

**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 2002-03 to 2006-07**

410 Cabrillo Community College District		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1								Year-to-Year Change							
EDP No.	Acct Description	Budgeted	06/07 Line Item %	Actual	05/06 Line Item %	Actual	04/05 Line Item %	Actual	03/04 Line Item %	Actual	02/03 Line Item %	Change from 05/06 to 06/07		Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04	
		2006-07		2005-06		2004-05		2003-04		2002-03		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
8100	Federal Revenues	27,383	0.0%	38,209	0.1%	37,010	0.1%	41,306	0.1%	38,924	0.1%	-10,826	-28.3%	1,199	3.2%	-4,296	-10.4%	2,382	6.1%
8600	State Revenues	33,641,853	58.5%	28,987,523	54.3%	26,678,400	53.4%	24,660,134	51.1%	26,201,917	54.5%	4,654,330	16.1%	2,309,123	8.7%	2,018,266	8.2%	-1,541,783	-5.9%
8800	Local Revenues	23,587,913	41.0%	24,190,761	45.3%	23,195,737	46.4%	23,601,739	48.9%	21,800,692	45.4%	-602,848	-2.5%	995,024	4.3%	-406,002	-1.7%	1,801,047	8.3%
8900	Other Financing Sources ①	204,426	0.4%	157,187	0.3%	51,243	0.1%	0	0.0%	0	0.0%	47,239	30.1%	105,944	206.7%	51,243	n/a	0	n/a
801	Total Revenues	57,461,575	100.0%	53,373,680	100.0%	49,962,390	100.0%	48,303,179	100.0%	48,041,533	100.0%	4,087,895	7.7%	3,411,290	6.8%	1,659,211	3.4%	261,646	0.5%
1000	Academic Salaries	26,947,561	45.0%	24,265,247	46.4%	23,081,662	46.5%	22,794,946	46.6%	23,345,501	48.0%	2,682,314	11.1%	1,183,585	5.1%	286,716	1.3%	-550,555	-2.4%
2000	Classified Salaries	12,138,044	20.3%	10,707,555	20.5%	10,558,064	21.3%	10,041,899	20.5%	11,222,182	23.1%	1,430,489	13.4%	149,491	1.4%	516,165	5.1%	-1,180,283	-10.5%
3000	Employee Benefits	10,966,072	18.3%	9,762,159	18.7%	9,137,598	18.4%	10,377,396	21.2%	7,812,076	16.1%	1,203,913	12.3%	624,561	6.8%	-1,239,798	-11.9%	2,565,320	32.8%
4000	Supplies and Materials	1,265,265	2.1%	658,746	1.3%	444,788	0.9%	413,841	0.8%	561,645	1.2%	606,519	92.1%	213,958	48.1%	30,947	7.5%	-147,804	-26.3%
5000	Other Operating Expenses and Services	7,292,313	12.2%	5,437,409	10.4%	5,373,109	10.8%	4,609,849	9.4%	4,786,535	9.8%	1,854,904	34.1%	64,300	1.2%	763,260	16.6%	-176,686	-3.7%
6000	Capital Outlay	467,183	0.8%	470,847	0.9%	483,570	1.0%	203,221	0.4%	492,763	1.0%	-3,664	-0.8%	-12,723	-2.6%	280,349	138.0%	-289,542	-58.8%
7000	Other Outgo ①	843,104	1.4%	1,035,681	2.0%	530,849	1.1%	523,205	1.1%	418,627	0.9%	-192,577	-18.6%	504,832	95.1%	7,644	1.5%	104,578	25.0%
501	Total Expenditures	59,919,542	100.0%	52,337,644	100.0%	49,609,640	100.0%	48,964,357	100.0%	48,639,329	100.0%	7,581,898	14.5%	2,728,004	5.5%	645,283	1.3%	325,028	0.7%
201	Excess/(Deficiency) of Rev. over Expenditures	-2,457,967	n/a	1,036,036	n/a	352,750	n/a	-661,178	n/a	-597,796	n/a	-3,494,003	-337.2%	683,286	193.7%	1,013,928	153.4%	-63,382	-10.6%
901	Net Increase/(Decrease) in Fund Balance	-2,457,967	-62.7%	1,036,036	16.2%	352,750	6.6%	-661,178	-13.3%	-597,796	-10.6%	-3,494,003	-337.2%	683,286	193.7%	1,013,928	153.4%	-63,382	-10.6%
902	Net Beginning Balance, July 1	6,377,679	162.7%	5,341,643	83.8%	4,988,893	93.4%	5,648,720	113.2%	6,246,516	110.6%	1,036,036	19.4%	352,750	7.1%	-659,827	-11.7%	-597,796	-9.6%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	1,351	0.0%	0	0.0%	n/a	n/a	n/a	n/a	-1,351	-100.0%	1,351	n/a
