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 2003-04 to 2007-08

Updated_1/16/2008

770

Pasadena Community College District

EDP No.	Acct Description	Unrestricted GF - Col. 2 Budgeted 2007-08	07/08 Line Item %	Unrestricted GF - Fund 11, Col. 1 Actual 2006-07	06/07 Line Item %	Actual 2005-06	05/06 Line Item %	Actual 2004-05	04/05 Line Item %	Actual 2003-04	03/04 Line Item %	Year-to-Year Change: 06/07 to 07/08 $ Change	06/07 to 07/08 % Change	05/06 to 06/07 $ Change	05/06 to 06/07 % Change	04/05 to 05/06 $ Change	04/05 to 05/06 % Change	03/04 to 04/05 $ Change	03/04 to 04/05 % Change
8100	Federal Revenues	235,189	0.2%	247,589	0.2%	217,885	0.2%	176,662	0.2%	201,034	0.2%	-12,400	-5.0%	29,704	13.6%	41,223	23.3%	-24,372	-12.1%
8600	State Revenues	85,577,095	71.2%	85,302,438	72.4%	73,254,154	69.7%	64,040,839	64.6%	45,952,097	49.6%	274,657	0.3%	12,048,284	16.4%	9,213,315	14.4%	18,088,742	39.4%
8800	Local Revenues	34,387,838	28.6%	32,168,862	27.3%	31,551,429	30.0%	34,854,036	35.2%	45,766,590	49.4%	2,218,976	6.9%	617,433	2.0%	-3,302,607	-9.5%	-10,912,554	-23.8%
8900	Other Financing Sources ①	10,000	0.0%	29,914	0.0%	62,301	0.1%	8,611	0.0%	809,962	0.9%	-19,914	-66.6%	-32,387	-52.0%	53,690	623.5%	-801,351	-98.9%
801	Total Revenues	120,210,122	100.0%	117,748,803	100.0%	105,085,769	100.0%	99,080,148	100.0%	92,729,683	100.0%	2,461,319	2.1%	12,663,034	12.1%	6,005,621	6.1%	6,350,465	6.8%
1000	Academic Salaries	59,607,917	46.3%	55,819,944	48.2%	50,933,980	49.2%	47,360,138	48.4%	44,149,318	49.1%	3,787,973	6.8%	4,885,964	9.6%	3,573,842	7.5%	3,210,820	7.3%
2000	Classified Salaries	23,521,075	18.3%	20,513,591	17.7%	19,770,773	19.1%	19,051,143	19.5%	18,380,761	20.4%	3,007,484	14.7%	742,818	3.8%	719,630	3.8%	670,382	3.6%
3000	Employee Benefits	21,951,527	17.1%	19,804,874	17.1%	17,895,917	17.3%	17,549,567	18.0%	16,736,922	18.6%	2,146,653	10.8%	1,908,957	10.7%	346,350	2.0%	812,645	4.9%
4000	Supplies and Materials	2,795,067	2.2%	2,513,010	2.2%	1,602,459	1.5%	1,572,335	1.6%	1,423,573	1.6%	282,057	11.2%	910,551	56.8%	30,124	1.9%	148,762	10.4%
5000	Other Operating Expenses and Services	10,805,087	8.4%	8,776,957	7.6%	8,112,387	7.8%	7,888,215	8.1%	7,269,396	8.1%	2,028,130	23.1%	664,570	8.2%	224,172	2.8%	618,819	8.5%
6000	Capital Outlay	1,529,449	1.2%	2,065,253	1.8%	1,604,041	1.5%	1,420,624	1.5%	779,687	0.9%	-535,804	-25.9%	461,212	28.8%	183,417	12.9%	640,937	82.2%
7000	Other Outgo ①	8,442,775	6.6%	6,249,581	5.4%	3,639,088	3.5%	2,924,688	3.0%	1,171,180	1.3%	2,193,194	35.1%	2,610,493	71.7%	714,400	24.4%	1,753,508	149.7%
501	Total Expenditures	128,652,897	100.0%	115,743,210	100.0%	103,558,645	100.0%	97,766,710	100.0%	89,910,837	100.0%	12,909,687	11.2%	12,184,565	11.8%	5,791,935	5.9%	7,855,873	8.7%
201	Excess/(Deficiency) of Rev. over Expenditures	-8,442,775	n/a	2,005,593	n/a	1,527,124	n/a	1,313,438	n/a	2,818,846	n/a	-10,448,368	-521.0%	478,469	31.3%	213,686	16.3%	-1,505,408	-53.4%
901	Net Increase/(Decrease) in Fund Balance	-8,442,775	-139.6%	2,005,593	13.8%	1,527,124	12.2%	1,313,438	12.0%	2,818,846	29.2%	-10,448,368	-521.0%	478,469	31.3%	213,686	16.3%	-1,505,408	-53.4%
902	Net Beginning Balance, July 1	14,492,775	239.6%	12,487,182	86.2%	10,960,058	87.8%	9,646,620	88.0%	6,827,774	70.8%	2,005,593	16.1%	1,527,124	13.9%	1,313,438	13.6%	2,818,846	41.3%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	0	0.0%	0	0.0%	n/a	n/a	n/a	n/a	0	n/a	0	n/a
904	Adjusted Beginning Balance		n/a	12,487,182	86.2%	10,960,058	87.8%	9,646,620	88.0%	6,827,774	70.8%	n/a	n/a	n/a	n/a	1,313,438	13.6%	2,818,846	41.3%
905	Ending Balance, June 30	6,050,000	100.0%	14,492,775	100.0%	12,487,182	100.0%	10,960,058	100.0%	9,646,620	100.0%	-8,442,775	-58.3%	2,005,593	16.1%	1,527,124	13.9%	1,313,438	13.6%
	chk			14,492,775		12,487,182		10,960,058		9,646,620									
				-		-		-		-									

