



**MONTEREY PENINSULA COMMUNITY COLLEGE DISTRICT
GOVERNING BOARD OF TRUSTEES**

**SPECIAL MEETING
MONDAY, SEPTEMBER 14, 2015**

NEW BUSINESS

Monterey Peninsula Community College District

Governing Board Agenda

September 14, 2015

New Business Agenda Item No. A

Administrative Services
College Area

Proposal:

That the Governing Board hold a public hearing to review the 2015-2016 Budget prior to its adoption.

Background:

The Board is required to hold a public hearing and adopt a budget for the fiscal year before September 15 (Title V, Section 58305).

Title V, Section 58301 of the California Code of Regulations requires each district to hold a public hearing on the proposed budget and that the budget be made available for public inspection at least three days prior to the public hearing. The proposed budget has been available for public inspection in the Library and Technology Center and at the Office of the Vice President for Administrative Services for the required three days.

Budgetary Implications: Revenues and expenses are anticipated as presented.

Public Hearing to review the 2015-2016 Budget prior to its adoption.

Recommended By:



Steven L. Crow, Professional Expert, Administrative Services

Prepared By:



Rosemary Barrios, Controller

Agenda Approval:



Dr. Walter Tribley, Superintendent/President

Monterey Peninsula College

Final Budget

Fiscal Year 2015-16

*Pending Board Approval of
September 14, 2015*

Monterey Peninsula College

Final Budget

Fiscal Year 2015-2016

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Executive Summary

2015-2016 Final Budget

Introduction

The Final Budget is the District’s spending plan from September 15 through June 30, 2016. On or before September 15, the Board is required to hold a public hearing and approve an Adopted Budget for the fiscal year. The Final Budget is based on “budget assumptions” developed from a number of sources including the State 2015-16 Budget, the Chancellor’s Office and the Community College League of California.

Summary of All Funds				
MPC 2015-2016 Final Budget				
The following is a summary indicating the projected beginning balances, 2015-2016 budgets, and projected ending balances for all funds maintained by the District:				
<u>Funds</u>	<u>Beginning Fund Balance 7/1/2015</u>	<u>Budgets 2015-2016</u>		<u>Ending Fund Balance 6/30/2016</u>
		<u>Revenue</u>	<u>Expense</u>	
General				
Unrestricted	\$3,802,947	\$41,684,235	\$41,684,235	\$3,802,947
Restricted	\$0	\$8,458,381	\$8,458,381	\$0
Special Revenue				
Child Development - Unrestricted	\$0	\$132,508	\$132,508	\$0
Child Development - Restricted	\$0	\$422,662	\$422,662	\$0
Student Center	\$437,044	\$258,000	\$258,000	\$437,044
Parking	\$558,426	\$484,000	\$484,000	\$558,426
Debt Service				
Student Center	\$22,331	\$22,100	\$22,100	\$22,331
Capital Projects				
Building	\$9,759,850	\$20,000	\$0	\$9,779,850
Self Insurance	\$2,603,459	\$6,891,882	\$6,891,882	\$2,603,459
Other Post Employment Benefits (OPEB)	\$4,011,612	\$100,770	\$0	\$4,112,382
Worker Comp Insurance	\$125,046	\$25,000	\$60,000	\$90,046
Fiduciary				
Financial Aid	\$17,745	\$5,400,000	\$5,400,000	\$17,745
Associated Students	\$92,451	\$90,000	\$90,000	\$92,451
Scholarship and Loans	\$272,948	\$935,000	\$935,000	\$272,948
Trust Funds	\$293,917	\$744,500	\$744,500	\$293,917
Orr Scholarship	\$12,302	\$5,000	\$5,000	\$12,302
Total	\$22,388,521	\$66,146,936	\$66,088,846	\$22,446,611

Unrestricted General Fund expenses are shown to equal revenues, resulting in an ending fund balance of \$3,802,947, a little below the Board established fund balance reserve of 10% although higher than the Chancellor’s Office minimum prudent reserve of 5%. All other funds are budgeted to have positive ending fund balances.

No transfers from other funds are being included to balance the Unrestricted General Fund budget.

The State’s 2015-16 Budget provides additional funding of \$6,006,494 for MPC’s Unrestricted General Fund, which can be used to address the structural problem and other needs of the District.

The District has 3 major problems that need to be addressed: 1) the Unrestricted General Fund structural deficit, 2) future losses of revenue and increased expenses, and 3) other needs (including employee compensation, filling needed positions, and maintaining systems and facilities). The additional funding proposed by the state for 2015-16 is not sufficient to completely address these problems. Although significant cuts have been made over the past three years to address the structural deficit, the cuts and use of one-time funds (transfers from other funds) has not solved the problem. There are not sufficient additional ongoing funds in the proposed budget to offset the structural deficit and adequately address the other needs of the District. Some of the additional one-time funds in the proposed budget are being directed toward actions to help the District end the structural deficit. Other actions, in addition to allocating the 2015-16 increased funding, will be needed to address the District’s financial problems.

State Budget...Governor’s Budget for California Community College

Revenues in the State are up and the Governor’s Budget is very positive for community colleges. The increased funding comes with a warning from the Governor that despite stronger state revenue collections this year, **the State Budget remains precariously balanced and faces the prospect of deficits in future years.** The Governor stressed the importance of living within our means and avoiding the boom-bust budgeting of the past.

The following chart indicates the totals proposed for the community college system and the current estimates that MPC would receive in increased funding for the Unrestricted General Fund:

Unrestricted General Fund:

Ongoing		
Description	Proposed System-wide	Estimate for MPC*
Cost of living allowance of 1.02%	\$61,000,000	\$339,671
Fund to restore enrollment declines over past 3 years	\$41,900,000	\$0 estimated, \$1.2M available
New \$'s for enrollment increases - 3% system-wide, growth formula allows 1% for MPC.	\$156,500,000	\$0 estimated, \$330K available
Increases CDCP FTES rate to same as credit.	\$49,700,000	\$163,800

Increase base allocation to reflect increased operating expenses in areas of facilities, STRS & PERS, professional development, converting faculty from PT to FT, and other general expenses.	\$266,700,000	\$1,516,644
Total UGF ongoing/undesignated funds		\$2,020,115
Ongoing/Designated		
Funds for approximately 600 additional FT faculty. Allocated based on FTES. Districts with lower portions of FT faculty expected to hire more. Funds would be accounted for in UGF but amount required to be spent on new hires will depend on MPC FT/PT ratio. System to provide numbers in future.	\$75,000,000	\$426,503
Total UGF ongoing funds		\$2,446,618
One-time		
One-time funds to pay down prior mandate obligations to be allocated on a per FTES basis. Intention is to provide CC's potential on-going funds to offset future loss of Prop 30 funds.	\$626,000,000	\$3,559,876
Total Unrestricted General Fund		\$6,006,494

The State Budget for 2015-16 includes revised estimates for property taxes and fee revenue that should eliminate apportionment state shortfalls of past, and will eliminate community college cash deferrals.

In addition, the following chart indicates the totals proposed for the community college system and the current estimates that MPC would receive in new/increased funding to various restricted funds:

Restricted Funds:

Description	Ongoing or 1-time	Proposed System-wide	Estimate for MPC*
Funds for maintenance or instructional equipment with no match required. Allocated per FTES.	1-time	\$148,000,000	\$841,632
Energy efficiency program grants.	1-time grant	\$38,700,000	\$0
Grant program for making more effective, evidence based practices available to under prepared students.	1-time grant	\$60,000,000	TBD
Awards for Innovation in Higher Education.		\$50,000,000	
COLA of 1.02% for DSPS, EOPS, CalWORKS, and Child Care Tax Bailout programs.	ongoing	\$2,500,000	TBD
Pilot program for coordination with CSU.	1-time	\$2,000,000	TBD
Student Equity Planning		\$115,000,000	\$330,000
Student Success Programs		\$100,000,000	\$620,000
Institutional Effectiveness - Partnership Initiative		\$15,000,000	TBD

Estimates for MPC are not included for all restricted funds because specifics of the allocations to individual institutions are not yet known.

Unrestricted General Fund Structural Deficit

The District has had an Unrestricted General Fund structural deficit for the three years: 2011-12, 2012-13, and 2013-14, and is projecting structural deficits for 2014-15 and 2015-16:

<u>Year</u>	<u>Status</u>	<u>Structural Deficit</u>
2011-12	Actual	\$1,151,981
2012-13	Actual	\$1,779,538
2013-14	Actual	\$1,654,433
2014-15	Final Budget	\$2,641,207
2015-16	Final Budget	\$1,173,293

Based on the above, \$4,585,952 in one-time funds has been spent to cover the first three years of the structural imbalance. Because of conservative budgeting practices followed by the District, the actual structural deficit for 2014-15 will likely be less than budgeted but will be significant nonetheless and take additional one-time resources that could be better spent elsewhere. And, the plan is to address the structural problem in the 2015-16 FY.

The primary source of income (Apportionment) for the Unrestricted General Fund is based on enrollments and the primary cause of the structural problem is declining enrollments:

<u>Year</u>	<u>FTEs</u>		<u>Apportionment*</u>
2010-11	7682	Final	\$37,649,497
2014-15	6500	Annual	\$33,632,694
decline	1182		\$4,016,803

**Computational revenue without stability or state shortfall \$'s*

The State imposed financial cuts and corresponding workload reductions on all community colleges in 2009-10 and again in 2011-12. Subsequently, new regulations were implemented that set limits on class repetitions and limited classes for lifelong learners. The new rules have severely hampered MPC’s ability to grow.

Significant adjustments have been made by the District to offset the loss of apportionment revenue and balance budgets, including:

- Implemented retirement incentives and reductions in force, eliminated:
 - 3.41 FTE management and 2.25 FTE administrative positions including PIO, Director of Maintenance, Maintenance Supervisor
 - 1 Confidential position in HR
 - 14 net FTE Faculty positions
 - 24.38 FTE classified positions including 4 in facilities, 6.4 in CDC, and 2 in Theater
- Reorganized Child Development – reduced Unrestricted General Fund support from \$ 500K to \$50K
- Reorganized Theater – reduced Unrestricted General Fund support from \$ 948K to \$ 565K, including positions reduced
- Implemented adjustments to increase categorical support to Unrestricted General Fund

- Reduced supplies, travel and equipment budgets 29% (\$325,500) (from 2008-09 to 2013-14)
- Reduced contingency budgets (\$87K)
- Reduced medical benefits
- Paid off SunTrust loan (repayment obligation of UGF) with 1-time funds
- Eliminated Academic Support Center program (\$97K, including position reduced)
- Used \$4.6M 1-time funds (transferred from other funds)

Future losses of revenue and increases in expenses

Although projecting the future with any degree of accuracy would be an educated guess at best, there are at least three future certainties that can be quantified that will have significant negative impacts on District finances:

- **Loss of Proposition 30 Revenue:** the sales tax increase (from 6.25% to 6.55%) lasts through 2016 and the income tax increase on high income earners lasts through 2018 with the full-year effect of the expiration of all temporary taxes realized the following year resulting in a cumulative apportionment loss of \$1.87M by 2019-20.

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Per FTES	\$27	\$55	\$173	\$288
MPC at 6500 FTES	\$175,581	\$357,665	\$1,125,019	\$1,872,864

- **PERS/STRS increases:** MPC retirement systems PERS and STRS have established rates that based on 2015-16 employee salaries will result in cumulative increased UGF expenses of \$1.96M by 2019-20.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
PERS rate	18.847%	20.050%	23.600%	25.200%	26.900%
STRS rate	10.73%	12.58%	14.43%	16.28%	18.13%
Total annual \$ increase	\$283,284	\$362,797	\$528,384	\$390,806	\$397,861
Cumulative \$ increase		\$646,081	\$1,174,465	\$1,565,271	\$1,963,132

- **Affordable Care Act (ACA):** For this Tentative Budget, the ACA transitional reinsurance and PCORI fees are \$34,405 and mandated addition of 8 positions to fully paid benefits cost of \$159,248 result in total increased costs of \$193,653. Providing accurate costs for future provisions of ACA with any degree of accuracy is likely not possible assuming past changes and delays in implementation will likely continue for the future. However, current provisions of the ACA establish thresholds on the costs for benefits (\$10,200 for single person, \$27,500 for family) and starting in 2018 taxes employers 40% on the amounts above the thresholds. Estimates for total cost to MPC are between \$281K and \$431K per year.

In addition, COLA increases from the state have historically been less than increases in operating expenses. Colleges relying on COLA as their primary new revenue source end up losing financial ground. Community colleges need to realize growth in enrollments to maximize new funding from the State and make headway increasing their financial resources.

General Fund

The General Fund includes the general operating budgets for the District. Some monies are restricted as to their use and the fund is therefore separated by unrestricted and restricted.

Unrestricted General Fund

The District's primary financial activities for day-to-day operating revenues and expenses occur in the Unrestricted General Fund. Revenue is budgeted by the source of the funding and expenses are budgeted by their function.

No transfers from other funds are being used to balance the Unrestricted General Fund. However, \$1.17M in new one-time state revenues are being applied to ongoing expenses, which represents MPC's budgeted structural deficit for 2015-16. Significant additional funding from the State is anticipated this year that can be used to address the structural deficit and other needs of the District. The structural deficit is primarily caused by ongoing expenses exceeding ongoing revenues and this imbalance can only be resolved by increases in ongoing revenue or decreases in ongoing expenses.

Additional state funding included in this Tentative Budget total \$6,006,494 and falls into three categories:

1. Ongoing, unrestricted - \$2,020,115
2. Ongoing, designated to hire additional full-time faculty - \$426,503
3. One-time, unrestricted - \$3,559,876

(These one-time funds are being provided to community colleges for increased general operating expenses. It is understood that the Governor also intends to include these funds in the 2016-17 budget as one-time funds and eventually make them ongoing to offset the future loss of Prop 30 funding.)

MPC is also eligible for \$1.53M in additional funding if FTES can be increased (\$1.2M from FTES restoration and \$330K for growth). The District could get paid for an additional \$1.53M in ongoing apportionment by growing 310 credit FTES (using the 2015-16 projected rate per credit FTES of \$4,943). This Final Budget uses base FTES of 6500 for 2015-16 as 2014-15 (Final); therefore, no funds are budgeted for FTES restoration or growth.