904	Adjusted Beginning Balance		n/a	5,341,643	83.8%	4,988,893	93.4%	5,650,071	113.3%	6,246,516	110.6%	n/a	n/a	n/a	n/a	-661,178	-11.7%	-596,445	-9.5%
905	Ending Balance, June 30	3,919,712	100.0%	6,377,679	100.0%	5,341,643	100.0%	4,988,893	100.0%	5,648,720	100.0%	-2,457,967	-38.5%	1,036,036	19.4%	352,750	7.1%	-659,827	-11.7%
		chk		6,377,679		5,341,643		4,988,893		5,648,720									
<b>Fund Balance:</b>		2006-07	2005-06	2004-05	2003-04	2002-03	Change from 05/06 to 06/07		Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04						
Fund Balance % [905/501]		6.5%	12.2%	10.8%	10.2%	11.6%	% Change	% Change	% Change	% Change	% Change	% Change	% Change						
Required Fund Balance to meet 5% threshold		2,995,977	2,616,882	2,480,482	2,448,218	2,431,966	379,095	14.5%	136,400	5.5%	32,264	1.3%	16,251	0.7%					
Over -Under 5% threshold		923,735	3,760,797	2,861,161	2,540,675	3,216,754	-2,837,062	-75.4%	899,636	31.4%	320,486	12.6%	-676,078	-21.0%					
<b>FTES: ②</b>		2006-07 1st Qtr 311Q Report	2005-06	2004-05	2003-04	2002-03	Change from 05/06 to 06/07		Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04						
FTES - Resident		11,159	11,159	11,159	11,411	11,391	# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change					
FTES - Nonresident			244	243	242	291	0	0.0%	0	0.0%	-252	-2.2%	20	0.2%					
FTES - Apprentice			0	0	0	0	1	0.4%	1	0.4%	1	0.4%	-49	-16.8%					
Total FTES			11,403	11,402	11,652	11,682	0	0.0%	1	0.0%	-250	-2.1%	-30	-0.3%					
<b>50 % Law: ③</b>		2006-07	2005-06	2004-05	2003-04	2002-03	Change from 05/06 to 06/07		Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04						
Instructional Salary Costs (AC 100-5000 and 6110)			24,278,334	23,318,292	23,279,083	23,198,118	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
Current Expense of Education (AC 100-6799)			48,306,175	46,541,654	46,276,764	45,653,528			960,042	4.1%	39,209	0.2%	80,965	0.3%					
% of Instructional Salary Costs to CCE			50.26%	50.10%	50.30%	50.81%			1,764,521	3.8%	264,890	0.6%	623,236	1.4%					
50% Requirement			24,153,088	23,270,827	23,138,382	22,826,764				0.2%		-0.2%		-0.5%					
Over -Under 50% Requirement			125,246	47,465	140,701	371,354													
<b>Salaries and Benefits as % of Total Expenditures</b>		83.5%	85.5%	86.2%	88.3%	87.1%	% Change	% Change	% Change	% Change	% Change	% Change	% Change						
							-1.9%	-0.8%	-2.0%	1.1%									
<b>GF Cash Balance (unrestricted and restricted):</b>		2006-07 1st Qtr 311Q Report	2005-06 4th Qtr 311Q Report	2004-05 4th Qtr 311Q Report	2003-04 4th Qtr 311Q Report	2002-03 4th Qtr 311Q Report	Change from 05/06 to 06/07		Change from 04/05 to 05/06		Change from 03/04 to 04/05		Change from 02/03 to 03/04						
Cash Balance Per 311Q (excluding investments)		7,897,634	5,631,166	4,309,974	4,073,248	7,211,304	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
							2,266,468	40.2%	1,321,192	30.7%	236,726	5.8%	-3,138,056	-43.5%					

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 2005-06, 2004-05, 2003-04, and 2002-03 is from System Office Data Abstract ; 2006-07 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 CCFS-311Q as of the date of this analysis.