

**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

230 Los Rios 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	% Change
8100	Federal Revenues	10,345	0.0%	11,090	0.0%	10,916	0.0%	11,390	0.0%	10,345	0.0%	-745	-6.7%	174	1.6%	-474	-4.2%	1,045	10.1%
8600	State Revenues	203,853,105	71.2%	198,882,494	70.6%	176,701,554	68.7%	153,754,625	66.0%	134,790,751	64.3%	4,970,611	2.5%	22,180,940	12.6%	22,946,929	14.9%	18,963,874	14.1%
8800	Local Revenues	81,636,468	28.5%	81,800,246	29.1%	78,838,104	30.7%	77,630,896	33.3%	73,530,953	35.1%	-163,778	-0.2%	2,962,142	3.8%	1,207,208	1.6%	4,099,943	5.6%
8900	Other Financing Sources ①	922,729	0.3%	835,968	0.3%	1,606,292	0.6%	1,421,297	0.6%	1,228,350	0.6%	86,761	10.4%	-770,324	-48.0%	184,995	13.0%	192,947	15.7%
801	Total Revenues	286,422,647	100.0%	281,529,798	100.0%	257,156,866	100.0%	232,818,208	100.0%	209,560,399	100.0%	4,892,849	1.7%	24,372,932	9.5%	24,338,658	10.5%	23,257,809	11.1%
1000	Academic Salaries	139,524,334	47.0%	132,170,779	47.5%	117,497,120	45.9%	108,789,654	47.3%	98,804,093	47.2%	7,353,555	5.6%	14,673,659	12.5%	8,707,466	8.0%	9,985,561	10.1%
2000	Classified Salaries	57,251,195	19.3%	54,992,469	19.8%	49,326,446	19.2%	44,635,564	19.4%	41,333,679	19.7%	2,258,726	4.1%	5,666,023	11.5%	4,690,882	10.5%	3,301,885	8.0%
3000	Employee Benefits	52,165,960	17.6%	47,544,084	17.1%	44,935,012	17.5%	36,395,251	15.8%	33,586,889	16.0%	4,621,876	9.7%	2,609,072	5.8%	8,539,761	23.5%	2,808,362	8.4%
4000	Supplies and Materials	7,361,851	2.5%	5,293,930	1.9%	5,300,877	2.1%	5,282,790	2.3%	4,458,360	2.1%	2,067,921	39.1%	-6,947	-0.1%	18,087	0.3%	824,430	18.5%
5000	Other Operating Expenses and Services	27,636,685	9.3%	22,691,181	8.1%	22,618,744	8.8%	21,532,567	9.4%	19,012,055	9.1%	4,945,504	21.8%	72,437	0.3%	1,086,177	5.0%	2,520,512	13.3%
6000	Capital Outlay	1,745,548	0.6%	2,477,816	0.9%	1,976,140	0.8%	1,739,610	0.8%	1,850,062	0.9%	-732,268	-29.6%	501,676	25.4%	236,530	13.6%	-110,452	-6.0%
7000	Other Outgo ①	10,881,279	3.7%	13,255,586	4.8%	14,589,346	5.7%	11,568,050	5.0%	10,271,361	4.9%	-2,374,307	-17.9%	-1,333,760	-9.1%	3,021,296	26.1%	1,296,689	12.6%
501	Total Expenditures	296,566,852	100.0%	278,425,845	100.0%	256,243,685	100.0%	229,943,486	100.0%	209,316,499	100.0%	18,141,007	6.5%	22,182,160	8.7%	26,300,199	11.4%	20,626,987	9.9%
201	Excess/(Deficiency) of Rev. over Expenditures	-10,144,205	n/a	3,103,953	n/a	913,181	n/a	2,874,722	n/a	243,900	n/a	-13,248,158	-426.8%	2,190,772	239.9%	-1,961,541	-68.2%	2,630,822	1078.6%
901	Net Increase/(Decrease) in Fund Balance	-10,144,205	-64.7%	3,103,953	12.0%	913,181	4.0%	2,874,722	13.2%	243,900	1.3%	-13,248,158	-426.8%	2,190,772	239.9%	-1,961,541	-68.2%	2,630,822	1078.6%
902	Net Beginning Balance, July 1	25,821,016	164.7%	22,717,063	88.0%	21,803,882	96.0%	18,929,160	86.8%	18,685,260	98.7%	3,103,953	13.7%	913,181	4.2%	2,874,722	15.2%	243,900	1.3%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	0	0.0%	0	0.0%	n/a	n/a	n/a	n/a	0	n/a	0	n/a
904	Adjusted Beginning Balance		n/a	22,717,063	88.0%	21,803,882	96.0%	18,929,160	86.8%	18,685,260	98.7%	n/a	n/a	n/a	n/a	2,874,722	15.2%	243,900	1.3%
905	Ending Balance, June 30	15,676,811	100.0%	25,821,016	100.0%	22,717,063	100.0%	21,803,882	100.0%	18,929,160	100.0%	-10,144,205	-39.3%	3,103,953	13.7%	913,181	4.2%	2,874,722	15.2%
		chk		25,821,016		22,717,063		21,803,882		18,929,160									
<b>Fund Balance:</b>		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]		5.3%		9.3%		8.9%		9.5%		9.0%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		14,828,343		13,921,292		12,812,184		11,497,174		10,465,825		907,050	6.5%	1,109,108	8.7%	1,315,010	11.4%	1,031,349	9.9%
Over -Under 5% threshold		848,468		11,899,724		9,904,879		10,306,708		8,463,335		-11,051,255	-92.9%	1,994,845	20.1%	-401,829	-3.9%	1,843,373	21.8%
												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	
<b>FTES: ②</b>		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		52,140		52,344		51,139		48,403		47,101		-204	-0.4%	1,205	2.4%	2,736	5.7%	1,302	2.8%
FTES - Nonresident				819		813		710		669				6	0.7%	103	14.5%	41	6.1%
FTES - Apprentice				729		708		677		598				21	3.0%	31	4.6%	79	13.2%
Total FTES				53,892		52,660		49,790		48,368				1,232	2.3%	2,870	5.8%	1,422	2.9%
												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	
<b>50 % Law: ③</b>		2008-09		2007-08		2006-07		2005-06		2004-05		\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Instructional Salary Costs (AC 100-5000 and 6110)				137,609,078		124,530,443		112,086,801		102,351,072				13,078,635	10.5%	12,443,642	11.1%	9,735,729	9.5%
Current Expense of Education (AC 100-6799)				255,124,138		232,062,391		209,468,360		190,797,738				23,061,747	9.9%	22,594,031	10.8%	18,670,622	9.8%
% of Instructional Salary Costs to CCE				53.94%		53.66%		53.51%		53.64%				0.3%			0.2%		-0.1%
50% Requirement				127,562,069		116,031,196		104,734,180		95,398,869									
Over -Under 50% Requirement				10,047,009		8,499,247		7,352,621		6,952,203									
<b>Salaries and Benefits as % of Total Expenditures</b>		83.9%		84.3%		82.6%		82.6%		83.0%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												-0.4%	1.7%	0.1%					-0.4%
												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	
<b>GF Cash Balance (unrestricted and restricted):</b>		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	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)		-21,866,402		26,259,893		43,490,457		32,808,147		26,109,536		-48,126,295	-183.3%	-17,230,564	-39.6%	10,682,310	32.6%	6,698,611	25.7%

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.