This Final Budget includes 3 offsetting contingency expense budgets totaling \$6,006,494. The District will be using its Planning and Resource Allocation Process (attachment A) to address the structural deficit and other needs of the District and identify expense budgets to replace the contingency budgets, which will reduce the structural deficit. The process will include matching ongoing revenue with ongoing expenses and one-time revenue with one-time expenses. Emphasis will be given to addressing the majority of the structural problem now while significant additional funds are available, and ensuring the District is prepared for the certain future loss of Prop 30 funding and increases in PERS, STRS and ACA.

Restricted General Fund

Funds used for the operation and support of educational programs that are specifically restricted by law, regulation, donor, or other outside agency are recorded in the Restricted General Fund. The majority of these funds must be expended within the fiscal year or returned to the funding agency. Budgets for state programs are based on the state's current approved budget. Funds budgeted for all programs total a little

over \$8.4M. Since no allocation details have been provided by the Chancellor's Office, the amounts shown below are based on prior year estimates and will be adjusted at the Final Budget.

The following chart shows the 18 largest categorical programs and their respective funding level for the 2015-16 Final Budget:

	2014-15	2015-16	Change
Matriculation - CR/NCR	\$826,747	\$1,420,469	\$593,722
Extended Opportunities Programs and Services (EOP&S)	\$730,407	\$731,316	\$909
Access Resource Center (DSP&S)	\$476,686	\$626,661	\$149,975
ITEST (Natl. Science Foundation)	\$402,480	\$408,499	\$6,019
MATE Support Center	\$0	\$401,273	\$401,273
TRIO: Upward Bound	\$388,453	\$388,453	\$0
TRIO: Math Science Upward Bound	\$376,700	\$376,700	\$0
Student Equity	\$0	\$330,590	\$330,590
TRIO: Student Support Services	\$304,351	\$304,351	\$0
Health Services	\$342,000	\$287,659	-\$54,341
Block Grant Instructional 2015-16	\$0	\$254,802	\$254,802
Student Financial Aid Administration (SFAA/BFAP)	\$240,493	\$240,493	\$0
Lottery	\$239,394	\$239,394	\$0
CalWorks/TANF	\$218,543	\$208,285	-\$10,258
CTE Enhancement 60% Grants	\$0	\$168,380	\$168,380
Perkins I-C Across CTE Programs	\$136,951	\$156,643	\$19,692
Enrollment Growth Nursing	\$135,287	\$135,287	\$0
First 5 Monterey County Workforce Dev.	\$109,486	\$109,486	\$0
Marine Tech. Mentor/Intern	\$108,938	\$103,865	-\$5,073
Fire Training (Fee Supported)	\$150,500	\$146,000	-\$4,500
Federal Work Study	\$136,838	\$136,838	\$0

Special Revenue Fund:

Child Development Center (CDC), Student Center and Parking are accounted for in the Special Revenue Fund. Revenues generated by these programs are intended to pay for the cost of services provided.

Revenues and expenses for child development services are recorded in the CDC Fund. The CDC Fund includes monies that are restricted as to their use and the fund is therefore separated into unrestricted and restricted. The CDC Fund has a total budget of \$555,169 (unrestricted and restricted). CDC has been operating with a State Preschool contract under the California Department of Education. The Unrestricted General Fund is budgeted to transfer \$50,000 (a reduction of \$210,707 from 2014-15) to support CDC.

The Student Center Fund is maintained to record financial transactions of the Student Center building that was partially constructed using lease revenue bonds. The Student Center Fund receives revenue primarily from student use fees and commissions from the bookstore and cafeteria. The bond requires income to be

used to make debt payments and maintain the facility. Half of the Student Activity Coordinator is paid by the Student Center Fund and half is paid by the Unrestricted General Fund.

The Parking Fund is maintained to record financial transactions related to parking as required by the Education Code. Revenues are primarily from parking permit sales and parking citations. Expenses are for parking security and maintenance and improvements to the parking lots.

Debt Service

Long-term debt principal, interest, and related costs of the District are accounted for in the Debt Service Fund. There is one obligation remaining that is accounted for in this fund: the annual long-term debt payment for the Student Center. Student Use Fees in the Student Center operating accounts pay the Student Center required payment of \$22,100.

Capital Projects

Non-bond expenses for all major acquisition, construction and deferred maintenance projects are accounted for in the Capital Projects Fund. Local projects include IPP & FPP processing, and District expenses for Fort Ord. Expenses have been estimated at \$500,578 including new state funding of \$472,898 for maintenance of physical plant. Specific projects/purchases are yet to be identified for the new state funding.

Building

Expenses associated with Measure I, the \$145 million Proposition 39 bond, are accounted for in the Building Fund. No expenses are currently included in the 2015-16 Final Budget. Revenue of \$20K for interest income is budgeted resulting in a projected ending balance of \$9,779,850.

Self Insurance

Expenses for the District's self-insured medical benefits are budgeted and recorded in the Self Insurance Fund. Payments will be made from the various operating funds to the Self Insurance Fund to cover the claim payment. Total expenses of \$6,891,882 are budgeted for 2015-16.

Other Post Employment Benefits (OPEB)

The District has an OPEB Unfunded Actuarial Accrued Liability of \$11,216,214. Since beginning in 2003-04 through 2014-15, a total of \$4,009,151 has been designated to address this liability, of which \$537,030 is restricted (being transferred from restricted accounts) and \$3,472,121 is committed (transferred from UGF by Board action). These funds have been kept in district accounts to assist with cash flow because the state was deferring payments to colleges (2013-14 year end deferral was \$4,373,304). Because state deferrals will be eliminated in 2015-16, the District will deposit these funds in an irrevocable trust. This will comply with GASB rules for funding the liability and provide greater interest income to satisfy the liability.

Workers Comp

The District is responsible for a small number of workers compensation claims after it withdrew from a K12 workers compensation self insurance JPA. A stop loss insurance policy covers claims exceeding \$200K and

the District is responsible for costs under this. A reserve of \$106K has been established to cover the projected liability.

Fiduciary Funds

The Fiduciary Fund is used to account for assets held by the District as trustee. These funds include Student Financial Aid, Associated Students, Scholarships and Loans, Trust Funds, and Orr Scholarship funds.

<i>Conclusion</i>

Addressing the Unrestricted General Fund structural deficit is the top priority for the District. The ability to transfer unrestricted monies from other funds is nearly exhausted. The 2015-16 Budget allocates \$1.17M of one-time state fund to cover ongoing expenses, which is not sustainable going forward. The District will have to identify the best methods to eliminate the structural problem and address other needs of the District. The District's Final Budget reflects the proposed spending of the additional funds and reflects a more positive picture.

The Final Budget for 2015-16 was developed using the best information available at this time.

Positive year-end balances (reserves) are projected.

Monterey Peninsula College 3-Year Comparison

		2012-2013	2013-2014	2014-2015		2015-2016	% >
		Actual	Actual	Act thru June*	Revised Budget	Budget	Budget
		to Final Bud					
Unrestricted General Fund:							
Income							
	Federal	\$3,041	\$5,816	\$12,431	\$10,700	\$11,000	2.8%
	State	\$16,038,970	\$17,041,483	\$17,868,140	\$17,643,781	\$22,694,235	28.6%
	Local	\$22,073,317	\$22,176,288	\$22,064,417	\$20,374,992	\$18,979,000	-6.9%
	Total Income	\$38,115,328	\$39,223,587	\$39,944,988	\$38,029,473	\$41,684,235	9.6%
Expense							
	Academic Salaries	\$14,232,486	\$14,764,531	\$14,344,524	\$14,549,578	\$15,239,439	4.7%
	Classified Salaries	\$7,627,302	\$7,564,070	\$6,966,213	\$7,086,153	\$7,552,878	6.6%
	Fringe Benefits	\$4,054,094	\$8,930,823	\$8,923,287	\$9,507,483	\$10,462,166	10.0%
	Books and Supplies	\$502,596	\$476,975	\$529,143	\$501,687	\$449,389	-10.4%
	Operating	\$5,239,979	\$5,466,070	\$4,511,966	\$5,798,084	\$7,386,419	27.4%
	Capital Outlay	\$186,828	\$133,691	\$269,670	\$258,007	\$447,344	73.4%
	Transfers	\$6,963,853	\$1,896,558	\$328,767	\$328,481	\$146,600	-55.4%
	Total Expenses	\$38,807,138	\$39,232,718	\$35,873,570	\$38,029,473	\$41,684,235	9.6%
Restricted General Fund:							
Income							
	Federal	\$2,235,216	\$1,536,126	\$2,397,217	\$2,557,808	\$2,635,665	3.0%
	State	\$2,469,119	\$2,864,673	\$4,019,512	\$5,092,344	\$4,510,144	-11.4%
	Local	\$513,909	\$604,093	\$660,218	\$1,015,420	\$1,312,572	29.3%
	Total Income	\$5,218,244	\$5,004,892	\$7,076,947	\$8,665,572	\$8,458,381	-2.4%
Expense							
	Academic Salaries	\$1,299,992	\$1,214,831	\$1,765,243	\$1,963,554	\$1,912,058	-2.6%
	Classified Salaries	\$1,140,342	\$1,038,263	\$1,279,565	\$1,332,175	\$1,311,749	-1.5%
	Fringe Benefits	\$418,002	\$358,742	\$1,127,566	\$1,120,268	\$1,249,520	11.5%
	Books and Supplies	\$289,519	\$192,146	\$418,082	\$560,852	\$255,699	-54.4%
	Operating	\$1,265,639	\$1,276,673	\$1,663,080	\$1,872,741	\$1,880,356	0.4%
	Capital Outlay	\$91,148	\$131,594	\$525,413	\$774,130	\$950,008	22.7%
	Transfers	\$713,603	\$652,672	\$298,822	\$1,041,854	\$898,991	-13.7%
	Total Expenses	\$5,218,245	\$4,864,921	\$7,077,771	\$8,665,574	\$8,458,381	-2.4%
Unrestricted Child Development							
	Income	\$358,460	\$277,545	\$293,361	\$306,045	\$132,508	-56.7%
	Expense	\$358,460	\$277,545	\$275,115	\$306,045	\$132,508	-56.7%
Restricted Child Development							
	Income	\$210,789	\$239,625	\$283,249	\$300,807	\$422,662	40.5%
	Expense	\$210,789	\$239,625	\$283,249	\$301,149	\$422,662	40.3%
Student Center							
	Income	\$273,271	\$259,617	\$282,688	\$259,200	\$258,000	-0.5%
	Expense	\$462,005	\$146,577	\$184,735	\$259,200	\$258,000	-0.5%
Student Revenue Bond							
	Income	\$18,601	\$18,564	\$17,699	\$17,625	\$22,100	25.4%
	Expense	\$18,525	\$18,075	\$17,625	\$17,625	\$22,100	25.4%
*Actual through June 30, 2015 prior to year-end closing entries							

	2012-2013	2013-2014	2014-2015		2015-2016	% >
	Actual	Actual	Act thru June*	Revised Budget	Budget	Budget
						to Final Bud
Debt Service						
Income	\$275,942	\$1,330,169	\$0	\$0	\$0	0.0%
Expense	\$275,324	\$1,383,132	\$0	\$0	\$0	0.0%
Parking						
Income	\$422,669	\$924,860	\$503,757	\$525,000	\$484,000	-7.8%
Expense	\$422,070	\$446,610	\$485,960	\$557,587	\$484,000	-13.2%
Capital Projects						
Income	\$2,369,387	\$1,153,857	\$690,141	\$750,116	\$472,898	-37.0%
Expense	\$1,912,890	\$2,560,272	\$515,607	\$1,387,991	\$500,578	-63.9%
Self Insurance						
Income	\$6,940,012	\$6,707,233	\$7,023,292	\$6,553,264	\$6,891,882	5.2%
Expense	\$7,864,355	\$12,171,002	\$7,084,923	\$8,794,471	\$6,891,882	-21.6%
OPEB						
Income	\$0	\$0	\$103,231	\$0	\$100,770	0.0%
Expense	\$0	\$0	\$0	\$0	\$0	0.0%
Worker Comp Insurance						
Income	\$0	\$0	\$21,061	\$0	\$25,000	0.0%
Expense	\$0	\$0	\$666,014	\$0	\$60,000	0.0%
Financial Aid						
Income	\$5,198,296	\$5,339,985	\$5,408,323	\$5,200,000	\$5,400,000	3.8%
Expense	\$5,198,480	\$5,324,833	\$5,408,323	\$5,200,000	\$5,400,000	3.8%
Associated Students						
Income	\$114,135	\$96,072	\$76,806	\$90,000	\$90,000	0.0%
Expense	\$69,636	\$59,099	\$50,643	\$90,000	\$90,000	0.0%
Scholarship and Loans						
Income	\$2,335,037	\$2,199,477	\$1,926,513	\$2,500,000	\$935,000	-62.6%
Expense	\$2,566,724	\$2,212,724	\$1,957,410	\$2,500,000	\$935,000	-62.6%
Trust Funds						
Income	\$283,081	\$645,664	\$672,019	\$510,000	\$744,500	46.0%
Expense	\$508,432	\$502,521	\$554,323	\$510,000	\$744,500	46.0%
Orr Scholarship						
Income	\$37,303	\$7,474	\$5,170	\$10,000	\$5,000	-50.0%
Expense	\$28,279	\$20,419	\$1,165	\$20,000	\$5,000	-75.0%
Building Fund						
Income	-\$20,618	\$134,174	\$54,561	\$25,000	\$20,000	-20.0%
Expense	\$15,058,710	\$14,728,459	\$1,512,332	\$2,232,397	\$0	-100.0%
*Actual through June 30, 2015 prior to year-end closing entries.						

Unrestricted General Fund Highlights

2015-2016 Final Budget

Revenues:

Total Unrestricted General Fund revenue budgeted for 2015-16 is \$41,684,235. This includes \$6M in additional state funding as proposed in the Governor's State Budget.

