

**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

610 Allan Hancock		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change									
		Budgeted	08/09 Line Item %	Actual	07/08 Line Item %	Actual	06/07 Line Item %	Actual	05/06 Line Item %	Actual	04/05 Line Item %	07/08 to 08/09 \$ Change	07/08 to 08/09 % Change	06/07 to 07/08 \$ Change	06/07 to 07/08 % Change	05/06 to 06/07 \$ Change	05/06 to 06/07 % Change	04/05 to 05/06 \$ Change	04/05 to 05/06 % Change
EDP No.	Acct Description	2008-09		2007-08		2006-07		2005-06		2004-05									
8100	Federal Revenues	25,200	0.1%	28,325	0.1%	27,113	0.1%	13,758	0.0%	26,806	0.1%	-3,125	-11.0%	1,212	4.5%	13,355	97.1%	-13,048	-48.7%
8600	State Revenues	35,665,041	71.0%	34,210,133	69.4%	33,858,960	69.4%	28,680,338	65.8%	26,507,856	65.7%	1,454,908	4.3%	351,173	1.0%	5,178,622	18.1%	2,172,482	8.2%
8800	Local Revenues	14,545,953	28.9%	15,036,621	30.5%	14,894,460	30.5%	14,786,851	33.9%	13,792,091	34.2%	-490,668	-3.3%	142,214	1.0%	107,552	0.7%	994,760	7.2%
8900	Other Financing Sources ①	30,000	0.1%	26,169	0.1%	39,566	0.1%	99,869	0.2%	37,805	0.1%	3,831	14.6%	-13,397	-33.9%	-60,303	-60.4%	62,064	164.2%
801	Total Revenues	50,266,194	100.0%	49,301,248	100.0%	48,820,046	100.0%	43,580,816	100.0%	40,364,558	100.0%	964,946	2.0%	481,202	1.0%	5,239,230	12.0%	3,216,258	8.0%
1000	Academic Salaries	21,645,876	43.1%	21,306,464	42.1%	19,861,587	42.3%	18,362,725	42.4%	17,044,923	43.0%	339,412	1.6%	1,444,877	7.3%	1,498,862	8.2%	1,317,802	7.7%
2000	Classified Salaries	10,770,999	21.4%	10,483,980	20.7%	9,727,118	20.7%	8,949,640	20.7%	8,273,729	20.9%	287,019	2.7%	756,862	7.8%	777,478	8.7%	675,911	8.2%
3000	Employee Benefits	9,344,660	18.6%	9,383,694	18.5%	8,619,440	18.3%	7,786,432	18.0%	7,120,086	18.0%	-39,034	-0.4%	764,254	8.9%	833,008	10.7%	666,346	9.4%
4000	Supplies and Materials	1,009,747	2.0%	1,086,011	2.1%	1,040,221	2.2%	820,355	1.9%	759,597	1.9%	-76,264	-7.0%	45,790	4.4%	219,866	26.8%	60,758	8.0%
5000	Other Operating Expenses and Services	5,776,060	11.5%	5,690,041	11.2%	5,191,244	11.0%	5,129,177	11.8%	4,611,664	11.6%	86,019	1.5%	498,797	9.6%	62,067	1.2%	517,513	11.2%
6000	Capital Outlay	174,773	0.3%	538,692	1.1%	462,305	1.0%	275,162	0.6%	259,246	0.7%	-363,919	-67.6%	76,387	16.5%	187,143	68.0%	15,916	6.1%
7000	Other Outgo ①	1,540,449	3.1%	2,145,380	4.2%	2,104,919	4.5%	1,993,037	4.6%	1,579,384	4.0%	-604,931	-28.2%	40,461	1.9%	111,882	5.6%	413,653	26.2%
501	Total Expenditures	50,262,564	100.0%	50,634,262	100.0%	47,006,834	100.0%	43,316,528	100.0%	39,648,629	100.0%	-371,698	-0.7%	3,627,428	7.7%	3,690,306	8.5%	3,667,899	9.3%
201	Excess/(Deficiency) of Rev. over Expenditures	3,630	n/a	-1,333,014	n/a	1,813,212	n/a	264,288	n/a	715,929	n/a	1,336,644	100.3%	-3,146,226	-173.5%	1,548,924	586.1%	-451,641	-63.1%
