

**Analysis of Form 311 Data**  
For the period FY 2001-02 to 2005-06

410 Cabrillo Community College District		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1								Year-to-Year Change							
		Budgeted 2005-06	05/06 Line Item %	Actual 2004-05	04/05 Line Item %	Actual 2003-04	03/04 Line Item %	Actual 2002-03	02/03 Line Item %	Actual 2001-02	01/02 Line Item %	Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04		Change from 01/02 to 02/03	
												\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
EDP No.	Acct Description																		
8100	Federal Revenues	36,468	0.1%	37,010	0.1%	41,306	0.1%	38,924	0.1%	24,361	0.1%	-542	-1.5%	-4,296	-10.4%	2,382	6.1%	14,563	59.8%
8600	State Revenues	28,775,998	55.3%	26,678,400	53.4%	24,660,134	51.1%	26,201,917	54.5%	25,849,724	55.5%	2,097,598	7.9%	2,018,266	8.2%	-1,541,783	-5.9%	352,193	1.4%
8800	Local Revenues	23,209,567	44.6%	23,195,737	46.4%	23,601,739	48.9%	21,800,692	45.4%	20,708,804	44.5%	13,830	0.1%	-406,002	-1.7%	1,801,047	8.3%	1,091,888	5.3%
8900	Other Financing Sources ①	0	0.0%	51,243	0.1%	0	0.0%	0	0.0%	751	0.0%	-51,243	-100.0%	51,243	n/a	0	n/a	-751	-100.0%
801	Total Revenues	52,022,033	100.0%	49,962,390	100.0%	48,303,179	100.0%	48,041,533	100.0%	46,583,640	100.0%	2,059,643	4.1%	1,659,211	3.4%	261,646	0.5%	1,457,893	3.1%
1000	Academic Salaries	24,926,376	44.9%	23,081,662	46.5%	22,794,946	46.6%	23,345,501	48.0%	22,615,948	48.1%	1,844,714	8.0%	286,716	1.3%	-550,555	-2.4%	729,553	3.2%
2000	Classified Salaries	11,674,222	21.0%	10,558,064	21.3%	10,041,899	20.5%	11,222,182	23.1%	10,141,134	21.6%	1,116,158	10.6%	516,165	5.1%	-1,180,283	-10.5%	1,081,048	10.7%
3000	Employee Benefits	9,972,227	18.0%	9,137,598	18.4%	10,377,396	21.2%	7,812,076	16.1%	6,576,177	14.0%	834,629	9.1%	-1,239,798	-11.9%	2,565,320	32.8%	1,235,899	18.8%
4000	Supplies and Materials	1,163,187	2.1%	444,788	0.9%	413,841	0.8%	561,645	1.2%	960,058	2.0%	718,399	161.5%	30,947	7.5%	-147,804	-26.3%	-398,413	-41.5%
5000	Other Operating Expenses and Services	6,494,323	11.7%	5,373,109	10.8%	4,609,849	9.4%	4,786,535	9.8%	5,217,921	11.1%	1,121,214	20.9%	763,260	16.6%	-176,686	-3.7%	-431,386	-8.3%
6000	Capital Outlay	632,821	1.1%	483,570	1.0%	203,221	0.4%	492,763	1.0%	671,777	1.4%	149,251	30.9%	280,349	138.0%	-289,542	-58.8%	-179,014	-26.6%
7000	Other Outgo ①	617,405	1.1%	530,849	1.1%	523,205	1.1%	418,627	0.9%	852,844	1.8%	86,556	16.3%	7,644	1.5%	104,578	25.0%	-434,217	-50.9%
501	Total Expenditures	55,480,561	100.0%	49,609,640	100.0%	48,964,357	100.0%	48,639,329	100.0%	47,035,859	100.0%	5,870,921	11.8%	645,283	1.3%	325,028	0.7%	1,603,470	3.4%
				49,609,640															
201	Excess/(Deficiency) of Rev. over Expenditures	-3,458,528	n/a	352,750	n/a	-661,178	n/a	-597,796	n/a	-452,219	n/a	-3,811,278	-1080.4%	1,013,928	153.4%	-63,382	-10.6%	-145,577	-32.2%
901	Net Increase/(Decrease) in Fund Balance	-3,458,528	-183.7%	352,750	6.6%	-661,178	-13.3%	-597,796	-10.6%	-452,219	-7.2%	-3,811,278	-1080.4%	1,013,928	153.4%	-63,382	-10.6%	-145,577	-32.2%
902	Net Beginning Balance, July 1	5,341,643	283.7%	4,988,893	93.4%	5,648,720	113.2%	6,246,516	110.6%	6,698,735	107.2%	352,750	7.1%	-659,827	-11.7%	-597,796	-9.6%	-452,219	-6.8%
903	Prior Year Adjustment		n/a	0	0.0%	1,351	0.0%	0	0.0%	0	0.0%	n/a	n/a	-1,351	-100.0%	1,351	n/a	0	n/a
