

**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

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Chabot-Las Positas 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 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	
		2008-09	08/09 Line Item %	2007-08	07/08 Line Item %	2006-07	06/07 Line Item %	2005-06	05/06 Line Item %	2004-05	04/05 Line Item %	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
8100	Federal Revenues	1,200	0.0%	10,112	0.0%	3,379	0.0%	4,827	0.0%	894,646	1.2%	-8,912	-88.1%	6,733	199.3%	-1,448	-30.0%	-889,819	-99.5%
8600	State Revenues	59,899,635	60.8%	60,850,536	61.4%	56,151,504	60.5%	43,977,886	54.8%	38,327,321	52.2%	-950,901	-1.6%	4,699,032	8.4%	12,173,618	27.7%	5,650,565	14.7%
8800	Local Revenues	38,477,148	39.1%	37,548,346	37.9%	36,575,841	39.4%	36,253,434	45.2%	34,205,349	46.6%	928,802	2.5%	972,505	2.7%	322,407	0.9%	2,048,085	6.0%
8900	Other Financing Sources ①	94,524	0.1%	731,592	0.7%	34,655	0.0%	33,085	0.0%	7,018	0.0%	-637,068	-87.1%	696,937	2011.1%	1,570	4.7%	26,067	371.4%
801	Total Revenues	98,472,507	100.0%	99,140,586	100.0%	92,765,379	100.0%	80,269,232	100.0%	73,434,334	100.0%	-668,079	-0.7%	6,375,207	6.9%	12,496,147	15.6%	6,834,898	9.3%
1000	Academic Salaries	44,259,524	44.1%	44,864,624	45.3%	40,626,213	45.3%	37,311,998	45.6%	34,320,123	45.1%	-605,100	-1.3%	4,238,411	10.4%	3,314,215	8.9%	2,991,875	8.7%
2000	Classified Salaries	22,074,117	22.0%	20,753,537	20.9%	19,080,245	21.3%	17,005,802	20.8%	16,590,052	21.8%	1,320,580	6.4%	1,673,292	8.8%	2,074,443	12.2%	415,750	2.5%
3000	Employee Benefits	20,491,149	20.4%	19,539,125	19.7%	18,167,510	20.2%	16,635,682	20.3%	14,788,303	19.4%	952,024	4.9%	1,371,615	7.5%	1,531,828	9.2%	1,847,379	12.5%
4000	Supplies and Materials	2,087,630	2.1%	2,034,191	2.1%	1,631,916	1.8%	1,907,012	2.3%	1,577,597	2.1%	53,439	2.6%	402,275	24.7%	-275,096	-14.4%	329,415	20.9%
5000	Other Operating Expenses and Services	10,270,584	10.2%	9,987,835	10.1%	8,853,174	9.9%	7,412,751	9.1%	7,092,612	9.3%	282,749	2.8%	1,134,661	12.8%	1,440,423	19.4%	320,139	4.5%
6000	Capital Outlay	391,306	0.4%	445,935	0.5%	430,697	0.5%	446,838	0.5%	471,961	0.6%	-54,629	-12.3%	15,238	3.5%	-16,141	-3.6%	-25,123	-5.3%
7000	Other Outgo ①	891,130	0.9%	1,452,944	1.5%	986,622	1.1%	1,028,183	1.3%	1,256,420	1.7%	-561,814	-38.7%	466,322	47.3%	-41,561	-4.0%	-228,237	-18.2%
501	Total Expenditures	100,465,440	100.0%	99,078,191	100.0%	89,776,377	100.0%	81,748,266	100.0%	76,097,068	100.0%	1,387,249	1.4%	9,301,814	10.4%	8,028,111	9.8%	5,651,198	7.4%
201	Excess/(Deficiency) of Rev. over Expenditures	-1,992,933	n/a	62,395	n/a	2,989,002	n/a	-1,479,034	n/a	-2,662,734	n/a	-2,055,328	-329.1%	-2,926,607	-97.9%	4,468,036	302.1%	1,183,700	44.5%
901	Net Increase/(Decrease) in Fund Balance	-1,992,933	-17.0%	62,395	0.5%	2,989,002	21.6%	-1,479,034	-13.4%	-2,662,734	-21.0%	-2,055,328	-329.1%	-2,926,607	-97.9%	4,468,036	302.1%	1,183,700	44.5%
902	Net Beginning Balance, July 1	13,698,240	117.0%	13,828,881	101.0%	11,074,170	80.1%	12,672,731	114.4%	15,403,439	121.5%	-130,641	-0.9%	2,754,711	24.9%	-1,598,561	-12.6%	-2,730,708	-17.7%
903	Prior Year Adjustment	-193,036	n/a	-234,291	-1.4%	-234,291	-1.7%	-119,527	-1.1%	-67,974	-0.5%	n/a	n/a	n/a	n/a	-114,764	-96.0%	-51,553	-75.8%
904	Adjusted Beginning Balance		n/a	13,635,845	99.5%	10,839,879	78.4%	12,553,204	113.4%	15,335,465	121.0%	n/a	n/a	n/a	n/a	-1,713,325	-13.6%	-2,782,261	-18.1%
905	Ending Balance, June 30	11,705,307	100.0%	13,698,240	101.4%	13,828,881	100.0%	11,074,170	100.0%	12,672,731	100.0%	-1,992,933	-14.5%	-130,641	-0.9%	2,754,711	24.9%	-1,598,561	-12.6%

	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:									
Fund Balance % [905/501]	11.7%	13.8%	15.4%	13.5%	16.7%	-2.2%	-1.6%	1.9%	-3.1%
Required Fund Balance to meet 5% threshold	5,023,272	4,953,910	4,488,819	4,087,413	3,804,853	69,362	1.4%	465,091	10.4%
Over -Under 5% threshold	6,682,035	8,744,330	9,340,062	6,986,757	8,867,878	-2,062,295	-23.6%	-595,732	-6.4%

	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: ②									
FTES - Resident	17,402	17,606	17,402	16,537	16,336	-204	-1.2%	204	1.2%
FTES - Nonresident		392	373	349	348		19	5.1%	24
FTES - Apprentice		160	113	79	93		47	41.6%	34
Total FTES		18,158	17,888	16,965	16,777		270	1.5%	923

	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
50 % Law: ③									
Instructional Salary Costs (AC 100-5000 and 6110)		47,441,928	43,420,085	39,577,126	35,698,343		4,021,843	9.3%	3,842,959
Current Expense of Education (AC 100-6799)		90,069,503	76,209,503	74,632,434	69,249,944		13,860,000	18.2%	1,577,069
% of Instructional Salary Costs to CCE		52.67%	56.97%	53.03%	51.55%			-4.3%	3.9%
50% Requirement		45,034,752	38,104,752	37,316,217	34,624,972				
Over -Under 50% Requirement		2,407,176	5,315,333	2,260,909	1,073,371				
Salaries and Benefits as % of Total Expenditures	86.4%	85.9%	86.7%	86.8%	86.3%	0.5%	-0.8%	-0.1%	0.5%

	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
GF Cash Balance (unrestricted and restricted):									
Cash Balance Per 311Q (excluding investments)	-4,085,286	11,613,277	8,854,018	No Data	15,397,582	-15,698,563	-135.2%	2,759,259	31.2%

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.