

**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

310 Contra Costa 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	21,540	0.0%	22,601	0.0%	18,880	0.0%	21,540	0.0%	36,925	0.0%	-1,061	-4.7%	3,721	19.7%	-2,660	-12.3%	-15,385	-41.7%
8600	State Revenues	79,359,845	46.3%	73,842,925	43.8%	71,734,071	43.1%	52,415,906	37.0%	56,958,779	40.1%	5,516,920	7.5%	2,108,854	2.9%	19,318,165	36.9%	-4,542,873	-8.0%
8800	Local Revenues	91,332,742	53.2%	94,670,227	56.2%	93,575,167	56.2%	88,179,845	62.2%	83,851,146	59.1%	-3,337,485	-3.5%	1,095,060	1.2%	5,395,322	6.1%	4,328,699	5.2%
8900	Other Financing Sources ①	826,299	0.5%	18,436	0.0%	1,284,425	0.8%	1,131,636	0.8%	1,025,568	0.7%	807,863	4382.0%	-1,265,989	-98.6%	152,789	13.5%	106,068	10.3%
801	Total Revenues	171,540,426	100.0%	168,554,189	100.0%	166,612,543	100.0%	141,748,927	100.0%	141,872,418	100.0%	2,986,237	1.8%	1,941,646	1.2%	24,863,616	17.5%	-123,491	-0.1%
1000	Academic Salaries	70,303,254	42.8%	73,493,170	45.4%	67,452,668	40.5%	60,310,632	43.6%	63,594,788	45.5%	-3,189,916	-4.3%	6,040,502	9.0%	7,142,036	11.8%	-3,284,156	-5.2%
2000	Classified Salaries	33,137,135	20.2%	31,901,459	19.7%	28,838,462	17.3%	26,691,809	19.3%	26,877,989	19.2%	1,235,676	3.9%	3,062,997	10.6%	2,146,653	8.0%	-186,180	-0.7%
3000	Employee Benefits	36,029,962	21.9%	33,337,826	20.6%	32,344,585	19.4%	29,870,252	21.6%	29,991,276	21.4%	2,692,136	8.1%	993,241	3.1%	2,474,333	8.3%	-121,024	-0.4%
4000	Supplies and Materials	3,973,483	2.4%	2,833,052	1.8%	3,466,914	2.1%	3,150,548	2.3%	2,897,140	2.1%	1,140,431	40.3%	-633,862	-18.3%	316,366	10.0%	253,408	8.7%
5000	Other Operating Expenses and Services	16,167,875	9.8%	15,799,153	9.8%	15,548,426	9.3%	15,434,800	11.2%	14,469,894	10.3%	368,722	2.3%	250,727	1.6%	113,626	0.7%	964,906	6.7%
6000	Capital Outlay	1,996,042	1.2%	2,022,460	1.3%	1,384,415	0.8%	973,418	0.7%	827,159	0.6%	-26,418	-1.3%	638,045	46.1%	410,997	42.2%	146,259	17.7%
7000	Other Outgo ①	2,670,269	1.6%	2,345,379	1.5%	17,460,080	10.5%	1,919,219	1.4%	1,165,141	0.8%	324,890	13.9%	-15,114,701	-86.6%	15,540,861	809.7%	754,078	64.7%
501	Total Expenditures	164,278,020	100.0%	161,732,499	100.0%	166,495,550	100.0%	138,350,678	100.0%	139,823,387	100.0%	2,545,521	1.6%	-4,763,051	-2.9%	28,144,872	20.3%	-1,472,709	-1.1%
201	Excess/(Deficiency) of Rev. over Expenditures	7,262,406	n/a	6,821,690	n/a	116,993	n/a	3,398,249	n/a	2,049,031	n/a	440,716	6.5%	6,704,697	5730.9%	-3,281,256	-96.6%	1,349,218	65.8%
901	Net Increase/(Decrease) in Fund Balance	7,262,406	20.9%	6,821,690	24.9%	116,993	0.5%	3,398,249	24.0%	2,049,031	19.2%	440,716	6.5%	6,704,697	5730.9%	-3,281,256	-96.6%	1,349,218	65.8%
902	Net Beginning Balance, July 1	27,436,521	79.1%	22,308,009	81.3%	14,171,994	63.5%	10,691,623	75.4%	9,873,748	92.4%	5,128,512	23.0%	8,136,015	57.4%	3,480,371	32.6%	817,875	8.3%
903	Prior Year Adjustment		n/a	-1,693,178	-6.2%	8,019,022	35.9%	82,122	0.6%	-1,231,156	-11.5%	n/a	n/a	n/a	n/a	7,936,900	9664.8%	1,313,278	106.7%
904	Adjusted Beginning Balance		n/a	20,614,831	75.1%	22,191,016	99.5%	10,773,745	76.0%	8,642,592	80.8%	n/a	n/a	n/a	n/a	11,417,271	106.0%	2,131,153	24.7%
905	Ending Balance, June 30	34,698,927	100.0%	27,436,521	106.2%	22,308,009	100.0%	14,171,994	100.0%	10,691,623	100.0%	7,262,406	26.5%	5,128,512	23.0%	8,136,015	57.4%	3,480,371	32.6%
		chk		27,436,521		22,308,009		14,171,994		10,691,623									
<b>Fund Balance:</b>		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]		21.1%		17.0%		13.4%		10.2%		7.6%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		8,213,901		8,086,625		8,324,778		6,917,534		6,991,169		127,276	1.6%	-238,153	-2.9%	1,407,244	20.3%	-73,635	-1.1%
Over -Under 5% threshold		26,485,026		19,349,896		13,983,232		7,254,460		3,700,454		7,135,130	36.9%	5,366,665	38.4%	6,728,771	92.8%	3,554,006	96.0%
												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	
<b>FTES: ②</b>		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		28,038		30,838		25,525		30,429		25,952		-2,800	-9.1%	5,313	20.8%	-4,904	-16.1%	4,477	17.3%
FTES - Nonresident				1,774		1,420		1,550		1,192				354	24.9%	-130	-8.4%	358	30.0%
FTES - Apprentice				186		139		143		145				47	33.8%	-4	-2.8%	-2	-1.4%
Total FTES				32,798		27,084		32,122		27,289				5,714	21.1%	-5,038	-15.7%	4,833	17.7%
												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	
<b>50 % Law: ③</b>		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)				79,464,016		73,055,478		66,041,492		67,694,585				6,408,538	8.8%	7,013,986	10.6%	-1,653,093	-2.4%
Current Expense of Education (AC 100-6799)				147,934,294		138,893,728		127,400,442		129,661,984				9,040,566	6.5%	11,493,286	9.0%	-2,261,542	-1.7%
% of Instructional Salary Costs to CCE				53.72%		52.60%		51.84%		52.21%				1.1%		0.8%			-0.4%
50% Requirement				73,967,147		69,446,864		63,700,221		64,830,992									
Over -Under 50% Requirement				5,496,869		3,608,614		2,341,271		2,863,593									
<b>Salaries and Benefits as % of Total Expenditures</b>		84.9%		85.8%		77.3%		84.5%		86.2%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												-0.9%		8.5%		-7.2%		-1.7%	
												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	
<b>GF Cash Balance (unrestricted and restricted):</b>		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)		996,416		30,004,805		31,543,836		29,430,106		26,616,527		-29,008,389	-96.7%	-1,539,031	-4.9%	2,113,730	7.2%	2,813,579	10.6%

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.