- **Apportionment** - The largest source of unrestricted revenue is referred to as Apportionment and is based on the structure of a college and actual. Apportionment funds are received from student registration fees, local property taxes, and state. Apportionment includes a basic allocation (based on the college structure - single/multiple campus, centers, and size of each) and workload (FTES - credit and non-credit). MPC's 2014-15 Annual FTES of 6,500 is being used to calculate a base Apportionment revenue of \$33,632,694 for 2015-16 Final Budget. The projected apportionment assumes no deficit coefficient.
- **Additional State Funding based on Governor's State Budget** - amounts calculated based on 2014-15 P1 (total \$6,006,494)
 - Ongoing - \$2,020,115
 - COLA – 1.02% on Apportionment base = \$339,671
 - OCDCP Equalization – 120 CDCP FTES X \$1,365 = \$163,800
 - Base allocation increase – based on MPC FTES vs statewide FTES = \$1,516,644
 - Ongoing/designated- \$426,503
 - Funds for additional FT faculty, to improve FT/PT teaching ratio.
 - One-time - \$3,559,876
 - One-time funds to help pay down prior obligations... understand intended to provide potential future funding to offset future loss of Prop 30 funds.
- **Restoration and Growth** – MPC is eligible for \$1.2M in “Unrestored Decline” stability funding and an additional \$330K in growth funding. The college will need to increase the current FTES base (6,500) by approximately 330 to earn this funding. No amount is being included in this budget for Restoration or Growth.
- **Part-Time Faculty Compensation** – The District has budgeted the same as last year, \$173,268.
- **Lottery** – Funds received from the Lottery Commission are based on FTES, including non-resident and apprenticeship. Lottery funds are budgeted at \$856,604, using School Services projection of \$128 per FTES and 6503 instate and 185 nonresident FTES.
- **Nonresident Fees** – The non-resident fee revenue for 2015-16 is budgeted at \$586,000. The new rate adopted by the board for 2015-16 is the State average of \$200 per unit, which is \$7 more than the MPC 2014-15 rate.

- **Interest** – The yield on the funds deposited with the county treasury continues to be at historic lows (< 0.50%) and the District is budgeting \$15,000 in interest income for 2015-16.

Expenses:

Total Unrestricted General Fund Expenses are budgeted at \$41,684,235. Projections are included for all known obligations and only mandated increases (contractual, fee increases, etc.) in expenses have been added to the budget.

- **Salaries** - Total salaries are budgeted at \$22,792,317 for a small increase over \$21,631,280 in 2014-15. This includes some money for one-time payments as well as an increase of 1.08% in the salary schedules for the 2015-16 FY. Increases for required step and column movement and longevity have been budgeted where appropriate, and turnover savings are reflected in the totals.
- **Fringe Benefits** – Fringe benefits are shown in two categories: salary roll-up costs and medical benefits.

Salary roll-up costs include retirement, Medicare, FICA, unemployment, and workers comp and total 29.547% for classified employees and 15.23% for academic employees. The employer rate for STRS increased 1.85% from last year, and the PERS rate increased by 0.076%.

Employer rates for STRS and PERS are both expected to increase every year for the next several years. The Legislature has set STRS rates to increase by a total of 10.85% spread over the period from 2014-15 to 2020-21. Roll-up costs associated with salary increases for required step and column movement and longevity increases have been budgeted.

Expenses for the District's self-insured medical benefits are budgeted and recorded in the Self Insurance Fund. Payments are made from the various operating accounts to the Self Insurance Fund to cover the expenses. This Final Budget uses the medical rate from 2014-15.

- **Books and Supplies** – This category is budgeted at \$470,451 for 2015-16.
- **Services and Operating** – **At \$7,386,419 this budget category is \$1,497,573 more than last year. Most of the difference (\$1,324,393) is in amounts set aside for expenses detailed later under contingencies.**
 1. **Utilities** – Total utility expenses (electricity, natural gas, water, waste disposal and sewage) are budgeted at \$1,217,099. Telephone expenses are budgeted at \$69,000.
 2. **Risk Management (insurance)** – The District is in a pool with other community colleges and is self-insured for property and liability coverage. Property and liability is budgeted at \$291,188. Student accident insurance for athletes is budgeted at \$70,474. (A budget for student accident insurance is also included in the Restricted General Fund at \$44,717.)
 3. **Instructional Service Agreements** – \$2,417,536 is budgeted for Instructional Service Agreements (ISA.)
 4. **Travel** – The conference attendance and related travel budget is \$95,959 for 2015-16.

5. Legal Expenses - This category is the same as last year with a budget of \$178,321.
6. Election Expenses –The Board election in 2015-16 will be uncontested, so the election expense is budgeted at \$25,000.
7. Building Maintenance – Minor capital improvements is budgeted at \$77,000.
8. Other Services & Expenses – The total budgets here are similar to last year, except for the Contingencies listed below.
9. Contingencies – Total general contingencies are \$71,355, including \$10,000 for unanticipated institutional expenditures, \$6,580 for the Superintendent/President, \$52,275 total for vice presidents, \$2,500 total for deans.

Special contingency budgets are included:

- Ongoing designated for additional full-time faculty, to match new state revenue designated for this purpose - \$426,503
 - One-time contingencies for efficiency consultants, staffing/reorganization, and interest-based bargaining services - \$716,000
- **Capital Outlay** – This category is budgeted at \$447,344 including \$200,000 total for Technology Refreshment and replacement of three college vans.
 - **Transfers** - Transfers to other funds are budgeted at \$146,600, a decrease of \$181,881 from last year, due to a decrease in the transfer to Child Development Fund.

Child Development Fund	\$50,000
EOP&S	\$69,583
Health Services	\$27,017

- **Other** - The District records the mandatory allocation of revenue generated by DSPPS classes by covering direct expenses totaling \$377,246 in the Unrestricted General Fund.

<i>Conclusion</i>

Unrestricted General Funds Expenses are budgeted to equal revenues. Expense budgets include \$1,173,293 in ongoing expenses supported by the one-time state revenues.

The Final Budget for 2015-16 was developed using the best information available at the time.

Exhibit A

Unrestricted General Fund

Object Analysis (Detail)
Revenue by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, September 09, 2015
 Print Time: 2:40 PM

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8100 Federal Revenues							
8105 VA Education - Reporting Fee	1,145	0	2,000	2,637	2,000	0	0.00%
8107 PELL Allowance	0	0	7,000	0	7,000	0	0.00%
8117 Forest Reserve	0	0	1,700	2,169	2,000	300	17.65%
8100 Total >	1,145	0	10,700	4,806	11,000	300	2.80%
8600 State Revenues							
8602 Mandated Cost	0	0	190,000	480,584	182,000	-8,000	-4.21%
8629 Enrollment Fee Admin Allowance	59,013	51,416	55,887	37,822	56,000	113	0.20%
8634 Part Time Faculty	173,268	159,407	173,268	103,961	173,268	0	0.00%
8640 Part Time Faculty Office hours	2,715	2,498	2,715	1,629	2,715	0	0.00%
8665 Lottery	0	577,862	901,248	459,226	856,064	-45,184	-5.01%
8667 Prop 30 - EPA Funds	0	3,341,545	4,604,477	3,719,012	5,000,000	395,523	8.59%
8671 Home Owners Property Tax	0	0	0	0	85,000	85,000	0.00%
8672 Ongoing Base Allocation	0	0	0	0	2,020,115	2,020,115	0.00%
8673 One Time Block Grant	0	0	0	0	3,559,876	3,559,876	0.00%
8674 Ongoing Full Time Faculty	0	0	0	0	426,503	426,503	0.00%
8600 Total >	234,996	4,132,728	5,927,595	4,802,234	12,361,541	6,433,946	108.54%
8610 State Apportionment							
8601 Apportionment	-2,385,626	7,781,290	11,716,186	11,970,856	10,332,694	-1,383,492	-11.81%
8610 Total >	-2,385,626	7,781,290	11,716,186	11,970,856	10,332,694	-1,383,492	-11.81%
8800 Local Revenues							
8801 Secured Taxes	13,230,754	13,686,740	12,729,121	14,370,934	14,000,000	1,270,879	9.98%
8802 Unsecured Taxes	542,620	499,982	500,000	544,494	540,000	40,000	8.00%
8803 Prior Year Taxes	127,311	180,375	330,796	131,032	175,000	-155,796	-47.10%
8804 Supplemental Taxes	1,483,354	930,821	883,318	840,602	700,000	-183,318	-20.75%
8805 Athletic Ticket Sales	5,137	5,125	7,000	9,964	7,000	0	0.00%
8810 Transcripts	67,825	65,174	50,000	56,541	72,000	22,000	44.00%
8816 Non-Resident Tuition - MPC Campus	582,860	546,342	585,000	585,532	586,000	1,000	0.17%
8817 Old Non-Resident Tuition	0	0	0	0	3,000	3,000	0.00%
8826 State Enrollment Fees	3,009,347	2,550,472	2,490,000	2,242,201	2,800,000	310,000	12.45%
8831 NSF Checks Collected	22,211	1,533	5,000	13,950	10,000	5,000	100.00%
8853 A/R Not Recorded	16	1,451	1,000	837	1,000	0	0.00%
8857 Interest on Fund Balance	3,616	0	20,000	0	15,000	-5,000	-25.00%
8858 Foundation for CC Lease	12,000	10,000	12,000	10,000	12,000	0	0.00%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)

Revenue by Object - Summary

General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, September 09, 2015

Print Time: 2:40 PM

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8860	Go Print (Marina)	0	1,241	1,000	1,538	1,000	0	0.00%
8878	Student International Insurance	0	0	0	0	50,000	50,000	0.00%
8888	Library Materials	0	0	500	948	1,000	500	100.00%
8889	Library Fines/Dues	5,380	3,599	5,000	3,603	5,000	0	0.00%
8894	Bank Account Interest (FNB)	1,595	851	1,500	87	1,000	-500	-33.33%
<i>8800 Total ></i>		19,159,251	18,533,952	17,733,785	18,809,047	18,979,000	1,245,215	7.02%
<i>8900 Other</i>								
<i>8xxx Total ></i>		19,064,997	32,993,272	38,029,473	36,986,943	41,684,235	3,654,762	9.61%
General Fund (Fund 01)-Unrestricted		19,064,997	32,993,272	38,029,473	36,986,943	41,684,235	3,654,762	9.61%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015

Print Time: 2:40 PM

Grand Totals

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	19,064,997	32,993,272	38,029,473	36,986,943	41,684,235	3,654,762	9.61%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, September 09, 2015
 Print Time: 2:39 PM

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1100 Instructional Salaries, Regular Salary							
1101 Teaching	6,051,216	5,675,281	6,494,204	5,945,274	6,577,974	83,770	1.29%
1120 Faculty Salary Contingency	0	0	0	0	144,320	144,320	0.00%
1185 One-Time 1.08% 015-16 Class/Mgr/Conf	0	0	0	0	518,988	518,988	0.00%
<i>1100 Total ></i>	6,051,216	5,675,281	6,494,204	5,945,274	7,241,282	747,078	11.50%
1200 Non-Instructional Salaries, Regular Salary							
1202 Non-Teaching - Executives	604,351	604,892	635,452	504,112	567,630	-67,822	-10.67%
1203 Non-Teaching - Deans	441,845	512,483	566,594	440,824	577,790	11,196	1.98%
1215 Counselors	430,609	417,328	511,910	358,507	403,780	-108,130	-21.12%
1220 Division/Department Chairs	399,308	395,361	444,578	412,392	451,175	6,598	1.48%
1225 Academic Senate Officers	42,501	40,442	44,708	41,503	37,381	-7,328	-16.39%
1230 CTA Reassigned Time	26,946	21,500	28,778	26,666	29,448	669	2.33%
1235 Reassigned Time	266,340	305,241	346,612	320,824	351,314	4,702	1.36%
1240 Librarians	245,534	165,724	216,690	201,950	230,271	13,582	6.27%
1260 Administrative Salary Contingency	0	0	0	0	13,088	13,088	0.00%
<i>1200 Total ></i>	2,461,132	2,469,429	2,801,792	2,307,856	2,661,876	-139,916	-4.99%
1300 Instructional Salaries, Other Nonregular							
1301 Hourly Teaching - Fall/Spring	3,208,471	3,237,909	3,328,807	2,862,066	3,328,807	0	0.00%
1302 Hourly Teaching - Early Spring	35,577	37,396	69,749	35,545	91,341	21,592	30.96%
1303 Hourly Teaching - Summer	589,648	661,838	730,000	594,312	730,000	0	0.00%
1304 Hourly Teaching - Substitutes	0	0	57,200	0	57,200	0	0.00%
1306 Hourly Teaching - One-Time Overload	0	0	0	0	69,426	69,426	0.00%
1325 Hourly Teaching - Student Advisement Pool	0	0	28,000	0	28,000	0	0.00%
1326 Hrly Teaching - Flex Time	0	0	120,000	0	100,000	-20,000	-16.67%
1328 Grading Factor	91,778	86,761	101,619	91,506	101,619	0	0.00%
1335 Hrly Inst - contract employee	214,618	241,332	512,000	445,170	562,700	50,700	9.90%
1344 Sub's for Faculty Interviews	0	0	10,000	0	2,000	-8,000	-80.00%
<i>1300 Total ></i>	4,140,092	4,265,236	4,978,075	4,028,599	5,071,093	93,018	1.87%
1400 Non-Instructional Salaries, Other Nonregular							
1401 Hourly Non-Teaching - Fall/Spring	201,441	170,207	201,011	126,373	170,420	-30,591	-15.22%
1402 Hourly Non-Teaching - Early Spring	5,068	4,896	6,180	3,870	5,180	-1,000	-16.18%
1403 Hourly Non-Teaching - Summer	23,998	20,971	33,466	29,146	36,533	3,067	9.16%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	2,295	0	2,295	0	0.00%
1409 Mandatory Trng. For Adjuncts	0	0	0	0	50,760	50,760	0.00%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015

