%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												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)		3,119,226		10,001,983		11,372,805		6,132,935		7,946,824		-6,882,757	-68.8%	-1,370,822	-12.1%	5,239,870	85.4%	-1,813,889	-22.8%

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.