

**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

830 Coast 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	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	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	n/a	0	n/a	0	n/a	0	n/a
8600	State Revenues	80,757,519	41.7%	82,397,510	43.4%	81,193,843	43.5%	69,642,154	41.8%	60,385,410	36.6%	-1,639,991	-2.0%	1,203,667	1.5%	11,551,689	16.6%	9,256,744	15.3%
8800	Local Revenues	112,708,400	58.3%	107,616,780	56.6%	105,473,363	56.5%	97,074,815	58.2%	96,591,898	58.5%	5,091,620	4.7%	2,143,417	2.0%	8,398,548	8.7%	482,917	0.5%
8900	Other Financing Sources ①	0	0.0%	2,448	0.0%	11,182	0.0%	34,228	0.0%	8,003,113	4.9%	-2,448	-100.0%	-8,734	-78.1%	-23,046	-67.3%	-7,968,885	-99.6%
801	Total Revenues	193,465,919	100.0%	190,016,738	100.0%	186,678,388	100.0%	166,751,197	100.0%	164,980,421	100.0%	3,449,181	1.8%	3,338,350	1.8%	19,927,191	12.0%	1,770,776	1.1%
1000	Academic Salaries	72,989,957	33.6%	77,119,426	39.5%	68,753,487	38.8%	62,224,293	39.0%	58,895,125	36.3%	-4,129,469	-5.4%	8,365,939	12.2%	6,529,194	10.5%	3,329,168	5.7%
2000	Classified Salaries	46,537,243	21.4%	45,988,677	23.6%	41,538,796	23.5%	38,451,713	24.1%	37,055,904	22.9%	548,566	1.2%	4,449,881	10.7%	3,087,083	8.0%	1,395,809	3.8%
3000	Employee Benefits	43,228,617	19.9%	41,400,218	21.2%	38,589,412	21.8%	39,694,282	24.9%	42,324,132	26.1%	1,828,399	4.4%	2,810,806	7.3%	-1,104,870	-2.8%	-2,629,850	-6.2%
4000	Supplies and Materials	3,603,851	1.7%	3,178,252	1.6%	2,693,863	1.5%	2,464,810	1.5%	2,724,047	1.7%	425,599	13.4%	484,389	18.0%	229,053	9.3%	-259,237	-9.5%
5000	Other Operating Expenses and Services	25,741,041	11.9%	17,059,217	8.7%	16,375,278	9.3%	13,097,816	8.2%	13,888,399	8.6%	8,681,824	50.9%	683,939	4.2%	3,277,462	25.0%	-790,583	-5.7%
6000	Capital Outlay	1,867,832	0.9%	3,753,189	1.9%	2,329,488	1.3%	1,676,226	1.1%	4,269,305	2.6%	-1,885,357	-50.2%	1,423,701	61.1%	653,262	39.0%	-2,593,079	-60.7%
7000	Other Outgo ①	23,098,458	10.6%	6,710,979	3.4%	6,728,540	3.8%	1,885,423	1.2%	2,877,373	1.8%	16,387,479	244.2%	-17,561	-0.3%	4,843,117	256.9%	-991,950	-34.5%
501	Total Expenditures	217,066,999	100.0%	195,209,958	100.0%	177,008,864	100.0%	159,494,563	100.0%	162,034,285	100.0%	21,857,041	11.2%	18,201,094	10.3%	17,514,301	11.0%	-2,539,722	-1.6%
201	Excess/(Deficiency) of Rev. over Expenditures	-23,601,080	n/a	-5,193,220	n/a	9,669,524	n/a	7,256,634	n/a	2,946,136	n/a	-18,407,860	-354.5%	-14,862,744	-153.7%	2,412,890	33.3%	4,310,498	146.3%
901	Net Increase/(Decrease) in Fund Balance	-23,601,080	n/a	-5,193,220	-22.0%	9,669,524	33.6%	7,256,634	37.9%	2,946,136	25.0%	-18,407,860	-354.5%	-14,862,744	-153.7%	2,412,890	33.3%	4,310,498	146.3%
902	Net Beginning Balance, July 1	23,601,080	n/a	28,794,303	122.0%	19,125,024	66.4%	11,806,914	61.7%	8,860,639	75.0%	-5,193,223	-18.0%	9,669,279	50.6%	7,318,110	62.0%	2,946,275	33.3%
903	Prior Year Adjustment		n/a	-3	0.0%	-245	0.0%	61,476	0.3%	139	0.0%	n/a	n/a	n/a	n/a	-61,721	-100.4%	61,337	44127.3%
904	Adjusted Beginning Balance		n/a	28,794,300	122.0%	19,124,779	66.4%	11,868,390	62.1%	8,860,778	75.0%	n/a	n/a	n/a	n/a	7,256,389	61.1%	3,007,612	33.9%
905	Ending Balance, June 30	0	n/a	23,601,080	100.0%	28,794,303	100.0%	19,125,024	100.0%	11,806,914	100.0%	-23,601,080	-100.0%	-5,193,223	-18.0%	9,669,279	50.6%	7,318,110	62.0%

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]	0.0%	12.1%	16.3%	12.0%	7.3%	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold	10,853,350	9,760,498	8,850,443	7,974,728	8,101,714	1,092,852	11.2%	910,055	10.3%
Over -Under 5% threshold	-10,853,350	13,840,582	19,943,860	11,150,296	3,705,200	-24,693,932	-178.4%	-6,103,278	-30.6%

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	34,781	35,383	34,781	30,433	34,217	# Change	% Change	# Change	% Change
FTES - Nonresident		1,680	1,478	1,255	1,325	-602	-1.7%	602	1.7%
FTES - Apprentice		0	0	0	0	202	13.7%	223	17.8%
Total FTES		37,063	36,258	31,687	35,541	805	2.2%	4,571	14.4%

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)		80,692,989	75,978,128	70,668,555	70,998,327	\$ Change	% Change	\$ Change	% Change
Current Expense of Education (AC 100-6799)		159,540,718	151,486,501	141,100,481	139,938,497	4,714,861	6.2%	5,309,573	7.5%
% of Instructional Salary Costs to CCE		50.58%	50.16%	50.08%	50.74%	8,054,217	5.3%	10,386,020	7.4%
50% Requirement		79,770,359	75,743,251	70,550,241	69,969,249		0.4%		0.1%
Over -Under 50% Requirement		922,630	234,877	118,314	1,029,078				
Salaries and Benefits as % of Total Expenditures	75.0%	84.3%	84.1%	88.0%	85.3%	% Change	% Change	% Change	% Change

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)	8,343,672	25,683,115	34,214,686	21,515,922	21,113,728	\$ Change	% Change	\$ Change	% Change
						-17,339,443	-67.5%	-8,531,571	-24.9%

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.