

**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

440 Gavilan 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%	0	0.0%	0	0.0%	0	0.0%	0	n/a	0	n/a	0	n/a	0	n/a
8600	State Revenues	13,722,040	47.0%	12,708,360	43.8%	12,895,591	45.9%	8,172,911	35.8%	6,335,994	29.9%	1,013,680	8.0%	-187,231	-1.5%	4,722,680	57.8%	1,836,917	29.0%
8800	Local Revenues	15,454,363	53.0%	16,277,737	56.2%	15,216,213	54.1%	14,644,091	64.2%	14,833,084	70.1%	-823,374	-5.1%	1,061,524	7.0%	572,122	3.9%	-188,993	-1.3%
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	29,176,403	100.0%	28,986,097	100.0%	28,111,804	100.0%	22,817,002	100.0%	21,169,078	100.0%	190,306	0.7%	874,293	3.1%	5,294,802	23.2%	1,647,924	7.8%
1000	Academic Salaries	12,143,194	41.3%	12,134,929	42.7%	10,861,143	39.8%	9,349,224	41.5%	8,600,247	41.1%	8,265	0.1%	1,273,786	11.7%	1,511,919	16.2%	748,977	8.7%
2000	Classified Salaries	5,498,494	18.7%	5,176,230	18.2%	4,385,980	16.1%	4,011,468	17.8%	3,752,444	17.9%	322,264	6.2%	790,250	18.0%	374,512	9.3%	259,024	6.9%
3000	Employee Benefits	5,412,967	18.4%	4,860,536	17.1%	4,213,359	15.4%	3,777,488	16.8%	3,348,310	16.0%	552,431	11.4%	647,177	15.4%	435,871	11.5%	429,178	12.8%
4000	Supplies and Materials	588,186	2.0%	630,488	2.2%	479,043	1.8%	444,358	2.0%	356,959	1.7%	-42,302	-6.7%	151,445	31.6%	34,685	7.8%	87,399	24.5%
5000	Other Operating Expenses and Services	3,711,003	12.6%	3,457,448	12.2%	3,606,932	13.2%	3,145,906	14.0%	3,075,033	14.7%	253,555	7.3%	-149,484	-4.1%	461,026	14.7%	70,873	2.3%
6000	Capital Outlay	198,161	0.7%	313,184	1.1%	230,771	0.8%	237,786	1.1%	192,208	0.9%	-115,023	-36.7%	82,413	35.7%	-7,015	-3.0%	45,578	23.7%
7000	Other Outgo ①	1,831,398	6.2%	1,873,801	6.6%	3,531,445	12.9%	1,543,651	6.9%	1,594,965	7.6%	-42,403	-2.3%	-1,657,644	-46.9%	1,987,794	128.8%	-51,314	-3.2%
501	Total Expenditures	29,383,403	100.0%	28,446,616	100.0%	27,308,673	100.0%	22,509,881	100.0%	20,920,166	100.0%	936,787	3.3%	1,137,943	4.2%	4,798,792	21.3%	1,589,715	7.6%
201	Excess/(Deficiency) of Rev. over Expenditures	-207,000	n/a	539,481	n/a	803,131	n/a	307,121	n/a	248,912	n/a	-746,481	-138.4%	-263,650	-32.8%	496,010	161.5%	58,209	23.4%
901	Net Increase/(Decrease) in Fund Balance	-207,000	-6.1%	539,481	15.0%	803,131	26.3%	307,121	13.5%	248,912	12.7%	-746,481	-138.4%	-263,650	-32.8%	496,010	161.5%	58,209	23.4%
902	Net Beginning Balance, July 1	3,589,953	106.1%	3,050,472	85.0%	2,267,386	74.3%	1,960,265	86.5%	1,711,353	87.3%	539,481	17.7%	783,086	34.5%	307,121	15.7%	248,912	14.5%
903	Prior Year Adjustment		n/a	0	0.0%	-20,045	-0.7%	0	0.0%	0	0.0%	n/a	n/a	n/a	n/a	-20,045	n/a	0	n/a
904	Adjusted Beginning Balance		n/a	3,050,472	85.0%	2,247,341	73.7%	1,960,265	86.5%	1,711,353	87.3%	n/a	n/a	n/a	n/a	287,076	14.6%	248,912	14.5%
905	Ending Balance, June 30	3,382,953	100.0%	3,589,953	100.0%	3,050,472	100.0%	2,267,386	100.0%	1,960,265	100.0%	-207,000	-5.8%	539,481	17.7%	783,086	34.5%	307,121	15.7%
		chk		3,589,953		3,050,472		2,267,386		1,960,265									
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]		11.5%	12.6%	11.2%	10.1%	9.4%					% Change		% Change		% Change		% Change		
Required Fund Balance to meet 5% threshold		1,469,170	1,422,331	1,365,434	1,125,494	1,046,008					46,839 3.3%		56,897 4.2%		239,940 21.3%		79,486 7.6%		
Over -Under 5% threshold		1,913,783	2,167,622	1,685,038	1,141,892	914,257					-253,839 -11.7%		482,584 28.6%		543,146 47.6%		227,635 24.9%		
FTES: ②		2008-09 1st Qtr 311Q Report	2007-08 311Q Report	2006-07 311Q Report	2005-06 311Q Report	2004-05 311Q Report					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		
											# Change % Change		# Change % Change		# Change % Change		# Change % Change		
FTES - Resident		5,229	5,444	5,192	4,711	4,675					-215 -3.9%		252 4.9%		481 10.2%		36 0.8%		
FTES - Nonresident			21	16	21	26					5 31.3%		-5 -23.8%		-5 -19.2%		-5 -19.2%		
FTES - Apprentice			0	0	0	0					0 n/a		0 n/a		0 n/a		0 n/a		
Total FTES			5,465	5,208	4,731	4,701					257 4.9%		477 10.1%		30 0.6%		30 0.6%		
50 % Law: ③		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		
											\$ Change % Change		\$ Change % Change		\$ Change % Change		\$ Change % Change		
Instructional Salary Costs (AC 100-5000 and 6110)			12,573,237	11,314,282	9,913,343	9,102,000							1,258,955 11.1%		1,400,939 14.1%		811,343 8.9%		
Current Expense of Education (AC 100-6799)			25,081,755	22,442,092	19,603,021	18,171,520							2,639,663 11.8%		2,839,071 14.5%		1,431,501 7.9%		
% of Instructional Salary Costs to CCE			50.13%	50.42%	50.57%	50.09%							-0.3%		-0.2%		0.5%		
50% Requirement			12,540,878	11,221,046	9,801,511	9,085,760													
Over -Under 50% Requirement			32,359	93,236	111,832	16,240													
Salaries and Benefits as % of Total Expenditures		78.5%	77.9%	71.3%	76.1%	75.1%					% Change		% Change		% Change		% Change		
											0.5%		6.7%		-4.9%		1.1%		
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 from 06/07 to 07/08		Change from 05/06 to 06/07		Change from 04/05 to 05/06		
											\$ Change % Change		\$ Change % Change		\$ Change % Change		\$ Change % Change		
Cash Balance Per 311Q (excluding investments)		-2,214,276	1,701,816	3,580,757	1,802,819	3,882,732					-3,916,092 -230.1%		-1,878,941 -52.5%		1,777,938 98.6%		-2,079,913 -53.6%		

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.