

**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

920 Chaffey Community College District		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1							Year-to-Year Change								
EDP No.	Acct Description	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 %	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		2007-08		2006-07		2005-06		2004-05			\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change
8100	Federal Revenues	62,300	0.1%	63,517	0.1%	56,802	0.1%	26,646	0.0%	55,246	0.1%	-1,217	-1.9%	6,715	11.8%	30,156	113.2%	-28,600	-51.8%
8600	State Revenues	56,222,213	70.5%	53,549,128	69.6%	51,347,739	69.0%	39,485,166	61.3%	35,096,982	57.7%	2,673,085	5.0%	2,201,389	4.3%	11,862,573	30.0%	4,388,184	12.5%
8800	Local Revenues	23,470,898	29.4%	23,265,856	30.3%	22,982,972	30.9%	24,908,757	38.7%	25,577,962	42.1%	205,042	0.9%	282,884	1.2%	-1,925,785	-7.7%	-669,205	-2.6%
8900	Other Financing Sources ①	15,000	0.0%	20,121	0.0%	6,927	0.0%	-36,156	-0.1%	72,145	0.1%	-5,121	-25.5%	13,194	190.5%	43,083	119.2%	-108,301	-150.1%
801	Total Revenues	79,770,411	100.0%	76,898,622	100.0%	74,394,440	100.0%	64,384,413	100.0%	60,802,335	100.0%	2,871,789	3.7%	2,504,182	3.4%	10,010,027	15.5%	3,582,078	5.9%
1000	Academic Salaries	35,856,928	43.0%	33,006,983	43.0%	30,193,423	43.1%	28,516,997	43.5%	25,823,742	38.9%	2,849,945	8.6%	2,813,560	9.3%	1,676,426	5.9%	2,693,255	10.4%
2000	Classified Salaries	19,102,969	22.9%	17,148,035	22.3%	15,465,617	22.1%	14,494,461	22.1%	13,780,606	20.8%	1,954,934	11.4%	1,682,418	10.9%	971,156	6.7%	713,855	5.2%
3000	Employee Benefits	14,513,800	17.4%	12,370,283	16.1%	11,627,773	16.6%	10,652,903	16.2%	10,356,585	15.6%	2,143,517	17.3%	742,510	6.4%	974,870	9.2%	296,318	2.9%
4000	Supplies and Materials	1,599,173	1.9%	1,490,710	1.9%	1,532,080	2.2%	1,484,182	2.3%	1,532,557	2.3%	108,463	7.3%	-41,370	-2.7%	47,898	3.2%	-48,375	-3.2%
5000	Other Operating Expenses and Services	9,701,788	11.6%	9,232,696	12.0%	8,154,597	11.7%	7,749,677	11.8%	6,832,497	10.3%	469,092	5.1%	1,078,099	13.2%	404,920	5.2%	917,180	13.4%
6000	Capital Outlay	2,264,401	2.7%	2,949,696	3.8%	2,380,553	3.4%	2,368,330	3.6%	1,910,671	2.9%	-685,295	-23.2%	569,143	23.9%	12,223	0.5%	457,659	24.0%
7000	Other Outgo ①	354,451	0.4%	638,051	0.8%	636,658	0.9%	321,411	0.5%	6,092,667	9.2%	-283,600	-44.4%	1,393	0.2%	315,247	98.1%	-5,771,256	-94.7%
501	Total Expenditures	83,393,510	100.0%	76,836,454	100.0%	69,990,701	100.0%	65,587,961	100.0%	66,329,325	100.0%	6,557,056	8.5%	6,845,753	9.8%	4,402,740	6.7%	-741,364	-1.1%
201	Excess/(Deficiency) of Rev. over Expenditures	-3,623,099	n/a	62,168	n/a	4,403,739	n/a	-1,203,548	n/a	-5,526,990	n/a	-3,685,267	-5927.9%	-4,341,571	-98.6%	5,607,287	465.9%	4,323,442	78.2%
901	Net Increase/(Decrease) in Fund Balance	-3,623,099	-33.3%	62,168	0.4%	4,403,739	30.5%	-1,203,548	-12.0%	-5,526,990	-49.1%	-3,685,267	-5927.9%	-4,341,571	-98.6%	5,607,287	465.9%	4,323,442	78.2%
902	Net Beginning Balance, July 1	14,507,753	133.3%	14,445,585	99.6%	10,041,871	69.5%	11,245,395	112.0%	16,772,385	149.1%	62,168	0.4%	4,403,714	43.9%	-1,203,524	-10.7%	-5,526,990	-33.0%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	25	0.0%	0	0.0%	n/a	n/a	n/a	n/a	-25	-100.0%	25	n/a
904	Adjusted Beginning Balance		n/a	14,445,585	99.6%	10,041,871	69.5%	11,245,420	112.0%	16,772,385	149.1%	n/a	n/a	n/a	n/a	-1,203,549	-10.7%	-5,526,965	-33.0%
905	Ending Balance, June 30	10,884,654	100.0%	14,507,753	100.0%	14,445,610	100.0%	10,041,872	100.0%	11,245,395	100.0%	-3,623,099	-25.0%	62,143	0.4%	4,403,738	43.9%	-1,203,523	-10.7%
		chk		14,507,753		14,445,610		10,041,872		11,245,395									
<b>Fund Balance:</b>		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]		13.1%		18.9%		20.6%		15.3%		17.0%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		4,169,676		3,841,823		3,499,535		3,279,398		3,316,466		327,853	8.5%	342,288	9.8%	220,137	6.7%	-37,068	-1.1%
Over -Under 5% threshold		6,714,979		10,665,930		10,946,075		6,762,474		7,928,929		-3,950,952	-37.0%	-280,145	-2.6%	4,183,601	61.9%	-1,166,455	-14.7%
<b>FTES: ②</b>		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		14,309		14,320		14,063		12,901		13,924		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Nonresident				487		469		398		466		-11	-0.1%	257	1.8%	1,162	9.0%	-1,023	-7.3%
FTES - Apprentice				0		0		0		0				18	3.8%	71	17.8%	-68	-14.6%
Total FTES				14,807		14,532		13,299		14,390				0	n/a	0	n/a	0	n/a
														275	1.9%	1,233	9.3%	-1,091	-7.6%
<b>50 % Law: ③</b>		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)				34,427,936		31,821,354		30,141,932		27,361,797		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Current Expense of Education (AC 100-6799)				68,764,703		62,304,824		57,885,856		53,733,775				2,606,582	8.2%	1,679,422	5.6%	2,780,135	10.2%
% of Instructional Salary Costs to CCE				50.07%		51.07%		52.07%		50.92%				6,459,879	10.4%	4,418,968	7.6%	4,152,081	7.7%
50% Requirement				34,382,352		31,152,412		28,942,928		26,866,888									
Over -Under 50% Requirement				45,584		668,942		1,199,004		494,909									
<b>Salaries and Benefits as % of Total Expenditures</b>		83.3%		81.4%		81.8%		81.8%		75.3%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
<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		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)		2,201,530		18,621,451		13,865,345		10,037,530		17,373,535		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
												-16,419,921	-88.2%	4,756,106	34.3%	3,827,815	38.1%	-7,336,005	-42.2%

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.