

**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

140

Mendocino-Lake 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	78,000	0.4%	78,256	0.4%	45,788	0.2%	76,645	0.5%	78,304	0.5%	-256	-0.3%	32,468	70.9%	-30,857	-40.3%	-1,659	-2.1%
8600	State Revenues	12,559,808	63.7%	12,526,054	64.7%	12,323,523	65.2%	9,724,491	59.4%	8,664,278	56.3%	33,754	0.3%	202,531	1.6%	2,599,032	26.7%	1,060,213	12.2%
8800	Local Revenues	7,061,994	35.8%	6,763,130	34.9%	6,516,719	34.5%	6,568,492	40.1%	6,630,240	43.1%	298,864	4.4%	246,411	3.8%	-51,773	-0.8%	-61,748	-0.9%
8900	Other Financing Sources ①	6,480	0.0%	6,480	0.0%	6,480	0.0%	6,480	0.0%	6,480	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
801	Total Revenues	19,706,282	100.0%	19,373,920	100.0%	18,892,510	100.0%	16,376,108	100.0%	15,379,302	100.0%	332,362	1.7%	481,410	2.5%	2,516,402	15.4%	996,806	6.5%
1000	Academic Salaries	8,216,776	41.7%	8,290,394	42.6%	7,656,774	41.8%	6,686,217	39.7%	6,493,758	42.6%	-73,618	-0.9%	633,620	8.3%	970,557	14.5%	192,459	3.0%
2000	Classified Salaries	4,123,021	20.9%	4,156,525	21.3%	3,778,404	20.6%	3,638,500	21.6%	3,542,525	23.2%	-33,504	-0.8%	378,121	10.0%	139,904	3.8%	95,975	2.7%
3000	Employee Benefits	4,014,458	20.4%	3,740,568	19.2%	3,389,212	18.5%	2,878,085	17.1%	2,746,793	18.0%	273,890	7.3%	351,356	10.4%	511,127	17.8%	131,292	4.8%
4000	Supplies and Materials	610,753	3.1%	624,613	3.2%	634,803	3.5%	498,663	3.0%	545,932	3.6%	-13,860	-2.2%	-10,190	-1.6%	136,140	27.3%	-47,269	-8.7%
5000	Other Operating Expenses and Services	2,491,332	12.6%	2,343,613	12.0%	2,299,525	12.6%	2,052,363	12.2%	1,722,571	11.3%	147,719	6.3%	44,088	1.9%	247,162	12.0%	329,792	19.1%
6000	Capital Outlay	63,388	0.3%	75,821	0.4%	138,467	0.8%	123,426	0.7%	110,394	0.7%	-12,433	-16.4%	-62,646	-45.2%	15,041	12.2%	13,032	11.8%
7000	Other Outgo ①	197,830	1.0%	237,916	1.2%	410,682	2.2%	985,787	5.8%	85,406	0.6%	-40,086	-16.8%	-172,766	-42.1%	-575,105	-58.3%	900,381	1054.2%
501	Total Expenditures	19,717,558	100.0%	19,469,450	100.0%	18,307,867	100.0%	16,863,041	100.0%	15,247,379	100.0%	248,108	1.3%	1,161,583	6.3%	1,444,826	8.6%	1,615,662	10.6%
201	Excess/(Deficiency) of Rev. over Expenditures	-11,276	n/a	-95,530	n/a	584,643	n/a	-486,933	n/a	131,923	n/a	84,254	88.2%	-680,173	-116.3%	1,071,576	220.1%	-618,856	-469.1%
901	Net Increase/(Decrease) in Fund Balance	-11,276	-0.5%	-95,530	-4.2%	584,643	23.8%	-486,933	-26.0%	131,923	5.6%	84,254	88.2%	-680,173	-116.3%	1,071,576	220.1%	-618,856	-469.1%
902	Net Beginning Balance, July 1	2,279,696	100.5%	2,456,005	107.7%	1,871,362	76.2%	2,358,295	126.0%	2,226,372	94.4%	-176,309	-7.2%	584,643	31.2%	-486,933	-20.6%	131,923	5.9%
903	Prior Year Adjustment		n/a	-80,779	-3.5%	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	2,375,226	104.2%	1,871,362	76.2%	2,358,295	126.0%	2,226,372	94.4%	n/a	n/a	n/a	n/a	-486,933	-20.6%	131,923	5.9%
905	Ending Balance, June 30	2,268,420	100.0%	2,279,696	103.5%	2,456,005	100.0%	1,871,362	100.0%	2,358,295	100.0%	-11,276	-0.5%	-176,309	-7.2%	584,643	31.2%	-486,933	-20.6%

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2,279,696

2,456,005

1,871,362

2,358,295

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]	11.5%	11.7%	13.4%	11.1%	15.5%	% Change	% Change	% Change	% Change
Required Fund Balance to meet 5% threshold	985,878	973,473	915,393	843,152	762,369	12,405	1.3%	58,079	6.3%
Over -Under 5% threshold	1,282,542	1,306,224	1,540,612	1,028,210	1,595,926	-23,681	-1.8%	-234,388	-15.2%

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
FTES - Resident	2,670	2,721	3,021	2,654	2,953	-51	-1.9%	-300	-9.9%
FTES - Nonresident		24	21	23	12			3	14.3%
FTES - Apprentice		0	0	0	0			0	n/a
Total FTES		2,746	3,043	2,677	2,966			-297	-9.8%

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
Instructional Salary Costs (AC 100-5000 and 6110)		8,199,949	7,696,228	6,604,582	6,562,694			503,721	6.5%
Current Expense of Education (AC 100-6799)		16,211,496	14,908,905	13,186,697	12,791,316			1,302,591	8.7%
% of Instructional Salary Costs to CCE		50.58%	51.62%	50.09%	51.31%			-1.0%	1.5%
50% Requirement		8,105,748	7,454,453	6,593,349	6,395,658				
Over -Under 50% Requirement		94,201	241,775	11,233	167,036				
Salaries and Benefits as % of Total Expenditures	82.9%	83.1%	81.0%	78.3%	83.8%	% Change	% Change	% Change	% Change

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
Cash Balance Per 311Q (excluding investments)	-3,253,870	-122,136	149,001	914,345	796,387	-3,131,734	-2564.1%	-271,137	-182.0%

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.