Print Time: 2:39 PM

General Fund (Fund 01)-Unrestricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
<i>1400 Total ></i>	230,507	196,074	242,952	159,390	265,188	22,236	9.15%
<i>1xxx Total ></i>	12,882,946	12,606,019	14,517,023	12,441,118	15,239,439	722,417	4.98%
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	4,660,594	4,187,586	4,448,249	3,832,015	4,362,282	-85,968	-1.93%
2102 Managers	609,557	541,039	602,796	567,569	615,239	12,443	2.06%
2103 Supervisors	117,676	105,429	119,652	76,110	117,540	-2,112	-1.77%
2104 Confidential	371,822	349,010	392,269	354,065	481,945	89,675	22.86%
2120 MSC Salary Contingency	0	0	0	0	13,862	13,862	0.00%
2130 Class. Sal. Contingency	0	0	0	0	60,407	60,407	0.00%
2180 One-Time 2.02% Class/Conf 15-16	0	0	0	0	148,047	148,047	0.00%
2185 One-Time 1.08% 15-16 Fac/Adm	0	0	0	0	258,691	258,691	0.00%
<i>2100 Total ></i>	5,759,648	5,183,064	5,562,967	4,829,759	6,058,012	495,046	8.90%
2200 Instructional Aides, Regular Full-Time Schedule							
2201 Instructional Aid	687,881	683,518	707,557	595,250	722,730	15,173	2.14%
2203 Supervisor (Instructional)	76,584	71,434	77,928	72,981	54,322	-23,606	-30.29%
<i>2200 Total ></i>	764,465	754,952	785,485	668,231	777,052	-8,433	-1.07%
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	96,264	80,647	85,738	45,605	76,880	-8,858	-10.33%
2302 Hourly Student Help	5,730	3,454	7,873	10,757	9,873	2,000	25.40%
2303 Hourly Overtime	160,980	53,074	55,408	60,425	55,408	0	0.00%
2304 Hourly Professional Experts	14,389	12,750	285	0	285	0	0.00%
2306 Hourly Temporary	12,621	36,782	39,610	7,668	37,610	-2,000	-5.05%
2308 Substitutes for Classified	10,789	34,902	23,339	37,630	5,155	-18,184	-77.91%
<i>2300 Total ></i>	300,772	221,609	212,253	162,085	185,211	-27,042	-12.74%
2400 Instructional Aides, Other than Full-Time Sched.							
2401 Student Help	56,150	54,145	29,768	22,995	25,062	-4,706	-15.81%
2402 Hourly, Part Time, Permanent	437,626	397,586	421,180	380,620	422,644	1,464	0.35%
2403 Professional Experts (Instructional)	82,528	81,124	66,654	60,788	67,668	1,014	1.52%
2404 Hourly Temporary	5,045	4,543	6,358	3,821	6,358	0	0.00%
2405 Summer	6,018	5,693	7,000	6,956	9,871	2,871	41.01%
2408 Substitute	0	0	1,000	348	1,000	0	0.00%
<i>2400 Total ></i>	587,366	543,090	531,960	475,529	532,603	643	0.12%
<i>2xxx Total ></i>	7,412,251	6,702,716	7,092,665	6,135,604	7,552,878	460,214	6.49%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, September 09, 2015
 Print Time: 2:39 PM

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3110 STRS Instructional							
1101 Teaching	492,652	461,796	570,219	519,023	697,705	127,486	22.36%
1301 Hourly Teaching - Fall/Spring	203,959	211,906	295,601	201,092	357,191	61,590	20.84%
1302 Hourly Teaching - Early Spring	2,868	2,833	6,195	3,015	9,801	3,606	58.21%
1303 Hourly Teaching - Summer	41,504	48,358	64,822	45,340	78,328	13,506	20.84%
1304 Hourly Teaching - Substitutes	0	0	5,079	0	6,138	1,059	20.85%
1325 Hourly Teaching - Student Advisement Pool	0	0	2,486	0	3,004	518	20.84%
1326 Hrly Teaching - Flex Time	0	0	10,656	0	10,730	74	0.69%
1328 Grading Factor	5,792	5,613	9,023	6,508	10,904	1,881	20.85%
1335 Hrly Inst - contract employee	17,090	19,616	45,464	38,962	60,380	14,916	32.81%
1344 Sub's for Faculty Interviews	0	0	888	0	215	-673	-75.79%
2402 Hourly, Part Time, Permanent	0	0	0	0	1,179	1,179	0.00%
3110 Total >	763,865	750,123	1,012,271	813,939	1,235,574	223,303	22.06%
3120 STRS Non-Instructional							
1202 Non-Teaching - Executives	35,220	35,894	56,428	44,727	60,907	4,479	7.94%
1203 Non-Teaching - Deans	11,152	14,930	16,802	8,806	19,418	2,617	15.57%
1215 Counselors	32,159	31,187	41,542	28,190	38,752	-2,790	-6.72%
1220 Division/Department Chairs	34,677	32,617	39,478	36,516	48,411	8,933	22.63%
1225 Academic Senate Officers	3,506	3,337	3,970	3,680	4,011	41	1.03%
1230 CTA Reassigned Time	2,223	1,774	2,556	2,365	2,415	-140	-5.49%
1235 Reassigned Time	21,973	25,183	30,779	28,453	37,696	6,917	22.47%
1240 Librarians	22,858	13,672	19,242	17,823	24,708	5,466	28.41%
1401 Hourly Non-Teaching - Fall/Spring	11,314	10,188	17,906	10,191	16,285	-1,621	-9.05%
1402 Hourly Non-Teaching - Early Spring	418	404	510	343	457	-53	-10.39%
1403 Hourly Non-Teaching - Summer	1,896	1,588	2,754	2,348	3,083	329	11.95%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	189	0	189	0	0.00%
1409 Mandatory Trng. For Adjuncts	0	0	0	0	5,447	5,447	0.00%
5202 Executive Contract Payroll Expense	0	0	1,411	0	1,649	238	16.87%
5209 Automobile Allowance	0	0	567	0	825	258	45.50%
3120 Total >	177,701	171,306	234,709	183,537	264,253	29,545	12.59%
3210 PERS Instructional							
1101 Teaching	9,956	9,252	10,469	9,725	10,537	68	0.65%
2201 Instructional Aid	126,840	126,143	132,816	108,254	136,213	3,397	2.56%
2203 Supervisor (Instructional)	14,104	13,174	14,628	13,699	10,238	-4,390	-30.01%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2402 Hourly, Part Time, Permanent	19,730	17,222	15,830	14,522	22,692	6,862	43.35%
<i>3210 Total ></i>	170,630	165,791	173,743	146,200	179,680	5,937	3.42%
3220 PERS Non-Instructional							
1202 Non-Teaching - Executives	16,832	4,584	0	0	17,826	17,826	0.00%
1203 Non-Teaching - Deans	28,510	37,932	53,138	40,197	54,271	1,133	2.13%
1215 Counselors	4,659	4,497	5,191	4,766	5,050	-141	-2.72%
1230 CTA Reassigned Time	0	0	0	0	822	822	0.00%
2101 Non-Instructional Classified	861,098	764,603	834,905	695,229	813,574	-21,331	-2.55%
2102 Managers	112,262	99,778	113,151	106,539	115,954	2,803	2.48%
2103 Supervisors	21,672	16,643	22,460	13,809	22,153	-307	-1.37%
2104 Confidential	67,052	61,104	73,633	60,899	90,832	17,199	23.36%
2301 Hourly Part Time, Permanent	2,334	2,252	0	0	3,303	3,303	0.00%
2304 Hourly Professional Experts	0	0	54	0	54	0	0.00%
2306 Hourly Temporary	420	0	2,500	860	2,500	0	0.00%
<i>3220 Total ></i>	1,114,841	991,393	1,105,032	922,299	1,126,338	21,307	1.93%
3310 OASDI (FICA) Instructional							
1101 Teaching	5,407	5,013	5,514	5,122	5,514	0	0.00%
2201 Instructional Aid	44,272	43,772	43,869	36,895	44,809	941	2.14%
2203 Supervisor (Instructional)	4,748	4,429	4,832	4,525	3,368	-1,464	-30.29%
2402 Hourly, Part Time, Permanent	7,321	5,790	5,229	4,797	7,465	2,236	42.77%
<i>3310 Total ></i>	61,748	59,004	59,443	51,339	61,157	1,713	2.88%
3320 OASDI (FICA) Non-Instructional							
1202 Non-Teaching - Executives	6,213	1,496	0	0	9,329	9,329	0.00%
1203 Non-Teaching - Deans	12,826	19,085	22,851	20,506	22,926	74	0.33%
1215 Counselors	2,530	2,437	2,734	2,511	2,643	-91	-3.34%
1230 CTA Reassigned Time	0	0	0	0	430	430	0.00%
2101 Non-Instructional Classified	286,167	258,085	275,791	236,502	267,668	-8,124	-2.95%
2102 Managers	37,290	33,315	37,373	34,915	38,145	771	2.06%
2103 Supervisors	7,275	6,537	7,418	4,719	7,287	-131	-1.77%
2104 Confidential	22,811	21,519	24,321	21,575	29,881	5,560	22.86%
2301 Hourly Part Time, Permanent	786	757	0	0	1,086	1,086	0.00%
2303 Hourly Overtime	7,930	3,290	3,434	3,746	3,434	0	0.00%
2304 Hourly Professional Experts	0	0	18	0	18	0	0.00%
2306 Hourly Temporary	227	56	1,000	453	1,000	0	0.00%

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**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

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General Fund (Fund 01)-Unrestricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3950 Retirement Incentive	0	0	0	0	3,229	3,229	0.00%
<i>3320 Total ></i>	384,054	346,750	375,159	324,926	387,076	11,918	3.18%

3330 Medicare Instructional

1101 Teaching	79,305	78,159	89,750	81,825	90,950	1,200	1.34%
1301 Hourly Teaching - Fall/Spring	46,188	46,949	48,270	41,508	48,285	15	0.03%
1302 Hourly Teaching - Early Spring	516	542	1,012	515	1,326	314	31.03%
1303 Hourly Teaching - Summer	7,594	9,358	10,593	8,543	10,593	0	0.00%
1304 Hourly Teaching - Substitutes	0	0	829	0	829	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	0	0	406	0	406	0	0.00%
1326 Hrly Teaching - Flex Time	0	0	1,740	0	1,450	-290	-16.67%
1328 Grading Factor	1,331	1,258	1,473	1,327	1,473	0	0.00%
1335 Hrly Inst - contract employee	3,082	3,500	7,423	6,289	8,160	737	9.93%
1344 Sub's for Faculty Interviews	0	0	145	0	29	-116	-80.00%
2201 Instructional Aid	10,354	10,237	10,260	8,629	10,480	220	2.14%
2203 Supervisor (Instructional)	1,110	1,036	1,130	1,058	788	-342	-30.29%
2402 Hourly, Part Time, Permanent	6,345	5,765	6,107	5,521	6,128	21	0.35%
2403 Professional Experts (Instructional)	1,240	1,250	966	950	981	15	1.55%
2404 Hourly Temporary	84	66	92	55	92	0	0.00%
2405 Summer	87	83	102	101	144	42	41.18%
2408 Substitute	0	0	14	5	14	0	0.00%
<i>3330 Total ></i>	157,236	158,202	180,612	156,327	182,127	1,515	0.84%

3340 Medicare Non-Instructional

1202 Non-Teaching - Executives	6,727	8,771	9,214	7,310	8,231	-983	-10.67%
1203 Non-Teaching - Deans	6,387	7,424	8,216	6,382	8,378	162	1.98%
1215 Counselors	4,608	4,553	5,945	3,686	4,377	-1,568	-26.37%
1220 Division/Department Chairs	5,762	5,684	6,446	5,930	6,542	96	1.48%
1225 Academic Senate Officers	616	586	648	602	542	-106	-16.39%
1230 CTA Reassigned Time	295	312	417	387	427	10	2.33%
1235 Reassigned Time	4,242	4,003	4,546	4,195	4,655	110	2.41%
1240 Librarians	3,496	2,361	3,142	2,885	3,339	197	6.27%
1401 Hourly Non-Teaching - Fall/Spring	2,919	2,468	2,924	1,832	2,481	-443	-15.15%
1402 Hourly Non-Teaching - Early Spring	72	71	90	56	75	-15	-16.67%
1403 Hourly Non-Teaching - Summer	336	294	486	423	530	44	9.05%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	33	0	33	0	0.00%

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**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1409 Mandatory Trng. For Adjuncts	0	0	0	0	736	736	0.00%
2101 Non-Instructional Classified	67,196	60,357	64,500	55,310	63,253	-1,247	-1.93%
2102 Managers	8,737	7,791	8,741	8,166	8,921	180	2.06%
2103 Supervisors	1,701	1,529	1,735	1,104	1,704	-31	-1.77%
2104 Confidential	5,335	5,033	5,688	5,046	6,988	1,300	22.86%
2301 Hourly Part Time, Permanent	1,396	1,169	1,243	661	1,115	-128	-10.33%
2303 Hourly Overtime	2,332	769	803	876	803	0	0.00%
2304 Hourly Professional Experts	209	185	4	0	4	0	0.00%
2306 Hourly Temporary	183	533	574	111	545	-29	-5.05%
2308 Substitutes for Classified	156	506	339	546	75	-264	-77.88%
3950 Retirement Incentive	0	0	0	0	755	755	0.00%
5202 Executive Contract Payroll Expense	0	0	249	0	318	69	27.71%
5209 Automobile Allowance	0	0	107	0	142	35	32.71%
3340 Total >	122,758	114,494	126,184	105,522	124,969	-1,214	-0.96%
3400 Health and Welfare Benefits							
3416 Vision	27,146	26,478	33,728	25,779	33,976	248	0.74%
3417 Dental	330,501	257,190	375,904	279,422	378,668	2,764	0.74%
3418 Life Insurance	35,003	32,355	36,168	30,144	36,429	261	0.72%
3419 Long Term Disability Insurance	25,574	25,536	20,672	16,182	20,824	152	0.74%
3430 Non-Medical for Categoricals (Abatement)	0	0	-57,611	0	-66,271	-8,660	15.03%
3450 H & W Payments	0	0	5,135,038	5,135,038	5,346,638	211,600	4.12%
3400 Total >	418,224	341,559	5,543,899	5,486,565	5,750,264	206,365	3.72%
3510 SUI Instructional							
1101 Teaching	66,382	2,834	3,247	2,969	3,289	42	1.29%
1301 Hourly Teaching - Fall/Spring	35,070	1,619	1,663	1,431	1,682	19	1.14%
1302 Hourly Teaching - Early Spring	391	18	34	18	47	13	38.24%
1303 Hourly Teaching - Summer	3,381	330	371	296	370	-1	-0.27%
1304 Hourly Teaching - Substitutes	0	0	29	0	29	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	0	0	14	0	14	0	0.00%
1326 Hrly Teaching - Flex Time	0	0	60	0	50	-10	-16.67%
1328 Grading Factor	1,010	43	51	46	50	-1	-1.96%
1335 Hrly Inst - contract employee	2,355	121	255	222	283	28	10.98%
1344 Sub's for Faculty Interviews	0	0	5	0	1	-4	-80.00%
2201 Instructional Aid	7,844	352	354	297	361	8	2.14%

