

950 Palo Verde Community College District		Unrestricted GF - Col. 2				Unrestricted GF - Fund 11, Col. 1					Year-to-Year Change								
		Budgeted		Actual		Actual		Actual		Actual	Change from 11/12 to 12/13		Change from 10/11 to 11/12		Change from 09/10 to 10/11		Change from 08/09 to 09/10		
EDP No.	Acct Description	2012-13	12/13 Line Item %	2011-12	11/12 Line Item %	2010-11	10/11 Line Item %	2009-10	09/10 Line Item %	2008-09	08/09 Line Item %	11/12 to 12/13 \$ Change	11/12 to 12/13 % Change	10/11 to 11/12 \$ Change	10/11 to 11/12 % Change	09/10 to 10/11 \$ Change	09/10 to 10/11 % Change	08/09 to 09/10 \$ Change	08/09 to 09/10 % Change
8100	Federal Revenues	0	0.0%	0	0.0%	0	0.0%	33,004	0.2%	51,625	0.4%	0	n/a	0	n/a	-33,004	-100.0%	-18,621	-36.1%
8600	State Revenues	11,099,731	90.1%	9,795,507	85.7%	11,084,770	88.6%	10,976,185	81.9%	11,244,295	85.6%	1,304,224	13.3%	-1,289,263	-11.6%	108,585	1.0%	-268,110	-2.4%
8800	Local Revenues	1,226,143	9.9%	1,630,050	14.3%	1,429,417	11.4%	2,389,428	17.8%	1,837,005	14.0%	-403,907	-24.8%	200,633	14.0%	-960,011	-40.2%	552,423	30.1%
8900	Other Financing Sources	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
801	Total Revenues	12,325,874	100.0%	11,425,557	100.0%	12,514,187	100.0%	13,398,617	100.0%	13,132,925	100.0%	900,317	7.9%	-1,088,630	-8.7%	-884,430	-6.6%	265,692	2.0%
1000	Academic Salaries	3,803,109	30.9%	3,549,072	32.8%	4,811,863	36.0%	5,114,197	38.2%	5,314,646	38.0%	254,037	7.2%	-1,262,791	-26.2%	-302,334	-5.9%	-200,449	-3.8%
2000	Classified Salaries	2,110,153	17.1%	2,080,681	19.3%	2,860,727	21.4%	2,733,958	20.4%	2,695,212	19.3%	29,472	1.4%	-780,046	-27.3%	126,769	4.6%	38,746	1.4%
3000	Employee Benefits	2,708,862	22.0%	2,679,428	24.8%	2,741,960	20.5%	2,680,134	20.0%	2,525,548	18.1%	29,434	1.1%	-62,532	-2.3%	61,826	2.3%	154,586	6.1%
4000	Supplies and Materials	193,508	1.6%	69,214	0.6%	93,968	0.7%	118,906	0.9%	192,875	1.4%	124,294	179.6%	-24,754	-26.3%	-24,938	-21.0%	-73,969	-38.4%
5000	Other Operating Expenses and Services	2,400,740	19.5%	2,286,119	21.2%	2,625,576	19.6%	2,486,770	18.6%	3,029,027	21.7%	114,621	5.0%	-339,457	-12.9%	138,806	5.6%	-542,257	-17.9%
6000	Capital Outlay	1,014,000	8.2%	70,756	0.7%	170,415	1.3%	161,491	1.2%	46,573	0.3%	943,244	1333.1%	-99,659	-58.5%	8,924	5.5%	114,918	246.7%
7000	Other Outgo	75,000	0.6%	71,631	0.7%	71,713	0.5%	76,396	0.6%	167,960	1.2%	3,369	4.7%	-82	-0.1%	-4,683	-6.1%	-91,564	-54.5%
501	Total Expenditures	12,305,372	100.0%	10,806,901	100.0%	13,376,222	100.0%	13,371,852	100.0%	13,971,841	100.0%	1,498,471	13.9%	-2,569,321	-19.2%	4,370	0.0%	-599,989	-4.3%
201	Excess/(Deficiency) of Rev. over Expenditures	20,502	n/a	618,656	n/a	-862,035	n/a	26,765	n/a	-838,916	n/a	-598,154	-96.7%	1,480,691	171.8%	-888,800	-3320.8%	865,681	103.2%
901	Net Increase/(Decrease) in Fund Balance	20,502	1.8%	618,656	56.2%	-862,035	-251.8%	26,765	2.3%	-838,916	-77.5%	-598,154	-96.7%	1,480,691	171.8%	-888,800	-3320.8%	865,681	103.2%
902	Net Beginning Balance, July 1	1,101,482	98.2%	342,283	31.1%	1,170,424	341.9%	1,082,874	92.5%	1,876,722	173.3%	759,199	221.8%	-828,141	-70.8%	87,550	8.1%	-793,848	-42.3%
