

**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

770 Pasadena 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	279,728	0.2%	188,811	0.2%	247,589	0.2%	217,885	0.2%	176,662	0.2%	90,917	48.2%	-58,778	-23.7%	29,704	13.6%	41,223	23.3%
8600	State Revenues	89,120,637	71.1%	87,347,433	71.8%	85,302,438	72.4%	73,254,154	69.7%	64,040,839	64.6%	1,773,204	2.0%	2,044,995	2.4%	12,048,284	16.4%	9,213,315	14.4%
8800	Local Revenues	35,875,975	28.6%	34,139,440	28.0%	32,168,862	27.3%	31,551,429	30.0%	34,854,036	35.2%	1,736,535	5.1%	1,970,578	6.1%	617,433	2.0%	-3,302,607	-9.5%
8900	Other Financing Sources ①	10,000	0.0%	46,113	0.0%	29,914	0.0%	62,301	0.1%	8,611	0.0%	-36,113	-78.3%	16,199	54.2%	-32,387	-52.0%	53,690	623.5%
801	Total Revenues	125,286,340	100.0%	121,721,797	100.0%	117,748,803	100.0%	105,085,769	100.0%	99,080,148	100.0%	3,564,543	2.9%	3,972,994	3.4%	12,663,034	12.1%	6,005,621	6.1%
1000	Academic Salaries	60,084,043	46.5%	58,794,627	48.9%	55,819,944	48.2%	50,933,980	49.2%	47,360,138	48.4%	1,289,416	2.2%	2,974,683	5.3%	4,885,964	9.6%	3,573,842	7.5%
2000	Classified Salaries	24,129,027	18.7%	22,848,703	19.0%	20,513,591	17.7%	19,770,773	19.1%	19,051,143	19.5%	1,280,324	5.6%	2,335,112	11.4%	742,818	3.8%	719,630	3.8%
3000	Employee Benefits	23,911,899	18.5%	21,694,743	18.0%	19,804,874	17.1%	17,895,917	17.3%	17,549,567	18.0%	2,217,156	10.2%	1,889,869	9.5%	1,908,957	10.7%	346,350	2.0%
4000	Supplies and Materials	2,249,491	1.7%	1,894,793	1.6%	2,513,010	2.2%	1,602,459	1.5%	1,572,335	1.6%	354,698	18.7%	-618,217	-24.6%	910,551	56.8%	30,124	1.9%
5000	Other Operating Expenses and Services	11,840,329	9.2%	9,569,011	8.0%	8,776,957	7.6%	8,112,387	7.8%	7,888,215	8.1%	2,271,318	23.7%	792,054	9.0%	664,570	8.2%	224,172	2.8%
6000	Capital Outlay	1,360,757	1.1%	1,614,442	1.3%	2,065,253	1.8%	1,604,041	1.5%	1,420,624	1.5%	-253,685	-15.7%	-450,811	-21.8%	461,212	28.8%	183,417	12.9%
7000	Other Outgo ①	5,523,648	4.3%	3,935,399	3.3%	6,249,581	5.4%	3,639,088	3.5%	2,924,688	3.0%	1,588,249	40.4%	-2,314,182	-37.0%	2,610,493	71.7%	714,400	24.4%
501	Total Expenditures	129,099,194	100.0%	120,351,718	100.0%	115,743,210	100.0%	103,558,645	100.0%	97,766,710	100.0%	8,747,476	7.3%	4,608,508	4.0%	12,184,565	11.8%	5,791,935	5.9%
201	Excess/(Deficiency) of Rev. over Expenditures	-3,812,854	n/a	1,370,079	n/a	2,005,593	n/a	1,527,124	n/a	1,313,438	n/a	-5,182,933	-378.3%	-635,514	-31.7%	478,469	31.3%	213,686	16.3%
901	Net Increase/(Decrease) in Fund Balance	-3,812,854	-31.6%	1,370,079	8.6%	2,005,593	13.8%	1,527,124	12.2%	1,313,438	12.0%	-5,182,933	-378.3%	-635,514	-31.7%	478,469	31.3%	213,686	16.3%
902	Net Beginning Balance, July 1	15,862,854	131.6%	14,492,775	91.4%	12,487,182	86.2%	10,960,058	87.8%	9,646,620	88.0%	1,370,079	9.5%	2,005,593	16.1%	1,527,124	13.9%	1,313,438	13.6%
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	14,492,775	91.4%	12,487,182	86.2%	10,960,058	87.8%	9,646,620	88.0%	n/a	n/a	n/a	n/a	1,527,124	13.9%	1,313,438	13.6%
905	Ending Balance, June 30	12,050,000	100.0%	15,862,854	100.0%	14,492,775	100.0%	12,487,182	100.0%	10,960,058	100.0%	-3,812,854	-24.0%	1,370,079	9.5%	2,005,593	16.1%	1,527,124	13.9%
		chk		15,862,854		14,492,775		12,487,182		10,960,058									
<b>Fund Balance:</b>		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]		9.3%		13.2%		12.5%		12.1%		11.2%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		6,454,960		6,017,586		5,787,161		5,177,932		4,888,336		437,374	7.3%	230,425	4.0%	609,228	11.8%	289,597	5.9%
Over -Under 5% threshold		5,595,040		9,845,268		8,705,615		7,309,250		6,071,723		-4,250,228	-43.2%	1,139,654	13.1%	1,396,365	19.1%	1,237,527	20.4%
												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	
<b>FTES: ②</b>		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		22,295		23,017		22,290		22,106		22,107		-722	-3.1%	727	3.3%	184	0.8%	-1	0.0%
FTES - Nonresident				1,648		1,580		1,494		1,728				68	4.3%	86	5.8%	-234	-13.5%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				24,665		23,870		23,601		23,834				795	3.3%	269	1.1%	-233	-1.0%
												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	
<b>50 % Law: ③</b>		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)				59,625,225		57,528,630		52,398,585		48,953,100				2,096,595	3.6%	5,130,045	9.8%	3,445,485	7.0%
Current Expense of Education (AC 100-6799)				110,167,600		102,808,776		91,720,336		85,393,086				7,358,824	7.2%	11,088,440	12.1%	6,327,250	7.4%
% of Instructional Salary Costs to CCE				54.12%		55.96%		57.13%		57.33%									
50% Requirement				55,083,800		51,404,388		45,860,168		42,696,543									
Over -Under 50% Requirement				4,541,425		6,124,242		6,538,417		6,256,557									
<b>Salaries and Benefits as % of Total Expenditures</b>		83.8%		85.9%		83.1%		85.6%		85.9%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												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	
<b>GF Cash Balance (unrestricted and restricted):</b>		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)		11,957,089		33,356,092		23,231,713		16,381,403		17,725,639		-21,399,003	-64.2%	10,124,379	43.6%	6,850,310	41.8%	-1,344,236	-7.6%

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.