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2203 Supervisor (Instructional)	842	36	39	37	27	-12	-30.29%
2402 Hourly, Part Time, Permanent	4,630	199	211	190	211	1	0.35%
2403 Professional Experts (Instructional)	936	43	33	33	34	1	3.03%
2404 Hourly Temporary	64	2	3	2	3	0	0.00%
2405 Summer	34	3	4	3	5	1	25.00%
2408 Substitute	0	0	1	0	1	0	0.00%
3510 Total >	122,940	5,599	6,383	5,544	6,458	74	1.17%

3520 SUI Non-Instructional

1202 Non-Teaching - Executives	6,644	302	318	252	284	-34	-10.67%
1203 Non-Teaching - Deans	4,845	256	283	220	289	6	1.98%
1215 Counselors	4,594	203	256	175	202	-54	-21.12%
1220 Division/Department Chairs	4,371	197	222	205	226	3	1.48%
1225 Academic Senate Officers	468	20	22	21	19	-4	-16.39%
1230 CTA Reassigned Time	296	11	14	13	15	0	2.33%
1235 Reassigned Time	3,218	151	173	160	176	2	1.36%
1240 Librarians	2,652	83	108	101	115	7	6.27%
1401 Hourly Non-Teaching - Fall/Spring	2,145	85	102	63	86	-16	-15.69%
1402 Hourly Non-Teaching - Early Spring	55	2	3	2	3	0	0.00%
1403 Hourly Non-Teaching - Summer	-170	10	17	15	19	2	11.76%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	1	0	1	0	0.00%
1409 Mandatory Trng. For Adjuncts	0	0	0	0	25	25	0.00%
2101 Non-Instructional Classified	50,961	2,084	2,224	1,905	2,181	-43	-1.93%
2102 Managers	6,601	269	301	282	308	6	2.06%
2103 Supervisors	1,291	53	60	38	59	-1	-1.77%
2104 Confidential	4,047	174	196	175	241	45	22.86%
2301 Hourly Part Time, Permanent	1,038	40	43	23	38	-4	-10.33%
2303 Hourly Overtime	1,514	26	30	30	30	0	0.00%
2304 Hourly Professional Experts	158	6	1	0	1	0	0.00%
2306 Hourly Temporary	123	18	20	4	19	-1	-5.00%
2308 Substitutes for Classified	114	17	13	19	3	-10	-76.92%
3950 Retirement Incentive	0	0	0	0	26	26	0.00%
5202 Executive Contract Payroll Expense	0	0	180	0	94	-86	-47.78%
5209 Automobile Allowance	0	0	4	0	6	2	50.00%
3520 Total >	95,000	4,011	4,596	3,702	4,464	-132	-2.87%

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Object Analysis (Detail)
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3600 Worker's Compensation Insurance							
3615 WC - NCCP (Contribution)	374,670	407,957	500,000	432,581	500,000	0	0.00%
3616 WC - NCCP (Abatement)	-781,753	-569,299	-500,000	-563,790	-500,000	0	0.00%
3610 WC Instructional							
1101 Teaching	181,044	170,351	194,826	178,449	197,339	2,513	1.29%
1301 Hourly Teaching - Fall/Spring	96,221	97,138	99,866	85,862	99,865	-1	0.00%
1302 Hourly Teaching - Early Spring	1,067	1,122	2,093	1,066	2,741	648	30.96%
1303 Hourly Teaching - Summer	17,774	19,855	21,902	17,829	21,902	0	0.00%
1304 Hourly Teaching - Substitutes	0	0	1,716	0	1,716	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	0	0	840	0	840	0	0.00%
1326 Hrly Teaching - Flex Time	0	0	3,600	0	3,000	-600	-16.67%
1328 Grading Factor	2,753	2,603	3,048	2,745	3,049	1	0.03%
1335 Hrly Inst - contract employee	6,422	7,240	15,359	13,355	16,881	1,522	9.91%
1344 Sub's for Faculty Interviews	0	0	300	0	60	-240	-80.00%
2201 Instructional Aid	21,422	21,188	21,227	17,858	21,682	455	2.14%
2203 Supervisor (Instructional)	2,298	2,143	2,338	2,189	1,630	-708	-30.29%
2401 Student Help	1,685	1,630	931	688	759	-172	-18.47%
2402 Hourly, Part Time, Permanent	13,129	11,928	12,635	11,419	12,679	44	0.35%
2403 Professional Experts (Instructional)	2,565	2,586	1,999	1,965	2,029	30	1.50%
2404 Hourly Temporary	174	136	192	115	192	0	0.00%
2405 Summer	181	171	210	209	296	86	40.95%
2408 Substitute	0	0	30	10	30	0	0.00%
3610 Total >	346,734	338,090	383,733	333,760	386,690	2,957	0.77%
3620 WC Non-Instructional							
1202 Non-Teaching - Executives	18,131	18,147	19,064	15,124	17,029	-2,035	-10.67%
1203 Non-Teaching - Deans	13,214	15,375	16,998	13,225	17,334	336	1.98%
1215 Counselors	12,530	12,520	15,357	10,755	12,113	-3,244	-21.12%
1220 Division/Department Chairs	11,920	11,861	13,337	12,372	13,535	198	1.48%
1225 Academic Senate Officers	1,275	1,213	1,341	1,245	1,121	-220	-16.39%
1230 CTA Reassigned Time	808	645	863	800	883	20	2.33%
1235 Reassigned Time	8,777	9,158	10,398	9,624	10,539	141	1.36%
1240 Librarians	7,233	4,972	6,501	6,058	6,908	407	6.27%
1401 Hourly Non-Teaching - Fall/Spring	6,043	5,106	6,049	3,791	5,131	-918	-15.18%
1402 Hourly Non-Teaching - Early Spring	150	147	185	116	155	-30	-16.22%

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1403 Hourly Non-Teaching - Summer	716	629	1,004	874	1,096	92	9.16%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	69	0	69	0	0.00%
1409 Mandatory Trng. For Adjuncts	0	0	0	0	1,522	1,522	0.00%
2101 Non-Instructional Classified	139,026	126,310	133,447	115,103	130,868	-2,579	-1.93%
2102 Managers	18,077	16,231	18,084	17,027	18,457	373	2.06%
2103 Supervisors	3,520	3,163	3,590	2,283	3,526	-63	-1.77%
2104 Confidential	11,038	10,470	11,768	10,622	14,458	2,690	22.86%
2301 Hourly Part Time, Permanent	2,888	2,419	2,572	1,368	2,306	-266	-10.33%
2302 Hourly Student Help	3,943	35	4,185	123	4,245	60	1.43%
2303 Hourly Overtime	4,825	1,592	1,664	1,813	1,664	0	0.00%
2304 Hourly Professional Experts	432	383	10	0	10	0	0.00%
2306 Hourly Temporary	379	1,103	1,189	230	1,129	-60	-5.05%
2308 Substitutes for Classified	324	1,047	712	1,129	155	-557	-78.23%
3950 Retirement Incentive	0	0	0	0	1,562	1,562	0.00%
5202 Executive Contract Payroll Expense	0	0	657	0	657	0	0.00%
5209 Automobile Allowance	0	0	243	0	315	72	29.63%
3620 Total >	265,358	242,720	269,482	223,716	266,790	-2,692	-1.00%
3900 Other Benefits							
1120 Faculty Salary Contingency	0	0	0	0	21,980	21,980	0.00%
1185 One-Time 1.08% 015-16 Class/Mgr/Conf	0	0	0	0	79,043	79,043	0.00%
1260 Administrative Salary Contingency	0	0	0	0	1,993	1,993	0.00%
1306 Hourly Teaching - One-Time Overload	0	0	0	0	10,574	10,574	0.00%
2120 MSC Salary Contingency	0	0	0	0	4,096	4,096	0.00%
2130 Class. Sal. Contingency	0	0	0	0	16,491	16,491	0.00%
2180 One-Time 2.02% Class/Conf 15-16	0	0	0	0	40,174	40,174	0.00%
2185 One-Time 1.08% 15-16 Fac/Adm	0	0	0	0	70,640	70,640	0.00%
3450 H & W Payments	0	0	0	0	159,248	159,248	0.00%
3930 Educational Incentive/Classified	0	0	10,000	0	10,000	0	0.00%
3950 Retirement Incentive	0	0	0	0	52,080	52,080	0.00%
3960 Other Benefits	0	0	20,004	16,670	20,004	0	0.00%
3900 Total >	0	0	30,004	16,670	486,323	456,319	#####
3xxx Total >	3,794,007	3,527,702	9,505,249	8,642,837	10,462,166	956,917	10.07%

4300 Instructional Supplies

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
4312 Instructional Program Materials	12,007	177,810	193,838	134,791	179,290	-14,548	-7.51%
4331 Subscription	0	977	1,000	950	1,090	90	9.00%
4350 Books	0	0	245	0	245	0	0.00%
4300 Total >	18,442	191,065	196,083	136,571	180,625	-15,458	-7.88%
4500 Non-Instructional Supplies							
4501 Catalog Data Base	8,948	7,099	10,200	7,350	10,200	0	0.00%
4503 Subscription	79,265	32,725	38,260	2,085	44,058	5,798	15.15%
4507 Recruiting	28,601	18,582	35,000	13,381	34,565	-435	-1.24%
4511 Printing (Non- Printshop)	29,882	19,556	28,655	27,326	28,155	-500	-1.74%
4514 Graduation Supplies	7,011	400	6,240	755	6,540	300	4.81%
4525 Office Supplies	64,323	59,539	90,315	52,703	92,294	1,979	2.19%
4528 Reference Material	3,420	2,850	3,500	2,850	3,500	0	0.00%
4529 Instructional Materials (abatement)	0	0	-239,394	0	-239,394	0	0.00%
4536 Computer Network Related Supplies	10,772	2,935	10,000	8,814	10,000	0	0.00%
4540 State/County Health Required Innoculations	175	230	2,000	300	2,000	0	0.00%
4550 Pool Chemicals	12,646	7,182	14,000	12,541	14,000	0	0.00%
4551 Minor Equipment/Property	7,529	6,630	15,864	9,974	15,303	-561	-3.54%
4553 Uniforms (Parking, Athletics)	20,916	45,269	24,048	17,425	23,798	-250	-1.04%
4556 Professional Reference Books	51	0	200	0	200	0	0.00%
4561 Maintenance Supplies	11,236	5,238	17,815	10,859	17,815	0	0.00%
4571 Equipment Repair Parts & Material	39,446	26,726	55,685	30,326	55,685	0	0.00%
4580 Safety Equipment	0	0	6,175	300	6,175	0	0.00%
4590 Custodial Consumable Supplies	141,830	126,939	140,000	86,422	140,000	0	0.00%
4500 Total >	469,999	366,057	262,741	283,411	264,894	2,153	0.82%
4700 Food							
4706 Food (Receptions,Special Events, Program Supp	2,812	843	3,870	1,219	3,870	0	0.00%
4700 Total >	2,812	843	3,870	1,219	3,870	0	0.00%
4xxx Total >	491,252	557,964	462,694	421,200	449,389	-13,305	-2.88%
5100 Contracts							
5103 Drama Contracts	82,771	22,443	48,000	30,946	40,000	-8,000	-16.67%
5104 American Society of Composers/Broadcast Musi	3,339	2,920	5,036	3,609	5,036	0	0.00%
5105 Music	2,270	1,275	2,481	3,395	2,481	0	0.00%
5106 Hope Services LNSK410	24,688	7,730	13,000	7,424	16,000	3,000	23.08%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, September 09, 2015

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5108 VEA Home Economics	50	0	200	0	200	0	0.00%
5114 Technical Assistance/Training	45,870	46,942	66,160	26,253	66,160	0	0.00%
5120 Planning	0	0	1,000	0	1,000	0	0.00%
5121 Fire Academy-Guest Lecturer	25,147	24,350	25,466	5,805	25,466	0	0.00%
5122 CHOMP (Community Hospital Of Monterey Pe	490,739	0	476,665	0	471,686	-4,979	-1.04%
5123 MOBAC Library System	1,642	1,571	1,713	1,500	1,713	0	0.00%
5124 Program Consultant	644	2,513	9,700	1,487	9,700	0	0.00%
5126 South Bay Regional Pub. Safety	1,112,305	1,418,024	1,593,800	1,303,407	1,771,350	177,550	11.14%
5130 Occupational Education, Fire	53,945	32,761	54,800	36,503	54,000	-800	-1.46%
5131 Engineering & Design Services	2,000	1,988	2,000	396	2,000	0	0.00%
5134 Monterey Bay Aquarium	652	0	300	954	1,500	1,200	400.00%
5139 Specialists/Workshops	3,590	4,491	12,600	2,395	12,100	-500	-3.97%
5145 Temp. Contract Service	0	21,755	39,200	23,777	38,350	-850	-2.17%
5159 Contingency for Instructional Contract	0	0	0	0	10,000	10,000	0.00%
5163 North Bay Industries	10,125	13,455	20,100	12,480	20,000	-100	-0.50%
5168 Central Coast Lighthouse Keepers	10,340	4,607	9,000	1,340	8,000	-1,000	-11.11%
5180 Contract Services	24,839	3,911	44,911	3,911	219,531	174,620	388.81%
5195 Mandated cost consulting	5,000	0	5,000	0	5,000	0	0.00%
5198 Monterey Fire Department - NERT	11,562	2,150	18,000	0	20,000	2,000	11.11%
5100 Total >	1,985,659	1,625,205	2,469,132	1,467,085	2,801,273	332,141	13.45%
5200 Travel and Conference Expenses							
5202 Executive Contract Payroll Expense	19,553	17,353	21,900	10,875	21,900	0	0.00%
5203 Field Trips	8,008	7,168	9,258	2,510	9,258	0	0.00%
5209 Automobile Allowance	5,153	6,875	7,500	6,875	9,900	2,400	32.00%
5220 Conference Attendance & Related Expenses	48,700	36,669	86,659	36,947	95,959	9,300	10.73%
5230 Mileage	911	0	13,522	139	13,422	-100	-0.74%
5235 Board Community Events Travel	0	1,600	1,500	0	1,500	0	0.00%
5200 Total >	82,325	77,513	140,339	57,347	151,939	11,600	8.27%
5300 Dues and Memberships							
5306 Professional Organization/Service Club (Membe	171,729	167,092	175,595	163,097	175,306	-289	-0.16%
5325 Special Services	1,500	0	1,500	0	1,500	0	0.00%
5327 The Research & Planning Group	350	350	400	350	400	0	0.00%
5300 Total >	173,579	167,442	177,495	163,447	177,206	-289	-0.16%
5400 Insurance							

