

890 South Orange County 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 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07	
		2009-10	08/09 Line Item %	2008-09	07/08 Line Item %	2007-08	06/07 Line Item %	2006-07	05/06 Line Item %	2005-06	04/05 Line Item %	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
8100	Federal Revenues	0	0.0%	0	0.0%	16,817	0.0%	0	0.0%	0	0.0%	0	n/a	-16,817	-100.0%	16,817	n/a	0	n/a
8600	State Revenues	7,654,324	4.4%	9,526,823	5.3%	9,719,925	5.5%	12,069,971	7.2%	9,169,643	6.0%	-1,872,499	-19.7%	-193,102	-2.0%	-2,350,046	-19.5%	2,900,328	31.6%
8800	Local Revenues	166,984,011	95.6%	171,175,761	94.7%	167,970,181	94.5%	156,393,883	92.8%	143,752,570	93.9%	-4,191,750	-2.4%	3,205,580	1.9%	11,576,298	7.4%	12,641,313	8.8%
8900	Other Financing Sources ①	0	0.0%	0	0.0%	0	0.0%	85,022	0.1%	250,000	0.2%	0	n/a	0	n/a	-85,022	-100.0%	-164,978	-66.0%
801	Total Revenues	174,638,335	100.0%	180,702,584	100.0%	177,706,923	100.0%	168,548,876	100.0%	153,172,213	100.0%	-6,064,249	-3.4%	2,995,661	1.7%	9,158,047	5.4%	15,376,663	10.0%
1000	Academic Salaries	61,160,902	30.4%	59,696,745	32.7%	52,444,971	31.2%	49,945,999	29.3%	46,632,201	31.1%	1,464,157	2.5%	7,251,774	13.8%	2,498,972	5.0%	3,313,798	7.1%
2000	Classified Salaries	35,600,056	17.7%	30,905,906	16.9%	29,197,351	17.4%	27,336,049	16.0%	25,137,995	16.8%	4,694,150	15.2%	1,708,555	5.9%	1,861,302	6.8%	2,198,054	8.7%
3000	Employee Benefits	29,904,150	14.9%	26,321,772	14.4%	23,718,105	14.1%	27,382,308	16.0%	24,572,335	16.4%	3,582,378	13.6%	2,603,667	11.0%	-3,664,203	-13.4%	2,809,973	11.4%
4000	Supplies and Materials	3,833,838	1.9%	2,025,658	1.1%	1,871,278	1.1%	1,559,019	0.9%	1,454,659	1.0%	1,808,180	89.3%	154,380	8.2%	312,259	20.0%	104,360	7.2%
5000	Other Operating Expenses and Services	16,950,705	8.4%	11,648,000	6.4%	10,271,490	6.1%	10,084,696	5.9%	9,891,056	6.6%	5,302,705	45.5%	1,376,510	13.4%	186,794	1.9%	193,640	2.0%
6000	Capital Outlay	7,570,802	3.8%	3,270,073	1.8%	3,485,956	2.1%	1,474,389	0.9%	1,408,340	0.9%	4,300,729	131.5%	-215,883	-6.2%	2,011,567	136.4%	66,049	4.7%
7000	Other Outgo ①	46,190,141	23.0%	48,636,000	26.6%	47,257,511	28.1%	52,839,132	31.0%	40,666,330	27.2%	-2,445,859	-5.0%	1,378,489	2.9%	-5,581,621	-10.6%	12,172,802	29.9%
501	Total Expenditures	201,210,594	100.0%	182,504,154	100.0%	168,246,662	100.0%	170,621,592	100.0%	149,762,916	100.0%	18,706,440	10.2%	14,257,492	8.5%	-2,374,930	-1.4%	20,858,676	13.9%
201	Excess/(Deficiency) of Rev. over Expenditures	-26,572,259	n/a	-1,801,570	n/a	9,460,261	n/a	-2,072,716	n/a	3,409,297	n/a	-24,770,689	-1375.0%	-11,261,831	-119.0%	11,532,977	556.4%	-5,482,013	-160.8%
901	Net Increase/(Decrease) in Fund Balance	-26,572,259	n/a	-1,801,570	-6.8%	9,460,261	33.3%	-2,072,716	-11.0%	3,409,297	16.2%	-24,770,689	-1375.0%	-11,261,831	-119.0%	11,532,977	556.4%	-5,482,013	-160.8%
902	Net Beginning Balance, July 1	26,572,259	n/a	28,373,829	106.8%	18,913,568	66.7%	20,986,284	111.0%	17,576,987	83.8%	-1,801,570	-6.3%	9,460,261	50.0%	-2,072,716	-9.9%	3,409,297	19.4%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	0	0.0%	-6,541	0.0%	n/a	n/a	n/a	n/a	0	n/a	6,541	100.0%
