

340		Unrestricted GF - Col. 2				Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change							
Peralta Community College District		Budgeted		Actual		Actual		Actual		Actual		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	
EDP No.	Acct Description	2010-11	10/11 Line Item %	2009-10	09/10 Line Item %	2008-09	08/09 Line Item %	2007-08	07/08 Line Item %	2006-07	06/07 Line Item %	09/10 to 10/11 \$ Change	09/10 to 10/11 % Change	08/09 to 09/10 \$ Change	08/09 to 09/10 % Change	07/08 to 08/09 \$ Change	07/08 to 08/09 % Change	06/07 to 07/08 \$ Change	06/07 to 07/08 % 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	68,402,505	59.5%	68,917,049	59.1%	75,427,527	62.5%	72,329,303	63.3%	73,614,131	65.0%	-514,544	-0.7%	-6,510,478	-8.6%	3,098,224	4.3%	-1,284,828	-1.7%
8800	Local Revenues	40,794,435	35.5%	41,926,967	35.9%	39,766,044	33.0%	36,403,372	31.9%	33,750,806	29.8%	-1,132,532	-2.7%	2,160,923	5.4%	3,362,672	9.2%	2,652,566	7.9%
8900	Other Financing Sources ①	5,800,000	5.0%	5,800,000	5.0%	5,446,979	4.5%	5,533,368	4.8%	5,892,200	5.2%	0	0.0%	353,021	6.5%	-86,389	-1.6%	-358,832	-6.1%
801	Total Revenues	114,996,940	100.0%	116,644,016	100.0%	120,640,550	100.0%	114,266,043	100.0%	113,257,137	100.0%	-1,647,076	-1.4%	-3,996,534	-3.3%	6,374,507	5.6%	1,008,906	0.9%
1000	Academic Salaries	41,445,514	36.1%	46,629,599	39.1%	49,721,012	40.7%	47,678,699	41.2%	41,936,970	39.8%	-5,184,085	-11.1%	-3,091,413	-6.2%	2,042,313	4.3%	5,741,729	13.7%
2000	Classified Salaries	21,201,491	18.5%	22,667,698	19.0%	23,477,293	19.2%	22,753,828	19.6%	20,961,434	19.9%	-1,466,207	-6.5%	-809,595	-3.4%	723,465	3.2%	1,792,394	8.6%
3000	Employee Benefits	29,790,528	26.0%	27,941,355	23.4%	27,913,928	22.9%	25,873,836	22.3%	23,243,742	22.0%	1,849,173	6.6%	27,427	0.1%	2,040,092	7.9%	2,630,094	11.3%
4000	Supplies and Materials	1,184,411	1.0%	1,424,105	1.2%	1,407,386	1.2%	1,201,661	1.0%	1,133,381	1.1%	-239,694	-16.8%	16,719	1.2%	205,725	17.1%	68,280	6.0%
5000	Other Operating Expenses and Services	13,107,303	11.4%	14,529,956	12.2%	14,419,980	11.8%	14,858,812	12.8%	13,104,739	12.4%	-1,422,653	-9.8%	109,976	0.8%	-438,832	-3.0%	1,754,073	13.4%
6000	Capital Outlay	139,991	0.1%	170,454	0.1%	164,044	0.1%	202,988	0.2%	176,429	0.2%	-30,463	-17.9%	6,410	3.9%	-38,944	-19.2%	26,559	15.1%
7000	Other Outgo ①	7,806,349	6.8%	5,908,795	5.0%	4,985,630	4.1%	3,290,651	2.8%	4,901,065	4.6%	1,897,554	32.1%	923,165	18.5%	1,694,979	51.5%	-1,610,414	-32.9%
501	Total Expenditures	114,675,587	100.0%	119,271,962	100.0%	122,089,273	100.0%	115,860,475	100.0%	105,457,760	100.0%	-4,596,375	-3.9%	-2,817,311	-2.3%	6,228,798	5.4%	10,402,715	9.9%
201	Excess/(Deficiency) of Rev. over Expenditures	321,353	n/a	-2,627,946	n/a	-1,448,723	n/a	-1,594,432	n/a	7,799,377	n/a	2,949,299	112.2%	-1,179,223	-81.4%	145,709	9.1%	-9,393,809	-120.4%
