

**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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Mira Costa 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	4,631	0.0%	4,772	0.0%	14,630	0.0%	12,622	0.0%	0	0.0%	-141	-3.0%	-9,858	-67.4%	2,008	15.9%	12,622	n/a
8600	State Revenues	3,329,464	3.8%	3,852,956	4.6%	5,194,185	6.3%	3,802,715	5.3%	2,952,686	4.6%	-523,492	-13.6%	-1,341,229	-25.8%	1,391,470	36.6%	850,029	28.8%
8800	Local Revenues	83,526,716	95.9%	80,548,522	95.2%	77,087,238	93.4%	67,359,447	94.4%	61,585,503	95.2%	2,978,194	3.7%	3,461,284	4.5%	9,727,791	14.4%	5,773,944	9.4%
8900	Other Financing Sources ①	210,000	0.2%	182,467	0.2%	214,550	0.3%	178,754	0.3%	174,628	0.3%	27,533	15.1%	-32,083	-15.0%	35,796	20.0%	4,126	2.4%
801	Total Revenues	87,070,811	100.0%	84,588,717	100.0%	82,510,603	100.0%	71,353,538	100.0%	64,712,817	100.0%	2,482,094	2.9%	2,078,114	2.5%	11,157,065	15.6%	6,640,721	10.3%
1000	Academic Salaries	33,197,357	38.7%	31,250,625	39.7%	27,919,730	36.1%	25,653,119	35.2%	23,750,353	37.3%	1,946,732	6.2%	3,330,895	11.9%	2,266,611	8.8%	1,902,766	8.0%
2000	Classified Salaries	20,105,688	23.4%	18,740,887	23.8%	17,288,579	22.3%	16,010,854	22.0%	15,024,130	23.6%	1,364,801	7.3%	1,452,308	8.4%	1,277,725	8.0%	986,724	6.6%
3000	Employee Benefits	19,827,833	23.1%	12,503,893	15.9%	11,177,755	14.4%	10,865,997	14.9%	11,636,705	18.3%	7,323,940	58.6%	1,326,138	11.9%	311,758	2.9%	-770,708	-6.6%
4000	Supplies and Materials	1,889,555	2.2%	1,358,222	1.7%	1,589,741	2.1%	1,329,479	1.8%	1,082,009	1.7%	531,333	39.1%	-231,519	-14.6%	260,262	19.6%	247,470	22.9%
5000	Other Operating Expenses and Services	8,214,625	9.6%	6,225,679	7.9%	6,375,860	8.2%	5,735,585	7.9%	4,756,342	7.5%	1,988,946	31.9%	-150,181	-2.4%	640,275	11.2%	979,243	20.6%
6000	Capital Outlay	2,556,815	3.0%	1,538,003	2.0%	2,257,386	2.9%	1,107,445	1.5%	656,674	1.0%	1,018,812	66.2%	-719,383	-31.9%	1,149,941	103.8%	450,771	68.6%
7000	Other Outgo ①	0	0.0%	7,158,298	9.1%	10,832,841	14.0%	12,102,902	16.6%	6,720,553	10.6%	-7,158,298	-100.0%	-3,674,543	-33.9%	-1,270,061	-10.5%	5,382,349	80.1%
501	Total Expenditures	85,791,873	100.0%	78,775,607	100.0%	77,441,892	100.0%	72,805,381	100.0%	63,626,766	100.0%	7,016,266	8.9%	1,333,715	1.7%	4,636,511	6.4%	9,178,615	14.4%
201	Excess/(Deficiency) of Rev. over Expenditures	1,278,938	n/a	5,813,110	n/a	5,068,711	n/a	-1,451,843	n/a	1,086,051	n/a	-4,534,172	-78.0%	744,399	14.7%	6,520,554	449.1%	-2,537,894	-233.7%
901	Net Increase/(Decrease) in Fund Balance	1,278,938	5.3%	5,813,110	25.7%	5,068,711	30.7%	-1,451,843	-12.7%	1,086,051	8.4%	-4,534,172	-78.0%	744,399	14.7%	6,520,554	449.1%	-2,537,894	-233.7%
902	Net Beginning Balance, July 1	22,642,337	94.7%	16,504,227	72.9%	11,435,516	69.3%	12,887,359	112.7%	11,801,308	91.6%	6,138,110	37.2%	5,068,711	44.3%	-1,451,843	-11.3%	1,086,051	9.2%
903	Prior Year Adjustment		n/a	325,000	1.4%	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	16,829,227	74.3%	11,435,516	69.3%	12,887,359	112.7%	11,801,308	91.6%	n/a	n/a	n/a	n/a	-1,451,843	-11.3%	1,086,051	9.2%
905	Ending Balance, June 30	23,921,275	100.0%	22,642,337	98.6%	16,504,227	100.0%	11,435,516	100.0%	12,887,359	100.0%	1,278,938	5.6%	6,138,110	37.2%	5,068,711	44.3%	-1,451,843	-11.3%

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]		27.9%	28.7%	21.3%	15.7%	20.3%	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Required Fund Balance to meet 5% threshold		4,289,594	3,938,780	3,872,095	3,640,269	3,181,338	350,813	8.9%	66,686	1.7%	231,826	6.4%	458,931	14.4%
Over -Under 5% threshold		19,631,681	18,703,557	12,632,132	7,795,247	9,706,021	928,125	5.0%	6,071,424	48.1%	4,836,885	62.0%	-1,910,774	-19.7%

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
FTES - Resident		8,210	8,537	8,026	7,730	7,319	-327	-3.8%	511	6.4%	296	3.8%	411	5.6%
FTES - Nonresident			290	298	806	863			-8	-2.7%	-508	-63.0%	-57	-6.6%
FTES - Apprentice			0	240	329	241			-240	-100.0%	-89	-27.1%	88	36.5%
Total FTES			8,827	8,564	8,865	8,424			263	3.1%	-301	-3.4%	441	5.2%

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
Instructional Salary Costs (AC 100-5000 and 6110)			32,150,772	28,521,449	27,760,705	26,396,497			3,629,323	12.7%	760,744	2.7%	1,364,208	5.2%
Current Expense of Education (AC 100-6799)			64,001,240	56,390,327	54,518,834	51,658,835			7,610,913	13.5%	1,871,493	3.4%	2,859,999	5.5%
% of Instructional Salary Costs to CCE			50.23%	50.58%	50.92%	51.10%								
50% Requirement			32,000,620	28,195,164	27,259,417	25,829,418								
Over -Under 50% Requirement			150,152	326,285	501,288	567,079								
Salaries and Benefits as % of Total Expenditures		85.2%	79.3%	72.8%	72.2%	79.2%		5.9%		6.5%		0.7%		-7.1%

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
Cash Balance Per 311Q (excluding investments)		10,709,304	9,400,550	20,093,148	14,827,664	15,782,265	1,308,754	13.9%	-10,692,598	-53.2%	5,265,484	35.5%	-954,601	-6.0%

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.