903	Prior Year Adjustment		n/a	140,543	12.8%	33,894	9.9%	60,785	5.2%	45,068	4.2%	n/a	n/a	n/a	n/a	-26,891	-44.2%	15,717	34.9%
904	Adjusted Beginning Balance		n/a	482,826	43.8%	1,204,318	351.8%	1,143,659	97.7%	1,921,790	177.5%	n/a	n/a	n/a	n/a	60,659	5.3%	-778,131	-40.5%
905	Ending Balance, June 30	1,121,984	100.0%	1,101,482	87.2%	342,283	100.0%	1,170,424	100.0%	1,082,874	100.0%	20,502	1.9%	759,199	221.8%	-828,141	-70.8%	87,550	8.1%
			chk	1,101,482		342,283		1,170,424		1,082,874									
Fund Balance:		2012-13		2011-12		2010-11		2009-10		2008-09		Change from 11/12 to 12/13		Change from 10/11 to 11/12		Change from 09/10 to 10/11		Change from 08/09 to 09/10	
Fund Balance % [905/501]		9.1%		10.2%		2.6%		8.8%		7.8%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		615,269		540,345		668,811		668,593		698,592		74,924	13.9%	-128,466	-19.2%	219	0.0%	-29,999	-4.3%
Over -Under 5% threshold		506,715		561,137		-326,528		501,831		384,282		-54,422	-9.7%	887,665	271.8%	-828,360	-165.1%	117,549	30.6%
												Change from 11/12 to 12/13		Change from 10/11 to 11/12		Change from 09/10 to 10/11		Change from 08/09 to 09/10	
FTES: ②		2012-13 1st Qtr 311Q Report		2011-12		2010-11		2009-10		2008-09		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		1,799		1,383		1,794		1,916		1,917		416	30.1%	-411	-22.9%	-122	-6.4%	-1	-0.1%
FTES - Nonresident				7		25		39		55				-18	-72.0%	-14	-35.9%	-16	-29.1%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				1,390		1,819		1,955		1,972				-429	-23.6%	-136	-7.0%	-17	-0.9%
												Change from 11/12 to 12/13		Change from 10/11 to 11/12		Change from 09/10 to 10/11		Change from 08/09 to 09/10	
50 % Law: ③		2012-13		2011-12		2010-11		2009-10		2008-09		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Instructional Salary Costs (AC 100-5000 and 6110)				4,226,739		5,121,961		5,844,697		6,301,119				-895,222	-17.5%	-722,736	-12.4%	-456,422	-7.2%
Current Expense of Education (AC 100-6799)				9,017,569		11,833,403		11,596,007		11,907,106				-2,815,834	-23.8%	237,396	2.0%	-311,099	-2.6%
% of Instructional Salary Costs to CCE				46.87%		43.28%		50.40%		52.92%					3.6%		-7.1%		
50% Requirement				4,508,785		5,916,702		5,798,004		5,953,553									
Over -Under 50% Requirement				(282,046)		(794,741)		46,693		347,566									
Salaries and Benefits as % of Total Expenditures		70.1%		76.9%		77.9%		78.7%		75.4%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												-6.8%		-1.0%		-0.9%			3.3%
												Change from 11/12 to 12/13		Change from 10/11 to 11/12		Change from 09/10 to 10/11		Change from 08/09 to 09/10	
GF Cash Balance (unrestricted and restricted):		2012-13 1st Qtr 311Q Report		2011-12 4th Qtr 311Q Report		2010-11 4th Qtr 311Q Report		2009-10 4th Qtr 311Q Report		2008-09 4th Qtr 311Q Report		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)		2,390,607		1,057,859		651,827		882,907		651,255		1,332,748	126.0%	406,032	62.3%	-231,080	-26.2%	231,652	35.6%

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 2011-12, 2010-11, 2009-10, and 2008-09 is from Chancellor's Office Data Abstract ; 2012-13 Total Resident FTES from latest 311Q and is a 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 CCFS-311Q as of the date of this analysis.