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

**Object Analysis (Detail)
Expense by Object - Summary**

Print Date: Wednesday, September 09, 2015
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General Fund (Fund 01)-Unrestricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5114 Technical Assistance/Training	0	0	0	0	679	679	0.00%
5401 Insurance (Property, Liability, Children's Ctr)	314,653	301,716	277,321	278,429	291,188	13,867	5.00%
5409 Student Accident Insurance	0	69,440	70,474	68,882	70,474	0	0.00%
5414 Property Insurance Abatement	-17,545	0	-17,545	-17,545	-17,545	0	0.00%
5415 Fine Arts Insurance	758	758	758	758	758	0	0.00%
5420 Enviromental Insurance	0	0	0	0	52,500	52,500	0.00%
5400 Total >	299,011	373,674	331,008	330,524	398,054	67,046	20.26%
5500 Utilities and Housekeeping Services							
5501 Electricity	561,270	399,578	547,500	398,287	555,000	7,500	1.37%
5502 Natural Gas	125,319	109,358	151,000	99,606	149,600	-1,400	-0.93%
5503 Water	321,984	310,616	495,618	217,003	425,343	-70,275	-14.18%
5504 Telephone	69,492	44,515	86,000	55,129	69,000	-17,000	-19.77%
5505 Gasoline & Oil	38,960	30,223	31,332	28,113	31,332	0	0.00%
5506 Waste Disposal	33,942	28,887	45,600	31,150	47,600	2,000	4.39%
5507 Sewage	38,485	33,247	44,900	34,422	45,900	1,000	2.23%
5510 Utilities Abatement	-2,795	-200	-71,277	-2,150	-74,026	-2,749	3.86%
5512 Unspecified	-45,000	0	-45,000	-45,000	-45,000	0	0.00%
5513 Contract Services	44,086	40,515	45,090	43,651	45,090	0	0.00%
5514 General Maintenance	60,403	44,937	50,960	77,984	50,960	0	0.00%
5516 Parking Utilities Abatement	-14,700	0	-14,700	0	-14,700	0	0.00%
5528 Mobile Phone	16,427	10,367	19,900	11,660	14,000	-5,900	-29.65%
5500 Total >	1,247,873	1,052,042	1,386,923	949,856	1,300,099	-86,824	-6.26%
5600 Rents, Leases and Repairs							
5601 Minor Capital Improvement/Renewal	69,126	54,153	77,000	35,999	77,000	0	0.00%
5602 Rental/Renewal	3,040	844	4,025	841	2,025	-2,000	-49.69%
5604 Vehicle Repair/Maintenance	22,085	12,669	13,915	14,742	13,915	0	0.00%
5605 Vehicle Rental	9,643	8,262	10,368	9,907	14,068	3,700	35.69%
5616 Facility Rental/Lease	741	500	1,635	500	1,710	75	4.59%
5620 Maintenance Agreement	91,039	74,287	118,419	91,806	118,519	100	0.08%
5621 Computer Hardware Maintenance	65,102	41,905	68,280	72,753	68,280	0	0.00%
5622 Computer Software Maintenance	87,007	73,078	84,253	98,521	127,338	43,085	51.14%
5626 Alarm Maint., Fire & Burglar	18,940	21,080	21,413	19,277	21,413	0	0.00%
5630 Equipment Repair	36,235	27,350	50,895	30,251	51,095	200	0.39%
5635 Postage Meter Lease/Maintenance Agreement	6,157	826	4,438	0	4,438	0	0.00%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Unrestricted

Print Date: Wednesday, September 09, 2015
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Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5637	Copier Equipment Lease	163,555	142,262	172,400	137,541	172,400	0	0.00%
5643	Computer Software License	7,067	12,905	32,000	33,413	40,500	8,500	26.56%
5645	License Fee, Permit, and Certification	4,408	7,175	5,324	2,669	5,400	76	1.43%
5660	Sign Maintenance/Repair	1,310	1,018	2,000	81	2,000	0	0.00%
<i>5600 Total ></i>		585,453	478,313	666,365	548,301	720,101	53,736	8.06%
<i>5700 Legal, Election and Audit Expenses</i>								
5701	Audit	62,700	47,900	63,500	41,200	63,500	0	0.00%
5702	Audit Abatement	0	0	-1,100	0	-1,100	0	0.00%
5710	Legal (Advertising & Fees)	21,200	63,762	178,321	199,783	178,321	0	0.00%
5751	Election	0	35,776	50,000	0	25,000	-25,000	-50.00%
<i>5700 Total ></i>		83,900	147,437	290,721	240,983	265,721	-25,000	-8.60%
<i>5800 Other Services & Expense</i>								
5802	Advertising	75,124	67,867	148,503	59,974	151,703	3,200	2.15%
5803	Athletics - Entry Fee	4,391	5,352	6,056	5,664	6,056	0	0.00%
5805	Postage/Bulk Mailing	54,221	53,885	79,500	48,184	79,500	0	0.00%
5807	One-time 2015-16 Efficiency Expense 2015-16	0	0	0	0	200,000	200,000	0.00%
5808	One-time 2015-16 Staffing/Reorg.	0	0	0	0	471,000	471,000	0.00%
5810	Loomis	12,460	8,842	11,000	9,349	11,000	0	0.00%
5811	Finger Prints	65	128	210	337	210	0	0.00%
5816	Special Events	200	0	1,000	0	1,000	0	0.00%
5819	Peninsula Messenger Svc	2,929	3,880	5,310	3,467	5,310	0	0.00%
5824	State Authorization Fee	0	0	0	0	500	500	0.00%
5825	Athletics - Physical Exams	2,740	3,200	2,868	3,280	2,868	0	0.00%
5827	Foundation Services	100,000	91,667	100,000	91,667	100,000	0	0.00%
5830	County Support Services	36,022	0	85,051	0	68,320	-16,731	-19.67%
5834	Indirect Cost	-128,055	-115,965	-120,000	-156,855	-145,544	-25,544	21.29%
5836	Athletics - Officials & Scorekeepers	31,638	38,140	35,850	40,598	35,850	0	0.00%
5838	Use Tax	12,499	11,610	10,000	15,335	10,000	0	0.00%
5839	Other Services	0	0	300	113	300	0	0.00%
5840	General Institutional Contingency	2,088	461	30,120	669	71,355	41,235	136.90%
5842	Registration/Renewal (Vehical & Dental)	0	0	1,095	0	1,095	0	0.00%
5845	EDD Quarterly Taxes	21,717	19,727	20,000	15,877	20,000	0	0.00%
5880	Interest-Based Barg. 2015-16	0	0	0	0	45,000	45,000	0.00%
5895	Ongoing FT Faculty Contingency	0	0	0	0	426,503	426,503	0.00%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:39 PM

General Fund (Fund 01)-Unrestricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5897	1098s, for Hope Scholarship	6,601	10,845	10,000	6,580	10,000	0	0.00%
5800 Total >		234,639	199,639	426,863	144,238	1,572,026	1,145,163	268.27%
5xxx Total >		4,692,439	4,121,266	5,888,846	3,901,780	7,386,419	1,497,573	25.43%
6200 Building Improvements								
6201	Hazardous Material / Abatement	27,595	19,304	28,621	20,648	29,081	460	1.61%
6200 Total >		27,595	19,304	28,621	20,648	29,081	460	1.61%
6300 Library Books								
6301	Library Materials	31,146	596	70,000	27,064	2,000	-68,000	-97.14%
6310	PC Software	67,350	58,885	68,000	52,586	68,000	0	0.00%
6300 Total >		98,495	59,481	138,000	79,649	70,000	-68,000	-49.28%
6400 Capital Equipment - New								
6403	Equipment Replacement	0	0	0	0	4,984	4,984	0.00%
6404	Equipment Purchase - New	1,809	2,307	2,000	14,498	5,350	3,350	167.50%
6405	Instructional Equipment - New	215	175	1,000	2,070	6,174	5,174	517.40%
6425	Non-Instructional Equipment - Replacement	7,007	2,350	15,659	18,706	107,000	91,341	583.31%
6426	Non-Instr. Ergonomic Eq.	0	243	5,000	0	5,000	0	0.00%
6441	PC Hardware - Non-Instructional - Replacement	9,057	860	19,755	30,118	19,755	0	0.00%
6443	Technology Refreshment (15-16)	0	0	0	0	200,000	200,000	0.00%
6400 Total >		18,088	23,593	43,414	65,391	348,263	304,849	702.19%
6xxx Total >		144,178	102,378	210,035	165,688	447,344	237,309	112.99%
7300 Interfund Transfers - Out								
7314	Child Development Interfund Transfer-Out	296,239	175,000	260,707	260,707	50,000	-210,707	-80.82%
7316	Restricted Interfund Transfer-Out	59,186	0	67,774	0	96,600	28,826	42.53%
7300 Total >		655,592	476,276	328,481	260,707	146,600	-181,881	-55.37%
7xxx Total >		655,592	476,276	328,481	260,707	146,600	-181,881	-55.37%
General Fund (Fund 01)-Unrestricted		30,072,665	28,094,321	38,004,992	31,968,934	41,684,235	3,679,243	9.68%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
	30,072,665	28,094,321	38,004,992	31,968,934	41,684,235	3,679,243	9.68%

Exhibit B

Restricted General Fund

Object Analysis (Detail)
Revenue by Object - Summary
General Fund (Fund 01)-Restricted

Print Date: Wednesday, September 09, 2015
 Print Time: 2:40 PM

Object		Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
		12-13	13-14	14-15	14-15	15-16		
8100 Federal Revenues								
8110	VATEA - Title II C	145,551	82,333	136,951	79,382	156,643	19,692	14.38%
8113	New Scholars	286,359	221,808	304,351	83,597	304,351	0	0.00%
8115	Work Study	130,612	68,341	136,838	65,271	136,838	0	0.00%
8116	Upward Bound	372,483	207,231	388,453	128,788	388,453	0	0.00%
8118	Child Development/Training	9,606	6,144	10,000	914	10,000	0	0.00%
8122	Math / Science	347,523	184,584	376,700	179,305	376,700	0	0.00%
8126	Federal Grants	662,134	415,902	911,150	113,069	964,560	53,410	5.86%
8152	Tech Prep	34,633	20,074	43,269	18,576	258,691	215,422	497.87%
8153	TANF	35,239	33,059	35,230	20,482	39,429	4,199	11.92%
8100 Total >		2,131,982	1,252,916	2,342,942	689,383	2,635,665	292,723	12.49%
8600 State Revenues								
8604	State Funded Project	100,585	30,142	390,756	143,341	581,600	190,844	48.84%
8610	Matriculation	344,941	760,607	826,747	852,282	1,420,469	593,722	71.81%
8618	Instructional Equipment & Library Material	0	30,140	68,713	69,084	387,679	318,966	464.20%
8621	Student Financial Aid Admin (BFAP)	232,540	213,104	239,293	142,284	239,293	0	0.00%
8622	Basic Skills Funding	104,325	242,190	253,000	221,595	180,000	-73,000	-28.85%
8626	Assoc. Degree Nursing- RN Program	140,987	142,548	135,287	0	135,287	0	0.00%
8628	UC Santa Cruz - ACCESS Program	12,426	10,789	0	0	6,586	6,586	0.00%
8659	Instructional Material - Trailer Bill (One Time)	0	11,611	7,000	7,951	4,556	-2,444	-34.91%
8600 Total >		1,004,442	1,441,131	1,920,796	1,436,537	2,955,470	1,034,674	53.87%
8620 Categorical Apportionments								
8608	Supportive Services (DSP&S)	493,087	438,551	476,686	286,604	626,661	149,975	31.46%
8609	EOPS	537,106	609,622	662,633	377,701	662,633	0	0.00%
8642	CAL WORKS	133,640	168,648	183,313	104,488	168,856	-14,457	-7.89%
8692	Cooperative Agencies Resources Education	91,413	84,100	91,413	52,106	91,413	0	0.00%
8620 Total >		1,255,246	1,300,921	1,420,045	827,122	1,549,563	129,518	9.12%
8690 State Revenue								
8616	Staff Diversity	9,891	5,141	5,111	3,383	5,111	0	0.00%
8690 Total >		9,891	5,141	5,111	3,383	5,111	0	0.00%
8800 Local Revenues								
8809	Lottery	0	0	239,394	0	239,394	0	0.00%
8812	Course Materials Fee	0	0	12,000	3,555	12,000	0	0.00%
8828	Health Fees	295,941	346,470	340,000	201,205	255,642	-84,358	-24.81%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
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General Fund (Fund 01)-Restricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8852	Rents (Facilites)	0	0	0	0	180,000	180,000	0.00%
8862	Library (Equipment Revenue)	0	0	0	0	40,000	40,000	0.00%
8880	Fire Training (Local Revenue)	56,657	71,403	150,500	120,121	146,000	-4,500	-2.99%
8898	Local Grants	28,599	92,225	127,616	66,408	337,930	210,314	164.80%
8800 Total >		381,197	510,099	869,510	391,289	1,210,966	341,456	39.27%
8870 Local Revenue								
8827	Testing Fees	3,154	6,236	2,000	5,083	5,000	3,000	150.00%
8870 Total >		3,154	6,236	2,000	5,083	5,000	3,000	150.00%
8900 Other								
8984	Interfund Transfer - In Restricted Funds	59,186	0	67,774	0	69,583	1,809	2.67%
8986	Interfund Transfer - In (Fund 01)	0	0	0	0	27,017	27,017	0.00%
8900 Total >		59,186	0	67,774	0	96,600	28,826	42.53%
8xxx Total >		4,845,098	4,516,443	6,628,178	3,352,796	8,458,375	1,830,197	27.61%
General Fund (Fund 01)-Restricted		4,845,098	4,516,443	6,628,178	3,352,796	8,458,375	1,830,197	27.61%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
	4,845,098	4,516,443	6,628,178	3,352,796	8,458,375	1,830,197	27.61%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:40 PM