Fund Balance:	2007-08	2006-07	2005-06	2004-05	2003-04	Change from 06/07 to 07/08	% Change	Change from 05/06 to 06/07	% Change	Change from 04/05 to 05/06	% Change	Change from 03/04 to 04/05	% Change
Fund Balance % [905/501]	4.7%	12.5%	12.1%	11.2%	10.7%		-7.8%		0.5%		0.8%		0.5%
Required Fund Balance to meet 5% threshold	6,432,645	5,787,161	5,177,932	4,888,336	4,495,542	645,484	11.2%	609,228	11.8%	289,597	5.9%	392,794	8.7%
Over -Under 5% threshold	-382,645	8,705,615	7,309,250	6,071,723	5,151,078	-9,088,259	-104.4%	1,396,365	19.1%	1,237,527	20.4%	920,644	17.9%

FTES: ②	2007-08 1st Qtr 311Q Report	2006-07	2005-06	2004-05	2003-04	Change from 06/07 to 07/08 # Change	% Change	Change from 05/06 to 06/07 # Change	% Change	Change from 04/05 to 05/06 # Change	% Change	Change from 03/04 to 04/05 # Change	% Change
FTES - Resident	22,295	22,290	22,106	22,107	22,022	5	0.0%	184	0.8%	-1	0.0%	85	0.4%
FTES - Nonresident		1,580	1,494	1,728	1,821			86	5.8%	-234	-13.5%	-93	-5.1%
FTES - Apprentice		0	0	0	0			0	n/a	0	n/a	0	n/a
Total FTES		23,870	23,601	23,834	23,843			269	1.1%	-233	-1.0%	-9	0.0%

50 % Law: ③	2007-08	2006-07	2005-06	2004-05	2003-04	Change from 06/07 to 07/08 $ Change	% Change	Change from 05/06 to 06/07 $ Change	% Change	Change from 04/05 to 05/06 $ Change	% Change	Change from 03/04 to 04/05 $ Change	% Change
Instructional Salary Costs (AC 100-5000 and 6110)		57,528,630	52,398,585	48,953,100	45,517,587			5,130,045	9.8%	3,445,485	7.0%	3,435,513	7.5%
Current Expense of Education (AC 100-6799)		102,808,776	91,720,336	85,393,086	81,261,179			11,088,440	12.1%	6,327,250	7.4%	4,131,907	5.1%
% of Instructional Salary Costs to CCE		55.96%	57.13%	57.33%	56.01%				-1.2%		-0.2%		1.3%
50% Requirement		51,404,388	45,860,168	42,696,543	40,630,590								
Over -Under 50% Requirement		6,124,242	6,538,417	6,256,557	4,886,997								

						% Change		% Change		% Change		% Change	
Salaries and Benefits as % of Total Expenditures	81.7%	83.1%	85.6%	85.9%	88.2%		-1.4%		-2.5%		-0.3%		-2.3%

GF Cash Balance (unrestricted and restricted):	2007-08 1st Qtr 311Q Report	2006-07 4th Qtr 311Q Report	2005-06 4th Qtr 311Q Report	2004-05 4th Qtr 311Q Report	2003-04 4th Qtr 311Q Report	Change from 06/07 to 07/08 $ Change	% Change	Change from 05/06 to 06/07 $ Change	% Change	Change from 04/05 to 05/06 $ Change	% Change	Change from 03/04 to 04/05 $ Change	% Change
Cash Balance Per 311Q (excluding investments)	33,356,092	23,231,713	16,381,403	17,725,639	16,396,386	10,124,379	43.6%	6,850,310	41.8%	-1,344,236	-7.6%	1,329,253	8.1%

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 2006-07, 2005-06, 2004-05, and 2003-04 is from System Office Data Abstract ; 2007-08 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.