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

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Riverside Community College District

EDP No.	Acct Description	Unrestricted GF - Col. 2 Budgeted 2008-09	08/09 Line Item %	Actual 2007-08	07/08 Line Item %	Unrestricted GF - Fund 11, Col. 1 Actual 2006-07	06/07 Line Item %	Actual 2005-06	05/06 Line Item %	Actual 2004-05	04/05 Line Item %	Year-to-Year Change: 07/08 to 08/09 $ Change	07/08 to 08/09 % Change	06/07 to 07/08 $ Change	06/07 to 07/08 % Change	05/06 to 06/07 $ Change	05/06 to 06/07 % Change	04/05 to 05/06 $ Change	04/05 to 05/06 % Change
8100	Federal Revenues	125,144	0.1%	130,555	0.1%	115,339	0.1%	52,802	0.0%	110,875	0.1%	-5,411	-4.1%	15,216	13.2%	62,537	118.4%	-58,073	-52.4%
8600	State Revenues	101,181,227	69.1%	93,385,259	67.1%	92,352,720	68.2%	72,179,819	60.6%	65,256,802	60.8%	7,795,968	8.3%	1,032,539	1.1%	20,172,901	27.9%	6,923,017	10.6%
8800	Local Revenues	46,058,226	31.5%	46,540,739	33.5%	43,860,110	32.4%	47,328,097	39.7%	41,037,847	38.3%	-482,513	-1.0%	2,680,629	6.1%	-3,467,987	-7.3%	6,290,250	15.3%
8900	Other Financing Sources ①	-944,036	-0.6%	-930,061	-0.7%	-965,504	-0.7%	-429,132	-0.4%	880,941	0.8%	-13,975	-1.5%	35,443	3.7%	-536,372	-125.0%	-1,310,073	-148.7%
801	Total Revenues	146,420,561	100.0%	139,126,492	100.0%	135,362,665	100.0%	119,131,586	100.0%	107,286,465	100.0%	7,294,069	5.2%	3,763,827	2.8%	16,231,079	13.6%	11,845,121	11.0%
1000	Academic Salaries	70,433,845	46.1%	65,584,228	47.4%	62,479,281	48.1%	55,384,964	46.4%	48,105,200	47.2%	4,849,617	7.4%	3,104,947	5.0%	7,094,317	12.8%	7,279,764	15.1%
2000	Classified Salaries	32,085,805	21.0%	29,253,643	21.1%	26,381,646	20.3%	23,080,254	19.4%	21,029,792	20.6%	2,832,162	9.7%	2,871,997	10.9%	3,301,392	14.3%	2,050,462	9.8%
3000	Employee Benefits	26,985,192	17.6%	23,904,330	17.3%	22,200,690	17.1%	20,190,941	16.9%	18,136,143	17.8%	3,080,862	12.9%	1,703,640	7.7%	2,009,749	10.0%	2,054,798	11.3%
4000	Supplies and Materials	2,590,606	1.7%	2,274,926	1.6%	2,093,875	1.6%	1,827,852	1.5%	1,594,590	1.6%	315,680	13.9%	181,051	8.6%	266,023	14.6%	233,262	14.6%
5000	Other Operating Expenses and Services	17,064,950	11.2%	13,854,480	10.0%	13,901,170	10.7%	11,938,935	10.0%	10,576,237	10.4%	3,210,470	23.2%	-46,690	-0.3%	1,962,235	16.4%	1,362,698	12.9%
6000	Capital Outlay	2,491,216	1.6%	2,336,355	1.7%	1,918,499	1.5%	5,740,181	4.8%	1,332,668	1.3%	154,861	6.6%	417,856	21.8%	-3,821,682	-66.6%	4,407,513	330.7%
7000	Other Outgo ①	1,291,930	0.8%	1,166,930	0.8%	976,930	0.8%	1,076,930	0.9%	1,146,930	1.1%	125,000	10.7%	190,000	19.4%	-100,000	-9.3%	-70,000	-6.1%
501	Total Expenditures	152,943,544	100.0%	138,374,892	100.0%	129,952,091	100.0%	119,240,057	100.0%	101,921,560	100.0%	14,568,652	10.5%	8,422,801	6.5%	10,712,034	9.0%	17,318,497	17.0%
201	Excess/(Deficiency) of Rev. over Expenditures	-6,522,983	n/a	751,600	n/a	5,410,574	n/a	-108,471	n/a	5,364,905	n/a	-7,274,583	-967.9%	-4,658,974	-86.1%	5,519,045	5088.0%	-5,473,376	-102.0%
901	Net Increase/(Decrease) in Fund Balance	-6,522,983	-53.1%	751,600	4.0%	5,410,574	30.0%	-108,471	-0.9%	5,364,905	43.5%	-7,274,583	-967.9%	-4,658,974	-86.1%	5,519,045	5088.0%	-5,473,376	-102.0%
902	Net Beginning Balance, July 1	18,801,019	153.1%	18,049,419	96.0%	12,638,845	70.0%	12,344,738	97.7%	7,261,554	58.8%	751,600	4.2%	5,410,574	42.8%	294,107	2.4%	5,083,184	70.0%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	402,578	3.2%	-281,721	-2.3%	n/a	n/a	n/a	n/a	-402,578	-100.0%	684,299	242.9%
904	Adjusted Beginning Balance		n/a	18,049,419	96.0%	12,638,845	70.0%	12,747,316	100.9%	6,979,833	56.5%	n/a	n/a	n/a	n/a	-108,471	-0.9%	5,767,483	82.6%
905	Ending Balance, June 30	12,278,036	100.0%	18,801,019	100.0%	18,049,419	100.0%	12,638,845	100.0%	12,344,738	100.0%	-6,522,983	-34.7%	751,600	4.2%	5,410,574	42.8%	294,107	2.4%
	chk			18,801,019		18,049,419		12,638,845		12,344,738									
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Fund Balance:	2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09	% Change	Change from 06/07 to 07/08	% Change	Change from 05/06 to 06/07	% Change	Change from 04/05 to 05/06	% Change
Fund Balance % [905/501]	8.0%	13.6%	13.9%	10.6%	12.1%		-5.6%		-0.3%		3.3%		-1.5%
Required Fund Balance to meet 5% threshold	7,647,177	6,918,745	6,497,605	5,962,003	5,096,078	728,433	10.5%	421,140	6.5%	535,602	9.0%	865,925	17.0%
Over -Under 5% threshold	4,630,859	11,882,274	11,551,814	6,676,842	7,248,660	-7,251,416	-61.0%	330,460	2.9%	4,874,972	73.0%	-571,818	-7.9%