904	Adjusted Beginning Balance		n/a	4,988,893	93.4%	5,650,071	113.3%	6,246,516	110.6%	6,698,735	107.2%	n/a	n/a	-661,178	-11.7%	-596,445	-9.5%	-452,219	-6.8%
905	Ending Balance, June 30	1,883,115	100.0%	5,341,643	100.0%	4,988,893	100.0%	5,648,720	100.0%	6,246,516	100.0%	-3,458,528	-64.7%	352,750	7.1%	-659,827	-11.7%	-597,796	-9.6%
	chk	1,883,115		5,341,643		4,988,893		5,648,720		6,246,516									
<b>Fund Balance:</b>		2005-06		2004-05		2003-04		2002-03		2001-02		Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04		Change from 01/02 to 02/03	
Fund Balance % [905/501]		3.4%		10.8%		10.2%		11.6%		13.3%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		2,774,028		2,480,482		2,448,218		2,431,966		2,351,793		293,546	11.8%	32,264	1.3%	16,251	0.7%	80,174	3.4%
Over -Under 5% threshold		-890,913		2,861,161		2,540,675		3,216,754		3,894,723		-3,752,074	-131.1%	320,486	12.6%	-676,078	-21.0%	-677,970	-17.4%
<b>FTES: ②</b>		2005-06 2nd Qtr 311Q Report		2004-05		2003-04		2002-03		2001-02		Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04		Change from 01/02 to 02/03	
FTES - Resident				11,159		11,411		11,391		10,956		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Nonresident				243		242		291		306		n/a	n/a	1	0.4%	-49	-16.8%	-15	-4.9%
FTES - Apprentice				0		0		0		0		n/a	n/a	0	n/a	0	n/a	0	n/a
Total FTES		11,692		11,402		11,652		11,682		11,261		290	2.5%	-250	-2.1%	-30	-0.3%	421	3.7%
<b>50 % Law: ③</b>		2005-06		2004-05		2003-04		2002-03		2001-02		Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04		Change from 01/02 to 02/03	
Instructional Salary Costs (AC 100-5000 and 6110)				23,318,292		23,279,083		23,198,118		22,048,113		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Current Expense of Education (AC 100-6799)				46,541,654		46,276,764		45,653,528		43,355,272		n/a	n/a	39,209	0.2%	80,965	0.3%	1,150,005	5.2%
% of Instructional Salary Costs to CCE				50.10%		50.30%		50.81%		50.85%		n/a	n/a	264,890	0.6%	623,236	1.4%	2,298,256	5.3%
50% Requirement				23,270,827		23,138,382		22,826,764		21,677,636									
Over -Under 50% Requirement				47,465		140,701		371,354		370,477									
<b>Salaries and Benefits as % of Total Expenditures</b>		83.9%		86.2%		88.3%		87.1%		83.6%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												-2.3%		-2.0%		1.1%			3.5%
<b>GF Cash Balance (unrestricted and restricted):</b>		2005-06 2nd Qtr 311Q Report		2004-05 4th Qtr 311Q Report		2003-04 4th Qtr 311Q Report		2002-03 4th Qtr 311Q Report		2001-02 4th Qtr 311Q Report		Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04		Change from 01/02 to 02/03	
Cash Balance Per 311Q (excluding investments)		12,328,918		4,309,974		4,073,248		7,211,304		3,485,848		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
												8,018,944	186.1%	236,726	5.8%	-3,138,056	-43.5%	3,725,456	106.9%

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 2004-05, 2003-04, 2002-03, and 2001-02 from data abstract; 2005-06 Total FTES from latest 311Q.  
 ③: 50% law data from data abstract. (Instructional Salary Costs/Current Expense of Education) >= 50%  
 Note: If "no data" is displayed for 2005-06 FTES or GF Cash Balance, the district did not submit CCSF 311Q as of the date of this analysis.