

**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

910 Barstow Community College District		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change									
EDP No.	Acct Description	Budgeted	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	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	08/09 Line Item %	2007-08	07/08 Line Item %	2006-07	06/07 Line Item %	2005-06	05/06 Line Item %	2004-05	04/05 Line Item %	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
8100	Federal Revenues	6,500	0.0%	13,472	0.1%	6,952	0.0%	7,096	0.1%	7,016	0.1%	-6,972	-51.8%	6,520	93.8%	-144	-2.0%	80	1.1%
8600	State Revenues	12,452,135	78.9%	11,991,582	80.4%	12,092,346	81.8%	10,670,995	79.4%	9,249,252	76.5%	460,553	3.8%	-100,764	-0.8%	1,421,351	13.3%	1,421,743	15.4%
8800	Local Revenues	3,322,020	21.0%	2,917,275	19.5%	2,681,898	18.1%	2,751,079	20.5%	2,821,244	23.3%	404,745	13.9%	235,377	8.8%	-69,181	-2.5%	-70,165	-2.5%
8900	Other Financing Sources ①	1,000	0.0%	0	0.0%	858	0.0%	4,616	0.0%	10,144	0.1%	1,000	n/a	-858	-100.0%	-3,758	-81.4%	-5,528	-54.5%
801	Total Revenues	15,781,655	100.0%	14,922,329	100.0%	14,782,054	100.0%	13,433,786	100.0%	12,087,656	100.0%	859,326	5.8%	140,275	0.9%	1,348,268	10.0%	1,346,130	11.1%
1000	Academic Salaries	5,385,392	33.1%	4,869,921	33.4%	4,422,996	32.3%	4,093,312	31.4%	3,660,049	29.7%	515,471	10.6%	446,925	10.1%	329,684	8.1%	433,263	11.8%
2000	Classified Salaries	3,058,390	18.8%	2,688,158	18.4%	2,490,613	18.2%	2,374,107	18.2%	2,268,822	18.4%	370,232	13.8%	197,545	7.9%	116,506	4.9%	105,285	4.6%
3000	Employee Benefits	2,726,688	16.8%	2,463,395	16.9%	2,365,815	17.3%	2,312,140	17.8%	2,291,197	18.6%	263,293	10.7%	97,580	4.1%	53,675	2.3%	20,943	0.9%
4000	Supplies and Materials	373,548	2.3%	272,498	1.9%	257,109	1.9%	255,817	2.0%	227,336	1.8%	101,050	37.1%	15,389	6.0%	1,292	0.5%	28,481	12.5%
5000	Other Operating Expenses and Services	2,306,473	14.2%	2,280,389	15.6%	1,771,846	12.9%	1,901,318	14.6%	2,810,240	22.8%	26,084	1.1%	508,543	28.7%	-129,472	-6.8%	-908,922	-32.3%
6000	Capital Outlay	192,149	1.2%	119,667	0.8%	232,402	1.7%	465,601	3.6%	466,251	3.8%	72,482	60.6%	-112,735	-48.5%	-233,199	-50.1%	-650	-0.1%
7000	Other Outgo ①	2,229,286	13.7%	1,891,101	13.0%	2,144,552	15.7%	1,613,221	12.4%	585,639	4.8%	338,185	17.9%	-253,451	-11.8%	531,331	32.9%	1,027,582	175.5%
501	Total Expenditures	16,271,926	100.0%	14,585,129	100.0%	13,685,333	100.0%	13,015,516	100.0%	12,309,534	100.0%	1,686,797	11.6%	899,796	6.6%	669,817	5.1%	705,982	5.7%
201	Excess/(Deficiency) of Rev. over Expenditures	-490,271	n/a	337,200	n/a	1,096,721	n/a	418,270	n/a	-221,878	n/a	-827,471	-245.4%	-759,521	-69.3%	678,451	162.2%	640,148	288.5%
901	Net Increase/(Decrease) in Fund Balance	-490,271	-12.6%	337,200	7.7%	1,096,721	27.1%	418,270	14.2%	-221,878	-8.8%	-827,471	-245.4%	-759,521	-69.3%	678,451	162.2%	640,148	288.5%
902	Net Beginning Balance, July 1	4,378,845	112.6%	4,041,645	92.3%	2,944,924	72.9%	2,526,654	85.8%	2,748,532	108.8%	337,200	8.3%	1,096,721	37.2%	418,270	16.6%	-221,878	-8.1%
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	4,041,645	92.3%	2,944,924	72.9%	2,526,654	85.8%	2,748,532	108.8%	n/a	n/a	n/a	n/a	418,270	16.6%	-221,878	-8.1%
905	Ending Balance, June 30	3,888,574	100.0%	4,378,845	100.0%	4,041,645	100.0%	2,944,924	100.0%	2,526,654	100.0%	-490,271	-11.2%	337,200	8.3%	1,096,721	37.2%	418,270	16.6%
		chk		4,378,845		4,041,645		2,944,924		2,526,654									
Fund Balance:		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]		23.9%	30.0%	29.5%	22.6%	20.5%	% Change		% Change		% Change		% Change						
Required Fund Balance to meet 5% threshold		813,596	729,256	684,267	650,776	615,477	84,340	11.6%	44,990	6.6%	33,491	5.1%	35,299	5.7%					
Over -Under 5% threshold		3,074,978	3,649,589	3,357,378	2,294,148	1,911,177	-574,611	-15.7%	292,210	8.7%	1,063,230	46.3%	382,971	20.0%					
FTES: ②		2008-09 1st Qtr 311Q Report	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						
FTES - Resident		2,293	2,310	2,293	1,997	2,293	# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change					
FTES - Nonresident			31	29	22	12	-17	-0.7%	17	0.7%	296	14.8%	-296	-12.9%					
FTES - Apprentice			0	0	0	0			2	6.9%	7	31.8%	10	83.3%					
Total FTES			2,341	2,322	2,019	2,305			19	0.8%	303	15.0%	-286	-12.4%					
50 % Law: ③		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						
Instructional Salary Costs (AC 100-5000 and 6110)			5,134,353	4,729,294	4,583,976	4,188,711	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
Current Expense of Education (AC 100-6799)			10,263,467	9,444,857	9,144,776	8,369,318			405,059	8.6%	145,318	3.2%	395,265	9.4%					
% of Instructional Salary Costs to CCE			50.03%	50.07%	50.13%	50.05%			818,610	8.7%	300,081	3.3%	775,458	9.3%					
50% Requirement			5,131,734	4,722,429	4,572,388	4,184,659				0.0%		-0.1%		0.1%					
Over -Under 50% Requirement			2,619	6,865	11,588	4,052													
Salaries and Benefits as % of Total Expenditures		68.6%	68.7%	67.8%	67.5%	66.8%	% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change					
							-0.1%	0.9%	0.4%	0.7%									
GF Cash Balance (unrestricted and restricted):		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 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						
Cash Balance Per 311Q (excluding investments)		3,038,436	6,040,987	4,242,058	2,712,493	2,178,381	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
							-3,002,551	-49.7%	1,798,929	42.4%	1,529,565	56.4%	534,112	24.5%					

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.