

**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

330 Marin Community College District		Unrestricted GF - Col. 2		Unrestricted GF - Fund 11, Col. 1						Year-to-Year Change									
		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 %	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
EDP No.	Acct Description	2008-09		2007-08		2006-07		2005-06		2004-05									
8100	Federal Revenues	250	0.0%	232	0.0%	270	0.0%	341	0.0%	366	0.0%	18	7.8%	-38	-14.1%	-71	-20.8%	-25	-6.8%
8600	State Revenues	2,814,126	6.3%	3,087,088	6.9%	3,932,475	9.0%	2,989,675	7.4%	2,532,576	6.7%	-272,962	-8.8%	-845,387	-21.5%	942,800	31.5%	457,099	18.0%
8800	Local Revenues	41,741,614	93.7%	41,349,339	93.1%	39,829,100	91.0%	37,435,302	92.6%	34,993,831	93.3%	392,275	0.9%	1,520,239	3.8%	2,393,798	6.4%	2,441,471	7.0%
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	44,555,990	100.0%	44,436,659	100.0%	43,761,845	100.0%	40,425,318	100.0%	37,526,773	100.0%	119,331	0.3%	674,814	1.5%	3,336,527	8.3%	2,898,545	7.7%
1000	Academic Salaries	19,999,241	43.7%	20,419,191	45.1%	19,181,156	45.4%	16,309,266	41.4%	15,225,432	42.4%	-419,950	-2.1%	1,238,035	6.5%	2,871,890	17.6%	1,083,834	7.1%
2000	Classified Salaries	9,874,859	21.6%	9,257,873	20.4%	8,908,467	21.1%	8,705,100	22.1%	8,351,677	23.3%	616,986	6.7%	349,406	3.9%	203,367	2.3%	353,423	4.2%
3000	Employee Benefits	10,199,001	22.3%	9,402,435	20.8%	8,864,709	21.0%	8,099,765	20.6%	7,587,868	21.1%	796,566	8.5%	537,726	6.1%	764,944	9.4%	511,897	6.7%
4000	Supplies and Materials	645,451	1.4%	557,249	1.2%	547,232	1.3%	485,105	1.2%	537,434	1.5%	88,202	15.8%	10,017	1.8%	62,127	12.8%	-52,329	-9.7%
5000	Other Operating Expenses and Services	4,776,249	10.4%	4,702,475	10.4%	4,278,093	10.1%	4,331,540	11.0%	3,583,619	10.0%	73,774	1.6%	424,382	9.9%	-53,447	-1.2%	747,921	20.9%
6000	Capital Outlay	189,169	0.4%	338,868	0.7%	374,890	0.9%	316,924	0.8%	314,775	0.9%	-149,699	-44.2%	-36,022	-9.6%	57,966	18.3%	2,149	0.7%
7000	Other Outgo ①	121,474	0.3%	609,966	1.3%	119,497	0.3%	1,111,788	2.8%	290,124	0.8%	-488,492	-80.1%	490,469	410.4%	-992,291	-89.3%	821,664	283.2%
501	Total Expenditures	45,805,444	100.0%	45,288,057	100.0%	42,274,044	100.0%	39,359,488	100.0%	35,890,929	100.0%	517,387	1.1%	3,014,013	7.1%	2,914,556	7.4%	3,468,559	9.7%
201	Excess/(Deficiency) of Rev. over Expenditures	-1,249,454	n/a	-851,398	n/a	1,487,801	n/a	1,065,830	n/a	1,635,844	n/a	-398,056	-46.8%	-2,339,199	-157.2%	421,971	39.6%	-570,014	-34.8%
901	Net Increase/(Decrease) in Fund Balance	-1,249,454	-37.1%	-851,398	-18.4%	1,487,801	27.2%	1,065,830	26.8%	1,635,844	55.7%	-398,056	-46.8%	-2,339,199	-157.2%	421,971	39.6%	-570,014	-34.8%
902	Net Beginning Balance, July 1	4,618,497	137.1%	5,470,652	118.5%	3,982,851	72.8%	2,917,021	73.2%	1,729,617	58.9%	-852,155	-15.6%	1,487,801	37.4%	1,065,830	36.5%	1,187,404	68.7%
903	Prior Year Adjustment		n/a	-757	0.0%	0	0.0%	0	0.0%	-431,009	-14.7%	n/a	n/a	n/a	n/a	0	n/a	431,009	100.0%
904	Adjusted Beginning Balance		n/a	5,469,895	118.4%	3,982,851	72.8%	2,917,021	73.2%	1,298,608	44.3%	n/a	n/a	n/a	n/a	1,065,830	36.5%	1,618,413	124.6%
905	Ending Balance, June 30	3,369,043	100.0%	4,618,497	100.0%	5,470,652	100.0%	3,982,851	100.0%	2,934,452	100.0%	-1,249,454	-27.1%	-852,155	-15.6%	1,487,801	37.4%	1,048,399	35.7%
		chk		4,618,497		5,470,652		3,982,851		2,934,452									
<b>Fund Balance:</b>		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]		7.4%		10.2%		12.9%		10.1%		8.2%		-2.8%		-2.7%		2.8%		1.9%	
Required Fund Balance to meet 5% threshold		2,290,272		2,264,403		2,113,702		1,967,974		1,794,546		25,869	1.1%	150,701	7.1%	145,728	7.4%	173,428	9.7%
Over -Under 5% threshold		1,078,771		2,354,094		3,356,950		2,014,877		1,139,906		-1,275,323	-54.2%	-1,002,856	-29.9%	1,342,073	66.6%	874,971	76.8%
<b>FTES: ②</b>		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		4,222		4,456		4,343		4,127		4,326		-234	-5.3%	113	2.6%	216	5.2%	-199	-4.6%
FTES - Nonresident				105		106		130		157				-1	-0.9%	-24	-18.5%	-27	-17.2%
FTES - Apprentice				0		0		0		0				0	n/a	0	n/a	0	n/a
Total FTES				4,561		4,449		4,257		4,483				112	2.5%	192	4.5%	-226	-5.0%
<b>50 % Law: ③</b>		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)				21,819,870		19,876,160		17,432,732		16,304,550				1,943,710	9.8%	2,443,428	14.0%	1,128,182	6.9%
Current Expense of Education (AC 100-6799)				40,923,765		38,585,377		34,251,981		31,996,833				2,338,388	6.1%	4,333,396	12.7%	2,255,148	7.0%
% of Instructional Salary Costs to CCE				53.32%		51.51%		50.90%		50.96%				1.8%		0.6%			-0.1%
50% Requirement				20,461,883		19,292,689		17,125,991		15,998,417									
Over -Under 50% Requirement				1,357,987		583,471		306,741		306,133									
<b>Salaries and Benefits as % of Total Expenditures</b>		87.5%		86.3%		87.4%		84.1%		86.8%			1.2%		-1.1%		3.3%		-2.7%
<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 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)		1		10,644,446		11,868,190		8,153,445		6,604,988		-10,644,445	-100.0%	-1,223,744	-10.3%	3,714,745	45.6%	1,548,457	23.4%

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.