

**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**

530 Merced 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	17,300	0.0%	17,289	0.0%	20,292	0.0%	17,272	0.0%	17,434	0.0%	11	0.1%	-3,003	-14.8%	3,020	17.5%	-162	-0.9%
8600	State Revenues	39,334,107	75.1%	37,940,786	73.2%	34,054,171	73.2%	30,116,405	73.3%	27,118,585	70.6%	1,393,321	3.7%	3,886,615	11.4%	3,937,766	13.1%	2,997,820	11.1%
8800	Local Revenues	12,870,056	24.6%	13,709,444	26.4%	12,293,941	26.4%	10,745,321	26.2%	10,989,371	28.6%	-839,388	-6.1%	1,415,503	11.5%	1,548,620	14.4%	-244,050	-2.2%
8900	Other Financing Sources ①	136,375	0.3%	177,619	0.3%	161,459	0.3%	188,533	0.5%	302,470	0.8%	-41,244	-23.2%	16,160	10.0%	-27,074	-14.4%	-113,937	-37.7%
801	Total Revenues	52,357,838	100.0%	51,845,138	100.0%	46,529,863	100.0%	41,067,531	100.0%	38,427,860	100.0%	512,700	1.0%	5,315,275	11.4%	5,462,332	13.3%	2,639,671	6.9%
1000	Academic Salaries	20,245,722	40.4%	20,222,563	40.1%	18,069,425	40.3%	17,927,306	42.4%	16,228,264	40.9%	23,159	0.1%	2,153,138	11.9%	142,119	0.8%	1,699,042	10.5%
2000	Classified Salaries	8,957,747	17.9%	8,529,604	16.9%	7,611,943	17.0%	7,214,370	17.1%	6,971,833	17.6%	428,143	5.0%	917,661	12.1%	397,573	5.5%	242,537	3.5%
3000	Employee Benefits	12,637,226	25.2%	11,858,776	23.5%	10,147,591	22.6%	9,455,418	22.4%	8,785,475	22.1%	778,450	6.6%	1,711,185	16.9%	692,173	7.3%	669,943	7.6%
4000	Supplies and Materials	618,758	1.2%	652,519	1.3%	407,579	0.9%	458,601	1.1%	446,321	1.1%	-33,761	-5.2%	244,940	60.1%	-51,022	-11.1%	12,280	2.8%
5000	Other Operating Expenses and Services	5,119,963	10.2%	5,454,417	10.8%	4,837,659	10.8%	4,432,948	10.5%	3,769,794	9.5%	-334,454	-6.1%	616,758	12.7%	404,711	9.1%	663,154	17.6%
6000	Capital Outlay	125,545	0.3%	876,150	1.7%	332,854	0.7%	648,151	1.5%	1,128,383	2.8%	-750,605	-85.7%	543,296	163.2%	-315,297	-48.6%	-480,232	-42.6%
7000	Other Outgo ①	2,385,612	4.8%	2,814,686	5.6%	3,445,790	7.7%	2,167,958	5.1%	2,369,684	6.0%	-429,074	-15.2%	-631,104	-18.3%	1,277,832	58.9%	-201,726	-8.5%
501	Total Expenditures	50,090,573	100.0%	50,408,715	100.0%	44,852,841	100.0%	42,304,752	100.0%	39,699,754	100.0%	-318,142	-0.6%	5,555,874	12.4%	2,548,089	6.0%	2,604,998	6.6%
201	Excess/(Deficiency) of Rev. over Expenditures	2,267,265	n/a	1,436,423	n/a	1,677,022	n/a	-1,237,221	n/a	-1,271,894	n/a	830,842	57.8%	-240,599	-14.3%	2,914,243	235.5%	34,673	2.7%
901	Net Increase/(Decrease) in Fund Balance	2,267,265	23.5%	1,436,423	19.4%	1,677,022	28.1%	-1,237,221	-34.5%	-1,271,894	-26.4%	830,842	57.8%	-240,599	-14.3%	2,914,243	235.5%	34,673	2.7%
902	Net Beginning Balance, July 1	7,394,147	76.5%	5,957,724	80.6%	4,280,702	71.9%	4,826,357	134.5%	6,098,010	126.3%	1,436,423	24.1%	1,677,022	39.2%	-545,655	-11.3%	-1,271,653	-20.9%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	0	0.0%	240	0.0%	n/a	n/a	n/a	n/a	0	n/a	-240	-100.0%
904	Adjusted Beginning Balance		n/a	5,957,724	80.6%	4,280,702	71.9%	4,826,357	134.5%	6,098,250	126.4%	n/a	n/a	n/a	n/a	-545,655	-11.3%	-1,271,893	-20.9%
905	Ending Balance, June 30	9,661,412	100.0%	7,394,147	100.0%	5,957,724	100.0%	3,589,136	100.0%	4,826,356	100.0%	2,267,265	30.7%	1,436,423	24.1%	2,368,588	66.0%	-1,237,220	-25.6%

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]	19.3%	14.7%	13.3%	8.5%	12.2%	4.6%	1.4%	4.8%	-3.7%
Required Fund Balance to meet 5% threshold	2,504,529	2,520,436	2,242,642	2,115,238	1,984,988	-15,907	277,794	127,404	130,250
Over -Under 5% threshold	7,156,883	4,873,711	3,715,082	1,473,898	2,841,368	2,283,172	1,158,629	2,241,184	-1,367,470

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
FTES - Resident	9,375	10,094	9,225	9,162	9,234	-719	869	63	-72
FTES - Nonresident		221	198	182	136		23	16	46
FTES - Apprentice		0	0	0	0		0	0	0
Total FTES		10,315	9,423	9,344	9,370		892	79	-26

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
Instructional Salary Costs (AC 100-5000 and 6110)		22,534,097	20,033,365	19,389,130	17,802,321		2,500,732	644,235	1,586,809
Current Expense of Education (AC 100-6799)		44,104,465	38,566,926	37,354,491	33,727,370		5,537,539	1,212,435	3,627,121
% of Instructional Salary Costs to CCE		51.09%	51.94%	51.91%	52.78%		-0.9%	0.0%	-0.9%
50% Requirement		22,052,233	19,283,463	18,677,246	16,863,685				
Over -Under 50% Requirement		481,864	749,902	711,884	938,636				
Salaries and Benefits as % of Total Expenditures	83.5%	80.6%	79.9%	81.8%	80.6%	3.0%	0.7%	-1.9%	1.2%

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
Cash Balance Per 311Q (excluding investments)	8,327,813	3,426,232	4,825,577	No Data	5,094,408	4,901,581	-1,399,345	#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.