

**Victor Valley College
Comparative Financial Data
1998-1999 through 2006-2007**

SUMMARY OF GENERAL FUND REVENUE (Unrestricted and Restricted)

	<u>Federal</u>	<u>Total % Change</u>	<u>State</u>	<u>Total % Change</u>	<u>Local</u>	<u>Total % Change</u>	<u>Total</u>	<u>Total % Change</u>
1998-1999	\$ 784,855		\$ 16,392,050		\$ 12,561,860		\$ 29,738,765	
1999-2000	\$ 841,469	7.21%	\$ 18,084,730	10.33%	\$ 12,429,766	-1.05%	\$ 31,355,965	5.44%
2000-2001	\$ 1,737,586	121.39%	\$ 22,578,663	37.74%	\$ 13,979,856	11.29%	\$ 38,296,105	28.78%
2001-2002	\$ 1,094,187	39.41%	\$ 24,649,893	50.38%	\$ 14,701,235	17.03%	\$ 40,445,315	36.00%
2002-2003	\$ 1,318,542	68.00%	\$ 22,584,244	37.78%	\$ 16,230,920	29.21%	\$ 40,133,706	34.95%
2003-2004	\$ 1,485,087	89.22%	\$ 21,184,999	29.24%	\$ 17,938,367	42.80%	\$ 40,608,453	36.55%
2004-2005	\$ 1,198,154	52.66%	\$ 29,702,677	81.20%	\$ 12,556,978	-0.04%	\$ 43,457,809	46.13%
2005-2006	\$ 1,833,376	133.59%	\$ 34,650,712	111.39%	\$ 13,961,493	11.14%	\$ 50,445,581	69.63%
2006-2007	\$ 3,115,071	296.90%	\$ 40,928,670	149.69%	\$ 12,318,571	-1.94%	\$ 56,362,311	89.52%

SOURCE: Fiscal Data Abstracts 1998-99 - 2005-2006 published by the Chancellor's Office
2006-2007 from unaudited closing college financial reports.

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TOTAL GENERAL FUND EXPENDITURES BY TYPE

	Academic Salaries	Total % Change	Classified Salaries	Total % Change	Benefits	Total % Change	Supplies, Materials, Services	Total % Change	Capital Outlay	Total % Change	Total	Total % Change	Expense Per FTEs	Annual % Change	
1998-1999	\$ 11,040,876		\$ 6,389,089		\$ 2,940,115		\$ 4,939,278		\$ 2,862,079		\$ 28,171,437		\$	4,234	
1999-2000	\$ 12,519,771	13.39%	\$ 7,215,075	12.93%	\$ 3,464,995	17.85%	\$ 5,675,461	14.90%	\$ 2,339,148	-18.27%	\$ 31,214,450	10.80%	\$	4,250	0.38%
2000-2001	\$ 14,239,439	28.97%	\$ 8,093,654	26.52%	\$ 3,968,843	34.99%	\$ 6,379,965	29.17%	\$ 3,285,145	14.78%	\$ 35,957,046	27.64%	\$	4,610	8.88%
2001-2002	\$ 15,652,183	41.77%	\$ 9,317,001	45.83%	\$ 4,845,693	64.81%	\$ 6,791,757	37.51%	\$ 2,674,063	-6.57%	\$ 39,280,697	39.43%	\$	4,991	17.88%
2002-2003	\$ 17,071,550	54.62%	\$ 10,153,421	58.92%	\$ 5,747,645	95.49%	\$ 6,258,904	26.72%	\$ 1,769,942	-38.16%	\$ 41,001,462	45.54%	\$	4,820	13.85%
2003-2004	\$ 16,590,904	50.27%	\$ 9,554,092	49.54%	\$ 6,846,631	126.07%	\$ 5,592,504	13.23%	\$ 1,783,225	-37.69%	\$ 40,167,356	42.58%	\$	4,847	14.48%
2004-2005	\$ 17,521,264	58.69%	\$ 9,215,563	44.24%	\$ 7,372,478	150.75%	\$ 6,779,131	37.25%	\$ 1,785,396	-37.62%	\$ 42,673,832	51.48%	\$	4,649	9.80%
2005-2006	\$ 18,775,347	70.05%	\$ 9,977,350	56.16%	\$ 9,600,961	226.55%	\$ 7,636,152	54.60%	\$ 1,829,186	-36.09%	\$ 47,818,896	69.74%	\$	5,285	24.82%
2006-2007	\$ 21,677,667	96.34%	\$ 11,804,044	84.75%	\$ 10,429,132	254.72%	\$ 8,985,767	81.92%	\$ 2,954,590	3.23%	\$ 55,851,199	98.25%	\$	6,366	50.84%

SOURCE: Fiscal Data Abstracts 1998-99 - 2005-2006 published by the Chancellor's Office
2006-07 Unaudited College Financial Reports

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SELECTED COSTS PER FTES

	<u>Instructional</u> <u>Salaries Per</u> <u>FTEs</u>	<u>Classified</u> <u>Salaries per</u> <u>FTEs</u>	<u>Supplies,</u> <u>Materials,</u> <u>Services Per</u> <u>FTEs</u>
1998-1999	\$ 1,659	\$ 960	\$ 742
1999-2000	\$ 1,705	\$ 982	\$ 773
2000-2001	\$ 1,826	\$ 1,036	\$ 818
2001-2002	\$ 1,989	\$ 1,184	\$ 863
2002-2003	\$ 2,007	\$ 1,194	\$ 736
2003-2004	\$ 2,002	\$ 1,153	\$ 675
2004-2005	\$ 1,909	\$ 1,004	\$ 738
2005-2006	\$ 2,075	\$ 1,103	\$ 844
2006-2007	\$ 2,479	\$ 1,350	\$ 1,027
% of avg. annual increase	6.2%	5.1%	4.8%

Analysis:

Instructional salary costs per FTES has increased an average of 6.2% yearly.

