

640 San Luis Obispo County Community College District		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change									
EDP No.	Acct Description	Budgeted	10/11 Line Item %	Actual	09/10 Line Item %	Actual	08/09 Line Item %	Actual	07/08 Line Item %	Actual	06/07 Line Item %	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08	
		2010-11		2009-10		2008-09		2007-08		2006-07		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
8100	Federal Revenues	5,700	0.0%	205,820	0.4%	7,143	0.0%	6,495	0.0%	6,510	0.0%	-200,120	-97.2%	198,677	2781.4%	648	10.0%	-15	-0.2%
8600	State Revenues	0	0.0%	14,976,426	29.7%	17,247,453	33.0%	15,754,450	32.0%	16,318,289	33.4%	-14,976,426	-100.0%	-2,271,027	-13.2%	1,493,003	9.5%	-563,839	-3.5%
8800	Local Revenues	35,035,858	100.0%	35,194,582	69.9%	35,047,914	67.0%	33,517,263	68.0%	32,436,145	66.5%	-158,724	-0.5%	146,668	0.4%	1,530,651	4.6%	1,081,118	3.3%
8900	Other Financing Sources ①	0	0.0%	6,973	0.0%	3,413	0.0%	7,034	0.0%	29,621	0.1%	-6,973	-100.0%	3,560	104.3%	-3,621	-51.5%	-22,587	-76.3%
801	Total Revenues	35,041,558	100.0%	50,383,801	100.0%	52,305,923	100.0%	49,285,242	100.0%	48,790,565	100.0%	-15,342,243	-30.5%	-1,922,122	-3.7%	3,020,681	6.1%	494,677	1.0%
1000	Academic Salaries	21,777,489	42.2%	22,316,796	44.7%	22,852,227	44.4%	21,730,565	43.7%	21,073,056	43.9%	-539,307	-2.4%	-535,431	-2.3%	1,121,662	5.2%	657,509	3.1%
2000	Classified Salaries	11,366,391	22.0%	10,464,185	21.0%	12,004,770	23.3%	11,698,324	23.5%	10,407,159	21.7%	902,206	8.6%	-1,540,585	-12.8%	306,446	2.6%	1,291,165	12.4%
3000	Employee Benefits	8,134,149	15.8%	7,413,155	14.9%	7,575,889	14.7%	7,419,033	14.9%	7,172,194	14.9%	720,994	9.7%	-162,734	-2.1%	156,856	2.1%	246,839	3.4%
4000	Supplies and Materials	1,010,937	2.0%	913,701	1.8%	1,016,053	2.0%	970,762	2.0%	992,763	2.1%	97,236	10.6%	-102,352	-10.1%	45,291	4.7%	-22,001	-2.2%
5000	Other Operating Expenses and Services	6,741,401	13.1%	6,506,845	13.0%	6,405,539	12.4%	6,640,194	13.4%	6,371,921	13.3%	234,556	3.6%	101,306	1.6%	-234,655	-3.5%	268,273	4.2%
6000	Capital Outlay	73,614	0.1%	223,459	0.4%	451,973	0.9%	424,758	0.9%	557,078	1.2%	-149,845	-67.1%	-228,514	-50.6%	27,215	6.4%	-132,320	-23.8%
7000	Other Outgo ①	2,478,322	4.8%	2,068,967	4.1%	1,191,682	2.3%	817,986	1.6%	1,476,895	3.1%	409,355	19.8%	877,285	73.6%	373,696	45.7%	-658,909	-44.6%
501	Total Expenditures	51,582,303	100.0%	49,907,108	100.0%	51,498,133	100.0%	49,701,622	100.0%	48,051,066	100.0%	1,675,195	3.4%	-1,591,025	-3.1%	1,796,511	3.6%	1,650,556	3.4%
201	Excess/(Deficiency) of Rev. over Expenditures	-16,540,745	n/a	476,693	n/a	807,790	n/a	-416,380	n/a	739,499	n/a	-17,017,438	-3569.9%	-331,097	-41.0%	1,224,170	294.0%	-1,155,879	-156.3%
901	Net Increase/(Decrease) in Fund Balance	-16,540,745	n/a	476,693	9.1%	807,790	17.8%	-416,380	-11.1%	739,499	18.6%	-17,017,438	-3569.9%	-331,097	-41.0%	1,224,170	294.0%	-1,155,879	-156.3%
902	Net Beginning Balance, July 1	5,249,882	n/a	4,550,345	86.7%	3,742,555	82.2%	3,975,018	106.2%	3,235,519	81.4%	699,537	15.4%	807,790	21.6%	-232,463	-5.8%	739,499	22.9%