904	Adjusted Beginning Balance		n/a	28,373,829	106.8%	18,913,568	66.7%	20,986,284	111.0%	17,576,987	83.8%	n/a	n/a	n/a	n/a	-2,072,716	-9.9%	3,409,297	19.4%
905	Ending Balance, June 30	0	n/a	26,572,259	100.0%	28,373,829	100.0%	18,913,568	100.0%	20,986,284	100.0%	-26,572,259	-100.0%	-1,801,570	-6.3%	9,460,261	50.0%	-2,072,716	-9.9%
chk				26,572,259		28,373,829		18,913,568		20,979,743									
Fund Balance:		2009-10		2008-09		2007-08		2006-07		2005-06		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07	
Fund Balance % [905/501]		0.0%		14.6%		16.9%		11.1%		14.0%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		10,060,530		9,125,208		8,412,333		8,531,080		7,488,146		935,322	10.2%	712,875	8.5%	-118,747	-1.4%	1,042,934	13.9%
Over -Under 5% threshold		-10,060,530		17,447,051		19,961,496		10,382,488		13,498,138		-27,507,581	-157.7%	-2,514,445	-12.6%	9,579,008	92.3%	-3,115,650	-23.1%
FTES: ②		2009-10 1st Qtr 311Q Report		2008-09		2007-08		2006-07		2005-06		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07	
FTES - Resident		22,969		25,952		24,190		22,969		21,043		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Nonresident				1,043		1,079		1,089		962		-2,983	-11.5%	1,762	7.3%	1,221	5.3%	1,926	9.2%
FTES - Apprentice				0		0		0		0		-36	-3.3%	-10	-0.9%	0	0.0%	127	13.2%
Total FTES				26,995		25,269		24,058		22,005				1,726	6.8%	1,211	5.0%	2,053	9.3%
50 % Law: ③		2009-10		2008-09		2007-08		2006-07		2005-06		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07	
Instructional Salary Costs (AC 100-5000 and 6110)				64,419,752		56,293,724		54,728,813		52,588,294		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Current Expense of Education (AC 100-6799)				121,985,640		109,000,781		109,392,935		104,518,345				8,126,028	14.4%	1,564,911	2.9%	2,140,519	4.1%
% of Instructional Salary Costs to CCE				52.81%		50.03%		50.03%		50.31%				12,984,859	11.9%	-392,154	-0.4%	4,874,590	4.7%
50% Requirement				60,992,820		54,500,391		54,696,468		52,259,173						2.8%		0.0%	-0.3%
Over -Under 50% Requirement				3,426,932		1,793,333		32,345		329,121									
Salaries and Benefits as % of Total Expenditures		63.0%		64.1%		62.6%		61.3%		64.3%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												-1.1%		1.4%		1.3%			-3.0%
GF Cash Balance (unrestricted and restricted):		2009-10 1st Qtr 311Q Report		2008-09 4th Qtr 311Q Report		2007-08 4th Qtr 311Q Report		2006-07 4th Qtr 311Q Report		2005-06 4th Qtr 311Q Report		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08		Change from 05/06 to 06/07	
Cash Balance Per 311Q (excluding investments)		20,545,122		36,009,617		30,119,630		39,754,187		27,807,641		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
												-15,464,495	-42.9%	5,889,987	19.6%	-9,634,557	-24.2%	11,946,546	43.0%

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 2008-09, 2007-08, 2006-07, and 2005-06 is from System Office Data Abstract ; 2009-10 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.