Salary costs per FTES decreased in 2003-04 and in 2004-05 as a result of fewer low enrolled classes, vacant full-time position savings and lack of a collective bargaining agreement.

SOURCE: Fiscal Data Abstracts 1998-99 - 2005-06 published by the Chancellor's Office
2006-07: Unaudited VVC Financial Reports

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CURRENT EXPENSES OF EDUCATION (50% LAW - EC84362)

	<u>Current Expense of Education</u>	<u>Instructor's Salaries</u>	<u>Percent of Instructor's Salaries to Current Expense of Education</u>	<u>State Rank</u>
1998-1999	\$ 20,238,840	\$ 11,091,344	54.80%	10th
1999-2000	\$ 22,172,130	\$ 12,350,959	55.70%	2nd
2000-2001	\$ 24,880,592	\$ 13,221,690	53.14%	19th
2001-2002	\$ 29,999,292	\$ 16,492,835	54.98%	5th
2002-2003	\$ 33,120,468	\$ 18,443,113	55.68%	4th
2003-2004	\$ 31,408,430	\$ 17,443,163	55.54%	3rd
2004-2005	\$ 33,805,417	\$ 19,619,240	58.04%	2nd
2005-2006	\$ 38,769,218	\$ 21,756,229	56.12%	5th

SOURCE: Fiscal Data Abstracts 1998-99 - 2005-06 published by the Chancellor's Office

**Victor Valley College
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SUMMARY OF GENERAL FUND TRANSACTIONS (Unrestricted and Restricted) Prior to audit adjustments

	<u>Adjusted</u> <u>Beginning</u> <u>Balance</u>	<u>Total %</u> <u>Change</u>	<u>Revenue</u>	<u>Total %</u> <u>Change</u>	<u>Expenditures</u>	<u>Total %</u> <u>Change</u>	<u>Revenue</u> <u>Less</u> <u>Expenditures</u>	<u>Total %</u> <u>Change</u>	<u>Other</u>	<u>Restricted</u> <u>Unrestricted</u> <u>Ending</u> <u>Balance</u>	<u>Total %</u> <u>Change</u>	<u>Annual %</u> <u>Change in</u> <u>Fund</u> <u>Balance</u>	<u>Expenses</u> <u>per FIES</u>	<u>%</u> <u>Change</u> <u>Since</u> <u>98-99'</u>
1998-1999	\$ 2,404,338		\$ 29,738,765		\$ 28,171,417		\$ 1,567,348		\$ (782,231)	\$ 3,189,455			\$ 4,234	
1999-2000	\$ 1,873,727	-22.07%	\$ 31,355,965	5.44%	\$ 31,214,450	10.80%	\$ 141,515	-90.97%	\$ (536,991)	\$ 1,478,251	-53.65%	-53.65%	\$ 4,250	0.38%
2000-2001	\$ 1,758,880	-26.85%	\$ 38,296,105	28.78%	\$ 35,957,046	27.64%	\$ 2,339,059	49.24%	\$ (151,773)	\$ 3,946,166	23.73%	166.95%	\$ 4,610	8.88%
2001-2002	\$ 3,829,174	59.26%	\$ 40,445,315	36.00%	\$ 39,280,697	39.43%	\$ 1,164,618	25.69%	\$ (1,251,088)	\$ 3,742,704	17.35%	-5.16%	\$ 4,991	17.88%
2002-2003	\$ 3,751,309	56.02%	\$ 40,133,706	34.95%	\$ 41,001,462	45.54%	\$ (867,756)	-155.36%	\$ 108,816	\$ 2,992,369	-6.18%	-20.05%	\$ 4,820	13.85%
2003-2004	\$ 2,972,321	23.62%	\$ 40,608,453	36.55%	\$ 40,167,356	42.68%	\$ 441,097	-71.86%	\$ (1,120,306)	\$ 2,293,112	-28.10%	-23.37%	\$ 4,847	14.48%
2004-2005	\$ 1,647,531	-31.48%	\$ 43,457,809	46.13%	\$ 42,673,832	51.48%	\$ 783,977	-49.98%	\$ (288,041)	\$ 2,143,467	-32.80%	-6.53%	\$ 4,649	9.80%
2005-2006	\$ 2,105,263	-12.44%	\$ 50,445,581	69.63%	\$ 47,818,896	69.74%	\$ 2,626,685	67.59%	\$ (1,176,169)	\$ 3,555,779	11.49%	65.89%	\$ 5,285	24.82%
2006-2007	\$ 3,555,779	47.89%	\$ 58,862,311	97.93%	\$ 58,605,204	108.03%	\$ 257,107	-83.60%		\$ 3,812,886	19.55%	7.23%	\$ 6,701	58.28%

SOURCE: Fiscal Data Abstracts 1998-99 - 2005-2006 published by the Chancellor's Office
2006-07 Unaudited Year-End College Financial Reports