

**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

220 Lake Tahoe 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	85,164	0.7%	88,259	0.7%	86,102	0.6%	87,493	0.8%	90,720	0.8%	-3,095	-3.5%	2,157	2.5%	-1,391	-1.6%	-3,227	-3.6%
8600	State Revenues	8,014,899	63.3%	7,918,660	62.5%	8,741,982	65.3%	7,151,526	61.9%	7,116,542	64.2%	96,239	1.2%	-823,322	-9.4%	1,590,456	22.2%	34,984	0.5%
8800	Local Revenues	4,538,357	35.8%	4,637,009	36.6%	4,491,282	33.6%	4,240,928	36.7%	3,832,213	34.6%	-98,652	-2.1%	145,727	3.2%	250,354	5.9%	408,715	10.7%
8900	Other Financing Sources ①	28,032	0.2%	29,306	0.2%	67,189	0.5%	68,016	0.6%	50,824	0.5%	-1,274	-4.3%	-37,883	-56.4%	-827	-1.2%	17,192	33.8%
801	Total Revenues	12,666,452	100.0%	12,673,234	100.0%	13,386,555	100.0%	11,547,963	100.0%	11,090,299	100.0%	-6,782	-0.1%	-713,321	-5.3%	1,838,592	15.9%	457,664	4.1%
1000	Academic Salaries	5,112,252	36.5%	5,081,416	40.2%	4,855,783	38.3%	4,682,573	41.1%	4,683,358	40.9%	30,836	0.6%	225,633	4.6%	173,210	3.7%	-785	0.0%
2000	Classified Salaries	3,039,062	21.7%	2,820,907	22.3%	2,410,195	19.0%	2,441,431	21.4%	2,564,961	22.4%	218,155	7.7%	410,712	17.0%	-31,236	-1.3%	-123,530	-4.8%
3000	Employee Benefits	2,773,607	19.8%	2,622,835	20.7%	2,384,125	18.8%	2,429,901	21.3%	2,305,670	20.1%	150,772	5.7%	238,710	10.0%	-45,776	-1.9%	124,231	5.4%
4000	Supplies and Materials	324,135	2.3%	260,137	2.1%	194,420	1.5%	191,761	1.7%	118,122	1.9%	63,998	24.6%	65,717	33.8%	2,659	1.4%	-26,361	-12.1%
5000	Other Operating Expenses and Services	2,089,032	14.9%	1,699,009	13.4%	1,446,861	11.4%	1,311,789	11.5%	1,312,281	11.5%	390,023	23.0%	252,148	17.4%	135,072	10.3%	-492	0.0%
6000	Capital Outlay	204,977	1.5%	163,249	1.3%	117,307	0.9%	40,032	0.4%	125,864	1.1%	41,728	25.6%	45,942	39.2%	77,275	193.0%	-85,832	-68.2%
7000	Other Outgo ①	477,067	3.4%	0	0.0%	1,275,996	10.1%	295,415	2.6%	236,797	2.1%	477,067	n/a	-1,275,996	-100.0%	980,581	331.9%	58,618	24.8%
501	Total Expenditures	14,020,132	100.0%	12,647,553	100.0%	12,684,687	100.0%	11,392,902	100.0%	11,447,053	100.0%	1,372,579	10.9%	-37,134	-0.3%	1,291,785	11.3%	-54,151	-0.5%
201	Excess/(Deficiency) of Rev. over Expenditures	-1,353,680	n/a	25,681	n/a	701,868	n/a	155,061	n/a	-356,754	n/a	-1,379,361	-5371.1%	-676,187	-96.3%	546,807	352.6%	511,815	143.5%
901	Net Increase/(Decrease) in Fund Balance	-1,353,680	-340.7%	25,681	1.5%	701,868	40.7%	155,061	15.2%	-356,754	-41.1%	-1,379,361	-5371.1%	-676,187	-96.3%	546,807	352.6%	511,815	143.5%
902	Net Beginning Balance, July 1	1,751,053	440.7%	1,725,372	98.5%	1,023,504	59.3%	868,443	84.8%	1,224,993	141.1%	25,681	1.5%	701,868	68.6%	155,061	17.9%	-356,550	-29.1%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	0	0.0%	204	0.0%	n/a	n/a	n/a	n/a	0	n/a	-204	-100.0%
904	Adjusted Beginning Balance		n/a	1,725,372	98.5%	1,023,504	59.3%	868,443	84.8%	1,225,197	141.1%	n/a	n/a	n/a	n/a	155,061	17.9%	-356,754	-29.1%
905	Ending Balance, June 30	397,373	100.0%	1,751,053	100.0%	1,725,372	100.0%	1,023,504	100.0%	868,443	100.0%	-1,353,680	-77.3%	25,681	1.5%	701,868	68.6%	155,061	17.9%

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]	2.8%	13.8%	13.6%	9.0%	7.6%	-11.0%	0.2%	4.6%	1.4%
Required Fund Balance to meet 5% threshold	701,007	632,378	634,234	569,645	572,353	68,629	10.9%	-1,857	-0.3%
Over -Under 5% threshold	-303,634	1,118,675	1,091,138	453,859	296,090	-1,422,309	-127.1%	27,538	2.5%

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
FTES - Resident	1,688	1,735	1,690	1,585	1,701	-47	-2.7%	45	2.7%
FTES - Nonresident		55	44	63	42			11	25.0%
FTES - Apprentice		0	0	0	0			0	n/a
Total FTES		1,790	1,734	1,648	1,743			56	3.2%

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
Instructional Salary Costs (AC 100-5000 and 6110)		5,671,152	5,460,689	5,307,314	5,096,491			210,463	3.9%
Current Expense of Education (AC 100-6799)		11,339,585	10,421,998	9,967,060	10,067,085			917,587	8.8%
% of Instructional Salary Costs to CCE		50.01%	52.40%	53.25%	50.63%			-2.4%	-0.9%
50% Requirement		5,669,793	5,210,999	4,983,530	5,033,543				
Over -Under 50% Requirement		1,359	249,690	323,784	62,948				
Salaries and Benefits as % of Total Expenditures	77.9%	83.2%	76.1%	83.9%	83.5%	-5.3%	7.1%	-7.8%	0.4%

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
Cash Balance Per 311Q (excluding investments)	7,563	2,449,486	No Data	826,387	734,010	-2,441,923	-99.7%	#VALUE!	#VALUE!
								n/a	n/a
								92,377	12.6%

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 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.