General Fund (Fund 01)-Restricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1100 Instructional Salaries, Regular Salary							
1101 Teaching	21,830	0	36,662	33,329	37,028	366	1.00%
1120 Faculty Salary Contingency	0	0	0	0	12,425	12,425	0.00%
1100 Total >	21,830	0	36,662	33,329	49,453	12,791	34.89%
1200 Non-Instructional Salaries, Regular Salary							
1202 Non-Teaching - Executives	0	0	0	0	88,776	88,776	0.00%
1203 Non-Teaching - Deans	133,119	123,358	137,160	27,633	121,075	-16,085	-11.73%
1215 Counselors	752,348	742,829	884,498	803,881	948,601	64,103	7.25%
1235 Reassigned Time	41,502	45,171	148,480	138,217	130,645	-17,834	-12.01%
1240 Librarians	0	0	29,833	27,121	30,928	1,095	3.67%
1260 Administrative Salary Contingency	0	0	0	0	1,954	1,954	0.00%
1200 Total >	926,969	911,358	1,199,971	996,852	1,321,980	122,009	10.17%
1300 Instructional Salaries, Other Nonregular							
1301 Hourly Teaching - Fall/Spring	26,336	11,206	10,255	12,684	29,139	18,884	184.14%
1302 Hourly Teaching - Early Spring	0	1,923	1,896	1,380	2,604	708	37.34%
1303 Hourly Teaching - Summer	14,939	18,425	19,204	10,851	28,355	9,151	47.65%
1335 Hrly Inst - contract employee	0	9,659	6,791	8,898	11,195	4,404	64.85%
1300 Total >	41,275	41,212	38,146	33,812	71,293	33,147	86.90%
1400 Non-Instructional Salaries, Other Nonregular							
1401 Hourly Non-Teaching - Fall/Spring	38,842	58,590	200,366	172,893	324,485	124,119	61.95%
1403 Hourly Non-Teaching - Summer	4,453	12,338	35,412	2,689	77,646	42,234	119.26%
1406 Hourly Non-Teaching - Professional Expert	21,152	27,307	0	0	48,802	48,802	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	0	18,399	18,399	0.00%
1400 Total >	67,076	98,235	235,778	175,582	469,332	233,554	99.06%
Ixxx Total >	1,057,150	1,050,805	1,510,557	1,239,576	1,912,058	401,501	26.58%
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	584,538	494,203	591,851	461,744	620,347	28,496	4.81%
2114 NI Classified-Educ Incentive	2,208	660	1,600	280	1,000	-600	-37.50%
2130 Class. Sal. Contingency	0	0	0	0	7,941	7,941	0.00%
2100 Total >	586,746	495,953	593,451	462,024	629,288	35,837	6.04%
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	15,905	3,637	10,366	9,237	15,604	5,238	50.53%
2302 Hourly Student Help	127,981	105,450	131,838	125,726	155,857	24,019	18.22%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

**Object Analysis (Detail)
Expense by Object - Summary**

Print Date: Wednesday, September 09, 2015
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General Fund (Fund 01)-Restricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2304	Hourly Professional Experts	41,460	9,687	92,801	93,902	263,302	170,501	183.73%
2306	Hourly Temporary	0	0	20,684	7,551	47,863	27,179	131.40%
2300 Total >		185,345	118,774	255,689	236,416	482,626	226,937	88.76%
2400 Instructional Aides, Other than Full-Time Sched.								
2401	Student Help	8,642	7,724	8,000	3,095	20,502	12,502	156.28%
2402	Hourly, Part Time, Permanent	74,876	81,775	80,895	72,256	98,876	17,980	22.23%
2403	Professional Experts (Instructional)	31,610	27,030	37,785	17,340	41,785	4,000	10.59%
2404	Hourly Temporary	2,219	5,212	42,717	9,958	29,634	-13,083	-30.63%
2405	Summer	0	4,825	9,822	14,358	8,082	-1,740	-17.72%
2408	Substitute	12,923	0	5,339	14,460	957	-4,382	-82.08%
2400 Total >		130,271	126,566	184,945	131,467	199,836	14,890	8.05%
2xxx Total >		902,362	741,293	1,034,085	829,906	1,311,749	277,664	26.85%
3110 STRS Instructional								
1101	Teaching	1,801	0	3,256	2,960	3,973	718	22.04%
1301	Hourly Teaching - Fall/Spring	1,945	924	911	1,125	3,127	2,216	243.25%
1302	Hourly Teaching - Early Spring	0	159	168	123	279	111	66.07%
1303	Hourly Teaching - Summer	1,232	1,520	1,766	962	2,923	1,157	65.52%
1335	Hrly Inst - contract employee	0	797	603	790	1,201	598	99.17%
3110 Total >		4,979	3,400	6,704	5,959	11,503	4,800	71.60%
3120 STRS Non-Instructional								
1202	Non-Teaching - Executives	0	0	0	0	9,526	9,526	0.00%
1203	Non-Teaching - Deans	10,982	10,177	12,180	2,454	12,991	812	6.66%
1215	Counselors	58,572	52,332	68,102	68,499	96,467	28,365	41.65%
1235	Reassigned Time	3,424	3,727	13,185	12,268	14,018	833	6.32%
1240	Librarians	0	0	2,649	2,408	3,319	669	25.27%
1401	Hourly Non-Teaching - Fall/Spring	5,382	6,606	20,299	13,629	33,187	12,888	63.49%
1403	Hourly Non-Teaching - Summer	367	979	3,104	239	7,176	4,072	131.19%
1406	Hourly Non-Teaching - Professional Expert	827	0	0	0	894	894	0.00%
1435	Hrly Non-Inst - contract employee	0	0	0	0	1,974	1,974	0.00%
2404	Hourly Temporary	0	0	137	0	137	0	0.00%
3120 Total >		79,555	73,820	119,656	99,497	179,689	60,033	50.17%
3210 PERS Instructional								
2402	Hourly, Part Time, Permanent	2,816	2,563	4,471	3,792	6,693	2,223	49.72%

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

Print Date: Wednesday, September 09, 2015
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2405 Summer	0	320	0	0	292	292	0.00%
3210 Total >	2,816	2,883	4,471	3,792	6,985	2,515	56.25%
3220 PERS Non-Instructional							
1215 Counselors	4,581	4,497	13,841	3,720	14,522	681	4.92%
2101 Non-Instructional Classified	106,881	88,120	111,096	82,880	116,917	5,820	5.24%
2114 NI Classified-Educ Incentive	0	0	300	53	188	-112	-37.33%
2301 Hourly Part Time, Permanent	0	0	0	0	2,941	2,941	0.00%
2304 Hourly Professional Experts	20,347	14,003	24,769	21,169	28,445	3,676	14.84%
2306 Hourly Temporary	0	0	176	0	176	0	0.00%
3220 Total >	131,808	106,620	150,182	107,822	163,189	13,006	8.66%
3310 OASDI (FICA) Instructional							
2402 Hourly, Part Time, Permanent	1,082	1,006	1,477	1,288	2,202	725	49.11%
2404 Hourly Temporary	0	0	45	45	45	0	0.00%
2405 Summer	0	146	0	0	96	96	0.00%
3310 Total >	1,082	1,153	1,522	1,333	2,343	821	53.97%
3320 OASDI (FICA) Non-Instructional							
1215 Counselors	2,488	2,437	7,290	1,960	7,629	339	4.65%
2101 Non-Instructional Classified	35,827	30,346	36,695	28,393	38,461	1,767	4.81%
2114 NI Classified-Educ Incentive	137	41	99	17	62	-37	-37.37%
2301 Hourly Part Time, Permanent	0	0	0	0	967	967	0.00%
2304 Hourly Professional Experts	10,944	7,588	13,045	11,817	14,166	1,121	8.59%
2306 Hourly Temporary	0	0	93	50	93	0	0.00%
3320 Total >	49,396	40,479	57,222	42,237	61,379	4,157	7.26%
3330 Medicare Instructional							
1101 Teaching	0	0	532	483	537	5	1.00%
1301 Hourly Teaching - Fall/Spring	380	162	149	184	422	273	183.22%
1302 Hourly Teaching - Early Spring	0	28	27	20	38	11	40.74%
1303 Hourly Teaching - Summer	217	267	278	157	411	133	47.84%
1335 Hrly Inst - contract employee	0	140	98	129	162	64	65.31%
2402 Hourly, Part Time, Permanent	1,086	1,186	1,173	1,048	1,434	261	22.23%
2403 Professional Experts (Instructional)	458	392	548	251	606	58	10.58%
2404 Hourly Temporary	32	76	525	144	430	-95	-18.10%
2405 Summer	0	70	142	208	117	-25	-17.61%
2408 Substitute	187	0	77	210	14	-63	-81.82%

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**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
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General Fund (Fund 01)-Restricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3330 Total >	2,361	2,321	3,956	2,835	4,171	215	5.44%
3340 Medicare Non-Instructional							
1202 Non-Teaching - Executives	0	0	0	0	1,287	1,287	0.00%
1203 Non-Teaching - Deans	1,930	1,789	1,989	401	1,756	-233	-11.73%
1215 Counselors	10,679	10,637	12,825	11,521	13,755	929	7.25%
1235 Reassigned Time	0	0	1,432	1,337	1,047	-386	-26.93%
1240 Librarians	0	0	433	393	448	16	3.67%
1401 Hourly Non-Teaching - Fall/Spring	596	850	2,505	2,336	4,705	2,200	87.82%
1403 Hourly Non-Teaching - Summer	65	172	514	39	1,126	612	119.07%
1406 Hourly Non-Teaching - Professional Expert	307	396	0	0	1,019	1,019	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	0	267	267	0.00%
2101 Non-Instructional Classified	8,379	7,103	8,582	6,644	8,995	413	4.81%
2114 NI Classified-Educ Incentive	32	10	23	4	15	-8	-34.78%
2301 Hourly Part Time, Permanent	231	56	150	134	226	76	50.53%
2304 Hourly Professional Experts	2,584	1,775	3,051	2,915	3,648	597	19.57%
2306 Hourly Temporary	0	0	300	109	694	394	131.33%
3340 Total >	24,916	22,802	31,900	25,834	38,988	7,088	22.22%
3400 Health and Welfare Benefits							
3450 H & W Payments	0	0	616,845	607,364	679,406	62,561	10.14%
3400 Total >	0	0	616,845	607,364	679,406	62,561	10.14%
3510 SUI Instructional							
1101 Teaching	237	0	18	17	19	0	1.00%
1301 Hourly Teaching - Fall/Spring	289	6	5	6	14	9	180.00%
1302 Hourly Teaching - Early Spring	0	0	1	1	1	0	0.00%
1303 Hourly Teaching - Summer	123	9	10	5	15	5	50.00%
1335 Hrly Inst - contract employee	0	5	3	4	6	3	100.00%
2402 Hourly, Part Time, Permanent	811	38	39	35	48	9	23.11%
2403 Professional Experts (Instructional)	348	14	19	9	21	2	10.53%
2404 Hourly Temporary	24	3	20	5	16	-4	-20.00%
2405 Summer	0	2	5	7	4	-1	-20.00%
3510 Total >	1,973	75	138	97	143	5	3.74%
3520 SUI Non-Instructional							
1202 Non-Teaching - Executives	0	0	0	0	44	44	0.00%
1203 Non-Teaching - Deans	1,464	62	69	14	59	-10	-14.09%

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**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

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Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1215	Counselors	8,101	367	442	397	474	32	7.25%
1235	Reassigned Time	444	22	74	69	65	-9	-12.01%
1240	Librarians	0	0	15	14	15	1	3.67%
1401	Hourly Non-Teaching - Fall/Spring	449	29	89	81	163	74	83.15%
1403	Hourly Non-Teaching - Summer	32	5	18	1	41	23	127.78%
1406	Hourly Non-Teaching - Professional Expert	215	14	0	0	21	21	0.00%
1435	Hrly Non-Inst - contract employee	0	0	0	0	9	9	0.00%
2101	Non-Instructional Classified	6,357	246	296	230	310	14	4.81%
2114	NI Classified-Educ Incentive	24	0	1	0	1	0	0.00%
2301	Hourly Part Time, Permanent	168	2	5	5	8	3	50.53%
2304	Hourly Professional Experts	1,960	61	106	101	126	20	18.87%
2306	Hourly Temporary	0	0	11	4	25	14	127.27%
3520 Total >		19,301	807	1,126	914	1,362	236	20.98%
3610 WC Instructional								
1101	Teaching	647	0	1,100	1,000	1,111	11	1.00%
1301	Hourly Teaching - Fall/Spring	787	336	308	381	874	566	183.77%
1302	Hourly Teaching - Early Spring	0	58	57	41	78	21	36.84%
1303	Hourly Teaching - Summer	448	553	576	326	851	275	47.74%
1335	Hrly Inst - contract employee	0	290	204	267	336	132	64.71%
2401	Student Help	259	232	240	89	616	376	156.67%
2402	Hourly, Part Time, Permanent	2,246	2,453	2,427	2,168	2,966	539	22.23%
2403	Professional Experts (Instructional)	948	811	1,134	520	1,254	120	10.58%
2404	Hourly Temporary	67	156	1,083	299	889	-194	-17.91%
2405	Summer	0	145	295	431	243	-52	-17.63%
2408	Substitute	388	0	160	434	29	-131	-81.88%
3610 Total >		5,790	5,033	8,414	5,955	9,247	833	9.91%
3620 WC Non-Instructional								
1202	Non-Teaching - Executives	0	0	0	0	2,663	2,663	0.00%
1203	Non-Teaching - Deans	3,994	3,701	4,115	829	3,632	-483	-11.73%
1215	Counselors	22,095	22,285	26,535	24,112	28,458	1,923	7.25%
1235	Reassigned Time	1,211	1,355	4,454	4,146	3,919	-535	-12.01%
1240	Librarians	0	0	895	814	928	33	3.67%
1401	Hourly Non-Teaching - Fall/Spring	1,233	1,758	5,182	4,833	9,735	4,553	87.86%
1403	Hourly Non-Teaching - Summer	134	356	1,062	81	2,330	1,268	119.40%

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**Variance: Column 5 - Column 3.

