

**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

30 Imperial 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	2,906	0.0%	716	0.0%	2,091	0.0%	532	0.0%	0	0.0%	2,190	305.9%	-1,375	-65.8%	1,559	293.0%	532	n/a
8600	State Revenues	28,840,139	79.2%	27,528,780	78.2%	26,974,347	79.4%	25,206,542	80.2%	20,736,266	76.6%	1,311,359	4.8%	554,433	2.1%	1,767,805	7.0%	4,470,276	21.6%
8800	Local Revenues	7,558,024	20.8%	7,693,214	21.8%	6,981,997	20.6%	6,232,778	19.8%	6,341,672	23.4%	-135,190	-1.8%	711,217	10.2%	749,219	12.0%	-108,894	-1.7%
8900	Other Financing Sources ①	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	n/a	0	n/a	0	n/a	0	n/a
801	Total Revenues	36,401,069	100.0%	35,222,710	100.0%	33,958,435	100.0%	31,439,852	100.0%	27,077,938	100.0%	1,178,359	3.3%	1,264,275	3.7%	2,518,583	8.0%	4,361,914	16.1%
1000	Academic Salaries	17,718,795	45.1%	17,245,304	46.8%	14,788,954	47.6%	14,656,399	48.3%	11,812,653	46.0%	473,491	2.7%	2,456,350	16.6%	132,555	0.9%	2,843,746	24.1%
2000	Classified Salaries	7,311,162	18.6%	6,626,714	18.0%	5,827,151	18.8%	5,637,340	18.6%	4,961,258	19.3%	684,448	10.3%	799,563	13.7%	189,811	3.4%	676,082	13.6%
3000	Employee Benefits	8,190,113	20.8%	7,600,960	20.6%	6,750,809	21.7%	6,682,672	22.0%	5,729,776	22.3%	589,153	7.8%	850,151	12.6%	68,137	1.0%	952,896	16.6%
4000	Supplies and Materials	949,338	2.4%	915,535	2.5%	719,093	2.3%	716,125	2.4%	699,777	2.7%	33,803	3.7%	196,442	27.3%	2,968	0.4%	16,348	2.3%
5000	Other Operating Expenses and Services	3,696,961	9.4%	3,189,707	8.7%	2,618,818	8.4%	2,387,045	7.9%	2,213,378	8.6%	507,254	15.9%	570,889	21.8%	231,773	9.7%	173,667	7.8%
6000	Capital Outlay	517,505	1.3%	231,542	0.6%	185,530	0.6%	126,218	0.4%	100,036	0.4%	285,963	123.5%	46,012	24.8%	59,312	47.0%	26,182	26.2%
7000	Other Outgo ①	911,109	2.3%	1,000,831	2.7%	153,833	0.5%	163,527	0.5%	145,041	0.6%	-89,722	-9.0%	846,998	550.6%	-9,694	-5.9%	18,486	12.7%
501	Total Expenditures	39,294,983	100.0%	36,810,593	100.0%	31,044,188	100.0%	30,369,326	100.0%	25,661,919	100.0%	2,484,390	6.7%	5,766,405	18.6%	674,862	2.2%	4,707,407	18.3%
201	Excess/(Deficiency) of Rev. over Expenditures	-2,893,914	n/a	-1,587,883	n/a	2,914,247	n/a	1,070,526	n/a	1,416,019	n/a	-1,306,031	-82.2%	-4,502,130	-154.5%	1,843,721	172.2%	-345,493	-24.4%
901	Net Increase/(Decrease) in Fund Balance	-2,893,914	-73.0%	-1,587,883	-23.2%	2,914,247	34.5%	1,070,526	18.7%	1,416,019	27.5%	-1,306,031	-82.2%	-4,502,130	-154.5%	1,843,721	172.2%	-345,493	-24.4%
902	Net Beginning Balance, July 1	6,857,894	173.0%	8,445,777	123.2%	5,737,027	67.9%	5,157,706	89.9%	3,741,687	72.5%	-1,587,883	-18.8%	2,708,750	47.2%	579,321	11.2%	1,416,019	37.8%
903	Prior Year Adjustment		n/a	0	0.0%	-205,407	-2.4%	-491,205	-8.6%	0	0.0%	n/a	n/a	n/a	n/a	285,708	58.2%	-491,205	n/a
904	Adjusted Beginning Balance		n/a	8,445,777	123.2%	5,531,530	65.5%	4,666,501	81.3%	3,741,687	72.5%	n/a	n/a	n/a	n/a	865,029	18.5%	924,814	24.7%
905	Ending Balance, June 30	3,963,980	100.0%	6,857,894	100.0%	8,445,777	100.0%	5,737,027	100.0%	5,157,706	100.0%	-2,893,914	-42.2%	-1,587,883	-18.8%	2,708,750	47.2%	579,321	11.2%

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]					\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
	10.1%	18.6%	27.2%	18.9%	20.1%		-8.5%		-8.6%		8.3%		-1.2%
Required Fund Balance to meet 5% threshold	1,964,749	1,840,530	1,552,209	1,518,466	1,283,096	124,220	6.7%	288,320	18.6%	33,743	2.2%	235,370	18.3%
Over -Under 5% threshold	1,999,231	5,017,364	6,893,568	4,218,561	3,874,610	-3,018,134	-60.2%	-1,876,203	-27.2%	2,675,007	63.4%	343,951	8.9%

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		
	# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change		
FTES - Resident	6,872		7,086		6,672		6,484		5,996					
FTES - Nonresident			69		37		35		50					
FTES - Apprentice			10		9		8		0					
Total FTES			7,164		6,718		6,527		6,046		446	6.6%	481	8.0%

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	
	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	
Instructional Salary Costs (AC 100-5000 and 6110)		18,337,406	16,720,711	16,654,203	13,209,917			1,616,695	9.7%	66,508	0.4%	3,444,286	26.1%
Current Expense of Education (AC 100-6799)		33,494,230	28,780,026	28,491,087	23,946,019			4,714,204	16.4%	288,939	1.0%	4,545,068	19.0%
% of Instructional Salary Costs to CCE		54.75%	58.10%	58.45%	55.17%				-3.4%		-0.4%		3.3%
50% Requirement		16,747,115	14,390,013	14,245,544	11,973,010								
Over -Under 50% Requirement		1,590,291	2,330,698	2,408,659	1,236,907								
Salaries and Benefits as % of Total Expenditures	84.5%	85.5%	88.2%	88.8%	87.7%								

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	
	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	
Cash Balance Per 311Q (excluding investments)	4,255,885	8,406,747	6,538,333	3,370,830	4,200,593	-4,150,862	-49.4%	1,868,414	28.6%	3,167,503	94.0%	-829,763	-19.8%

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.