

**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

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Napa Valley 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		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	21,300	0.1%	25,943	0.1%	21,029	0.1%	18,530	0.1%	20,742	0.1%	-4,643	-17.9%	4,914	23.4%	2,499	13.5%	-2,212	-10.7%
8600	State Revenues	7,739,294	21.8%	7,558,978	22.0%	8,880,318	26.6%	2,504,692	8.5%	3,023,618	11.1%	180,316	2.4%	-1,321,340	-14.9%	6,375,626	254.5%	-518,926	-17.2%
8800	Local Revenues	26,760,075	75.5%	25,891,559	75.4%	23,634,331	70.9%	26,088,641	89.0%	23,482,605	86.4%	868,516	3.4%	2,257,228	9.6%	-2,454,310	-9.4%	2,606,036	11.1%
8900	Other Financing Sources ①	935,300	2.6%	859,107	2.5%	792,352	2.4%	703,216	2.4%	667,670	2.5%	76,193	8.9%	66,755	8.4%	89,136	12.7%	35,546	5.3%
801	Total Revenues	35,455,969	100.0%	34,335,587	100.0%	33,328,030	100.0%	29,315,079	100.0%	27,194,635	100.0%	1,120,382	3.3%	1,007,557	3.0%	4,012,951	13.7%	2,120,444	7.8%
1000	Academic Salaries	15,605,191	43.4%	15,476,095	42.7%	14,038,413	42.6%	12,018,595	42.1%	11,570,707	42.4%	129,096	0.8%	1,437,682	10.2%	2,019,818	16.8%	447,888	3.9%
2000	Classified Salaries	7,820,544	21.8%	7,132,962	19.7%	6,869,461	20.9%	5,775,926	20.2%	5,456,589	20.0%	687,582	9.6%	263,501	3.8%	1,093,535	18.9%	319,337	5.9%
3000	Employee Benefits	6,486,486	18.0%	6,065,526	16.7%	5,537,894	16.8%	5,167,999	18.1%	5,053,769	18.5%	420,960	6.9%	527,632	9.5%	369,895	7.2%	114,230	2.3%
4000	Supplies and Materials	593,889	1.7%	652,316	1.8%	617,068	1.9%	594,829	2.1%	528,865	1.9%	-58,427	-9.0%	35,248	5.7%	22,239	3.7%	65,964	12.5%
5000	Other Operating Expenses and Services	3,829,732	10.7%	4,292,517	11.8%	4,009,674	12.2%	3,797,605	13.3%	3,399,841	12.5%	-462,785	-10.8%	282,843	7.1%	212,069	5.6%	397,764	11.7%
6000	Capital Outlay	140,398	0.4%	752,702	2.1%	726,070	2.2%	273,564	1.0%	407,472	1.5%	-612,304	-81.3%	26,632	3.7%	452,506	165.4%	-133,908	-32.9%
7000	Other Outgo ①	1,463,457	4.1%	1,871,642	5.2%	1,133,893	3.4%	909,831	3.2%	857,888	3.1%	-408,185	-21.8%	737,749	65.1%	224,062	24.6%	51,943	6.1%
501	Total Expenditures	35,939,697	100.0%	36,243,760	100.0%	32,932,473	100.0%	28,538,349	100.0%	27,275,131	100.0%	-304,063	-0.8%	3,311,287	10.1%	4,394,124	15.4%	1,263,218	4.6%
201	Excess/(Deficiency) of Rev. over Expenditures	-483,728	n/a	-1,908,173	n/a	395,557	n/a	776,730	n/a	-80,496	n/a	1,424,445	74.6%	-2,303,730	-582.4%	-381,173	-49.1%	857,226	1064.9%
901	Net Increase/(Decrease) in Fund Balance	-483,728	-28.2%	-1,908,173	-86.7%	395,557	12.5%	776,730	28.1%	-80,496	-4.1%	1,424,445	74.6%	-2,303,730	-582.4%	-381,173	-49.1%	857,226	1064.9%
902	Net Beginning Balance, July 1	2,201,804	128.2%	3,148,209	143.0%	2,760,674	87.4%	1,983,944	71.9%	2,064,440	104.1%	-946,405	-30.1%	387,535	14.0%	776,730	39.2%	-80,496	-3.9%
903	Prior Year Adjustment		n/a	961,768	43.7%	1,748	0.1%	0	0.0%	0	0.0%	n/a	n/a	n/a	n/a	1,748	n/a	0	n/a
904	Adjusted Beginning Balance		n/a	4,109,977	186.7%	2,762,422	87.5%	1,983,944	71.9%	2,064,440	104.1%	n/a	n/a	n/a	n/a	778,478	39.2%	-80,496	-3.9%
905	Ending Balance, June 30	1,718,076	100.0%	2,201,804	56.3%	3,157,979	100.0%	2,760,674	100.0%	1,983,944	100.0%	-483,728	-22.0%	-956,175	-30.3%	397,305	14.4%	776,730	39.2%
		chk		2,201,804		3,157,979		2,760,674		1,983,944									
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]		4.8%		6.1%		9.6%		9.7%		7.3%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		1,796,985		1,812,188		1,646,624		1,426,917		1,363,757		-15,203	-0.8%	165,564	10.1%	219,706	15.4%	63,161	4.6%
Over -Under 5% threshold		-78,909		389,616		1,511,355		1,333,757		620,187		-468,525	-120.3%	-1,121,739	-74.2%	177,599	13.3%	713,569	115.1%
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	
FTES - Resident		6,140		6,059		5,926		5,812		5,856	81	1.3%	133	2.2%	114	2.0%	-44	-0.8%	
FTES - Nonresident				73		73		67		70			0	0.0%	6	9.0%	-3	-4.3%	
FTES - Apprentice				31		63		40		50			-32	-50.8%	23	57.5%	-10	-20.0%	
Total FTES				6,163		6,062		5,919		5,977			101	1.7%	143	2.4%	-58	-1.0%	
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	
Instructional Salary Costs (AC 100-5000 and 6110)				15,565,920		13,995,135		11,913,014		11,787,721				1,570,785	11.2%	2,082,121	17.5%	125,293	1.1%
Current Expense of Education (AC 100-6799)				30,457,413		27,953,739		24,477,970		23,309,598				2,503,674	9.0%	3,475,769	14.2%	1,168,372	5.0%
% of Instructional Salary Costs to CCE				51.11%		50.07%		48.67%		50.57%				1.0%		1.4%		-1.9%	
50% Requirement				15,228,707		13,976,870		12,238,985		11,654,799									
Over -Under 50% Requirement				337,213		18,265		(325,971)		132,922									
Salaries and Benefits as % of Total Expenditures		83.2%		79.1%		80.3%		80.5%		81.0%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	
												4.1%	-1.2%	-0.2%	-0.5%				
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	
Cash Balance Per 311Q (excluding investments)		-573,746		4,545,036		4,677,168		3,963,124		2,651,038		-5,118,782	-112.6%	-132,132	-2.8%	714,044	18.0%	1,312,086	49.5%

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.