

**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

950 Palo Verde Community College District		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	11,250	0.1%	5,005	0.0%	0	0.0%	0	0.0%	0	0.0%	6,245	124.8%	5,005	n/a	0	n/a	0	n/a
8600	State Revenues	12,600,020	77.0%	12,066,814	89.0%	10,355,164	81.3%	8,649,189	83.2%	9,634,770	85.6%	533,206	4.4%	1,711,650	16.5%	1,705,975	19.7%	-985,581	-10.2%
8800	Local Revenues	1,749,233	10.7%	1,487,214	11.0%	2,376,412	18.7%	1,740,906	16.8%	1,616,556	14.4%	262,019	17.6%	-889,198	-37.4%	635,506	36.5%	124,350	7.7%
8900	Other Financing Sources ①	2,000,000	12.2%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	2,000,000	n/a	0	n/a	0	n/a	0	n/a
801	Total Revenues	16,360,503	100.0%	13,559,033	100.0%	12,731,576	100.0%	10,390,095	100.0%	11,251,326	100.0%	2,801,470	20.7%	827,457	6.5%	2,341,481	22.5%	-861,231	-7.7%
1000	Academic Salaries	5,202,370	31.8%	5,049,829	38.7%	4,602,328	36.7%	3,998,606	35.1%	4,562,316	42.0%	152,541	3.0%	447,501	9.7%	603,722	15.1%	-563,710	-12.4%
2000	Classified Salaries	2,795,668	17.1%	2,391,786	18.3%	2,227,069	17.8%	2,028,815	17.8%	1,822,981	16.8%	403,882	16.9%	164,717	7.4%	198,254	9.8%	205,834	11.3%
3000	Employee Benefits	2,684,688	16.4%	2,235,980	17.1%	2,388,575	19.1%	2,193,449	19.2%	2,218,566	20.4%	448,708	20.1%	-152,595	-6.4%	195,126	8.9%	-25,117	-1.1%
4000	Supplies and Materials	324,600	2.0%	254,626	1.9%	250,680	2.0%	218,067	1.9%	155,655	1.4%	69,974	27.5%	3,946	1.6%	32,613	15.0%	62,412	40.1%
5000	Other Operating Expenses and Services	5,068,777	30.9%	2,743,392	21.0%	2,653,222	21.2%	2,639,485	23.1%	1,585,755	14.6%	2,325,385	84.8%	90,170	3.4%	13,737	0.5%	1,053,730	66.4%
6000	Capital Outlay	139,861	0.9%	249,597	1.9%	196,112	1.6%	157,631	1.4%	142,488	1.3%	-109,736	-44.0%	53,485	27.3%	38,481	24.4%	15,143	10.6%
7000	Other Outgo ①	163,312	1.0%	136,594	1.0%	217,113	1.7%	165,831	1.5%	380,321	3.5%	26,718	19.6%	-80,519	-37.1%	51,282	30.9%	-214,490	-56.4%
501	Total Expenditures	16,379,276	100.0%	13,061,804	100.0%	12,535,099	100.0%	11,401,884	100.0%	10,868,082	100.0%	3,317,472	25.4%	526,705	4.2%	1,133,215	9.9%	533,802	4.9%
201	Excess/(Deficiency) of Rev. over Expenditures	-18,773	n/a	497,229	n/a	196,477	n/a	-1,011,789	n/a	383,244	n/a	-516,002	-103.8%	300,752	153.1%	1,208,266	119.4%	-1,395,033	-364.0%
901	Net Increase/(Decrease) in Fund Balance	-18,773	-1.0%	497,229	26.5%	196,477	14.2%	-1,011,789	-83.1%	383,244	18.7%	-516,002	-103.8%	300,752	153.1%	1,208,266	119.4%	-1,395,033	-364.0%
902	Net Beginning Balance, July 1	1,876,722	101.0%	1,379,493	73.5%	1,217,729	88.3%	2,053,933	168.7%	1,254,474	61.1%	497,229	36.0%	161,764	13.3%	-836,204	-40.7%	799,459	63.7%
903	Prior Year Adjustment		n/a	0	0.0%	-34,713	-2.5%	175,585	14.4%	416,215	20.3%	n/a	n/a	n/a	n/a	-210,298	-119.8%	-240,630	-57.8%
904	Adjusted Beginning Balance		n/a	1,379,493	73.5%	1,183,016	85.8%	2,229,518	183.1%	1,670,689	81.3%	n/a	n/a	n/a	n/a	-1,046,502	-46.9%	558,829	33.4%
905	Ending Balance, June 30	1,857,949	100.0%	1,876,722	100.0%	1,379,493	100.0%	1,217,729	100.0%	2,053,933	100.0%	-18,773	-1.0%	497,229	36.0%	161,764	13.3%	-836,204	-40.7%
		chk		1,876,722		1,379,493		1,217,729		2,053,933									
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]		11.3%		14.4%		11.0%		10.7%		18.9%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		818,964		653,090		626,755		570,094		543,404		165,874	25.4%	26,335	4.2%	56,661	9.9%	26,690	4.9%
Over -Under 5% threshold		1,038,985		1,223,632		752,738		647,635		1,510,529		-184,647	-15.1%	470,894	62.6%	105,103	16.2%	-862,894	-57.1%
												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: ②		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		1,810		1,819		1,810		1,779		1,624		-9	-0.5%	9	0.5%	31	1.7%	155	9.5%
FTES - Nonresident				27		25		31		42				2	8.0%	-6	-19.4%	-11	-26.2%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				1,846		1,835		1,810		1,666				11	0.6%	25	1.4%	144	8.6%
												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	
50 % Law: ③		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)				5,688,951		5,897,123		5,382,234		5,174,296				-208,172	-3.5%	514,889	9.6%	207,938	4.0%
Current Expense of Education (AC 100-6799)				11,213,678		11,763,703		10,619,036		10,342,059				-550,025	-4.7%	1,144,667	10.8%	276,977	2.7%
% of Instructional Salary Costs to CCE				50.73%		50.13%		50.68%		50.03%					0.6%				0.6%
50% Requirement				5,606,839		5,881,852		5,309,518		5,171,030									
Over -Under 50% Requirement				82,112		15,271		72,716		3,266									
Salaries and Benefits as % of Total Expenditures		65.2%		74.1%		73.5%		72.1%		79.2%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												-8.9%	0.6%	1.4%					-7.1%
												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	
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	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)		-786,095		3,938,257		920,941		1,305,311		1,972,300		-4,724,352	-120.0%	3,017,316	327.6%	-384,370	-29.4%	-666,989	-33.8%

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.