

**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

880 Rio Hondo 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%	198,953	0.3%	123,000	0.2%	347,589	0.6%	113,747	0.2%	-198,953	-100.0%	75,953	61.8%	-224,589	-64.6%	233,842	205.6%
8600	State Revenues	62,541,548	84.5%	61,539,192	84.0%	57,309,668	81.5%	46,835,999	78.0%	40,534,910	72.7%	1,002,356	1.6%	4,229,524	7.4%	10,473,669	22.4%	6,301,089	15.5%
8800	Local Revenues	11,452,661	15.5%	11,557,773	15.8%	12,888,154	18.3%	12,863,519	21.4%	15,070,926	27.0%	-105,112	-0.9%	-1,330,381	-10.3%	24,635	0.2%	-2,207,407	-14.6%
8900	Other Financing Sources ①	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	n/a	0	n/a	0	n/a	0	n/a
801	Total Revenues	73,994,209	100.0%	73,295,918	100.0%	70,320,822	100.0%	60,047,107	100.0%	55,719,583	100.0%	698,291	1.0%	2,975,096	4.2%	10,273,715	17.1%	4,327,524	7.8%
1000	Academic Salaries	32,891,231	42.5%	31,064,751	42.9%	29,162,612	42.9%	27,513,604	45.8%	25,196,097	45.3%	1,826,480	5.9%	1,902,139	6.5%	1,649,008	6.0%	2,317,507	9.2%
2000	Classified Salaries	12,446,733	16.1%	11,697,761	16.1%	11,063,598	16.3%	10,304,877	17.2%	9,438,244	17.0%	748,972	6.4%	634,163	5.7%	758,721	7.4%	866,633	9.2%
3000	Employee Benefits	18,542,221	24.0%	17,692,290	24.4%	16,297,240	24.0%	13,361,503	22.3%	11,955,419	21.5%	849,931	4.8%	1,395,050	8.6%	2,935,737	22.0%	1,406,084	11.8%
4000	Supplies and Materials	1,194,076	1.5%	880,578	1.2%	870,411	1.3%	836,516	1.4%	744,395	1.3%	313,498	35.6%	10,167	1.2%	33,895	4.1%	92,121	12.4%
5000	Other Operating Expenses and Services	7,870,900	10.2%	7,253,895	10.0%	6,454,908	9.5%	6,460,599	10.8%	5,422,441	9.7%	617,005	8.5%	798,987	12.4%	-5,691	-0.1%	1,038,158	19.1%
6000	Capital Outlay	3,419,773	4.4%	1,264,225	1.7%	1,512,746	2.2%	841,128	1.4%	1,173,245	2.1%	2,155,548	170.5%	-248,521	-16.4%	671,618	79.8%	-332,117	-28.3%
7000	Other Outgo ①	1,053,075	1.4%	2,600,000	3.6%	2,555,000	3.8%	700,125	1.2%	1,705,200	3.1%	-1,546,925	-59.5%	45,000	1.8%	1,854,875	264.9%	-1,005,075	-58.9%
501	Total Expenditures	77,418,009	100.0%	72,453,500	100.0%	67,916,515	100.0%	60,018,352	100.0%	55,635,041	100.0%	4,964,509	6.9%	4,536,985	6.7%	7,898,163	13.2%	4,383,311	7.9%
201	Excess/(Deficiency) of Rev. over Expenditures	-3,423,800	n/a	842,418	n/a	2,404,307	n/a	28,755	n/a	84,542	n/a	-4,266,218	-506.4%	-1,561,889	-65.0%	2,375,552	8261.4%	-55,787	-66.0%
901	Net Increase/(Decrease) in Fund Balance	-3,423,800	-72.1%	842,418	10.3%	2,404,307	32.8%	28,755	0.6%	84,542	1.7%	-4,266,218	-506.4%	-1,561,889	-65.0%	2,375,552	8261.4%	-55,787	-66.0%
902	Net Beginning Balance, July 1	8,174,737	172.1%	7,332,319	89.7%	4,928,012	67.2%	4,899,257	99.4%	4,814,715	98.3%	842,418	11.5%	2,404,307	48.8%	28,755	0.6%	84,542	1.8%
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	7,332,319	89.7%	4,928,012	67.2%	4,899,257	99.4%	4,814,715	98.3%	n/a	n/a	n/a	n/a	28,755	0.6%	84,542	1.8%
905	Ending Balance, June 30	4,750,937	100.0%	8,174,737	100.0%	7,332,319	100.0%	4,928,012	100.0%	4,899,257	100.0%	-3,423,800	-41.9%	842,418	11.5%	2,404,307	48.8%	28,755	0.6%

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]		6.1%	11.3%	10.8%	8.2%	8.8%	% Change	% Change	% Change	% Change				
	Required Fund Balance to meet 5% threshold	3,870,900	3,622,675	3,395,826	3,000,918	2,781,752	248,225	6.9%	226,849	6.7%	394,908	13.2%	219,166	7.9%
	Over -Under 5% threshold	880,037	4,552,062	3,936,493	1,927,094	2,117,505	-3,672,025	-80.7%	615,569	15.6%	2,009,399	104.3%	-190,411	-9.0%

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	# Change	% Change	# Change	% Change	# Change	% Change								
	FTES - Resident	13,200		13,704		13,183		12,086		12,503		-504	-3.7%	521	4.0%	1,097	9.1%	-417	-3.3%
	FTES - Nonresident			465		481		522		475		-16	-3.3%	-41	-7.9%	47	9.9%		
	FTES - Apprentice			742		820		493		679		-78	-9.5%	327	66.3%	-186	-27.4%		
	Total FTES			14,912		14,485		13,101		13,656		427	2.9%	1,384	10.6%	-555	-4.1%		

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	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change							
	Instructional Salary Costs (AC 100-5000 and 6110)			32,981,011		32,613,707		28,564,597		25,867,535			367,304	1.1%	4,049,110	14.2%	2,697,062	10.4%
	Current Expense of Education (AC 100-6799)			63,740,317		63,107,221		56,116,964		50,854,559			633,096	1.0%	6,990,257	12.5%	5,262,405	10.3%
	% of Instructional Salary Costs to CCE			51.74%		51.68%		50.90%		50.87%				0.1%		0.8%		0.0%
	50% Requirement			31,870,159		31,553,611		28,058,482		25,427,280								
	Over -Under 50% Requirement			1,110,852		1,060,096		506,115		440,255								
	Salaries and Benefits as % of Total Expenditures	82.5%		83.4%		83.2%		85.3%		83.7%								

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	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change								
	Cash Balance Per 311Q (excluding investments)	16,614,066		34,523,594		27,419,480		No Data		19,025,363		-17,909,528	-51.9%	7,104,114	25.9%	#VALUE!	#VALUE!	#VALUE!	#VALUE!

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.