

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 2011-12 to 2015-16

330		Unrestricted GF-Col 2					Unrestricted GF - Fund 11, Col 1					Year-to-Year Change							
MARIN		Budgeted	Actual	Actual	Actual	Actual	From 14/15 to 15/16		From 13/14 to 14/15		From 12/13 to 13/14		From 11/12 to 12/13						
EDP No.	Acct Description	2015-16	2014-15	2013-14	2012-13	2011-12	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
8100	Federal Revenues	1,000	0	798	977	1,113	1,000	#VALUE!	(798)	-100.0%	(179)	-18.3%	(136)	-12.2%					
8600	State Revenues	3,883,746	2,675,747	1,557,239	1,714,591	1,958,308	1,207,999	45.1%	1,118,508	71.8%	(157,352)	-9.2%	(243,717)	-12.4%					
8800	Local Revenues	52,451,230	49,248,152	46,573,354	44,652,044	43,602,841	3,203,078	6.5%	2,674,798	5.7%	1,921,310	4.3%	1,049,203	2.4%					
8900	Other Financing Sources	0	459,489	735,039	0	0	(459,489)	-100.0%	(275,550)	-37.5%	735,039	#VALUE!	0	#VALUE!					
801	Total Revenues	56,335,976	52,383,388	48,866,430	46,367,612	45,562,262	3,952,588	7.5%	3,516,958	7.2%	2,498,818	5.4%	805,350	1.8%					
1000	Academic Salaries	21,769,718	18,699,400	17,775,595	18,478,796	19,366,093	3,070,318	16.4%	923,805	5.2%	(703,201)	-3.8%	(887,297)	-4.6%					
2000	Classified Salaries	11,476,970	10,860,140	9,909,645	10,685,591	9,981,043	616,830	5.7%	950,495	9.6%	(775,946)	-7.3%	704,548	7.1%					
3000	Employee Benefits	14,535,218	13,216,576	11,537,610	11,917,440	11,088,465	1,318,642	10.0%	1,678,966	14.6%	(379,830)	-3.2%	828,975	7.5%					
4000	Supplies and Materials	798,918	510,376	543,989	564,981	534,850	288,542	56.5%	(33,613)	-6.2%	(20,992)	-3.7%	30,131	5.6%					
5000	Other Operating Expenses and Services	7,075,032	4,473,538	4,336,204	4,585,081	4,475,505	2,601,494	58.2%	137,334	3.2%	(248,877)	-5.4%	109,576	2.4%					
6000	Capital Outlay	313,049	1,027,609	1,846,918	320,479	376,621	(714,560)	-69.5%	(819,309)	-44.4%	1,526,439	476.3%	(56,142)	-14.9%					
7000	Other Outgo	2,335,616	1,651,641	2,049,979	1,027,386	807,979	683,975	41.4%	(398,338)	-19.4%	1,022,593	99.5%	219,407	27.2%					
501	Total Expenditures	58,304,521	50,439,280	47,999,940	47,579,754	46,630,556	7,865,241	15.6%	2,439,340	5.1%	420,186	0.9%	949,198	2.0%					
201	Excess/(Deficiency) of Rev. over Expenditures	(1,968,545)	1,944,108	866,490	(1,212,142)	(1,068,294)	(3,912,653)	-201.3%	1,077,618	124.4%	2,078,632	171.5%	(143,848)	-13.5%					
901	Net Increase/(Decrease) in Fund Balance	(1,968,545)	1,944,108	866,490	(1,212,142)	(1,068,294)	(3,912,653)	-201.3%	1,077,618	124.4%	2,078,632	171.5%	(143,848)	-13.5%					
902	Net Beginning Balance, July 1	6,740,231	4,796,123	3,929,633	5,141,775	6,210,069	1,944,108	40.5%	866,490	22.1%	(1,212,142)	-23.6%	(1,068,294)	-17.2%					
903	Prior Year Adjustment	0	0	0	0	0	0	n/a	0	n/a	0	n/a	0	n/a					
904	Adjusted Beginning Balance	6,740,231	4,796,123	3,929,633	5,141,775	6,210,069	1,944,108	40.5%	866,490	22.1%	(1,212,142)	-23.6%	(1,068,294)	-17.2%					
905	Ending Balance, June 30	4,771,686	6,740,231	4,796,123	3,929,633	5,141,775	(1,968,545)	-29.2%	1,944,108	40.5%	866,490	22.1%	(1,212,142)	-23.6%					
		2015-16	2014-15	2013-14	2012-13	2011-12													
	Fund Balance % [905/501]	8.2%	13.4%	10.0%	8.3%	11.0%		% Change		% Change		% Change		% Change					
								-5.2%		3.4%		1.7%		-2.8%					
	Required Fund Balance to meet 5% threshold	2,915,226	2,521,964	2,399,997	2,378,988	2,331,528													
	Over/(Under) 5% threshold	1,856,460	4,218,267	2,396,126	1,550,645	2,810,247													
FTES:			2014-15	2013-14	2012-13	2011-12	From 14/15 to 15/16		From 13/14 to 14/15		From 12/13 to 13/14		From 11/12 to 12/13						
	FTES-Resident	3,834	3,841	4,366	4,671	5,015	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
	FTES-Nonresident		125	150	145	165	(7)	-0.2%	(525)	-12.0%	(305)	-6.5%	(344)	-6.9%					
	Total FTES		3,966	4,516	4,817	5,180			(25)	-16.6%	4	2.8%	(19)	-11.6%					
									(549)	-12.2%	(301)	-6.2%	(363)	-7.0%					
50 % Law:		2015-16	2015-16	2014-15	2013-14	2012-13			\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
	Instruction Salary Costs		21,323,659	19,758,537	20,268,205	20,648,689			1,565,122	7.9%	(509,668)	-2.5%	(380,484)	-1.8%					
	Current Expense of Education		41,536,090	38,010,015	41,424,055	40,850,930			3,526,075	9.3%	(3,414,040)	-8.2%	573,125	1.4%					
	% of Instructional Salary Costs to CEE		51.34%	51.98%	48.93%	50.55%				-0.6%		3.1%		-1.6%					
	50% Requirement		20,768,045	19,005,008	20,712,028	20,425,465													
	Over/(Under) 50% Requirement		555,614	753,530	(443,823)	223,224													
	Salaries and Benefits as a % of Total Expenditures	82.0%	84.8%	81.7%	86.3%	86.7%		% Change		% Change		% Change		% Change					
								-2.9%		3.1%		-4.6%		-0.4%					
GF Cash balance (unrestricted and restricted):		2015-16 1st Qtr 311Q Report	2014-15 4th Qtr 311Q Report	2013-14 4th Qtr 311Q Report	2012-13 4th Qtr 311Q Report	2011-12 4th Qtr 311Q Report	From 14/15 to 15/16		From 13/14 to 14/15		From 12/13 to 13/14		From 11/12 to 12/13						
	Cash Balance per 311Q (excluding investments)	0	13,032,188	9,956,385	9,899,195	12,433,717	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change					
							(13,032,188)	-100.0%	3,075,803	30.9%	57,190	0.6%	(2,534,522)	-20.4%					