

**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

620 Antelope Valley Joint		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change									
EDP No.	Acct Description	Budgeted	08/09 Line Item %	Actual	07/08 Line Item %	Actual	06/07 Line Item %	Actual	05/06 Line Item %	Actual	04/05 Line Item %	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		2007-08		2006-07		2005-06		2004-05			\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change
8100	Federal Revenues	27,681	0.0%	18,124	0.0%	23,430	0.0%	30,040	0.1%	30,665	0.1%	9,557	52.7%	-5,306	-22.6%	-6,610	-22.0%	-625	-2.0%
8600	State Revenues	48,161,035	83.5%	48,780,045	82.2%	42,576,980	79.9%	34,639,173	75.9%	30,485,837	72.3%	-619,010	-1.3%	6,203,065	14.6%	7,937,807	22.9%	4,153,336	13.6%
8800	Local Revenues	9,459,749	16.4%	10,570,758	17.8%	10,573,620	19.8%	10,991,430	24.1%	11,622,037	27.6%	-1,111,009	-10.5%	-2,862	0.0%	-417,810	-3.8%	-630,607	-5.4%
8900	Other Financing Sources ①	0	0.0%	0	0.0%	130,570	0.2%	0	0.0%	0	0.0%	0	n/a	-130,570	-100.0%	130,570	n/a	0	n/a
801	Total Revenues	57,648,465	100.0%	59,368,927	100.0%	53,304,600	100.0%	45,660,643	100.0%	42,138,539	100.0%	-1,720,462	-2.9%	6,064,327	11.4%	7,643,957	16.7%	3,522,104	8.4%
1000	Academic Salaries	28,560,253	51.8%	29,521,974	50.2%	26,513,686	49.9%	23,420,574	50.4%	20,771,667	48.5%	-961,721	-3.3%	3,008,288	11.3%	3,093,112	13.2%	2,648,907	12.8%
2000	Classified Salaries	11,256,249	20.4%	10,874,732	18.5%	9,160,778	17.2%	7,809,300	16.8%	6,924,644	16.2%	381,517	3.5%	1,713,954	18.7%	1,351,478	17.3%	884,656	12.8%
3000	Employee Benefits	11,286,591	20.5%	11,067,342	18.8%	9,929,983	18.7%	8,780,521	18.9%	7,871,364	18.4%	219,249	2.0%	1,137,359	11.5%	1,149,462	13.1%	909,157	11.6%
4000	Supplies and Materials	1,720,694	3.1%	1,751,544	3.0%	1,721,811	3.2%	1,619,589	3.5%	1,581,956	3.7%	-30,850	-1.8%	29,733	1.7%	102,222	6.3%	37,633	2.4%
5000	Other Operating Expenses and Services	1,117,718	2.0%	5,159,134	8.8%	4,623,069	8.7%	4,303,785	9.3%	4,189,024	9.8%	-4,041,416	-78.3%	536,065	11.6%	319,284	7.4%	114,761	2.7%
6000	Capital Outlay	359,237	0.7%	26,602	0.0%	556,015	1.0%	446,265	1.0%	531,085	1.2%	332,635	1250.4%	-529,413	-95.2%	109,750	24.6%	-84,820	-16.0%
7000	Other Outgo ①	798,000	1.4%	427,027	0.7%	614,935	1.2%	134,516	0.3%	987,634	2.3%	370,973	86.9%	-187,908	-30.6%	480,419	357.1%	-853,118	-86.4%
501	Total Expenditures	55,098,742	100.0%	58,828,355	100.0%	53,120,277	100.0%	46,514,550	100.0%	42,857,374	100.0%	-3,729,613	-6.3%	5,708,078	10.7%	6,605,727	14.2%	3,657,176	8.5%
201	Excess/(Deficiency) of Rev. over Expenditures	2,549,723	n/a	540,572	n/a	184,323	n/a	-853,907	n/a	-718,835	n/a	2,009,151	371.7%	356,249	193.3%	1,038,230	121.6%	-135,072	-18.8%
901	Net Increase/(Decrease) in Fund Balance	2,549,723	38.4%	540,572	13.2%	184,323	8.9%	-853,907	-30.1%	-718,835	-17.2%	2,009,151	371.7%	356,249	193.3%	1,038,230	121.6%	-135,072	-18.8%
902	Net Beginning Balance, July 1	4,091,344	61.6%	2,078,007	50.8%	2,833,968	136.4%	4,179,271	147.5%	4,849,044	116.0%	2,013,337	96.9%	-755,961	-26.7%	-1,345,303	-32.2%	-669,773	-13.8%
903	Prior Year Adjustment		n/a	1,472,765	36.0%	-940,284	-45.2%	-491,397	-17.3%	49,062	1.2%	n/a	n/a	n/a	n/a	-448,887	-91.3%	-540,459	-1101.6%
904	Adjusted Beginning Balance		n/a	3,550,772	86.8%	1,893,684	91.1%	3,687,874	130.1%	4,898,106	117.2%	n/a	n/a	n/a	n/a	-1,794,190	-48.7%	-1,210,232	-24.7%
905	Ending Balance, June 30	6,641,067	100.0%	4,091,344	64.0%	2,078,007	100.0%	2,833,967	100.0%	4,179,271	100.0%	2,549,723	62.3%	2,013,337	96.9%	-755,960	-26.7%	-1,345,304	-32.2%
		chk		4,091,344		2,078,007		2,833,967		4,179,271									
<b>Fund Balance:</b>		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]		12.1%		7.0%		3.9%		6.1%		9.8%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		2,754,937		2,941,418		2,656,014		2,325,728		2,142,869		-186,481	-6.3%	285,404	10.7%	330,286	14.2%	182,859	8.5%
Over -Under 5% threshold		3,886,130		1,149,926		-578,007		508,240		2,036,402		2,736,204	237.9%	1,727,933	298.9%	-1,086,246	-213.7%	-1,528,163	-75.0%
												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	
<b>FTES: ②</b>		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		10,397		11,401		10,804		9,922		9,986		-1,004	-8.8%	597	5.5%	882	8.9%	-64	-0.6%
FTES - Nonresident				102		76		60		55				26	34.2%	16	26.7%	5	9.1%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				11,503		10,880		9,983		10,041				623	5.7%	897	9.0%	-58	-0.6%
												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	
<b>50 % Law: ③</b>		2008-09		2007-08		2006-07		2005-06		2004-05		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Instructional Salary Costs (AC 100-5000 and 6110)				31,770,843		27,815,280		25,032,099		22,144,664				3,955,563	14.2%	2,783,181	11.1%	2,887,435	13.0%
Current Expense of Education (AC 100-6799)				56,723,930		50,315,819		44,480,383		40,046,053				6,408,111	12.7%	5,835,436	13.1%	4,434,330	11.1%
% of Instructional Salary Costs to CCE				56.01%		55.28%		56.28%		55.30%					0.7%		-1.0%		1.0%
50% Requirement				28,361,965		25,157,910		22,240,192		20,023,027									
Over -Under 50% Requirement				3,408,878		2,657,370		2,791,907		2,121,637									
<b>Salaries and Benefits as % of Total Expenditures</b>		92.7%		87.5%		85.9%		86.0%		83.0%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												5.3%	1.6%	-0.2%	3.0%				
												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	
<b>GF Cash Balance (unrestricted and restricted):</b>		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	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)		828,844		8,135,803		4,346,486		958,525		3,830,227		-7,306,959	-89.8%	3,789,317	87.2%	3,387,961	353.5%	-2,871,702	-75.0%

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.