## Monterey Peninsula Community College District

### unrestricted GF - Col. 2

<table>
<thead>
<tr>
<th>Year-to-Year Change</th>
<th>2012-13 to 2013-14</th>
<th>2011-12 to 2012-13</th>
<th>2010-11 to 2011-12</th>
<th>2009-10 to 2010-11</th>
</tr>
</thead>
<tbody>
<tr>
<td>GF Cash Balance (unrestricted and restricted):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash Balance Per 31Q (excluding investments)</td>
<td>5,930,618</td>
<td>3,962,719</td>
<td>715,726</td>
<td>1,895,554</td>
</tr>
<tr>
<td>31Q Report</td>
<td>4,893,046</td>
<td>3,382,719</td>
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### unrestricted GF - Fund 11, Col. 1

<table>
<thead>
<tr>
<th>Year-to-Year Change</th>
<th>2012-13 to 2013-14</th>
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</tbody>
</table>

### 460

### Monterey Peninsula Fiscal Trend Analysis_12_13

#### Unrestricted GF - Col. 2

<table>
<thead>
<tr>
<th>EDP No.</th>
<th>Acct Description</th>
<th>2013-14</th>
<th>2012-13</th>
<th>Year-to-Year Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>8000</td>
<td>State Revenues</td>
<td>18,129,943</td>
<td>17,962,926</td>
<td>2012-13 to 2013-14</td>
</tr>
<tr>
<td>8020</td>
<td>Local Revenues</td>
<td>17,939,415</td>
<td>18,768,592</td>
<td>2011-12 to 2012-13</td>
</tr>
<tr>
<td>8010</td>
<td>Other Financing Sources</td>
<td>5,581,775</td>
<td>6,963,853</td>
<td>2010-10 to 2011-10</td>
</tr>
</tbody>
</table>

### EDP

#### 2013-14

<table>
<thead>
<tr>
<th>Item %</th>
<th>Item %</th>
<th>Item %</th>
<th>Item %</th>
<th>Item %</th>
</tr>
</thead>
<tbody>
<tr>
<td>8600</td>
<td>State Revenues</td>
<td>18,129,943</td>
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</tr>
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### Education (AC 100-6799)

<table>
<thead>
<tr>
<th>Year</th>
<th>Current Expense of Education</th>
<th>% of Instructional Salary Costs to CCE</th>
<th>Salaries and Benefits as % of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-10</td>
<td>28,991,708</td>
<td>52.99%</td>
<td>68.8%</td>
</tr>
<tr>
<td>2011-11</td>
<td>28,049,564</td>
<td>52.53%</td>
<td>66.8%</td>
</tr>
<tr>
<td>2012-12</td>
<td>29,767,469</td>
<td>53.43%</td>
<td>67.6%</td>
</tr>
<tr>
<td>2013-13</td>
<td>27,603,291</td>
<td>55.70%</td>
<td>67.1%</td>
</tr>
</tbody>
</table>

### FTES:

<table>
<thead>
<tr>
<th>Year</th>
<th>FTES - Nonresident</th>
<th>Total FTES</th>
<th>% Change</th>
<th>% Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-10</td>
<td>159</td>
<td>7,041</td>
<td>-15.9%</td>
<td>-11.2%</td>
<td>-2.2%</td>
</tr>
<tr>
<td>2011-11</td>
<td>189</td>
<td>6,995</td>
<td>-18.4%</td>
<td>-2.1%</td>
<td>-0.7%</td>
</tr>
<tr>
<td>2012-12</td>
<td>193</td>
<td>7,875</td>
<td>-16.4%</td>
<td>-2.6%</td>
<td>-1.6%</td>
</tr>
<tr>
<td>2013-13</td>
<td>163</td>
<td>8,051</td>
<td>-15.9%</td>
<td>-2.5%</td>
<td>-1.8%</td>
</tr>
</tbody>
</table>

### Required Fund Balance to meet 5% threshold

<table>
<thead>
<tr>
<th>Year</th>
<th>% Fund Balance</th>
<th>Required Fund Balance</th>
<th>Over / Under 5% threshold</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-10</td>
<td>10.1%</td>
<td>19,290,762</td>
<td>1,984,482</td>
</tr>
<tr>
<td>2011-11</td>
<td>10.9%</td>
<td>19,420,375</td>
<td>1,984,482</td>
</tr>
<tr>
<td>2012-12</td>
<td>11.9%</td>
<td>19,572,477</td>
<td>1,984,482</td>
</tr>
<tr>
<td>2013-13</td>
<td>10.8%</td>
<td>19,721,473</td>
<td>1,984,482</td>
</tr>
</tbody>
</table>

### Excess/(Deficiency) of Rev. over Expenditures

<table>
<thead>
<tr>
<th>Year</th>
<th>Excess/(Deficiency) of Rev. over Expenditures</th>
<th>Net Beginning Balance, July 1</th>
<th>Net Increase/(Decrease) in Fund Balance</th>
<th>Ending Balance, June 30</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-10</td>
<td>-691,811</td>
<td>3,895,079</td>
<td>823,059</td>
<td>-691,811</td>
</tr>
<tr>
<td>2011-11</td>
<td>504,928</td>
<td>4,586,890</td>
<td>85,770</td>
<td>504,928</td>
</tr>
<tr>
<td>2012-12</td>
<td>791,056</td>
<td>3,763,831</td>
<td>85,770</td>
<td>791,056</td>
</tr>
<tr>
<td>2013-13</td>
<td>-1,514,870</td>
<td>4,268,759</td>
<td>85,770</td>
<td>-1,514,870</td>
</tr>
</tbody>
</table>

### Net Beginning Balance, July 1

<table>
<thead>
<tr>
<th>Year</th>
<th>Net Beginning Balance, July 1</th>
<th>Prior Year Adjustment</th>
<th>Ending Balance, June 30</th>
<th>Fund Balance % (905/501)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-10</td>
<td>3,895,079</td>
<td>0</td>
<td>3,914,244</td>
<td>10.1%</td>
</tr>
<tr>
<td>2011-11</td>
<td>4,586,890</td>
<td>0</td>
<td>4,591,244</td>
<td>10.0%</td>
</tr>
<tr>
<td>2012-12</td>
<td>3,763,831</td>
<td>0</td>
<td>3,763,831</td>
<td>11.9%</td>
</tr>
<tr>
<td>2013-13</td>
<td>4,268,759</td>
<td>0</td>
<td>4,268,759</td>
<td>9.3%</td>
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### Required Fund Balance to meet 5% threshold

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<th>Required Fund Balance</th>
<th>Over - Under 5% threshold</th>
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### 50% Law

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### Notes:

- For purposes of this analysis, Other Financing Sources is combined into Total Revenues and Other Outgo is combined with Total Expenditures.
- 50% law data from data abstract. (Instructional Salary Costs/Current Expense of Education) >= 50%
- GF data is no longer required for a Full TFES or GF Cash Balance. the district did not submit CCFSF-311Q as of the date of this analysis.