

**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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Lassen 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%	145,782	1.3%	145,952	1.2%	144,203	1.2%	138,707	1.1%	-145,782	-100.0%	-170	-0.1%	1,749	1.2%	5,496	4.0%
8600	State Revenues	9,186,638	81.1%	9,100,615	79.2%	10,346,155	82.4%	9,651,276	80.0%	10,170,259	80.0%	86,023	0.9%	-1,245,540	-12.0%	694,879	7.2%	-518,983	-5.1%
8800	Local Revenues	2,140,812	18.9%	2,239,822	19.5%	2,059,430	16.4%	2,265,749	18.8%	2,399,312	18.9%	-99,010	-4.4%	180,392	8.8%	-206,319	-9.1%	-133,563	-5.6%
8900	Other Financing Sources ①	0	0.0%	0	0.0%	10,544	0.1%	3,805	0.0%	9,704	0.1%	0	n/a	-10,544	-100.0%	6,739	177.1%	-5,899	-60.8%
801	Total Revenues	11,327,450	100.0%	11,486,219	100.0%	12,562,081	100.0%	12,065,033	100.0%	12,717,982	100.0%	-158,769	-1.4%	-1,075,862	-8.6%	497,048	4.1%	-652,949	-5.1%
1000	Academic Salaries	4,078,436	34.6%	4,116,364	34.3%	4,414,202	36.6%	4,679,109	38.5%	4,812,341	37.2%	-37,928	-0.9%	-297,838	-6.7%	-264,907	-5.7%	-133,232	-2.8%
2000	Classified Salaries	2,432,113	20.6%	2,514,686	21.0%	2,314,260	19.2%	2,268,720	18.6%	2,500,291	19.3%	-82,573	-3.3%	200,426	8.7%	45,540	2.0%	-231,571	-9.3%
3000	Employee Benefits	2,620,032	22.2%	2,587,497	21.6%	2,544,086	21.1%	2,664,640	21.9%	2,600,416	20.1%	32,535	1.3%	43,411	1.7%	-120,554	-4.5%	64,224	2.5%
4000	Supplies and Materials	376,648	3.2%	333,439	2.8%	341,522	2.8%	385,824	3.2%	352,302	2.7%	43,209	13.0%	-8,083	-2.4%	-44,302	-11.5%	33,522	9.5%
5000	Other Operating Expenses and Services	1,935,594	16.4%	2,350,375	19.6%	2,279,867	18.9%	2,048,331	16.8%	2,366,036	18.3%	-414,781	-17.6%	70,508	3.1%	231,536	11.3%	-317,705	-13.4%
6000	Capital Outlay	52,200	0.4%	100,650	0.8%	167,224	1.4%	94,269	0.8%	137,501	1.1%	-48,450	-48.1%	-66,574	-39.8%	72,955	77.4%	-43,232	-31.4%
7000	Other Outgo ①	300,000	2.5%	0	0.0%	85	0.0%	27,018	0.2%	162,179	1.3%	300,000	n/a	-85	-100.0%	-26,933	-99.7%	-135,161	-83.3%
501	Total Expenditures	11,795,023	100.0%	12,003,011	100.0%	12,061,246	100.0%	12,167,911	100.0%	12,931,066	100.0%	-207,988	-1.7%	-58,235	-0.5%	-106,665	-0.9%	-763,155	-5.9%
201	Excess/(Deficiency) of Rev. over Expenditures	-467,573	n/a	-516,792	n/a	500,835	n/a	-102,878	n/a	-213,084	n/a	49,219	9.5%	-1,017,627	-203.2%	603,713	586.8%	110,206	51.7%
901	Net Increase/(Decrease) in Fund Balance	-467,573	-29.4%	-516,792	-25.1%	500,835	20.3%	-102,878	-5.2%	-213,084	-9.5%	49,219	9.5%	-1,017,627	-203.2%	603,713	586.8%	110,206	51.7%
902	Net Beginning Balance, July 1	2,056,479	129.4%	2,472,332	120.2%	1,971,497	79.7%	2,236,088	113.4%	2,549,511	114.0%	-415,853	-16.8%	500,835	25.4%	-264,591	-11.8%	-313,423	-12.3%
903	Prior Year Adjustment		n/a	100,939	4.9%	0	0.0%	-161,713	-8.2%	-100,339	-4.5%	n/a	n/a	161,713	100.0%	-61,374	-61.2%	-61,374	-61.2%
904	Adjusted Beginning Balance		n/a	2,573,271	125.1%	1,971,497	79.7%	2,074,375	105.2%	2,449,172	109.5%	n/a	n/a	n/a	n/a	-102,878	-5.0%	-374,797	-15.3%
905	Ending Balance, June 30	1,588,906	100.0%	2,056,479	95.1%	2,472,332	100.0%	1,971,497	100.0%	2,236,088	100.0%	-467,573	-22.7%	-415,853	-16.8%	500,835	25.4%	-264,591	-11.8%

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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]	13.5%	17.1%	20.5%	16.2%	17.3%	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold	589,751	600,151	603,062	608,396	646,553	-10,399	-1.7%	-2,912	-0.5%
Over -Under 5% threshold	999,155	1,456,328	1,869,270	1,363,101	1,589,535	-457,174	-31.4%	-412,941	-22.1%

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
FTES - Resident	1,500	1,304	1,471	1,634	1,860	196	15.0%	-167	-11.4%
FTES - Nonresident		60	71	76	140			-11	-15.5%
FTES - Apprentice		0	0	0	0			0	n/a
Total FTES		1,363	1,542	1,710	2,000			-179	-11.6%

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
Instructional Salary Costs (AC 100-5000 and 6110)		4,415,052	4,688,082	5,421,609	5,362,132			-273,030	-5.8%
Current Expense of Education (AC 100-6799)		8,824,975	9,965,847	9,951,012	10,013,235			-1,140,872	-11.4%
% of Instructional Salary Costs to CCE		50.03%	47.04%	54.48%	53.55%				3.0%
50% Requirement		4,412,488	4,982,924	4,975,506	5,006,618				-7.4%
Over -Under 50% Requirement		2,564	(294,842)	446,103	355,514				
Salaries and Benefits as % of Total Expenditures	77.4%	76.8%	76.9%	79.0%	76.7%	% Change	% Change	% Change	% Change

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
Cash Balance Per 311Q (excluding investments)	1	2,631,004	1,893,997	0	757,288	-2,631,003	-100.0%	737,007	38.9%

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.