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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Butte-Glenn Community College District

EDP No.	Acct Description	Unrestricted GF - Col. 2 Budgeted 2008-09	08/09 Line Item %	Actual 2007-08	07/08 Line Item %	Unrestricted GF - Fund 11, Col. 1 Actual 2006-07	06/07 Line Item %	Actual 2005-06	05/06 Line Item %	Actual 2004-05	04/05 Line Item %	Year-to-Year Change: Change from 07/08 to 08/09 $ Change	07/08 to 08/09 % Change	Change from 06/07 to 07/08 $ Change	06/07 to 07/08 % Change	Change from 05/06 to 06/07 $ Change	05/06 to 06/07 % Change	Change from 04/05 to 05/06 $ Change	04/05 to 05/06 % Change
8100	Federal Revenues	109,935	0.2%	93,178	0.2%	164,185	0.3%	109,975	0.2%	106,022	0.2%	16,757	18.0%	-71,007	-43.2%	54,210	49.3%	3,953	3.7%
8600	State Revenues	40,110,577	72.8%	40,482,973	72.2%	43,731,159	74.8%	39,909,392	73.5%	36,182,575	71.0%	-372,396	-0.9%	-3,248,186	-7.4%	3,821,767	9.6%	3,726,817	10.3%
8800	Local Revenues	14,876,698	27.0%	15,505,282	27.6%	14,604,709	25.0%	14,267,900	26.3%	14,640,666	28.7%	-628,584	-4.1%	900,573	6.2%	336,809	2.4%	-372,766	-2.5%
8900	Other Financing Sources ①	0	0.0%	0	0.0%	0	0.0%	0	0.0%	5,238	0.0%	0	n/a	0	n/a	0	n/a	-5,238	-100.0%
801	Total Revenues	55,097,210	100.0%	56,081,433	100.0%	58,500,053	100.0%	54,287,267	100.0%	50,934,501	100.0%	-984,223	-1.8%	-2,418,620	-4.1%	4,212,786	7.8%	3,352,766	6.6%
1000	Academic Salaries	24,116,636	41.8%	23,281,661	41.9%	23,001,201	42.2%	24,150,618	43.1%	21,146,369	41.1%	834,975	3.6%	280,460	1.2%	-1,149,417	-4.8%	3,004,249	14.2%
2000	Classified Salaries	11,572,363	20.1%	11,617,236	20.9%	11,613,402	21.3%	11,105,837	19.8%	10,024,713	19.5%	-44,873	-0.4%	3,834	0.0%	507,565	4.6%	1,081,124	10.8%
3000	Employee Benefits	12,242,086	21.2%	10,736,537	19.3%	10,640,996	19.5%	11,419,240	20.4%	10,129,769	19.7%	1,505,549	14.0%	95,541	0.9%	-778,244	-6.8%	1,289,471	12.7%
4000	Supplies and Materials	1,361,064	2.4%	1,077,605	1.9%	1,019,124	1.9%	913,144	1.6%	976,884	1.9%	283,459	26.3%	58,481	5.7%	105,980	11.6%	-63,740	-6.5%
5000	Other Operating Expenses and Services	6,736,157	11.7%	5,319,322	9.6%	4,913,958	9.0%	2,767,109	4.9%	6,527,869	12.7%	1,416,835	26.6%	405,364	8.2%	2,146,849	77.6%	-3,760,760	-57.6%
6000	Capital Outlay	966,120	1.7%	800,089	1.4%	949,732	1.7%	1,011,436	1.8%	630,218	1.2%	166,031	20.8%	-149,643	-15.8%	-61,704	-6.1%	381,218	60.5%
7000	Other Outgo ①	708,591	1.2%	2,723,348	4.9%	2,398,321	4.4%	4,660,837	8.3%	2,048,031	4.0%	-2,014,757	-74.0%	325,027	13.6%	-2,262,516	-48.5%	2,612,806	127.6%
501	Total Expenditures	57,703,017	100.0%	55,555,798	100.0%	54,536,734	100.0%	56,028,221	100.0%	51,483,853	100.0%	2,147,219	3.9%	1,019,064	1.9%	-1,491,487	-2.7%	4,544,368	8.8%
201	Excess/(Deficiency) of Rev. over Expenditures	-2,605,807	n/a	525,635	n/a	3,963,319	n/a	-1,740,954	n/a	-549,352	n/a	-3,131,442	-595.7%	-3,437,684	-86.7%	5,704,273	327.7%	-1,191,602	-216.9%
901	Net Increase/(Decrease) in Fund Balance	-2,605,807	-19.8%	525,635	3.3%	3,963,319	26.1%	-1,740,954	-15.5%	-549,352	-4.2%	-3,131,442	-595.7%	-3,437,684	-86.7%	5,704,273	327.7%	-1,191,602	-216.9%
902	Net Beginning Balance, July 1	15,737,484	119.8%	15,211,849	96.7%	11,249,052	73.9%	12,990,006	115.5%	12,898,961	99.3%	525,635	3.5%	3,962,797	35.2%	-1,740,954	-13.4%	91,045	0.7%
903	Prior Year Adjustment		n/a	0	0.0%	-522	0.0%	0	0.0%	640,397	4.9%	n/a	n/a	n/a	n/a	-522	n/a	-640,397	-100.0%
904	Adjusted Beginning Balance		n/a	15,211,849	96.7%	11,248,530	73.9%	12,990,006	115.5%	13,539,358	104.2%	n/a	n/a	n/a	n/a	-1,741,476	-13.4%	-549,352	-4.1%
905	Ending Balance, June 30	13,131,677	100.0%	15,737,484	100.0%	15,211,849	100.0%	11,249,052	100.0%	12,990,006	100.0%	-2,605,807	-16.6%	525,635	3.5%	3,962,797	35.2%	-1,740,954	-13.4%
	chk			15,737,484		15,211,849		11,249,052		12,990,006									
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Fund Balance:	2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09	% Change	Change from 06/07 to 07/08	% Change	Change from 05/06 to 06/07	% Change	Change from 04/05 to 05/06	% Change
Fund Balance % [905/501]	22.8%	28.3%	27.9%	20.1%	25.2%		-5.6%		0.4%		7.8%		-5.2%
Required Fund Balance to meet 5% threshold	2,885,151	2,777,790	2,726,837	2,801,411	2,574,193	107,361	3.9%	50,953	1.9%	-74,574	-2.7%	227,218	8.8%
Over -Under 5% threshold	10,246,526	12,959,694	12,485,012	8,447,641	10,415,813	-2,713,168	-20.9%	474,682	3.8%	4,037,371	47.8%	-1,968,172	-18.9%

