

570 State Center Community College District		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1							Year-to-Year Change								
EDP No.	Acct Description	Budgeted	10/11 Line Item %	Actual	09/10 Line Item %	Actual	08/09 Line Item %	Actual	07/08 Line Item %	Actual	06/07 Line Item %	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08	
		2010-11		2009-10		2008-09		2007-08		2006-07		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
8100	Federal Revenues	0	0.0%	751,647	0.5%	3,776	0.0%	4,047	0.0%	4,200	0.0%	-751,647	-100.0%	747,871	19805.9%	-271	-6.7%	-153	-3.6%
8600	State Revenues	96,510,351	68.5%	98,944,263	69.0%	106,680,426	72.2%	95,109,189	68.6%	98,155,596	69.9%	-2,433,912	-2.5%	-7,736,163	-7.3%	11,571,237	12.2%	-3,046,407	-3.1%
8800	Local Revenues	43,985,873	31.2%	43,510,475	30.3%	40,877,520	27.7%	43,311,083	31.2%	41,991,039	29.9%	475,398	1.1%	2,632,955	6.4%	-2,433,563	-5.6%	1,320,044	3.1%
8900	Other Financing Sources ①	435,821	0.3%	232,556	0.2%	232,898	0.2%	258,514	0.2%	291,390	0.2%	203,265	87.4%	-342	-0.1%	-25,616	-9.9%	-32,876	-11.3%
801	Total Revenues	140,932,045	100.0%	143,438,941	100.0%	147,794,620	100.0%	138,682,833	100.0%	140,442,225	100.0%	-2,506,896	-1.7%	-4,355,679	-2.9%	9,111,787	6.6%	-1,759,392	-1.3%
1000	Academic Salaries	67,710,081	47.5%	68,071,498	48.8%	67,547,088	47.3%	65,729,343	44.4%	61,817,713	46.5%	-361,417	-0.5%	524,410	0.8%	1,817,745	2.8%	3,911,630	6.3%
2000	Classified Salaries	28,368,920	19.9%	27,764,111	19.9%	28,125,181	19.7%	28,313,442	19.1%	26,121,241	19.7%	604,809	2.2%	-361,070	-1.3%	-188,261	-0.7%	2,192,201	8.4%
3000	Employee Benefits	28,927,776	20.3%	26,481,619	19.0%	26,798,655	18.8%	25,434,987	17.2%	23,359,751	17.6%	2,446,157	9.2%	-317,036	-1.2%	1,363,668	5.4%	2,075,236	8.9%
4000	Supplies and Materials	3,316,524	2.3%	2,481,511	1.8%	2,608,343	1.8%	3,188,467	2.2%	3,096,365	2.3%	835,013	33.6%	-126,832	-4.9%	-580,124	-18.2%	92,102	3.0%
5000	Other Operating Expenses and Services	12,133,857	8.5%	12,260,394	8.8%	12,859,082	9.0%	12,418,171	8.4%	11,922,333	9.0%	-126,537	-1.0%	-598,688	-4.7%	440,911	3.6%	495,838	4.2%
6000	Capital Outlay	1,229,277	0.9%	1,871,512	1.3%	933,944	0.7%	1,241,634	0.8%	2,035,418	1.5%	-642,235	-34.3%	937,568	100.4%	-307,690	-24.8%	-793,784	-39.0%
7000	Other Outgo ①	843,248	0.6%	453,758	0.3%	3,963,874	2.8%	11,585,219	7.8%	4,530,014	3.4%	389,490	85.8%	-3,510,116	-88.6%	-7,621,345	-65.8%	7,055,205	155.7%
501	Total Expenditures	142,529,683	100.0%	139,384,403	100.0%	142,836,167	100.0%	147,911,263	100.0%	132,882,835	100.0%	3,145,280	2.3%	-3,451,764	-2.4%	-5,075,096	-3.4%	15,028,428	11.3%
201	Excess/(Deficiency) of Rev. over Expenditures	-1,597,638	n/a	4,054,538	n/a	4,958,453	n/a	-9,228,430	n/a	7,559,390	n/a	-5,652,176	-139.4%	-903,915	-18.2%	14,186,883	153.7%	-16,787,820	-222.1%
901	Net Increase/(Decrease) in Fund Balance	-1,597,638	-4.9%	4,054,538	12.0%	4,958,453	16.0%	-9,228,430	-35.1%	7,559,390	21.0%	-5,652,176	-139.4%	-903,915	-18.2%	14,186,883	153.7%	-16,787,820	-222.1%
902	Net Beginning Balance, July 1	33,913,762	104.9%	30,977,050	91.3%	26,270,668	84.8%	35,933,481	136.8%	28,025,777	78.0%	2,936,712	9.5%	4,706,382	17.9%	-9,662,813	-26.9%	7,907,704	28.2%