901	Net Increase/(Decrease) in Fund Balance	321,353	3.5%	-2,627,946	-29.7%	-1,448,723	-11.7%	-1,594,432	-11.5%	7,799,377	51.5%	2,949,299	112.2%	-1,179,223	-81.4%	145,709	9.1%	-9,393,809	-120.4%
902	Net Beginning Balance, July 1	8,854,836	96.5%	12,350,584	139.5%	13,887,281	112.4%	15,151,463	109.1%	7,921,414	52.3%	-3,495,748	-28.3%	-1,536,697	-11.1%	-1,264,182	-8.3%	7,230,049	91.3%
903	Prior Year Adjustment		n/a	-867,802	-9.8%	-87,974	-0.7%	330,058	2.4%	-569,328	-3.8%	n/a	n/a	n/a	n/a	-418,032	-126.7%	899,386	158.0%
904	Adjusted Beginning Balance		n/a	11,482,782	129.7%	13,799,307	111.7%	15,481,521	111.5%	7,352,086	48.5%	n/a	n/a	n/a	n/a	-1,682,214	-10.9%	8,129,435	110.6%
905	Ending Balance, June 30	9,176,189	100.0%	8,854,836	109.8%	12,350,584	100.0%	13,887,089	100.0%	15,151,463	100.0%	321,353	3.6%	-3,495,748	-28.3%	-1,536,505	-11.1%	-1,264,374	-8.3%
	chk			8,854,836		12,350,584		13,887,089		15,151,463									
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]	8.0%		7.4%		10.1%		12.0%		14.4%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
	Required Fund Balance to meet 5% threshold	5,733,779		5,963,598		6,104,464		5,793,024		5,272,888		-229,819	-3.9%	-140,866	-2.3%	311,440	5.4%	520,136	9.9%
	Over -Under 5% threshold	3,442,410		2,891,238		6,246,120		8,094,065		9,878,575		551,172	19.1%	-3,354,882	-53.7%	-1,847,945	-22.8%	-1,784,510	-18.1%
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	22,161		22,179		20,359		19,414		19,058		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
	FTES - Nonresident			1,429		1,305		961		789		-18	-0.1%	1,820	8.9%	945	4.9%	356	1.9%
	FTES - Apprentice			25		27		26		25				124	9.5%	344	35.8%	172	21.8%
	Total FTES			23,633		21,692		20,401		19,872				-2	-7.4%	1	3.8%	1	4.0%
														1,941	8.9%	1,291	6.3%	529	2.7%
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)			55,285,736		57,974,255		55,768,033		48,481,076		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
	Current Expense of Education (AC 100-6799)			106,688,070		111,581,793		105,762,626		94,611,902				-2,688,519	-4.6%	2,206,222	4.0%	7,286,957	15.0%
	% of Instructional Salary Costs to CCE			51.82%		51.96%		52.73%		51.24%				-4,893,723	-4.4%	5,819,167	5.5%	11,150,724	11.8%
	50% Requirement			53,344,035		55,790,897		52,881,313		47,305,951									
	Over -Under 50% Requirement			1,941,701		2,183,358		2,886,720		1,175,125									
	Salaries and Benefits as % of Total Expenditures	80.6%		81.5%		82.8%		83.1%		81.7%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												-0.9%		-1.3%		-0.3%			1.4%
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)	0		8,044,304		0		8,755,745		9,969,398		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
												-8,044,304	-100.0%	8,044,304	n/a	-8,755,745	-100.0%	-1,213,653	-12.2%

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 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.