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

730

Glendale 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	Change from 07/08 to 08/09 % Change	Change from 06/07 to 07/08 $ Change	Change from 06/07 to 07/08 % Change	Change from 05/06 to 06/07 $ Change	Change from 05/06 to 06/07 % Change	Change from 04/05 to 05/06 $ Change	Change from 04/05 to 05/06 % Change
8100	Federal Revenues	1,000	0.0%	987	0.0%	952	0.0%	0	0.0%	1,149	0.0%	13	1.3%	35	3.7%	952	n/a	-1,149	-100.0%
8600	State Revenues	65,103,101	78.3%	66,807,922	80.5%	62,035,937	78.1%	53,376,959	75.6%	44,927,813	70.0%	-1,704,821	-2.6%	4,771,985	7.7%	8,658,978	16.2%	8,449,146	18.8%
8800	Local Revenues	17,448,000	21.0%	16,159,766	19.5%	17,038,400	21.4%	17,096,606	24.2%	19,097,417	29.8%	1,288,234	8.0%	-878,634	-5.2%	-58,206	-0.3%	-2,000,811	-10.5%
8900	Other Financing Sources ①	550,000	0.7%	68,506	0.1%	377,170	0.5%	129,554	0.2%	114,430	0.2%	481,494	702.8%	-308,664	-81.8%	247,616	191.1%	15,124	13.2%
801	Total Revenues	83,102,101	100.0%	83,037,181	100.0%	79,452,459	100.0%	70,603,119	100.0%	64,140,809	100.0%	64,920	0.1%	3,584,722	4.5%	8,849,340	12.5%	6,462,310	10.1%
1000	Academic Salaries	38,470,193	45.8%	38,766,437	46.6%	36,469,159	46.8%	33,268,209	47.2%	30,220,867	47.3%	-296,244	-0.8%	2,297,278	6.3%	3,200,950	9.6%	3,047,342	10.1%
2000	Classified Salaries	19,729,010	23.5%	19,240,089	23.1%	18,351,661	23.6%	16,795,452	23.8%	15,413,268	24.1%	488,921	2.5%	888,428	4.8%	1,556,209	9.3%	1,382,184	9.0%
3000	Employee Benefits	15,175,961	18.1%	13,546,361	16.3%	13,560,750	17.4%	11,844,199	16.8%	10,265,668	16.1%	1,629,600	12.0%	-14,389	-0.1%	1,716,551	14.5%	1,578,531	15.4%
4000	Supplies and Materials	571,444	0.7%	670,343	0.8%	582,907	0.7%	532,747	0.8%	492,522	0.8%	-98,899	-14.8%	87,436	15.0%	50,160	9.4%	40,225	8.2%
5000	Other Operating Expenses and Services	6,415,976	7.6%	6,870,354	8.3%	5,804,401	7.4%	5,059,975	7.2%	4,653,163	7.3%	-454,378	-6.6%	1,065,953	18.4%	744,426	14.7%	406,812	8.7%
6000	Capital Outlay	55,043	0.1%	280,091	0.3%	437,823	0.6%	141,904	0.2%	115,992	0.2%	-225,048	-80.3%	-157,732	-36.0%	295,919	208.5%	25,912	22.3%
7000	Other Outgo ①	3,600,082	4.3%	3,761,500	4.5%	2,707,000	3.5%	2,879,208	4.1%	2,669,390	4.2%	-161,418	-4.3%	1,054,500	39.0%	-172,208	-6.0%	209,818	7.9%
501	Total Expenditures	84,017,709	100.0%	83,135,175	100.0%	77,913,701	100.0%	70,521,694	100.0%	63,830,870	100.0%	882,534	1.1%	5,221,474	6.7%	7,392,007	10.5%	6,690,824	10.5%
201	Excess/(Deficiency) of Rev. over Expenditures	-915,608	n/a	-97,994	n/a	1,538,758	n/a	81,425	n/a	309,939	n/a	-817,614	-834.4%	-1,636,752	-106.4%	1,457,333	1789.8%	-228,514	-73.7%
901	Net Increase/(Decrease) in Fund Balance	-915,608	-22.2%	-97,994	-1.9%	1,538,758	29.9%	81,425	2.3%	309,939	8.8%	-817,614	-834.4%	-1,636,752	-106.4%	1,457,333	1789.8%	-228,514	-73.7%
902	Net Beginning Balance, July 1	5,040,608	122.2%	5,138,602	101.9%	3,599,844	70.1%	3,518,419	97.7%	3,208,480	91.2%	-97,994	-1.9%	1,538,758	42.7%	81,425	2.3%	309,939	9.7%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	0	0.0%	0	0.0%	n/a	n/a	n/a	n/a	0	n/a	0	n/a
904	Adjusted Beginning Balance		n/a	5,138,602	101.9%	3,599,844	70.1%	3,518,419	97.7%	3,208,480	91.2%	n/a	n/a	n/a	n/a	81,425	2.3%	309,939	9.7%
905	Ending Balance, June 30	4,125,000	100.0%	5,040,608	100.0%	5,138,602	100.0%	3,599,844	100.0%	3,518,419	100.0%	-915,608	-18.2%	-97,994	-1.9%	1,538,758	42.7%	81,425	2.3%
	chk			5,040,608		5,138,602		3,599,844		3,518,419									
				-		-		-		-									

