

**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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Peralta 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	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	72,339,845	62.6%	72,329,303	63.3%	73,614,131	65.0%	57,379,009	60.6%	54,250,446	61.1%	10,542	0.0%	-1,284,828	-1.7%	16,235,122	28.3%	3,128,563	5.8%
8800	Local Revenues	37,623,823	32.6%	36,403,372	31.9%	33,750,806	29.8%	35,699,013	37.7%	34,536,419	38.9%	1,220,451	3.4%	2,652,566	7.9%	-1,948,207	-5.5%	1,162,594	3.4%
8900	Other Financing Sources ①	5,533,400	4.8%	5,533,368	4.8%	5,892,200	5.2%	1,590,000	1.7%	5,000	0.0%	32	0.0%	-358,832	-6.1%	4,302,200	270.6%	1,585,000	31700.0%
801	Total Revenues	115,497,068	100.0%	114,266,043	100.0%	113,257,137	100.0%	94,668,022	100.0%	88,791,865	100.0%	1,231,025	1.1%	1,008,906	0.9%	18,589,115	19.6%	5,876,157	6.6%
1000	Academic Salaries	49,262,735	40.8%	47,678,699	41.2%	41,936,970	39.8%	37,936,243	40.1%	35,669,141	39.7%	1,584,036	3.3%	5,741,729	13.7%	4,000,727	10.5%	2,267,102	6.4%
2000	Classified Salaries	23,437,727	19.4%	22,753,828	19.6%	20,961,434	19.9%	18,950,573	20.1%	18,264,960	20.3%	683,899	3.0%	1,792,394	8.6%	2,010,861	10.6%	685,613	3.8%
3000	Employee Benefits	26,597,974	22.0%	25,873,836	22.3%	23,243,742	22.0%	22,323,974	23.6%	20,899,617	23.3%	724,138	2.8%	2,630,094	11.3%	919,768	4.1%	1,424,357	6.8%
4000	Supplies and Materials	1,261,765	1.0%	1,201,661	1.0%	1,133,381	1.1%	917,924	1.0%	1,284,038	1.4%	60,104	5.0%	68,280	6.0%	215,457	23.5%	-366,114	-28.5%
5000	Other Operating Expenses and Services	15,024,753	12.4%	14,858,812	12.8%	13,104,739	12.4%	13,591,077	14.4%	12,902,551	14.4%	165,941	1.1%	1,754,073	13.4%	-486,338	-3.6%	688,526	5.3%
6000	Capital Outlay	213,938	0.2%	202,988	0.2%	176,429	0.2%	403,963	0.4%	601,613	0.7%	10,950	5.4%	26,559	15.1%	-227,534	-56.3%	-197,650	-32.9%
7000	Other Outgo ①	5,032,831	4.2%	3,290,651	2.8%	4,901,065	4.6%	362,611	0.4%	215,034	0.2%	1,742,180	52.9%	-1,610,414	-32.9%	4,538,454	1251.6%	147,577	68.6%
501	Total Expenditures	120,831,723	100.0%	115,860,475	100.0%	105,457,760	100.0%	94,486,365	100.0%	89,836,954	100.0%	4,971,248	4.3%	10,402,715	9.9%	10,971,395	11.6%	4,649,411	5.2%
201	Excess/(Deficiency) of Rev. over Expenditures	-5,334,655	n/a	-1,594,432	n/a	7,799,377	n/a	181,657	n/a	-1,045,089	n/a	-3,740,223	-234.6%	-9,393,809	-120.4%	7,617,720	4193.5%	1,226,746	117.4%
901	Net Increase/(Decrease) in Fund Balance	-5,334,655	-62.4%	-1,594,432	-11.5%	7,799,377	51.5%	181,657	2.3%	-1,045,089	-13.5%	-3,740,223	-234.6%	-9,393,809	-120.4%	7,617,720	4193.5%	1,226,746	117.4%
902	Net Beginning Balance, July 1	13,887,089	162.4%	15,151,463	109.1%	7,921,414	52.3%	7,739,757	97.7%	8,784,846	113.5%	-1,264,374	-8.3%	7,230,049	91.3%	181,657	2.3%	-1,045,089	-11.9%
903	Prior Year Adjustment		n/a	330,058	2.4%	-569,328	-3.8%	0	0.0%	0	0.0%	n/a	n/a	n/a	n/a	-569,328	n/a	0	0.0%
904	Adjusted Beginning Balance		n/a	15,481,521	111.5%	7,352,086	48.5%	7,739,757	97.7%	8,784,846	113.5%	n/a	n/a	n/a	n/a	-387,671	-5.0%	-1,045,089	-11.9%
905	Ending Balance, June 30	8,552,434	100.0%	13,887,089	97.6%	15,151,463	100.0%	7,921,414	100.0%	7,739,757	100.0%	-5,334,655	-38.4%	-1,264,374	-8.3%	7,230,049	91.3%	181,657	2.3%
		chk		13,887,089		15,151,463		7,921,414		7,739,757									
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]		7.1%	12.0%	14.4%	8.4%	8.6%	% Change		% Change		% Change		% Change						
Required Fund Balance to meet 5% threshold		6,041,586	5,793,024	5,272,888	4,724,318	4,491,848	248,562		520,136		548,570		232,471						
Over -Under 5% threshold		2,510,848	8,094,065	9,878,575	3,197,096	3,247,909	-5,583,217		-1,784,510		6,681,479		-50,814						
							% Change		% Change		% Change		% Change						
							-4.9%		-2.4%		6.0%		-0.2%						
							248,562		520,136		548,570		232,471						
							-5,583,217		-1,784,510		6,681,479		-50,814						
							-69.0%		-18.1%		209.0%		-1.6%						
							% Change		% Change		% Change		% Change						
							-4.9%		-2.4%		6.0%		-0.2%						
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		19,008	19,414	19,058	18,443	17,775	-406		356		615		668						
FTES - Nonresident			961	789	694	751			172		95		-57						
FTES - Apprentice			26	25	28	24			1		-3		4						
Total FTES			20,401	19,872	19,164	18,550			529		708		614						
							% Change		% Change		% Change		% Change						
							-2.1%		1.9%		3.3%		3.8%						
									21.8%		13.7%		-7.6%						
									4.0%		-10.7%		16.7%						
									2.7%		3.7%		3.3%						
							% Change		% Change		% Change		% Change						
							-0.9%		1.4%		-2.1%		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						
							\$ Change		\$ Change		\$ Change		\$ Change						
							% Change		% Change		% Change		% Change						
Instructional Salary Costs (AC 100-5000 and 6110)			55,768,033	48,481,076	44,397,746	41,640,909			7,286,957		4,083,330		2,756,837						
Current Expense of Education (AC 100-6799)			105,611,902	94,611,902	87,378,935	81,341,099			11,150,724		7,232,967		6,037,836						
% of Instructional Salary Costs to CCE			52.73%	51.24%	50.81%	51.19%			1.5%		0.4%		-0.4%						
50% Requirement			52,881,313	47,305,951	43,689,468	40,670,550													
Over -Under 50% Requirement			2,886,720	1,175,125	708,278	970,359													
							% Change		% Change		% Change		% Change						
Salaries and Benefits as % of Total Expenditures		82.2%	83.1%	81.7%	83.8%	83.3%	-0.9%		1.4%		-2.1%		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)		0	0	9,969,398	No Data	5,731,961	0		-9,969,398		#VALUE!		#VALUE!						
							n/a		-100.0%		#VALUE!		#VALUE!						

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.