

| 640<br>San Luis Obispo County 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                      |                     | Change from 08/09 to 09/10 |          | Change from 07/08 to 08/09 |          | Change from 06/07 to 07/08 |          | Change from 05/06 to 06/07 |          |
|  |   | 2009-10                     | 08/09 Line Item % | 2008-09                           | 07/08 Line Item % | 2007-08                     | 06/07 Line Item % | 2006-07                     | 05/06 Line Item % | 2005-06                     | 04/05 Line Item %   | \$ Change                  | % Change | \$ Change                  | % Change | \$ Change                  | % Change | \$ Change                  | % Change |
| 8100   | Federal Revenues                              | 108,573                     | 0.2%              | 7,143                             | 0.0%              | 6,495                       | 0.0%              | 6,510                       | 0.0%              | 6,457                       | 0.0%                | 101,430                    | 1420.0%  | 648                        | 10.0%    | -15                        | -0.2%    | 53                         | 0.8%     |
| 8600   | State Revenues                                | 15,052,364                  | 30.6%             | 17,247,453                        | 33.0%             | 15,754,450                  | 32.0%             | 16,318,289                  | 33.4%             | 12,403,559                  | 28.3%               | -2,195,089                 | -12.7%   | 1,493,003                  | 9.5%     | -563,839                   | -3.5%    | 3,914,730                  | 31.6%    |
| 8800   | Local Revenues                                | 34,022,758                  | 69.2%             | 35,047,914                        | 67.0%             | 33,517,263                  | 68.0%             | 32,436,145                  | 66.5%             | 31,389,306                  | 71.6%               | -1,025,156                 | -2.9%    | 1,530,651                  | 4.6%     | 1,081,118                  | 3.3%     | 1,046,839                  | 3.3%     |
| 8900   | Other Financing Sources ①                     | 0                           | 0.0%              | 3,413                             | 0.0%              | 7,034                       | 0.0%              | 29,621                      | 0.1%              | 67,610                      | 0.2%                | -3,413                     | -100.0%  | -3,621                     | -51.5%   | -22,587                    | -76.3%   | -37,989                    | -56.2%   |
| 801  | Total Revenues                                | 49,183,695                  | 100.0%            | 52,305,923                        | 100.0%            | 49,285,242                  | 100.0%            | 48,790,565                  | 100.0%            | 43,866,932                  | 100.0%              | -3,122,228                 | -6.0%    | 3,020,681                  | 6.1%     | 494,677                    | 1.0%     | 4,923,633                  | 11.2%    |
| 1000   | Academic Salaries                             | 21,819,112                  | 43.2%             | 22,852,227                        | 44.4%             | 21,730,565                  | 43.7%             | 21,073,056                  | 43.9%             | 19,606,292                  | 44.7%               | -1,033,115                 | -4.5%    | 1,121,662                  | 5.2%     | 657,509                    | 3.1%     | 1,466,764                  | 7.5%     |
| 2000   | Classified Salaries                           | 10,579,447                  | 20.9%             | 12,004,770                        | 23.3%             | 11,698,324                  | 23.5%             | 10,407,159                  | 21.7%             | 9,398,148                   | 21.4%               | -1,425,323                 | -11.9%   | 306,446                    | 2.6%     | 1,291,165                  | 12.4%    | 1,009,011                  | 10.7%    |
| 3000   | Employee Benefits                             | 7,189,981                   | 14.2%             | 7,575,889                         | 14.7%             | 7,419,033                   | 14.9%             | 7,172,194                   | 14.9%             | 7,139,218                   | 16.3%               | -385,908                   | -5.1%    | 156,856                    | 2.1%     | 246,839                    | 3.4%     | 32,976                     | 0.5%     |
| 4000   | Supplies and Materials                        | 983,260                     | 1.9%              | 1,016,053                         | 2.0%              | 970,762                     | 2.0%              | 992,763                     | 2.1%              | 981,141                     | 2.2%                | -32,793                    | -3.2%    | 45,291                     | 4.7%     | -22,001                    | -2.2%    | 11,622                     | 1.2%     |
| 5000   | Other Operating Expenses and Services         | 6,650,575                   | 13.2%             | 6,405,539                         | 12.4%             | 6,640,194                   | 13.4%             | 6,371,921                   | 13.3%             | 5,192,454                   | 11.8%               | 245,036                    | 3.8%     | -234,655                   | -3.5%    | 268,273                    | 4.2%     | 1,179,467                  | 22.7%    |
| 6000   | Capital Outlay                                | 73,615                      | 0.1%              | 451,973                           | 0.9%              | 424,758                     | 0.9%              | 557,078                     | 1.2%              | 481,074                     | 1.1%                | -378,358                   | -83.7%   | 27,215                     | 6.4%     | -132,320                   | -23.8%   | 76,004                     | 15.8%    |
| 7000   | Other Outgo ①                                 | 3,246,870                   | 6.4%              | 1,191,682                         | 2.3%              | 817,986                     | 1.6%              | 1,476,895                   | 3.1%              | 1,053,815                   | 2.4%                | 2,055,188                  | 172.5%   | 373,696                    | 45.7%    | -658,909                   | -44.6%   | 423,080                    | 40.1%    |
