

**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

120 Feather River Community College District		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change									
EDP No.	Acct Description	Budgeted	08/09 Line Item %	Actual	07/08 Line Item %	Actual	06/07 Line Item %	Actual	05/06 Line Item %	Actual	04/05 Line Item %	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		2007-08		2006-07		2005-06		2004-05			\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change
8100	Federal Revenues	0	0.0%	405,582	3.3%	406,416	3.7%	402,392	3.9%	393,345	4.1%	-405,582	-100.0%	-834	-0.2%	4,024	1.0%	9,047	2.3%
8600	State Revenues	5,730,138	48.3%	4,956,483	40.3%	4,224,922	38.1%	4,412,114	43.2%	4,541,859	47.1%	773,655	15.6%	731,561	17.3%	-187,192	-4.2%	-129,745	-2.9%
8800	Local Revenues	6,030,187	50.9%	6,927,697	56.4%	6,462,237	58.3%	5,389,183	52.8%	4,672,321	48.5%	-897,510	-13.0%	465,460	7.2%	1,073,054	19.9%	716,862	15.3%
8900	Other Financing Sources ①	91,915	0.8%	0	0.0%	0	0.0%	1,833	0.0%	30,930	0.3%	91,915	n/a	0	n/a	-1,833	-100.0%	-29,097	-94.1%
801	Total Revenues	11,852,240	100.0%	12,289,762	100.0%	11,093,575	100.0%	10,205,522	100.0%	9,638,455	100.0%	-437,522	-3.6%	1,196,187	10.8%	888,053	8.7%	567,067	5.9%
1000	Academic Salaries	3,737,495	31.5%	4,225,744	36.2%	3,883,645	36.0%	3,592,034	36.1%	3,513,013	35.8%	-488,249	-11.6%	342,099	8.8%	291,611	8.1%	79,021	2.2%
2000	Classified Salaries	2,763,990	23.3%	2,507,359	21.5%	2,157,846	20.0%	2,015,620	20.2%	2,014,719	20.6%	256,631	10.2%	349,513	16.2%	142,226	7.1%	901	0.0%
3000	Employee Benefits	1,822,845	15.4%	1,608,519	13.8%	1,461,937	13.6%	1,494,692	15.0%	1,459,416	14.9%	214,326	13.3%	146,582	10.0%	-32,755	-2.2%	35,276	2.4%
4000	Supplies and Materials	422,389	3.6%	377,233	3.2%	354,978	3.3%	283,321	2.8%	282,579	2.8%	45,156	12.0%	22,255	6.3%	71,657	25.3%	742	0.3%
5000	Other Operating Expenses and Services	2,347,020	19.8%	1,750,163	15.0%	1,754,067	16.3%	1,582,485	15.9%	1,500,250	15.3%	596,857	34.1%	-3,904	-0.2%	171,582	10.8%	82,235	5.5%
6000	Capital Outlay	126,240	1.1%	215,280	1.8%	189,075	1.8%	122,298	1.2%	127,586	1.3%	-89,040	-41.4%	26,205	13.9%	66,777	54.6%	-5,288	-4.1%
7000	Other Outgo ①	632,261	5.3%	984,467	8.4%	979,816	9.1%	870,934	8.7%	902,789	9.2%	-352,206	-35.8%	4,651	0.5%	108,882	12.5%	-31,855	-3.5%
501	Total Expenditures	11,852,240	100.0%	11,668,765	100.0%	10,781,364	100.0%	9,961,384	100.0%	9,800,352	100.0%	183,475	1.6%	887,401	8.2%	819,980	8.2%	161,032	1.6%
201	Excess/(Deficiency) of Rev. over Expenditures	0	n/a	620,997	n/a	312,211	n/a	244,138	n/a	-161,897	n/a	-620,997	-100.0%	308,786	98.9%	68,073	27.9%	406,035	250.8%
901	Net Increase/(Decrease) in Fund Balance	0	0.0%	620,997	32.2%	312,211	23.9%	244,138	24.7%	-161,897	-21.8%	-620,997	-100.0%	308,786	98.9%	68,073	27.9%	406,035	250.8%
902	Net Beginning Balance, July 1	1,929,422	100.0%	1,308,425	67.8%	996,214	76.1%	742,941	75.2%	904,838	121.8%	620,997	47.5%	312,211	31.3%	253,273	34.1%	-161,897	-17.9%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	869	0.1%	0	0.0%	n/a	n/a	n/a	n/a	-869	-100.0%	869	n/a
904	Adjusted Beginning Balance		n/a	1,308,425	67.8%	996,214	76.1%	743,810	75.3%	904,838	121.8%	n/a	n/a	n/a	n/a	252,404	33.9%	-161,028	-17.8%
905	Ending Balance, June 30	1,929,422	100.0%	1,929,422	100.0%	1,308,425	100.0%	987,948	100.0%	742,941	100.0%	0	0.0%	620,997	47.5%	320,477	32.4%	245,007	33.0%

  

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]	16.3%	16.5%	12.1%	9.9%	7.6%	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold	592,612	583,438	539,068	498,069	490,018	9,174	1.6%	44,370	8.2%
Over -Under 5% threshold	1,336,810	1,345,984	769,357	489,879	252,923	-9,174	-0.7%	576,627	74.9%

  

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	1,400	1,539	1,335	1,395	1,418	-139	-9.0%	204	15.3%
FTES - Nonresident		119	128	112	70	-9	-7.0%	16	14.3%
FTES - Apprentice		0	0	0	0	0	n/a	0	n/a
Total FTES		1,658	1,463	1,507	1,488	195	13.3%	-44	-2.9%

  

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)		4,317,082	3,910,913	3,615,119	3,656,618			406,169	10.4%
Current Expense of Education (AC 100-6799)		7,662,078	6,893,510	6,715,595	6,559,511			768,568	11.1%
% of Instructional Salary Costs to CCE		56.34%	56.73%	53.83%	55.75%				-0.4%
50% Requirement		3,831,039	3,446,755	3,357,798	3,279,756				2.9%
Over -Under 50% Requirement		486,043	464,158	257,321	376,862				
Salaries and Benefits as % of Total Expenditures	70.2%	71.5%	69.6%	71.3%	71.3%				

  

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)	132,362	2,929,447	2,215,854	767,910	359,738	-2,797,085	-95.5%	713,593	32.2%

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.