FTES: ②	2008-09 1st Qtr 311Q Report	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09 # Change	% Change	Change from 06/07 to 07/08 # Change	% Change	Change from 05/06 to 06/07 # Change	% Change	Change from 04/05 to 05/06 # Change	% Change
FTES - Resident	10,553	10,773	11,016	11,480	11,918	-220	-2.0%	-243	-2.2%	-464	-4.0%	-438	-3.7%
FTES - Nonresident		283	237	363	341			46	19.4%	-126	-34.7%	22	6.5%
FTES - Apprentice		0	0	0	0			0	n/a	0	n/a	0	n/a
Total FTES		11,056	11,253	11,843	12,259			-197	-1.8%	-590	-5.0%	-416	-3.4%

50 % Law: ③	2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09 $ Change	% Change	Change from 06/07 to 07/08 $ Change	% Change	Change from 05/06 to 06/07 $ Change	% Change	Change from 04/05 to 05/06 $ Change	% Change
Instructional Salary Costs (AC 100-5000 and 6110)		23,937,121	24,237,578	25,275,487	22,513,525			-300,457	-1.2%	-1,037,909	-4.1%	2,761,962	12.3%
Current Expense of Education (AC 100-6799)		47,787,514	47,735,682	46,819,394	44,976,307			51,832	0.1%	916,288	2.0%	1,843,087	4.1%
% of Instructional Salary Costs to CCE		50.09%	50.77%	53.99%	50.06%				-0.7%		-3.2%		3.9%
50% Requirement		23,893,757	23,867,841	23,409,697	22,488,154								
Over -Under 50% Requirement		43,364	369,737	1,865,790	25,371								

						% Change		% Change		% Change		% Change	
Salaries and Benefits as % of Total Expenditures	83.1%	82.1%	83.0%	83.3%	80.2%		0.9%		-0.8%		-0.3%		3.1%

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	% Change	Change from 06/07 to 07/08 $ Change	% Change	Change from 05/06 to 06/07 $ Change	% Change	Change from 04/05 to 05/06 $ Change	% Change
Cash Balance Per 311Q (excluding investments)	9,865,292	29,680,382	18,629,848	16,462,748	20,531,698	-19,815,090	-66.8%	11,050,534	59.3%	2,167,100	13.2%	-4,068,950	-19.8%

①: For purposes of this analysis, Other Financing Sources is combined into Total Revenues and Other Outgo is combined with Tot al 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.