

**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

970 Copper Mountain 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	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	0	0.0%	0	0.0%	18,352	0.2%	1,815	0.0%	0	0.0%	0	n/a	-18,352	-100.0%	16,537	911.1%	1,815	n/a
8600	State Revenues	8,919,056	81.4%	8,833,426	82.7%	9,152,831	82.0%	6,471,277	76.6%	5,928,564	75.8%	85,630	1.0%	-319,405	-3.5%	2,681,554	41.4%	542,713	9.2%
8800	Local Revenues	2,038,972	18.6%	1,851,113	17.3%	1,995,095	17.9%	1,976,115	23.4%	1,888,389	24.2%	187,859	10.1%	-143,982	-7.2%	18,980	1.0%	87,726	4.6%
8900	Other Financing Sources ①	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
801	Total Revenues	10,958,028	100.0%	10,684,539	100.0%	11,166,278	100.0%	8,449,207	100.0%	7,816,953	100.0%	273,489	2.6%	-481,739	-4.3%	2,717,071	32.2%	632,254	8.1%
1000	Academic Salaries	5,087,469	44.9%	5,492,641	47.6%	4,159,094	45.1%	3,937,497	46.5%	3,474,839	44.4%	-405,172	-7.4%	1,333,547	32.1%	221,597	5.6%	462,658	13.3%
2000	Classified Salaries	2,826,596	25.0%	2,554,592	22.2%	2,035,717	22.1%	1,668,615	19.7%	1,673,042	21.4%	272,004	10.6%	518,875	25.5%	367,102	22.0%	-4,427	-0.3%
3000	Employee Benefits	2,325,099	20.5%	2,172,933	18.8%	1,740,578	18.9%	1,617,782	19.1%	1,517,984	19.4%	152,166	7.0%	432,355	24.8%	122,796	7.6%	99,798	6.6%
4000	Supplies and Materials	146,035	1.3%	157,789	1.4%	167,286	1.8%	166,964	2.2%	163,727	2.1%	-11,754	-7.4%	-9,497	-5.7%	-19,678	-10.5%	23,237	14.2%
5000	Other Operating Expenses and Services	886,160	7.8%	1,024,826	8.9%	1,011,051	11.0%	931,404	11.0%	873,843	11.2%	-138,666	-13.5%	13,775	1.4%	79,647	8.6%	57,561	6.6%
6000	Capital Outlay	52,400	0.5%	127,813	1.1%	103,884	1.1%	123,030	1.5%	117,493	1.5%	-75,413	-59.0%	23,929	23.0%	-19,146	-15.6%	5,537	4.7%
7000	Other Outgo ①	0	0.0%	0	0.0%	-3,615	0.0%	7,959	0.1%	0	0.0%	0	n/a	0	n/a	3,615	100.0%	-11,574	-145.4%
501	Total Expenditures	11,323,759	100.0%	11,530,594	100.0%	9,217,610	100.0%	8,461,677	100.0%	7,828,887	100.0%	-206,835	-1.8%	2,312,984	25.1%	755,933	8.9%	632,790	8.1%
201	Excess/(Deficiency) of Rev. over Expenditures	-365,731	n/a	-846,055	n/a	1,948,668	n/a	-12,470	n/a	-11,934	n/a	480,324	56.8%	-2,794,723	-143.4%	1,961,138	15726.8%	-536	-4.5%
901	Net Increase/(Decrease) in Fund Balance	-365,731	-24.7%	-846,055	-45.8%	1,948,668	65.2%	-12,470	-1.2%	-11,934	-1.1%	480,324	56.8%	-2,794,723	-143.4%	1,961,138	15726.8%	-536	-4.5%
902	Net Beginning Balance, July 1	1,845,268	124.7%	2,987,876	161.9%	1,035,446	34.7%	1,047,921	101.2%	1,059,855	101.1%	-1,142,608	-38.2%	1,952,430	188.6%	-12,475	-1.2%	-11,934	-1.1%
903	Prior Year Adjustment		n/a	-296,553	-16.1%	3,762	0.1%	0	0.0%	0	0.0%	n/a	n/a	n/a	n/a	3,762	n/a	0	n/a
904	Adjusted Beginning Balance		n/a	2,691,323	145.8%	1,039,208	34.8%	1,047,921	101.2%	1,059,855	101.1%	n/a	n/a	n/a	n/a	-8,713	-0.8%	-11,934	-1.1%
905	Ending Balance, June 30	1,479,537	100.0%	1,845,268	116.1%	2,987,876	100.0%	1,035,451	100.0%	1,047,921	100.0%	-365,731	-19.8%	-1,142,608	-38.2%	1,952,425	188.6%	-12,470	-1.2%
		chk		1,845,268		2,987,876		1,035,451		1,047,921									
<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]		13.1%		16.0%		32.4%		12.2%		13.4%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		566,188		576,530		460,881		423,084		391,444		-10,342	-1.8%	115,649	25.1%	37,797	8.9%	31,640	8.1%
Over -Under 5% threshold		913,349		1,268,738		2,526,996		612,367		656,477		-355,389	-28.0%	-1,258,257	-49.8%	1,914,628	312.7%	-44,110	-6.7%
												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>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		1,438		1,427		1,346		1,361		1,510		11	0.8%	81	6.0%	-15	-1.1%	-149	-9.9%
FTES - Nonresident				42		24		20		9				18	75.0%	4	20.0%	11	122.2%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				1,469		1,370		1,381		1,519				99	7.2%	-11	-0.8%	-138	-9.1%
												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	
<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)				5,298,547		3,658,796		3,277,443		2,942,602				1,639,751	44.8%	381,353	11.6%	334,841	11.4%
Current Expense of Education (AC 100-6799)				10,576,761		8,315,732		7,541,950		6,998,609				2,261,029	27.2%	773,782	10.3%	543,341	7.8%
% of Instructional Salary Costs to CCE				50.10%		44.00%		43.46%		42.05%				6.1%		0.5%		1.4%	
50% Requirement				5,288,381		4,157,866		3,770,975		3,499,305									
Over -Under 50% Requirement				10,166		(499,070)		(493,532)		(556,703)									
<b>Salaries and Benefits as % of Total Expenditures</b>		90.4%		88.6%		86.1%		85.4%		85.1%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												1.8%		2.5%		0.7%		0.2%	
												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)		1,284,289		3,524,670		2,762,964		638,866		934,923		-2,240,381	-63.6%	761,706	27.6%	2,124,098	332.5%	-296,057	-31.7%

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.