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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Grossmont-Cuyamaca 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	0	0.0%	0	0.0%	0	0.0%	0	0.0%	14,150	0.0%	0	n/a	0	n/a	0	n/a	-14,150	-100.0%
8600	State Revenues	57,564,921	57.6%	54,893,756	57.3%	54,839,951	57.8%	44,275,898	51.9%	42,384,338	53.2%	2,671,165	4.9%	53,805	0.1%	10,564,053	23.9%	1,891,560	4.5%
8800	Local Revenues	41,266,944	41.3%	41,663,825	43.5%	40,058,745	42.2%	40,989,854	48.1%	36,952,116	46.4%	-396,881	-1.0%	1,605,080	4.0%	-931,109	-2.3%	4,037,738	10.9%
8900	Other Financing Sources ①	1,056,137	1.1%	-782,184	-0.8%	29,301	0.0%	12,681	0.0%	343,635	0.4%	1,838,321	235.0%	-811,485	-2769.5%	16,620	131.1%	-330,954	-96.3%
801	Total Revenues	99,888,002	100.0%	95,775,397	100.0%	94,927,997	100.0%	85,278,433	100.0%	79,694,239	100.0%	4,112,605	4.3%	847,400	0.9%	9,649,564	11.3%	5,584,194	7.0%
1000	Academic Salaries	45,942,798	44.7%	45,475,153	45.2%	41,304,382	43.2%	36,983,196	43.5%	33,733,795	45.2%	467,645	1.0%	4,170,771	10.1%	4,321,186	11.7%	3,249,401	9.6%
2000	Classified Salaries	22,633,718	22.0%	21,128,211	21.0%	19,885,006	20.8%	18,732,384	22.0%	17,876,547	24.0%	1,505,507	7.1%	1,243,205	6.3%	1,152,622	6.2%	855,837	4.8%
3000	Employee Benefits	19,648,717	19.1%	18,170,341	18.1%	18,877,163	19.7%	17,894,972	21.0%	14,824,969	19.9%	1,478,376	8.1%	-706,822	-3.7%	982,191	5.5%	3,070,003	20.7%
4000	Supplies and Materials	2,184,055	2.1%	1,795,348	1.8%	1,303,470	1.4%	1,529,931	1.8%	1,101,529	1.5%	388,707	21.7%	491,878	37.7%	-226,461	-14.8%	428,402	38.9%
5000	Other Operating Expenses and Services	11,294,925	11.0%	8,728,437	8.7%	8,293,556	8.7%	8,477,754	10.0%	6,372,963	8.5%	2,566,488	29.4%	434,881	5.2%	-184,198	-2.2%	2,104,791	33.0%
6000	Capital Outlay	1,069,425	1.0%	657,302	0.7%	301,005	0.3%	555,028	0.7%	388,879	0.5%	412,123	62.7%	356,297	118.4%	-254,023	-45.8%	166,149	42.7%
7000	Other Outgo ①	32,000	0.0%	4,546,868	4.5%	5,641,764	5.9%	939,070	1.1%	273,790	0.4%	-4,514,868	-99.3%	-1,094,896	-19.4%	4,702,694	500.8%	665,280	243.0%
501	Total Expenditures	102,805,638	100.0%	100,501,660	100.0%	95,606,346	100.0%	85,112,335	100.0%	74,572,472	100.0%	2,303,978	2.3%	4,895,314	5.1%	10,494,011	12.3%	10,539,863	14.1%
201	Excess/(Deficiency) of Rev. over Expenditures	-2,917,636	n/a	-4,726,263	n/a	-678,349	n/a	166,098	n/a	5,121,767	n/a	1,808,627	38.3%	-4,047,914	-596.7%	-844,447	-508.4%	-4,955,669	-96.8%
901	Net Increase/(Decrease) in Fund Balance	-2,917,636	-58.1%	-4,726,263	-59.5%	-678,349	-5.4%	166,098	1.2%	5,121,767	38.9%	1,808,627	38.3%	-4,047,914	-596.7%	-844,447	-508.4%	-4,955,669	-96.8%
902	Net Beginning Balance, July 1	7,942,719	158.1%	12,667,742	159.5%	13,343,904	105.3%	13,177,806	98.8%	8,052,810	61.1%	-4,725,023	-37.3%	-676,162	-5.1%	166,098	1.3%	5,124,996	63.6%
903	Prior Year Adjustment		n/a	1,240	0.0%	2,187	0.0%	0	0.0%	3,229	0.0%	n/a	n/a	n/a	n/a	2,187	n/a	-3,229	-100.0%
904	Adjusted Beginning Balance		n/a	12,668,982	159.5%	13,346,091	105.4%	13,177,806	98.8%	8,056,039	61.1%	n/a	n/a	n/a	n/a	168,285	1.3%	5,121,767	63.6%
905	Ending Balance, June 30	5,025,083	100.0%	7,942,719	100.0%	12,667,742	100.0%	13,343,904	100.0%	13,177,806	100.0%	-2,917,636	-36.7%	-4,725,023	-37.3%	-676,162	-5.1%	166,098	1.3%
	chk			7,942,719		12,667,742		13,343,904		13,177,806									
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Fund Balance:	2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09	Change from 07/08 to 08/09 % Change	Change from 06/07 to 07/08	Change from 06/07 to 07/08 % Change	Change from 05/06 to 06/07	Change from 05/06 to 06/07 % Change	Change from 04/05 to 05/06	Change from 04/05 to 05/06 % Change
Fund Balance % [905/501]	4.9%	7.9%	13.2%	15.7%	17.7%		-3.0%		-5.3%		-2.4%		-2.0%
Required Fund Balance to meet 5% threshold	5,140,282	5,025,083	4,780,317	4,255,617	3,728,624	115,199	2.3%	244,766	5.1%	524,701	12.3%	526,993	14.1%
Over -Under 5% threshold	-115,199	2,917,636	7,887,425	9,088,287	9,449,182	-3,032,835	-103.9%	-4,969,789	-63.0%	-1,200,863	-13.2%	-360,895	-3.8%

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	18,049	18,559	18,049	17,096	18,049	-510	-2.7%	510	2.8%	953	5.6%	-953	-5.3%
FTES - Nonresident		969	891	865	925			78	8.8%	26	3.0%	-60	-6.5%
FTES - Apprentice		0	0	0	0			0	n/a	0	n/a	0	n/a
Total FTES		19,528	18,941	17,961	18,974			587	3.1%	980	5.5%	-1,013	-5.3%

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)		50,285,890	47,275,534	40,792,858	36,297,291			3,010,356	6.4%	6,482,676	15.9%	4,495,567	12.4%
Current Expense of Education (AC 100-6799)		90,981,691	85,517,188	79,184,927	70,916,797			5,464,503	6.4%	6,332,261	8.0%	8,268,130	11.7%
% of Instructional Salary Costs to CCE		55.27%	55.28%	51.52%	51.18%				0.0%		3.8%		0.3%
50% Requirement		45,490,846	42,758,594	39,592,464	35,458,399								
Over -Under 50% Requirement		4,795,044	4,516,940	1,200,394	838,892								

	2008-09	2007-08	2006-07	2005-06	2004-05	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Salaries and Benefits as % of Total Expenditures	85.8%	84.4%	83.7%	86.5%	89.1%		1.5%		0.6%		-2.7%		-2.6%

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)	11,084,483	23,046,630	13,672,634	3,651,888	11,632,500	-11,962,147	-51.9%	9,373,996	68.6%	10,020,746	274.4%	-7,980,612	-68.6%

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.