FTES: ②	2008-09 1st Qtr 311Q Report	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09 # Change	% Change	Change from 06/07 to 07/08 # Change	% Change	Change from 05/06 to 06/07 # Change	% Change	Change from 04/05 to 05/06 # Change	% Change
FTES - Resident	26,325	27,011	23,967	26,323	24,666	-686	-2.5%	3,044	12.7%	-2,356	-9.0%	1,657	6.7%
FTES - Nonresident		518	436	465	422			82	18.8%	-29	-6.2%	43	10.2%
FTES - Apprentice		0	0	0	0			0	n/a	0	n/a	0	n/a
Total FTES		27,529	24,404	26,789	25,089			3,125	12.8%	-2,385	-8.9%	1,700	6.8%

50 % Law: ③	2008-09	2007-08	2006-07	2005-06	2004-05	Change from 07/08 to 08/09 $ Change	% Change	Change from 06/07 to 07/08 $ Change	% Change	Change from 05/06 to 06/07 $ Change	% Change	Change from 04/05 to 05/06 $ Change	% Change
Instructional Salary Costs (AC 100-5000 and 6110)		64,693,346	61,436,502	55,773,696	48,360,662			3,256,844	5.3%	5,662,806	10.2%	7,413,034	15.3%
Current Expense of Education (AC 100-6799)		125,562,825	119,096,791	104,494,553	91,400,504			6,466,034	5.4%	14,602,238	14.0%	13,094,049	14.3%
% of Instructional Salary Costs to CCE		51.52%	51.59%	53.37%	52.91%				-0.1%		-1.8%		0.5%
50% Requirement		62,781,413	59,548,396	52,247,277	45,700,252								
Over -Under 50% Requirement		1,911,933	1,888,106	3,526,419	2,660,410								

						% Change		% Change		% Change		% Change	
Salaries and Benefits as % of Total Expenditures	84.7%	85.8%	85.5%	82.7%	85.6%		-1.1%		0.3%		2.7%		-2.9%

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	% Change	Change from 06/07 to 07/08 $ Change	% Change	Change from 05/06 to 06/07 $ Change	% Change	Change from 04/05 to 05/06 $ Change	% Change
Cash Balance Per 311Q (excluding investments)	8,909,101	33,871,337	19,788,197	14,873,393	10,924,030	-24,962,236	-73.7%	14,083,140	71.2%	4,914,804	33.0%	3,949,363	36.2%

①: For purposes of this analysis, Other Financing Sources is combined into Total Revenues and Other Outgo is combined with Tot al 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.