903	Prior Year Adjustment		n/a	222,844	4.2%	0	0.0%	183,917	4.9%	0	0.0%	n/a	n/a	n/a	n/a	-183,917	-100.0%	183,917	n/a
904	Adjusted Beginning Balance		n/a	4,773,189	90.9%	3,742,555	82.2%	4,158,935	111.1%	3,235,519	81.4%	n/a	n/a	n/a	n/a	-416,380	-10.0%	923,416	28.5%
905	Ending Balance, June 30	-11,290,863	n/a	5,249,882	95.8%	4,550,345	100.0%	3,742,555	100.0%	3,975,018	100.0%	-16,540,745	-315.1%	699,537	15.4%	807,790	21.6%	-232,463	-5.8%
chk				5,249,882		4,550,345		3,742,555		3,975,018									
Fund Balance:		2010-11	2009-10	2008-09	2007-08	2006-07	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08						
Fund Balance % [905/501]		-21.9%	10.5%	8.8%	7.5%	8.3%	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change					
Required Fund Balance to meet 5% threshold		2,579,115	2,495,355	2,574,907	2,485,081	2,402,553	83,760	3.4%	-79,551	-3.1%	89,826	3.6%	82,528	3.4%					
Over -Under 5% threshold		-13,869,978	2,754,527	1,975,438	1,257,474	1,572,465	-16,624,505	-603.5%	779,088	39.4%	717,964	57.1%	-314,991	-20.0%					
FTES: ②		2010-11 1st Qtr 311Q Report	2009-10	2008-09	2007-08	2006-07	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08						
FTES - Resident		9,624	9,630	10,040	9,374	9,247	# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change					
FTES - Nonresident			178	167	135	133	-6	-0.1%	-410	-4.1%	666	7.1%	127	1.4%					
FTES - Apprentice			0	0	0	0			11	6.6%	32	23.7%	2	1.5%					
Total FTES			9,808	10,207	9,509	9,380			0	n/a	0	n/a	0	n/a					
									-399	-3.9%	698	7.3%	129	1.4%					
50 % Law: ③		2010-11	2009-10	2008-09	2007-08	2006-07	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08						
Instructional Salary Costs (AC 100-5000 and 6110)			22,905,347	24,586,227	23,169,105	22,109,992	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
Current Expense of Education (AC 100-6799)			44,683,217	46,686,098	44,959,862	43,225,132			-1,680,880	-6.8%	1,417,122	6.1%	1,059,113	4.8%					
% of Instructional Salary Costs to CCE			51.26%	52.66%	51.53%	51.15%			-2,002,881	-4.3%	1,726,236	3.8%	1,734,730	4.0%					
50% Requirement			22,341,609	23,343,049	22,479,931	21,612,566							1.1%	0.4%					
Over -Under 50% Requirement			563,738	1,243,178	689,174	497,426													
Salaries and Benefits as % of Total Expenditures		80.0%	80.5%	82.4%	82.2%	80.4%	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change					
							-0.5%		-1.9%		0.2%		1.7%						
GF Cash Balance (unrestricted and restricted):		2010-11 1st Qtr 311Q Report	2009-10 4th Qtr 311Q Report	2008-09 4th Qtr 311Q Report	2007-08 4th Qtr 311Q Report	2006-07 4th Qtr 311Q Report	Change from 09/10 to 10/11		Change from 08/09 to 09/10		Change from 07/08 to 08/09		Change from 06/07 to 07/08						
Cash Balance Per 311Q (excluding investments)		5,553,314	4,275,787	4,699,823	2,905,405	4,866,622	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
							1,277,527	29.9%	-424,036	-9.0%	1,794,418	61.8%	-1,961,217	-40.3%					

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 2009-10, 2008-09, 2007-08, and 2006-07 is from System Office Data Abstract ; 2010-11 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.