

**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

930 Desert 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	1,500	0.0%	1,882	0.0%	1,494	0.0%	1,557	0.0%	1,671	0.0%	-382	-20.3%	388	26.0%	-63	-4.0%	-114	-6.8%
8600	State Revenues	16,598,305	40.9%	13,450,799	34.0%	14,729,662	38.4%	8,823,224	26.6%	10,629,995	34.8%	3,147,506	23.4%	-1,278,863	-8.7%	5,906,438	66.9%	-1,806,771	-17.0%
8800	Local Revenues	24,689,451	60.8%	26,745,580	67.5%	24,208,584	63.1%	24,924,285	75.3%	20,464,071	67.0%	-2,056,129	-7.7%	2,536,996	10.5%	-715,701	-2.9%	4,460,214	21.8%
8900	Other Financing Sources ①	-658,555	-1.6%	-578,858	-1.5%	-585,725	-1.5%	-627,097	-1.9%	-568,153	-1.9%	-79,697	-13.8%	6,867	1.2%	41,372	6.6%	-58,944	-10.4%
801	Total Revenues	40,630,701	100.0%	39,619,403	100.0%	38,354,015	100.0%	33,121,969	100.0%	30,527,584	100.0%	1,011,298	2.6%	1,265,388	3.3%	5,232,046	15.8%	2,594,385	8.5%
1000	Academic Salaries	18,700,907	41.4%	17,474,151	42.4%	16,108,892	44.8%	14,459,527	42.2%	12,911,934	44.4%	1,226,756	7.0%	1,365,259	8.5%	1,649,365	11.4%	1,547,593	12.0%
2000	Classified Salaries	8,703,071	19.3%	8,222,512	19.9%	7,238,559	20.1%	6,637,031	19.4%	6,169,918	21.2%	480,559	5.8%	983,953	13.6%	601,528	9.1%	467,113	7.6%
3000	Employee Benefits	7,293,996	16.1%	7,014,880	17.0%	6,567,449	18.2%	6,325,741	18.5%	5,637,906	19.4%	279,116	4.0%	447,431	6.8%	241,708	3.8%	687,835	12.2%
4000	Supplies and Materials	804,869	1.8%	709,479	1.7%	640,209	1.8%	566,185	1.7%	593,683	2.0%	95,390	13.4%	69,270	10.8%	74,024	13.1%	-27,498	-4.6%
5000	Other Operating Expenses and Services	5,378,836	11.9%	4,445,164	10.8%	4,557,811	12.7%	3,728,001	10.9%	3,407,971	11.7%	933,672	21.0%	-112,647	-2.5%	829,810	22.3%	320,030	9.4%
6000	Capital Outlay	453,937	1.0%	385,600	0.9%	385,777	1.1%	309,885	0.9%	227,783	0.8%	68,337	17.7%	-177	0.0%	75,892	24.5%	82,102	36.0%
7000	Other Outgo ①	3,828,769	8.5%	3,000,000	7.3%	490,000	1.4%	2,230,000	6.5%	126,000	0.4%	828,769	27.6%	2,510,000	512.2%	-1,740,000	-78.0%	2,104,000	1669.8%
501	Total Expenditures	45,164,385	100.0%	41,251,786	100.0%	35,988,697	100.0%	34,256,370	100.0%	29,075,195	100.0%	3,912,599	9.5%	5,263,089	14.6%	1,732,327	5.1%	5,181,175	17.8%
201	Excess/(Deficiency) of Rev. over Expenditures	-4,533,684	n/a	-1,632,383	n/a	2,365,318	n/a	-1,134,401	n/a	1,452,389	n/a	-2,901,301	-177.7%	-3,997,701	-169.0%	3,499,719	308.5%	-2,586,790	-178.1%
901	Net Increase/(Decrease) in Fund Balance	-4,533,684	n/a	-1,632,383	-36.0%	2,365,318	38.4%	-1,134,401	-29.8%	1,452,389	29.4%	-2,901,301	-177.7%	-3,997,701	-169.0%	3,499,719	308.5%	-2,586,790	-178.1%
902	Net Beginning Balance, July 1	4,533,684	n/a	6,166,067	136.0%	3,800,749	61.6%	4,935,150	129.8%	3,482,761	70.6%	-1,632,383	-26.5%	2,365,318	62.2%	-1,134,401	-23.0%	1,452,389	41.7%
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	6,166,067	136.0%	3,800,749	61.6%	4,935,150	129.8%	3,482,761	70.6%	n/a	n/a	n/a	n/a	-1,134,401	-23.0%	1,452,389	41.7%
905	Ending Balance, June 30	0	n/a	4,533,684	100.0%	6,166,067	100.0%	3,800,749	100.0%	4,935,150	100.0%	-4,533,684	-100.0%	-1,632,383	-26.5%	2,365,318	62.2%	-1,134,401	-23.0%
		chk		4,533,684		6,166,067		3,800,749		4,935,150									
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]		0.0%	11.0%	17.1%	11.1%	17.0%	% Change		% Change		% Change		% Change						
Required Fund Balance to meet 5% threshold		2,258,219	2,062,589	1,799,435	1,712,819	1,453,760	195,630 9.5%		263,154 14.6%		86,616 5.1%		259,059 17.8%						
Over -Under 5% threshold		-2,258,219	2,471,095	4,366,632	2,087,931	3,481,390	-4,729,314 -191.4%		-1,895,537 -43.4%		2,278,702 109.1%		-1,393,460 -40.0%						
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		7,676	8,151	7,562	7,193	7,150	# Change % Change		# Change % Change		# Change % Change		# Change % Change						
FTES - Nonresident			364	381	385	368	-475 -5.8%		589 7.8%		369 5.1%		43 0.6%						
FTES - Apprentice			0	0	0	0			-17 -4.5%		-4 -1.0%		17 4.6%						
Total FTES			8,516	7,943	7,579	7,519			0 n/a		0 n/a		0 n/a						
							573 7.2%		364 4.8%		60 0.8%								
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)			17,937,719	16,615,032	14,934,368	13,645,238	\$ Change % Change		\$ Change % Change		\$ Change % Change		\$ Change % Change						
Current Expense of Education (AC 100-6799)			34,845,055	32,206,010	28,994,872	26,248,832			1,322,687 8.0%		1,680,664 11.3%		1,289,130 9.4%						
% of Instructional Salary Costs to CCE			51.48%	51.59%	51.51%	51.98%			2,639,045 8.2%		3,211,138 11.1%		2,746,040 10.5%						
50% Requirement			17,422,528	16,103,005	14,497,436	13,124,416					0.1%		-0.5%						
Over -Under 50% Requirement			515,191	512,027	436,932	520,822													
Salaries and Benefits as % of Total Expenditures		76.8%	79.3%	83.1%	80.1%	85.0%	% Change		% Change		% Change		% Change						
							-2.5%		-3.8%		3.1%		-5.0%						
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)		10,586,996	9,296,211	5,060,165	5,989,083	5,239,557	\$ Change % Change		\$ Change % Change		\$ Change % Change		\$ Change % Change						
							1,290,785 13.9%		4,236,046 83.7%		-928,918 -15.5%		749,526 14.3%						

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.