

**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

460 Monterey Peninsula 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	2,000	0.0%	7,819	0.0%	3,792	0.0%	3,344	0.0%	3,395	0.0%	-5,819	-74.4%	4,027	106.2%	448	13.4%	-51	-1.5%
8600	State Revenues	23,262,074	57.0%	13,764,900	33.8%	24,547,466	61.8%	21,761,707	57.9%	18,946,113	53.7%	9,497,174	69.0%	-10,782,566	-43.9%	2,785,759	12.8%	2,815,594	14.9%
8800	Local Revenues	17,492,000	42.9%	26,857,026	66.0%	15,067,016	37.9%	15,752,062	41.9%	16,356,280	46.3%	-9,365,026	-34.9%	11,790,010	78.3%	-685,046	-4.3%	-604,218	-3.7%
8900	Other Financing Sources ①	50,000	0.1%	50,000	0.1%	105,123	0.3%	96,194	0.3%	0	0.0%	0	0.0%	-55,123	-52.4%	8,929	9.3%	96,194	n/a
801	Total Revenues	40,806,074	100.0%	40,679,745	100.0%	39,723,397	100.0%	37,613,307	100.0%	35,305,788	100.0%	126,329	0.3%	956,348	2.4%	2,110,090	5.6%	2,307,519	6.5%
1000	Academic Salaries	15,080,004	37.0%	14,634,195	36.1%	14,352,686	36.3%	12,575,613	33.5%	12,304,476	35.0%	445,809	3.0%	281,509	2.0%	1,777,073	14.1%	271,137	2.2%
2000	Classified Salaries	7,764,275	19.0%	7,593,262	18.7%	7,256,309	18.3%	6,939,472	18.5%	6,416,394	18.3%	171,013	2.3%	336,953	4.6%	316,837	4.6%	523,078	8.2%
3000	Employee Benefits	4,225,427	10.4%	3,976,687	9.8%	4,000,279	10.1%	3,778,524	10.1%	3,544,590	10.1%	248,740	6.3%	-23,592	-0.6%	221,755	5.9%	233,934	6.6%
4000	Supplies and Materials	778,865	1.9%	745,873	1.8%	612,821	1.5%	792,399	2.1%	591,807	1.7%	32,992	4.4%	133,052	21.7%	-179,578	-22.7%	200,592	33.9%
5000	Other Operating Expenses and Services	6,335,927	15.5%	6,819,468	16.8%	5,655,275	14.3%	5,431,271	14.5%	5,088,459	14.5%	-483,541	-7.1%	1,164,193	20.6%	224,004	4.1%	342,812	6.7%
6000	Capital Outlay	180,075	0.4%	218,216	0.5%	344,779	0.9%	359,657	1.0%	216,191	0.6%	-38,141	-17.5%	-126,563	-36.7%	-14,878	-4.1%	143,466	66.4%
7000	Other Outgo ①	6,433,906	15.8%	6,565,124	16.2%	7,333,702	18.5%	7,606,829	20.3%	6,956,320	19.8%	-131,218	-2.0%	-768,578	-10.5%	-273,127	-3.6%	650,509	9.4%
501	Total Expenditures	40,798,479	100.0%	40,552,825	100.0%	39,555,851	100.0%	37,483,765	100.0%	35,118,237	100.0%	245,654	0.6%	996,974	2.5%	2,072,086	5.5%	2,365,528	6.7%
201	Excess/(Deficiency) of Rev. over Expenditures	7,595	n/a	126,920	n/a	167,546	n/a	129,542	n/a	187,551	n/a	-119,325	-94.0%	-40,626	-24.2%	38,004	29.3%	-58,009	-30.9%
901	Net Increase/(Decrease) in Fund Balance	7,595	0.2%	126,920	3.1%	167,546	4.2%	129,542	3.4%	187,551	5.1%	-119,325	-94.0%	-40,626	-24.2%	38,004	29.3%	-58,009	-30.9%
902	Net Beginning Balance, July 1	4,094,008	99.8%	3,967,088	96.9%	3,799,542	95.8%	3,670,852	96.6%	3,483,301	94.9%	126,920	3.2%	167,546	4.4%	128,690	3.5%	187,551	5.4%
903	Prior Year Adjustment		n/a	0	0.0%	0	0.0%	-365	0.0%	0	0.0%	n/a	n/a	n/a	n/a	365	100.0%	-365	n/a
904	Adjusted Beginning Balance		n/a	3,967,088	96.9%	3,799,542	95.8%	3,670,487	96.6%	3,483,301	94.9%	n/a	n/a	n/a	n/a	129,055	3.5%	187,186	5.4%
905	Ending Balance, June 30	4,101,603	100.0%	4,094,008	100.0%	3,967,088	100.0%	3,800,029	100.0%	3,670,852	100.0%	7,595	0.2%	126,920	3.2%	167,059	4.4%	129,177	3.5%

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]	10.1%	10.1%	10.0%	10.1%	10.5%	0.0%	0.1%	-0.1%	-0.3%				
Required Fund Balance to meet 5% threshold	2,039,924	2,027,641	1,977,793	1,874,188	1,755,912	12,283	49,849	103,604	118,276				
Over -Under 5% threshold	2,061,679	2,066,367	1,989,295	1,925,841	1,914,940	-4,688	-0.2%	77,071	3.9%	63,455	3.3%	10,901	0.6%

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	8,380	8,227	8,380	8,291	8,599	153	1.9%	-153	-1.8%	89	1.1%	-308	-3.6%
FTES - Nonresident		165	167	181	206			-2	-1.2%	-14	-7.7%	-25	-12.1%
FTES - Apprentice		57	53	16	123			4	7.5%	37	231.3%	-107	-87.0%
Total FTES		8,449	8,599	8,488	8,927			-150	-1.7%	111	1.3%	-439	-4.9%
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)		14,815,088	14,347,599	11,770,795	11,666,340			467,489	3.3%	2,576,804	21.9%	104,455	0.9%
Current Expense of Education (AC 100-6799)		27,146,227	25,922,120	22,862,605	22,263,925			1,224,107	4.7%	3,059,515	13.4%	598,680	2.7%
% of Instructional Salary Costs to CCE		54.58%	55.35%	51.48%	52.40%								
50% Requirement		13,573,114	12,961,060	11,431,303	11,131,963								
Over -Under 50% Requirement		1,241,974	1,386,539	339,492	534,377								
Salaries and Benefits as % of Total Expenditures	66.3%	64.6%	64.7%	62.1%	63.4%		1.7%		-0.1%		2.6%		-1.3%

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)	841,824	8,060,456	4,946,314	No Data	0	-7,218,632	-89.6%	3,114,142	63.0%	#VALUE!	#VALUE!	#VALUE!	n/a

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.