

**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

410 Cabrillo Community College District		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	36,446	0.1%	40,468	0.1%	37,494	0.1%	38,209	0.1%	37,010	0.1%	-4,022	-9.9%	2,974	7.9%	-715	-1.9%	1,199	3.2%
8600	State Revenues	38,517,010	60.5%	36,266,473	57.8%	36,902,841	59.3%	28,987,523	54.3%	26,678,400	53.4%	2,250,537	6.2%	-636,368	-1.7%	7,915,318	27.3%	2,309,123	8.7%
8800	Local Revenues	24,106,955	37.9%	24,816,361	39.5%	24,074,856	38.7%	24,190,761	45.3%	23,195,737	46.4%	-709,406	-2.9%	741,505	3.1%	-115,905	-0.5%	995,024	4.3%
8900	Other Financing Sources ①	1,011,121	1.6%	1,669,697	2.7%	1,186,085	1.9%	157,187	0.3%	51,243	0.1%	-658,576	-39.4%	483,612	40.8%	1,028,898	654.6%	105,944	206.7%
801	Total Revenues	63,671,532	100.0%	62,792,999	100.0%	62,201,276	100.0%	53,373,680	100.0%	49,962,390	100.0%	878,533	1.4%	591,723	1.0%	8,827,596	16.5%	3,411,290	6.8%
1000	Academic Salaries	28,513,469	39.4%	28,306,719	45.4%	26,806,393	46.4%	24,265,247	46.4%	23,081,662	46.5%	206,750	0.7%	1,500,326	5.6%	2,541,146	10.5%	1,183,585	5.1%
2000	Classified Salaries	13,509,169	18.7%	12,461,101	20.0%	11,415,145	19.7%	10,707,555	20.5%	10,558,064	21.3%	1,048,068	8.4%	1,045,956	9.2%	707,590	6.6%	149,491	1.4%
3000	Employee Benefits	12,009,501	16.6%	10,782,668	17.3%	9,745,102	16.9%	9,762,159	18.7%	9,137,598	18.4%	1,226,833	11.4%	1,037,566	10.6%	-17,057	-0.2%	624,561	6.8%
4000	Supplies and Materials	1,633,900	2.3%	823,402	1.3%	841,155	1.5%	658,746	1.3%	444,788	0.9%	810,498	98.4%	-17,753	-2.1%	182,409	27.7%	213,958	48.1%
5000	Other Operating Expenses and Services	5,279,487	7.3%	6,065,033	9.7%	5,498,422	9.5%	5,437,409	10.4%	5,373,109	10.8%	-785,546	-13.0%	566,611	10.3%	61,013	1.1%	64,300	1.2%
6000	Capital Outlay	1,781,688	2.5%	937,251	1.5%	565,052	1.0%	470,847	0.9%	483,570	1.0%	844,437	90.1%	372,199	65.9%	94,205	20.0%	-12,723	-2.6%
7000	Other Outgo ①	9,679,613	13.4%	3,017,192	4.8%	2,950,895	5.1%	1,035,681	2.0%	530,849	1.1%	6,662,421	220.8%	66,297	2.2%	1,915,214	184.9%	504,832	95.1%
501	Total Expenditures	72,406,827	100.0%	62,393,366	100.0%	57,822,164	100.0%	52,337,644	100.0%	49,609,640	100.0%	10,013,461	16.0%	4,571,202	7.9%	5,484,520	10.5%	2,728,004	5.5%
201	Excess/(Deficiency) of Rev. over Expenditures	-8,735,295	n/a	399,633	n/a	4,379,112	n/a	1,036,036	n/a	352,750	n/a	-9,134,928	-2285.8%	-3,979,479	-90.9%	3,343,076	322.7%	683,286	193.7%
901	Net Increase/(Decrease) in Fund Balance	-8,735,295	-389.1%	399,633	3.6%	4,379,112	41.2%	1,036,036	16.2%	352,750	6.6%	-9,134,928	-2285.8%	-3,979,479	-90.9%	3,343,076	322.7%	683,286	193.7%
902	Net Beginning Balance, July 1	10,980,484	489.1%	10,629,504	96.8%	6,304,118	59.3%	5,341,643	83.8%	4,988,893	93.4%	350,980	3.3%	4,325,386	68.6%	962,475	18.0%	352,750	7.1%
903	Prior Year Adjustment		n/a	-48,653	-0.4%	-53,726	-0.5%	0	0.0%	0	0.0%	n/a	n/a	n/a	n/a	-53,726	n/a	0	n/a
904	Adjusted Beginning Balance		n/a	10,580,851	96.4%	6,250,392	58.8%	5,341,643	83.8%	4,988,893	93.4%	n/a	n/a	n/a	n/a	908,749	17.0%	352,750	7.1%
905	Ending Balance, June 30	2,245,189	100.0%	10,980,484	100.4%	10,629,504	100.0%	6,377,679	100.0%	5,341,643	100.0%	-8,735,295	-79.6%	350,980	3.3%	4,251,825	66.7%	1,036,036	19.4%

Fund Balance:	2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09	Change from 06/07 to 07/08	Change from 05/06 to 06/07	Change from 04/05 to 05/06
Fund Balance % [905/501]	3.1%	17.6%	18.4%	12.2%	10.8%	-14.5%	-0.8%	6.2%	1.4%
Required Fund Balance to meet 5% threshold	3,620,341	3,119,668	2,891,108	2,616,882	2,480,482	500,673	16.0%	228,560	7.9%
Over -Under 5% threshold	-1,375,152	7,860,816	7,738,396	3,760,797	2,861,161	-9,235,968	-117.5%	122,420	1.6%

FTES: ②	2008-09 1st Qtr 311Q Report	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09	Change from 06/07 to 07/08	Change from 05/06 to 06/07	Change from 04/05 to 05/06
FTES - Resident	11,159	11,610	11,462	11,159	11,159	-451	-3.9%	148	1.3%
FTES - Nonresident		221	216	244	243			5	2.3%
FTES - Apprentice		0	0	0	0			0	n/a
Total FTES		11,831	11,678	11,403	11,402			153	1.3%
								303	2.7%
								-28	-11.5%
								0	n/a
								275	2.4%
								0	0.0%
								1	0.4%
								0	n/a
								1	0.0%

50 % Law: ③	2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09	Change from 06/07 to 07/08	Change from 05/06 to 06/07	Change from 04/05 to 05/06
Instructional Salary Costs (AC 100-5000 and 6110)		28,771,297	26,278,716	24,278,334	23,318,292			2,492,581	9.5%
Current Expense of Education (AC 100-6799)		56,386,063	52,195,125	48,306,175	46,541,654			4,190,938	8.0%
% of Instructional Salary Costs to CCE		51.03%	50.35%	50.26%	50.10%				0.1%
50% Requirement		28,193,032	26,097,563	24,153,088	23,270,827				
Over -Under 50% Requirement		578,265	181,153	125,246	47,465				
Salaries and Benefits as % of Total Expenditures	74.6%	82.6%	83.0%	85.5%	86.2%	-8.0%	-0.3%	-2.5%	-0.8%

GF Cash Balance (unrestricted and restricted):	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	Change from 07/08 to 08/09	Change from 06/07 to 07/08	Change from 05/06 to 06/07	Change from 04/05 to 05/06
Cash Balance Per 311Q (excluding investments)	-4,196,381	8,131,332	10,633,104	5,631,166	4,309,974	-12,327,713	-151.6%	-2,501,772	-23.5%
								5,001,938	88.8%
								1,321,192	30.7%

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.