

San Joaquin Delta Community College District	Unrestricted GF - Col 2				Unrestricted GF - Fund 11, Col 1				Year-to-Year				
	Budgeted 2005-06	6506 Line Item %	Actual 2004-05	0405 Line Item %	Actual 2003-04	0304 Line Item %	Actual 2002-03	0203 Line Item %	Actual 2001-02	0102 Line Item %	Change from 0405 to 0506	Change from 0304 to 0405	Change from 0204 to 0405
8100 Federal Revenues	350	0.0%	1,063	0.0%	626	0.0%	638	0.0%	0	0.0%	-713	437	65.8%
8500 State Revenues	39,686,329	65.8%	37,999,513	62.9%	25,484,683	40.5%	33,430,365	51.1%	34,626,182	54.0%	1,686,816	12,514,820	49.1%
8800 Local Revenues	31,193,604	43.8%	31,092,574	43.3%	37,167,896	59.1%	31,770,956	49.5%	28,229,452	46.8%	100,450	-6,075,332	-18.3%
8900 Other Financing Sources	270,039	0.4%	2,772,920	3.9%	280,289	0.4%	247,246	0.4%	247,246	0.4%	-2,502,882	2,482,631	89.3%
801 Total Revenues	71,149,801	100.0%	71,886,070	100.0%	62,833,414	100.0%	65,449,105	100.0%	64,102,880	100.0%	-716,289	8,932,656	14.2%
1000 Academic Salaries	28,946,756	40.2%	28,316,202	40.7%	26,976,165	41.2%	27,403,404	42.8%	27,338,153	42.4%	628,554	1,342,037	5.0%
2000 Classified Salaries	15,343,808	21.3%	13,925,229	20.0%	13,255,415	20.3%	13,626,408	21.2%	14,664,111	22.6%	1,418,579	668,914	5.1%
3000 Employee Benefits	16,127,334	22.4%	14,611,729	21.0%	13,583,155	20.8%	12,024,990	18.7%	9,967,444	15.5%	1,515,605	1,028,574	7.6%
4000 Supplies and Materials	1,398,408	1.9%	1,077,174	1.5%	1,161,990	1.8%	1,180,121	1.8%	1,445,413	2.2%	321,235	-84,776	-7.3%
5000 Other Operating Expenses and Services	9,491,299	13.2%	7,751,705	11.1%	7,688,083	11.8%	6,843,970	10.0%	7,795,439	12.1%	1,739,584	63,622	0.8%
6000 Capital Outlay	606,155	0.8%	1,621,004	2.3%	980,815	1.3%	1,729,850	2.7%	2,319,018	3.6%	-1,014,849	760,189	88.3%
7000 Other Outgo	45,500	0.1%	2,252,625	3.2%	1,883,357	2.9%	1,568,494	2.4%	1,049,787	1.6%	-2,207,125	368,268	19.6%
501 Total Expenditures	71,959,251	100.0%	69,557,660	100.0%	65,408,940	100.0%	64,375,237	100.0%	64,479,366	100.0%	2,401,593	4,148,728	6.3%
201 Excess/(Deficiency) of Rev. over Expenditures	-609,450	na	2,308,402	na	-2,475,526	na	1,073,868	na	-378,486	na	-3,117,962	4,783,828	193.2%
901 Net Increased/(Decreased) in Fund Balance	-609,450	-15.5%	2,308,402	38.4%	-2,475,526	-8.8%	1,073,868	17.4%	-378,486	-7.4%	-3,117,962	4,783,828	193.2%
902 Net Beginning Balance, July 1	6,016,348	115.5%	3,707,946	61.6%	6,183,472	188.8%	5,109,604	82.6%	5,488,090	107.4%	2,308,402	-2,475,526	-40.0%
903 Prior Year Adjustment	na	na	0	0.0%	0	0.0%	0	0.0%	0	0.0%	na	0	na
904 Adjusted Beginning Balance	na	na	3,707,946	61.6%	6,183,472	188.8%	5,109,604	82.6%	5,488,090	107.4%	na	-2,475,526	-40.0%
905 Ending Balance, June 30	5,206,898	100.0%	6,016,348	100.0%	3,707,946	100.0%	6,183,472	100.0%	5,109,604	100.0%	-609,450	2,308,402	62.3%