| 501  | Total Expenditures                            | 50,542,860                  | 100.0%            | 51,498,133                        | 100.0%            | 49,701,622                  | 100.0%            | 48,051,066                  | 100.0%            | 43,852,142                  | 100.0%              | -955,273                   | -1.9%    | 1,796,511                  | 3.6%     | 1,650,556                  | 3.4%     | 4,198,924                  | 9.6%     |
| 201  | Excess/(Deficiency) of Rev. over Expenditures | -1,359,165                  | n/a               | 807,790                           | n/a               | -416,380                    | n/a               | 739,499                     | n/a               | 14,790                      | n/a                 | -2,166,955                 | -268.3%  | 1,224,170                  | 294.0%   | -1,155,879                 | -156.3%  | 724,709                    | 4900.0%  |
| 901  | Net Increase/(Decrease) in Fund Balance       | -1,359,165                  | -42.6%            | 807,790                           | 17.8%             | -416,380                    | -11.1%            | 739,499                     | 18.6%             | 14,790                      | 0.5%                | -2,166,955                 | -268.3%  | 1,224,170                  | 294.0%   | -1,155,879                 | -156.3%  | 724,709                    | 4900.0%  |
| 902  | Net Beginning Balance, July 1                 | 4,550,345                   | 142.6%            | 3,742,555                         | 82.2%             | 3,975,018                   | 106.2%            | 3,235,519                   | 81.4%             | 3,220,729                   | 99.5%               | 807,790                    | 21.6%    | -232,463                   | -5.8%    | 739,499                    | 22.9%    | 14,790                     | 0.5%     |
| 903  | Prior Year Adjustment                         |                             | n/a               | 0                                 | 0.0%              | 183,917                     | 4.9%              | 0                           | 0.0%              | 0                           | 0.0%                | n/a                        | n/a      | n/a                        | n/a      | 183,917                    | n/a      | 0                          | n/a      |
| 904  | Adjusted Beginning Balance                    |                             | n/a               | 3,742,555                         | 82.2%             | 4,158,935                   | 111.1%            | 3,235,519                   | 81.4%             | 3,220,729                   | 99.5%               | n/a                        | n/a      | n/a                        | n/a      | 923,416                    | 28.5%    | 14,790                     | 0.5%     |
| 905  | Ending Balance, June 30                       | 3,191,180                   | 100.0%            | 4,550,345                         | 100.0%            | 3,742,555                   | 100.0%            | 3,975,018                   | 100.0%            | 3,235,519                   | 100.0%              | -1,359,165                 | -29.9%   | 807,790                    | 21.6%    | -232,463                   | -5.8%    | 739,499                    | 22.9%    |
| chk  |   |                             |                   | 4,550,345                         |                   | 3,742,555                   |                   | 3,975,018                   |                   | 3,235,519                   |                     |                            |          |                            |          |                            |          |                            |          |
| <b>Fund Balance:</b>                                     |   | 2009-10                     |                   | 2008-09                           |                   | 2007-08                     |                   | 2006-07                     |                   | 2005-06                     |                     | Change from 08/09 to 09/10 |          | Change from 07/08 to 08/09 |          | Change from 06/07 to 07/08 |          | Change from 05/06 to 06/07 |          |
| Fund Balance % [905/501]                                 |   | 6.3%                        |                   | 8.8%                              |                   | 7.5%                        |                   | 8.3%                        |                   | 7.4%                        |                     | % Change                   | % Change | % Change                   | % Change | % Change                   | % Change | % Change                   | % Change |
| Required Fund Balance to meet 5% threshold               |   | 2,527,143                   |                   | 2,574,907                         |                   | 2,485,081                   |                   | 2,402,553                   |                   | 2,192,607                   |                     | -47,764                    | -1.9%    | 89,826                     | 3.6%     | 82,528                     | 3.4%     | 209,946                    | 9.6%     |
| Over -Under 5% threshold                                 |   | 664,037                     |                   | 1,975,438                         |                   | 1,257,474                   |                   | 1,572,465                   |                   | 1,042,912                   |                     | -1,311,401                 | -66.4%   | 717,964                    | 57.1%    | -314,991                   | -20.0%   | 529,553                    | 50.8%    |
| <b>FTES: ②</b>   |   | 2009-10 1st Qtr 311Q Report |                   | 2008-09                           |                   | 2007-08                     |                   | 2006-07                     |                   | 2005-06                     |                     | Change from 08/09 to 09/10 |          | Change from 07/08 to 08/09 |          | Change from 06/07 to 07/08 |          | Change from 05/06 to 06/07 |          |
| FTES - Resident  |   | 9,225                       |                   | 10,040                            |                   | 9,374                       |                   | 9,247                       |                   | 8,760                       |                     | # Change                   | % Change | # Change                   | % Change | # Change                   | % Change | # Change                   | % Change |
