## Palo Verde Community College District

### 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 2007-08 to 2011-12

Updated 1/6/2012

### Fund Balance:

- **Change from 07/08 to 08/09**:
  - **2010-11**: $108,585
  - **2009-10**: $342,283

- **2010-11**:
  - **Fund Balance % [905/501]**: 2.8%
  - **FTES - Nonresident**: 1.9%
  - **FTES - Resident**: 1.3%

### FTES:

- **2011-12 1st Qtr**:
  - **First Year Adjustment**: 1.5%
  - **Second Year Adjustment**: 1.0%
  - **Third Year Adjustment**: 0.3%

- **2010-11**:
  - **Instructional Salary Costs**: 53.5%
  - **Current Expense of Education**: 35.9%

### 50% Law:

- **2011-10**:
  - **Instructional Salary Costs (AC 100-5000 and 6110)**: 5.2%
  - **Current Expense of Education (AC 100 6799)**: 35.9%

### FY Cash Balance (unrestricted and restricted):

- **2011-12 11/12**:
  - **Instructional Salary Costs**: 5.2%
  - **Current Expense of Education**: 35.9%

### Notes:

- **For purposes of this analysis, Other Financing Sources is combined into Total Revenues and Other Outgo is combined with Total Expenses.**
- **FTES data for 2010-11, 2009-10, 2008-09, and 2007-08 is from Chancellor's Office Data Abstract, 2011-12 Total Resident FTES from latest 311Q and is a projected amount.**
- **50% law data from data abstract (Instructional Salary Costs/Current Expense of Education) => 50%.**

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### Table

<table>
<thead>
<tr>
<th>EDP No</th>
<th>Line Item</th>
<th>11/11 Line Item %</th>
<th>09/09 Line Item %</th>
<th>% Change</th>
<th>$ Change</th>
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<tr>
<td>8100</td>
<td>Federal Revenues</td>
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<td>8500</td>
<td>State Revenues</td>
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<td>11,285,562</td>
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<td>Local Revenues</td>
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<td>Other Financing Sources</td>
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<td>0.0%</td>
<td>0.0%</td>
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</tbody>
</table>

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### Additional Notes:

- **Updated 1/6/2012**
- **13,877,825 Total Expenditures**
- **1,056,617 Total Revenues**
- **108,585 Net Beginning Balance, July 1 2010-11**
- **24,664,076 Total Revenues 2010-11**

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### Analysis:

- **50% Requirement**: 50% law data from data abstract. (Instructional Salary Costs/Current Expense of Education) >= 50%
- **Required Fund Balance to meet 5% threshold**

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### FTES

- **FTES - Resident**: 1,793
- **FTES - Nonresident**: 1,793

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### 50% Law:

- **50% Requirement**: 50% law data from data abstract. (Instructional Salary Costs/Current Expense of Education) >= 50%