Fund Balance:	5,206,898	100.0%	6,016,348	100.0%	3,707,946	100.0%	6,183,472	100.0%	5,109,604	100.0%	-609,450	2,308,402	62.3%
Fund Balance % (905/501)	7.2%	8.9%	8.9%	5.7%	9.6%	9.6%	7.9%	1.4%	3.0%	3.0%	-1.4%	3.0%	3.0%
Required Fund Balance to meet 5% threshold	3,597,963		3,477,883		3,270,447		3,218,782		3,223,988		120,080	207,436	6.3%
Over-Under 5% threshold	1,608,925		2,538,465		437,499		2,964,710		1,865,636		-828,540	2,100,966	480.2%
FTEs - 0	2005-06 2nd Cr 311Q Report	2004-05	2003-04	2002-03	2001-02	Change from 0405 to 0506	Change from 0304 to 0405	Change from 0204 to 0405					
FTEs - Resident	15,102	15,102	15,318	15,212	14,976	na/	na/	-216	-1.4%	na/	-1.4%	-1.4%	
FTEs - Nonresident	425	425	418	418	427	na/	na/	-1	-0.2%	na/	-0.2%	-0.2%	
FTEs - Apprentice	120	120	119	98	82	na/	na/	1	0.8%	na/	0.8%	0.8%	
Total FTEs	15,555	15,555	15,854	15,728	15,485	-82	-217	-1.4%	-1.4%	-1.4%	-1.4%	-1.4%	
50 % Law: 0	2005-06	2004-05	2003-04	2002-03	2001-02	Change from 0405 to 0506	Change from 0304 to 0405	Change from 0204 to 0405					
Instructional Salary Costs (AC 100-5000 and 6110)	33,972,238	33,972,238	31,645,390	30,470,927	30,470,927	na/	na/	30,470,927	5.4%	na/	1,724,753	5.4%	
Current Expense of Education (AC 100-6789)	62,191,281	62,191,281	59,202,488	59,202,488	58,159,363	na/	na/	58,159,363	5.0%	na/	2,988,793	5.0%	
% of Instructional Salary Costs to CCE	53.66%	53.66%	53.46%	53.41%	53.90%	na/	na/	53.90%	0.2%	na/	0.2%	0.2%	
50% Requirement	31,095,641	31,095,641	29,601,244	29,079,677	28,267,500	na/	na/	28,267,500	na/	na/	na/	na/	
Over-Under 50% Requirement	2,278,597	2,278,597	2,044,241	2,585,703	2,203,427	na/	na/	2,203,427	na/	na/	na/	na/	
Salaries and Benefits as % of Total Expenditures	84.0%	81.7%	82.3%	82.4%	80.4%	2.2%	2.2%	2.2%	-0.5%	2.2%	-0.5%	-0.5%	
GF Cash Balance (unrestricted and restricted):	2005-06 2nd Cr 311Q Report	2004-05 4th Cr 311Q Report	2003-04 4th Cr 311Q Report	2002-03 4th Cr 311Q Report	2001-02 4th Cr 311Q Report	Change from 0405 to 0506	Change from 0304 to 0405	Change from 0204 to 0405					
Cash Balance Per 311Q (excluding Investments)	10,940,187	6,567,428	4,522,487	10,892,658	7,987,998	4,372,758	2,044,942	45.2%	66.6%	66.6%	2,044,942	45.2%	

0: For purposes of this analysis, Other Financing Sources is combined into Total Revenues and Other Outgo is combined with Total Expenditures.
 1: FTEs data for 2004-05, 2003-04, and 2001-02 from data abstract; 2005-06 Total FTEs from latest 311Q.
 2: 50% law data from data abstract. (Instructional Salary Cost/Current Expense of Education) >= 50%.
 Note: If no data is displayed for 2005-06 FTEs or GF Cash Balance, the district did not submit CCSI 311Q as of the date of this analysis.