903	Prior Year Adjustment		n/a	-1,117,826	-3.3%	-252,071	-0.8%	-434,383	-1.7%	348,314	1.0%	n/a	n/a	n/a	n/a	182,312	42.0%	-782,697	-224.7%
904	Adjusted Beginning Balance		n/a	29,859,224	88.0%	26,018,597	84.0%	35,499,098	135.1%	28,374,091	79.0%	n/a	n/a	n/a	n/a	-9,480,501	-26.7%	7,125,007	25.1%
905	Ending Balance, June 30	32,316,124	100.0%	33,913,762	103.3%	30,977,050	100.0%	26,270,668	100.0%	35,933,481	100.0%	-1,597,638	-4.7%	2,936,712	9.5%	4,706,382	17.9%	-9,662,813	-26.9%
chk				33,913,762		30,977,050		26,270,668		35,933,481									
Fund Balance:		2010-11	2009-10	2008-09	2007-08	2006-07	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08						
Fund Balance % [905/501]		22.7%	24.3%	21.7%	17.8%	27.0%	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change					
Required Fund Balance to meet 5% threshold		7,126,484	6,969,220	7,141,808	7,395,563	6,644,142	157,264	2.3%	-172,588	-2.4%	-253,755	-3.4%	751,421	11.3%					
Over -Under 5% threshold		25,189,640	26,944,542	23,835,242	18,875,105	29,289,339	-1,754,902	-6.5%	3,109,300	13.0%	4,960,137	26.3%	-10,414,234	-35.6%					
FTES: ②		2010-11 1st Qtr 311Q Report	2009-10	2008-09	2007-08	2006-07	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08						
FTES - Resident		30,968	31,479	29,694	27,605	26,190	# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change					
FTES - Nonresident			640	414	410	320	-511	-1.6%	1,785	6.0%	2,089	7.6%	1,415	5.4%					
FTES - Apprentice			6	10	16	16			226	54.6%	4	1.0%	90	28.1%					
Total FTES			32,125	30,118	28,031	26,526			-4	-40.0%	-6	-37.5%	0	0.0%					
									2,007	6.7%	2,087	7.4%	1,505	5.7%					
50 % Law: ③		2010-11	2009-10	2008-09	2007-08	2006-07	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08						
Instructional Salary Costs (AC 100-5000 and 6110)			65,749,827	65,549,937	63,795,212	60,084,857	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
Current Expense of Education (AC 100-6799)			128,959,562	130,193,633	126,601,293	119,324,832			199,890	0.3%	1,754,725	2.8%	3,710,355	6.2%					
% of Instructional Salary Costs to CCE			50.98%	50.35%	50.39%	50.35%			-1,234,071	-0.9%	3,592,340	2.8%	7,276,461	6.1%					
50% Requirement			64,479,781	65,096,817	63,300,647	59,662,416				0.6%		0.0%		0.0%					
Over -Under 50% Requirement			1,270,046	453,120	494,565	422,441													
Salaries and Benefits as % of Total Expenditures		87.7%	87.8%	85.7%	80.8%	83.8%	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change					
							0.0%		2.0%		5.0%		-3.0%						
GF Cash Balance (unrestricted and restricted):		2010-11 1st Qtr 311Q Report	2009-10 4th Qtr 311Q Report	2008-09 4th Qtr 311Q Report	2007-08 4th Qtr 311Q Report	2006-07 4th Qtr 311Q Report	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08						
Cash Balance Per 311Q (excluding investments)		11,616,667	26,284,330	24,018,897	27,022,024	33,383,505	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
							-14,667,663	-55.8%	2,265,433	9.4%	-3,003,127	-11.1%	-6,361,481	-19.1%					

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 2009-10, 2008-09, 2007-08, and 2006-07 is from System Office Data Abstract ; 2010-11 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.