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]	4.9%	6.1%	6.6%	5.1%	5.5%	-1.2%	-0.5%	1.5%	-0.4%
Required Fund Balance to meet 5% threshold	4,200,885	4,156,759	3,895,685	3,526,085	3,191,544	1.1%	6.7%	10.5%	10.5%
Over -Under 5% threshold	-75,885	883,849	1,242,917	73,759	326,876	-108.6%	-28.9%	1585.1%	-77.4%

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 from 07/08 to 08/09 % Change	Change from 06/07 to 07/08 # Change	Change from 06/07 to 07/08 % Change	Change from 05/06 to 06/07 # Change	Change from 05/06 to 06/07 % Change	Change from 04/05 to 05/06 # Change	Change from 04/05 to 05/06 % Change
FTES - Resident	16,200	16,569	14,696	15,972	16,142	-369	-2.2%	1,873	12.7%	-1,276	-8.0%	-170	-1.1%
FTES - Nonresident		995	897	902	858			98	10.9%	-5	-0.6%	44	5.1%
FTES - Apprentice		0	0	0	0			0	n/a	0	n/a	0	n/a
Total FTES		17,565	15,592	16,875	17,000			1,973	12.7%	-1,283	-7.6%	-125	-0.7%

50 % Law: ③	2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09 $ Change	Change from 07/08 to 08/09 % Change	Change from 06/07 to 07/08 $ Change	Change from 06/07 to 07/08 % Change	Change from 05/06 to 06/07 $ Change	Change from 05/06 to 06/07 % Change	Change from 04/05 to 05/06 $ Change	Change from 04/05 to 05/06 % Change
Instructional Salary Costs (AC 100-5000 and 6110)		39,110,873	36,255,328	32,795,948	29,966,913			2,855,545	7.9%	3,459,380	10.5%	2,829,035	9.4%
Current Expense of Education (AC 100-6799)		75,768,293	71,773,901	64,134,057	58,028,584			3,994,392	5.6%	7,639,844	11.9%	6,105,473	10.5%
% of Instructional Salary Costs to CCE		51.62%	50.51%	51.14%	51.64%				1.1%		-0.6%		-0.5%
50% Requirement		37,884,147	35,886,951	32,067,029	29,014,292								
Over -Under 50% Requirement		1,226,726	368,377	728,919	952,621								

						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
Salaries and Benefits as % of Total Expenditures	87.3%	86.1%	87.8%	87.8%	87.6%	1.3%	-1.7%	0.0%	0.2%

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 from 07/08 to 08/09 % Change	Change from 06/07 to 07/08 $ Change	Change from 06/07 to 07/08 % Change	Change from 05/06 to 06/07 $ Change	Change from 05/06 to 06/07 % Change	Change from 04/05 to 05/06 $ Change	Change from 04/05 to 05/06 % Change
Cash Balance Per 311Q (excluding investments)	-4,402,051	20,017,221	12,614,237	2,150,158	5,840,752	-24,419,272	-122.0%	7,402,984	58.7%	10,464,079	486.7%	-3,690,594	-63.2%

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.