901	Net Increase/(Decrease) in Fund Balance	3,630	0.1%	-1,333,014	-33.3%	1,813,212	34.0%	264,288	7.5%	715,929	22.0%	1,336,644	100.3%	-3,146,226	-173.5%	1,548,924	586.1%	-451,641	-63.1%
902	Net Beginning Balance, July 1	4,002,959	99.9%	5,335,973	133.3%	3,522,761	66.0%	3,256,865	92.5%	2,540,936	78.0%	-1,333,014	-25.0%	1,813,212	51.5%	265,896	8.2%	715,929	28.2%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	1,608	0.0%	0	0.0%	n/a	n/a	n/a	n/a	-1,608	-100.0%	1,608	n/a
904	Adjusted Beginning Balance		n/a	5,335,973	133.3%	3,522,761	66.0%	3,258,473	92.5%	2,540,936	78.0%	n/a	n/a	n/a	n/a	264,288	8.1%	717,537	28.2%
905	Ending Balance, June 30	4,006,589	100.0%	4,002,959	100.0%	5,335,973	100.0%	3,522,761	100.0%	3,256,865	100.0%	3,630	0.1%	-1,333,014	-25.0%	1,813,212	51.5%	265,896	8.2%
		chk		4,002,959		5,335,973		3,522,761		3,256,865									
<b>Fund Balance:</b>		2008-09		2007-08		2006-07		2005-06		2004-05									
Fund Balance % [905/501]		8.0%		7.9%		11.4%		8.1%		8.2%		0.1%		-3.4%		3.2%		-0.1%	
Required Fund Balance to meet 5% threshold		2,513,128		2,531,713		2,350,342		2,165,826		1,982,431		-18,585	-0.7%	181,371	7.7%	184,515	8.5%	183,395	9.3%
Over -Under 5% threshold		1,493,461		1,471,246		2,985,631		1,356,935		1,274,434		22,215	1.5%	-1,514,385	-50.7%	1,628,697	120.0%	82,501	6.5%
<b>FTES: ②</b>		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05									
FTES - Resident		9,628		9,885		9,580		9,630		9,696		-257	-2.6%	305	3.2%	-50	-0.5%	-66	-0.7%
FTES - Nonresident				87		94		85		73				-7	-7.4%	9	10.6%	12	16.4%
FTES - Apprentice				29		33		29		27				-4	-12.1%	4	13.8%	2	7.4%
Total FTES				10,000		9,707		9,744		9,797				293	3.0%	-37	-0.4%	-53	-0.5%
<b>50 % Law: ③</b>		2008-09		2007-08		2006-07		2005-06		2004-05									
Instructional Salary Costs (AC 100-5000 and 6110)				21,383,329		19,934,093		18,161,702		16,412,644				1,449,236	7.3%	1,772,391	9.8%	1,749,058	10.7%
Current Expense of Education (AC 100-6799)				42,674,695		39,439,951		35,999,596		32,651,608				3,234,744	8.2%	3,440,355	9.6%	3,347,988	10.3%
% of Instructional Salary Costs to CCE				50.11%		50.54%		50.45%		50.27%					-0.4%		0.1%		0.2%
50% Requirement				21,337,348		19,719,976		17,999,798		16,325,804									
Over -Under 50% Requirement				45,981		214,117		161,904		86,840									
<b>Salaries and Benefits as % of Total Expenditures</b>		83.1%		81.3%		81.3%		81.0%		81.8%		1.8%		0.0%		0.3%		-0.8%	
<b>GF Cash Balance (unrestricted and restricted):</b>		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									
Cash Balance Per 311Q (excluding investments)		829,525		5,363,629		5,222,126		2,802,004		1,784,102		-4,534,104	-84.5%	141,503	2.7%	2,420,122	86.4%	1,017,902	57.1%

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 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.