

**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

160 Redwoods 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	11,000	0.0%	224,188	0.8%	216,619	0.7%	229,829	0.8%	227,715	0.8%	-213,188	-95.1%	7,569	3.5%	-13,210	-5.7%	2,114	0.9%
8600	State Revenues	18,950,547	62.0%	18,326,174	61.9%	19,634,949	65.9%	17,062,583	60.0%	17,543,269	62.6%	624,373	3.4%	-1,308,775	-6.7%	2,572,366	15.1%	-480,686	-2.7%
8800	Local Revenues	10,855,430	35.5%	10,678,238	36.1%	9,961,869	33.4%	10,227,377	36.0%	9,946,502	35.5%	177,192	1.7%	716,369	7.2%	-265,508	-2.6%	280,875	2.8%
8900	Other Financing Sources ①	735,278	2.4%	363,721	1.2%	0	0.0%	915,000	3.2%	300,000	1.1%	371,557	102.2%	363,721	n/a	-915,000	-100.0%	615,000	205.0%
801	Total Revenues	30,552,255	100.0%	29,592,321	100.0%	29,813,437	100.0%	28,434,789	100.0%	28,017,486	100.0%	959,934	3.2%	-221,116	-0.7%	1,378,648	4.8%	417,303	1.5%
1000	Academic Salaries	12,852,323	42.1%	12,572,606	41.9%	12,222,999	42.5%	11,888,340	41.5%	12,130,802	40.9%	279,717	2.2%	349,607	2.9%	334,659	2.8%	-242,462	-2.0%
2000	Classified Salaries	6,306,004	20.6%	5,874,330	19.6%	6,176,425	21.5%	6,223,955	21.7%	5,878,835	19.8%	431,674	7.3%	-302,095	-4.9%	-47,530	-0.8%	345,120	5.9%
3000	Employee Benefits	5,898,672	19.3%	5,212,534	17.4%	5,490,818	19.1%	5,701,525	19.9%	5,991,479	20.2%	686,138	13.2%	-278,284	-5.1%	-210,707	-3.7%	-289,954	-4.8%
4000	Supplies and Materials	583,764	1.9%	605,456	2.0%	512,774	1.8%	520,298	1.8%	511,143	1.7%	-21,692	-3.6%	92,682	18.1%	-7,524	-1.4%	9,155	1.8%
5000	Other Operating Expenses and Services	3,828,149	12.5%	3,591,001	12.0%	3,466,906	12.1%	3,539,367	12.4%	3,292,726	11.1%	237,148	6.6%	124,095	3.6%	-72,461	-2.0%	246,641	7.5%
6000	Capital Outlay	207,388	0.7%	165,392	0.6%	152,565	0.5%	217,919	0.8%	285,293	1.0%	41,996	25.4%	12,827	8.4%	-65,354	-30.0%	-67,374	-23.6%
7000	Other Outgo ①	875,955	2.9%	1,987,571	6.6%	746,127	2.6%	560,696	2.0%	1,577,483	5.3%	-1,111,616	-55.9%	1,241,444	166.4%	185,431	33.1%	-1,016,787	-64.5%
501	Total Expenditures	30,552,255	100.0%	30,008,890	100.0%	28,768,614	100.0%	28,652,100	100.0%	29,667,761	100.0%	543,365	1.8%	1,240,276	4.3%	116,514	0.4%	-1,015,661	-3.4%
201	Excess/(Deficiency) of Rev. over Expenditures	0	n/a	-416,569	n/a	1,044,823	n/a	-217,311	n/a	-1,650,275	n/a	416,569	100.0%	-1,461,392	-139.9%	1,262,134	580.8%	1,432,964	86.8%
901	Net Increase/(Decrease) in Fund Balance	0	0.0%	-416,569	-27.3%	1,044,823	53.7%	-217,311	-24.2%	-1,650,275	-147.8%	416,569	100.0%	-1,461,392	-139.9%	1,262,134	580.8%	1,432,964	86.8%
902	Net Beginning Balance, July 1	1,527,613	100.0%	1,944,182	127.3%	899,359	46.3%	1,116,670	124.2%	2,766,945	247.8%	-416,569	-21.4%	1,044,823	116.2%	-217,311	-19.5%	-1,650,275	-59.6%
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	1,944,182	127.3%	899,359	46.3%	1,116,670	124.2%	2,766,945	247.8%	n/a	n/a	n/a	n/a	-217,311	-19.5%	-1,650,275	-59.6%
905	Ending Balance, June 30	1,527,613	100.0%	1,527,613	100.0%	1,944,182	100.0%	899,359	100.0%	1,116,670	100.0%	0	0.0%	-416,569	-21.4%	1,044,823	116.2%	-217,311	-19.5%
		chk		1,527,613		1,944,182		899,359		1,116,670									
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]		5.0%		5.1%		6.8%		3.1%		3.8%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold		1,527,613		1,500,445		1,438,431		1,432,605		1,483,388		27,168	1.8%	62,014	4.3%	5,826	0.4%	-50,783	-3.4%
Over -Under 5% threshold		0		27,169		505,751		-533,246		-366,718		-27,168	-100.0%	-478,583	-94.6%	1,038,997	194.8%	-166,528	-45.4%
												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	
FTES: ②		2008-09 1st Qtr 311Q Report		2007-08		2006-07		2005-06		2004-05		# Change	% Change	# Change	% Change	# Change	% Change	# Change	% Change
FTES - Resident		4,558		4,755		4,495		4,928		4,987		-197	-4.1%	260	5.8%	-433	-8.8%	-59	-1.2%
FTES - Nonresident				179		136		218		199				43	31.6%	-82	-37.6%	19	9.5%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				4,935		4,631		5,146		5,187				304	6.6%	-515	-10.0%	-41	-0.8%
												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	
50 % Law: ③		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)				13,040,327		12,903,255		12,536,169		12,839,286				137,072	1.1%	367,086	2.9%	-303,117	-2.4%
Current Expense of Education (AC 100-6799)				25,744,462		25,284,253		25,826,030		25,653,018				460,209	1.8%	-541,777	-2.1%	173,012	0.7%
% of Instructional Salary Costs to CCE				50.65%		51.03%		48.54%		50.05%					-0.4%		2.5%		-1.5%
50% Requirement				12,872,231		12,642,127		12,913,015		12,826,509									
Over -Under 50% Requirement				168,096		261,128		(376,846)		12,777									
Salaries and Benefits as % of Total Expenditures		82.0%		78.8%		83.0%		83.1%		80.9%		% Change	% Change	% Change	% Change	% Change	% Change	% Change	% Change
												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	
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	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Cash Balance Per 311Q (excluding investments)		1		1,490,061		0		0		0		-1,490,060	-100.0%	1,490,061	n/a	0	n/a	0	n/a

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.