| FTES - Nonresident                                       |   |                             |                   | 167                               |                   | 135                         |                   | 133                         |                   | 184                         |                     | -815                       | -8.1%    | 666                        | 7.1%     | 127                        | 1.4%     | 487                        | 5.6%     |
| FTES - Apprentice  |   |                             |                   | 0                                 |                   | 0                           |                   | 0                           |                   | 0                           |                     | 32                         | 23.7%    | 2                          | 1.5%     | 0                          | n/a      | -51                        | -27.7%   |
| Total FTES   |   |                             |                   | 10,207                            |                   | 9,509                       |                   | 9,380                       |                   | 8,943                       |                     |                            |          | 698                        | 7.3%     | 129                        | 1.4%     | 437                        | 4.9%     |
| <b>50 % Law: ③</b>                                       |   | 2009-10                     |                   | 2008-09                           |                   | 2007-08                     |                   | 2006-07                     |                   | 2005-06                     |                     | Change from 08/09 to 09/10 |          | Change from 07/08 to 08/09 |          | Change from 06/07 to 07/08 |          | Change from 05/06 to 06/07 |          |
| Instructional Salary Costs (AC 100-5000 and 6110)        |   |                             |                   | 24,586,227                        |                   | 23,169,105                  |                   | 22,109,992                  |                   | 21,268,298                  |                     | \$ Change                  | % Change | \$ Change                  | % Change | \$ Change                  | % Change | \$ Change                  | % Change |
| Current Expense of Education (AC 100-6799)               |   |                             |                   | 46,686,098                        |                   | 44,959,862                  |                   | 43,225,132                  |                   | 39,284,571                  |                     |                            |          | 1,417,122                  | 6.1%     | 1,059,113                  | 4.8%     | 841,694                    | 4.0%     |
| % of Instructional Salary Costs to CCE                   |   |                             |                   | 52.66%                            |                   | 51.53%                      |                   | 51.15%                      |                   | 54.14%                      |                     |                            |          | 1,726,236                  | 3.8%     | 1,734,730                  | 4.0%     | 3,940,561                  | 10.0%    |
| 50% Requirement  |   |                             |                   | 23,343,049                        |                   | 22,479,931                  |                   | 21,612,566                  |                   | 19,642,286                  |                     |                            |          |                            | 1.1%     |                            | 0.4%     |                            | -3.0%    |
| Over -Under 50% Requirement                              |   |                             |                   | 1,243,178                         |                   | 689,174                     |                   | 497,426                     |                   | 1,626,012                   |                     |                            |          |                            |          |                            |          |                            |          |
| <b>Salaries and Benefits as % of Total Expenditures</b>  |   | 78.3%                       |                   | 82.4%                             |                   | 82.2%                       |                   | 80.4%                       |                   | 82.4%                       |                     | % Change                   | % Change | % Change                   | % Change | % Change                   | % Change | % Change                   | % Change |
|  |   |                             |                   |                                   |                   |                             |                   |                             |                   |                             |                     | -4.1%                      |          | 0.2%                       |          | 1.7%                       |          |                            | -2.0%    |
| <b>GF Cash Balance (unrestricted and restricted):</b>    |   | 2009-10 1st Qtr 311Q Report |                   | 2008-09 4th Qtr 311Q Report       |                   | 2007-08 4th Qtr 311Q Report |                   | 2006-07 4th Qtr 311Q Report |                   | 2005-06 4th Qtr 311Q Report |                     | Change from 08/09 to 09/10 |          | Change from 07/08 to 08/09 |          | Change from 06/07 to 07/08 |          | Change from 05/06 to 06/07 |          |
| Cash Balance Per 311Q (excluding investments)            |   | 6,686,356                   |                   | 4,699,823                         |                   | 2,905,405                   |                   | 4,866,622                   |                   | 5,378,027                   |                     | \$ Change                  | % Change | \$ Change                  | % Change | \$ Change                  | % Change | \$ Change                  | % Change |
|  |   |                             |                   |                                   |                   |                             |                   |                             |                   |                             |                     | 1,986,533                  | 42.3%    | 1,794,418                  | 61.8%    | -1,961,217                 | -40.3%   | -511,405                   | -9.5%    |

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 2008-09, 2007-08, 2006-07, and 2005-06 is from System Office Data Abstract ; 2009-10 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.