

**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

60 Palomar 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	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
8600	State Revenues	35,434,560	35.0%	34,838,053	34.3%	36,514,368	37.2%	30,240,562	33.4%	28,302,050	33.9%	596,507	1.7%	-1,676,315	-4.6%	6,273,806	20.7%	1,938,512	6.8%
8800	Local Revenues	64,060,358	63.2%	63,762,980	62.8%	61,106,535	62.3%	59,830,323	66.1%	55,264,902	66.3%	297,378	0.5%	2,656,445	4.3%	1,276,212	2.1%	4,565,421	8.3%
8900	Other Financing Sources ①	1,860,000	1.8%	2,881,331	2.8%	413,982	0.4%	449,017	0.5%	-184,912	-0.2%	-1,021,331	-35.4%	2,467,349	596.0%	-35,035	-7.8%	633,929	342.8%
801	Total Revenues	101,354,918	100.0%	101,482,364	100.0%	98,034,885	100.0%	90,519,902	100.0%	83,382,040	100.0%	-127,446	-0.1%	3,447,479	3.5%	7,514,983	8.3%	7,137,862	8.6%
1000	Academic Salaries	46,164,392	45.0%	47,538,926	44.4%	42,531,212	44.7%	38,748,951	41.6%	37,627,550	45.2%	-1,374,534	-2.9%	5,007,714	11.8%	3,782,261	9.8%	1,121,401	3.0%
2000	Classified Salaries	23,445,369	22.9%	23,774,351	22.2%	21,152,592	22.2%	19,553,058	21.0%	18,239,128	21.9%	-328,982	-1.4%	2,621,759	12.4%	1,599,534	8.2%	1,313,930	7.2%
3000	Employee Benefits	21,255,377	20.7%	20,673,284	19.3%	19,161,881	20.1%	17,939,762	19.2%	17,515,498	21.0%	582,093	2.8%	1,511,403	7.9%	1,222,119	6.8%	424,264	2.4%
4000	Supplies and Materials	1,211,672	1.2%	1,409,181	1.3%	1,310,461	1.4%	1,399,631	1.5%	823,738	1.0%	-197,509	-14.0%	98,720	7.5%	-89,170	-6.4%	575,893	69.9%
5000	Other Operating Expenses and Services	8,308,726	8.1%	9,232,193	8.6%	6,484,235	6.8%	7,728,435	8.3%	7,082,384	8.5%	-923,467	-10.0%	2,747,958	42.4%	-1,244,200	-16.1%	646,051	9.1%
6000	Capital Outlay	183,812	0.2%	1,019,744	1.0%	1,215,397	1.3%	1,652,348	1.8%	1,058,533	1.3%	-835,932	-82.0%	-195,653	-16.1%	-436,951	-26.4%	593,815	56.1%
7000	Other Outgo ①	1,989,277	1.9%	3,508,196	3.3%	3,339,885	3.5%	6,184,412	6.6%	948,072	1.1%	-1,518,919	-43.3%	168,311	5.0%	-2,844,527	-46.0%	5,236,340	552.3%
501	Total Expenditures	102,558,625	100.0%	107,155,875	100.0%	95,195,663	100.0%	93,206,597	100.0%	83,294,903	100.0%	-4,597,250	-4.3%	11,960,212	12.6%	1,989,066	2.1%	9,911,694	11.9%
201	Excess/(Deficiency) of Rev. over Expenditures	-1,203,707	n/a	-5,673,511	n/a	2,839,222	n/a	-2,686,695	n/a	87,137	n/a	4,469,804	78.8%	-8,512,733	-299.8%	5,525,917	205.7%	-2,773,832	-3183.3%
901	Net Increase/(Decrease) in Fund Balance	-1,203,707	-19.8%	-5,673,511	-77.7%	2,839,222	21.9%	-2,686,695	-26.5%	87,137	0.7%	4,469,804	78.8%	-8,512,733	-299.8%	5,525,917	205.7%	-2,773,832	-3183.3%
902	Net Beginning Balance, July 1	7,297,498	119.8%	12,971,009	177.7%	10,131,799	78.1%	12,818,483	126.5%	12,723,357	99.3%	-5,673,511	-43.7%	2,839,210	28.0%	-2,686,684	-21.0%	95,126	0.7%
903	Prior Year Adjustment		n/a	0	0.0%	-12	0.0%	11	0.0%	7,989	0.1%	n/a	n/a	n/a	n/a	-23	-209.1%	-7,978	-99.9%
904	Adjusted Beginning Balance		n/a	12,971,009	177.7%	10,131,787	78.1%	12,818,494	126.5%	12,731,346	99.3%	n/a	n/a	n/a	n/a	-2,686,707	-21.0%	87,148	0.7%
905	Ending Balance, June 30	6,093,791	100.0%	7,297,498	100.0%	12,971,009	100.0%	10,131,799	100.0%	12,818,483	100.0%	-1,203,707	-16.5%	-5,673,511	-43.7%	2,839,210	28.0%	-2,686,684	-21.0%
		chk		7,297,498		12,971,009		10,131,799		12,818,483									
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]		5.9%		6.8%		13.6%		10.9%		15.4%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		5,127,931		5,357,794		4,759,783		4,660,330		4,164,745		-229,863	-4.3%	598,011	12.6%	99,453	2.1%	495,585	11.9%
Over -Under 5% threshold		965,860		1,939,704		8,211,226		5,471,469		8,653,738		-973,845	-50.2%	-6,271,522	-76.4%	2,739,757	50.1%	-3,182,269	-36.8%
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		19,406		19,942		19,406		19,326		19,349		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Nonresident				685		631		539		629		-536	-2.7%	536	2.8%	80	0.4%	-23	-0.1%
FTES - Apprentice				602		544		450		445				54	8.6%	92	17.1%	-90	-14.3%
Total FTES				21,228		20,582		20,314		20,423				58	10.7%	94	20.9%	5	1.1%
														646	3.1%	268	1.3%	-109	-0.5%
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)				50,186,616		45,305,994		41,689,789		41,358,025		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Current Expense of Education (AC 100-6799)				100,330,817		88,582,640		80,935,095		77,177,580				4,880,622	10.8%	3,616,205	8.7%	331,764	0.8%
% of Instructional Salary Costs to CCE				50.02%		51.15%		51.51%		53.59%				11,748,177	13.3%	7,647,545	9.4%	3,757,515	4.9%
50% Requirement				50,165,409		44,291,320		40,467,548		38,588,790									
Over -Under 50% Requirement				21,207		1,014,674		1,222,241		2,769,235									
Salaries and Benefits as % of Total Expenditures		88.6%		85.8%		87.0%		81.8%		88.1%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
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)		6,956,591		16,582,309		22,799,328		31,544,206		19,227,038		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
												-9,625,718	-58.0%	-6,217,019	-27.3%	-8,744,878	-27.7%	12,317,168	64.1%

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.