**Object Analysis (Detail)
Expense by Object - Summary**

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General Fund (Fund 01)-Restricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
1406	Hourly Non-Teaching - Professional Expert	635	819	0	0	1,389	1,389	0.00%
1435	Hrly Non-Inst - contract employee	0	0	0	0	552	552	0.00%
2101	Non-Instructional Classified	17,335	14,827	17,756	13,852	18,610	855	4.81%
2114	NI Classified-Educ Incentive	66	20	48	8	30	-18	-37.50%
2301	Hourly Part Time, Permanent	477	115	311	277	468	157	50.53%
2302	Hourly Student Help	0	0	0	0	721	721	0.00%
2304	Hourly Professional Experts	5,346	3,672	6,313	6,030	7,600	1,287	20.39%
2306	Hourly Temporary	0	0	275	227	1,436	1,161	422.18%
3620 Total >		52,759	48,907	66,946	55,209	82,472	15,527	23.19%
3900 Other Benefits								
1120	Faculty Salary Contingency	0	0	0	0	1,923	1,923	0.00%
1260	Administrative Salary Contingency	0	0	0	0	299	299	0.00%
1401	Hourly Non-Teaching - Fall/Spring	0	0	0	0	85	85	0.00%
1406	Hourly Non-Teaching - Professional Expert	0	0	0	0	2,318	2,318	0.00%
2130	Class. Sal. Contingency	0	0	0	0	2,176	2,176	0.00%
3900	Benefits contingency	0	0	0	0	332	332	0.00%
3930	Educational Incentive/Classified	0	0	0	0	1,506	1,506	0.00%
3900 Total >		0	0	180	0	8,639	8,459	#####
3xxx Total >		376,736	308,300	1,069,260	958,847	1,249,517	180,256	16.86%
4300 Instructional Supplies								
4306	Fee Generated Art Supplies	0	0	10,000	4,410	10,000	0	0.00%
4312	Instructional Program Materials	14,895	25,028	47,848	37,482	110,479	62,631	130.89%
4331	Subscription	99	3,700	4,700	0	130	-4,570	-97.23%
4335	Computer Software (Upgrades & New)	0	438	2,250	6,141	8,000	5,750	255.56%
4350	Books	71	53	300	278	1,800	1,500	500.00%
4503	Subscription	0	0	0	0	500	500	0.00%
4300 Total >		15,066	29,219	65,098	48,312	130,909	65,811	101.09%
4500 Non-Instructional Supplies								
4507	Recruiting	1,191	0	704	0	704	0	0.00%
4509	Printing Charges (Print Shop Only)	0	0	0	0	200	200	0.00%
4511	Printing (Non- Printshop)	4,244	1,859	10,740	13,031	14,615	3,875	36.08%
4514	Graduation Supplies	0	0	1,500	0	1,500	0	0.00%
4525	Office Supplies	38,930	31,719	47,738	36,629	68,175	20,437	42.81%

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**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

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General Fund (Fund 01)-Restricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
4540	State/County Health Required Innoculations	0	113	800	113	400	-400	-50.00%
4556	Professional Reference Books	0	0	0	0	500	500	0.00%
<i>4500 Total ></i>		44,365	33,691	61,482	49,773	86,094	24,612	40.03%
4700 Food								
4706	Food (Receptions,Special Events, Program Supp	19,127	13,751	29,553	29,922	38,696	9,143	30.94%
<i>4700 Total ></i>		19,127	13,751	29,553	29,922	38,696	9,143	30.94%
<i>4xxx Total ></i>		78,557	76,661	156,133	128,007	255,699	99,566	63.77%
5100 Contracts								
5122	CHOMP (Community Hospital Of Monterey Pe	129,989	238,682	216,762	216,762	216,762	0	0.00%
5124	Program Consultant	195,070	114,375	287,140	134,178	212,532	-74,608	-25.98%
5131	Engineering & Design Services	0	0	0	0	35,523	35,523	0.00%
5145	Temp. Contract Service	39,719	18,428	62,392	41,833	70,000	7,608	12.19%
5165	School of Nursing-Consultant	13,300	5,450	9,735	3,775	7,116	-2,619	-26.90%
5174	Temporary Service Agency	500	1,753	1,000	606	757	-243	-24.30%
5180	Contract Services	153,906	146,639	180,775	103,528	164,121	-16,654	-9.21%
<i>5100 Total ></i>		532,484	525,327	757,804	500,682	706,811	-50,993	-6.73%
5200 Travel and Conference Expenses								
5203	Field Trips	18,888	23,385	31,707	38,946	37,408	5,701	17.98%
5220	Conference Attendance & Related Expenses	180,986	188,775	236,709	213,648	268,127	31,418	13.27%
5221	State Fire Training Course Fee	40,865	25,399	55,000	14,584	45,000	-10,000	-18.18%
5230	Mileage	0	0	5,030	362	4,288	-742	-14.75%
5245	Participant Support	128,641	74,210	247,980	93,392	249,880	1,900	0.77%
<i>5200 Total ></i>		369,380	311,769	576,426	360,931	604,703	28,277	4.91%
5300 Dues and Memberships								
5306	Professional Organization/Service Club (Membe	450	300	1,100	750	700	-400	-36.36%
<i>5300 Total ></i>		450	300	1,100	750	700	-400	-36.36%
5400 Insurance								
5401	Insurance (Property, Liability, Children's Ctr)	438	410	500	0	500	0	0.00%
5409	Student Accident Insurance	0	44,738	45,418	43,440	44,717	-701	-1.54%
<i>5400 Total ></i>		438	45,148	45,918	43,440	45,217	-701	-1.53%
5500 Utilities and Housekeeping Services								
5505	Gasoline & Oil	0	0	0	0	6,000	6,000	0.00%
5528	Mobile Phone	125	94	500	101	275	-225	-45.00%

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Object Analysis (Detail)
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General Fund (Fund 01)-Restricted

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5500 Total >	125	94	500	101	6,275	5,775	#####
5600 Rents, Leases and Repairs							
5604 Vehicle Repair/Maintenance	0	0	6,500	238	6,500	0	0.00%
5620 Maintenance Agreement	4,069	6,910	7,750	2,012	78,450	70,700	912.26%
5622 Computer Software Maintenance	8,000	3,500	78,257	21,063	60,700	-17,557	-22.44%
5623 Tech Service/Support	0	0	0	0	4,000	4,000	0.00%
5630 Equipment Repair	0	727	12,500	6,502	12,700	200	1.60%
5637 Copier Equipment Lease	0	0	0	0	9,000	9,000	0.00%
5600 Total >	12,069	11,138	105,007	29,814	171,350	66,343	63.18%
5700 Legal, Election and Audit Expenses							
5710 Legal (Advertising & Fees)	0	0	0	0	6,327	6,327	0.00%
5700 Total >	0	0	0	0	6,327	6,327	0.00%
5800 Other Services & Expense							
5804 Miscellaneous Expense	2,242	0	0	0	2,717	2,717	0.00%
5816 Special Events	4,071	4,060	15,000	3,500	20,000	5,000	33.33%
5834 Indirect Cost	127,529	83,345	171,414	143,931	257,413	85,999	50.17%
5839 Other Services	5,035	37,295	14,000	3,055	11,400	-2,600	-18.57%
5861 Subaward Wash. State Univ.	0	0	35,944	35,944	35,944	0	0.00%
5879 Refunds	0	0	5,500	7,005	10,000	4,500	81.82%
5884 Children's Center - Background Check	0	0	0	0	1,500	1,500	0.00%
5800 Total >	145,337	124,700	241,858	193,435	338,974	97,116	40.15%
5xxx Total >	1,060,283	1,018,476	1,728,613	1,129,153	1,880,356	151,743	8.78%
6100 Sites and Site Improvements							
6105 Building Renovation/Repair	0	0	0	0	57,691	57,691	0.00%
6100 Total >	0	0	0	0	57,691	57,691	0.00%
6300 Library Books							
6301 Library Materials	0	0	0	0	68,000	68,000	0.00%
6310 PC Software	0	13,530	6,400	6,903	5,500	-900	-14.06%
6300 Total >	0	13,530	6,400	6,903	73,500	67,100	#####
6400 Capital Equipment - New							
6403 Equipment Replacement	0	0	0	0	3,500	3,500	0.00%
6404 Equipment Purchase - New	0	0	0	0	77,932	77,932	0.00%
6405 Instructional Equipment - New	38,055	21,588	362,949	43,877	682,302	319,353	87.99%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
General Fund (Fund 01)-Restricted

Print Date: Wednesday, September 09, 2015
 Print Time: 2:40 PM

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
6409 PC Hardware - Instructional - New	0	0	0	0	750	750	0.00%
6410 Instructional Equipment - Replacement	0	0	0	0	39,333	39,333	0.00%
6413 Classroom furniture (05-06)	0	0	0	0	6,500	6,500	0.00%
6425 Non-Instructional Equipment - Replacement	1,643	1,390	4,500	1,137	8,500	4,000	88.89%
<i>6400 Total ></i>	39,699	22,978	367,449	45,014	818,817	451,368	122.84%
<i>6xxx Total ></i>	39,699	36,508	373,849	51,917	950,008	576,159	154.12%
7300 Interfund Transfers - Out							
7500 Student Financial Aid Payment							
7501 Payment to Student	21,933	13,700	46,504	17,844	55,380	8,876	19.09%
7502 Child Care Grants to students	0	0	18,242	0	15,623	-2,619	-14.36%
<i>7500 Total ></i>	21,933	13,700	64,746	17,844	71,003	6,257	9.66%
7600 Other Payments to Students							
7602 Textbooks/Supplies Vouchers	113,028	161,364	413,757	206,047	787,988	374,231	90.45%
7604 Student Meal Ticket	28,452	30,270	35,000	30,400	40,000	5,000	14.29%
<i>7600 Total ></i>	141,480	191,634	448,757	236,447	827,988	379,231	84.51%
<i>7xxx Total ></i>	211,796	227,701	513,503	254,291	898,991	385,488	75.07%
General Fund (Fund 01)-Restricted	3,726,582	3,459,743	6,386,000	4,591,696	8,458,378	2,072,377	32.45%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:40 PM

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
	3,726,582	3,459,743	6,386,000	4,591,696	8,458,378	2,072,377	32.45%

Exhibit C

Child Development

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:43 PM

Child Development (Fund 04)-Unrestricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
<i>8800 Local Revenues</i>							
8892 Child Care Fee - Full Cost	0	0	0	0	82,508	82,508	0.00%
<i>8800 Total ></i>	3,288	550	16,500	2,837	82,508	66,008	400.05%
<i>8870 Local Revenue</i>							
<i>8900 Other</i>							
8985 Interfund Transfer - In (Fund 01 RGF)	296,239	175,000	260,707	260,707	50,000	-210,707	-80.82%
<i>8900 Total ></i>	296,239	175,000	260,707	260,707	50,000	-210,707	-80.82%
<i>8xxx Total ></i>	356,054	186,766	302,207	282,301	132,508	-169,699	-56.15%
Child Development (Fund 04)-Unrestricted	356,054	186,766	302,207	282,301	132,508	-169,699	-56.15%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:43 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	356,054	186,766	302,207	282,301	132,508	-169,699	-56.15%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:43 PM

Child Development (Fund 04)-Unrestricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
<i>2100 Non-Instructional Salaries, Regular Full-Time</i>							
2102 Managers	60,027	59,852	61,698	57,983	59,570	-2,128	-3.45%
2120 MSC Salary Contingency	0	0	0	0	643	643	0.00%
2130 Class. Sal. Contingency	0	0	0	0	273	273	0.00%
<i>2100 Total ></i>							
	68,602	59,852	61,698	57,983	60,486	-1,212	-1.96%
<i>2200 Instructional Aides, Regular Full-Time Schedule</i>							
<i>2300 Non-Instructional, Other than Regular Full-Time</i>							
2301 Hourly Part Time, Permanent	0	0	10,738	0	25,277	14,539	135.40%
<i>2300 Total ></i>							
	0	0	10,738	0	25,277	14,539	135.40%
<i>2400 Instructional Aides, Other than Full-Time Sched.</i>							
<i>2xxx Total ></i>							
	203,246	160,953	188,619	164,737	85,763	-102,856	-54.53%
<i>3210 PERS Instructional</i>							
<i>3220 PERS Non-Instructional</i>							
2102 Managers	10,969	11,038	11,581	10,884	11,227	-354	-3.06%
2301 Hourly Part Time, Permanent	0	0	0	0	4,764	4,764	0.00%
<i>3220 Total ></i>							
	12,548	11,038	11,581	10,884	15,991	4,410	38.08%
<i>3310 OASDI (FICA) Instructional</i>							
<i>3320 OASDI (FICA) Non-Instructional</i>							
2102 Managers	3,659	3,683	3,825	3,569	3,693	-132	-3.45%
2301 Hourly Part Time, Permanent	0	0	0	0	1,567	1,567	0.00%
<i>3320 Total ></i>							
	4,191	3,683	3,825	3,569	5,261	1,435	37.52%
<i>3330 Medicare Instructional</i>							
<i>3340 Medicare Non-Instructional</i>							
2102 Managers	856	861	895	835	864	-31	-3.45%
2301 Hourly Part Time, Permanent	0	0	156	0	367	211	135.40%
<i>3340 Total ></i>							
	980	861	1,050	835	1,230	180	17.13%
<i>3400 Health and Welfare Benefits</i>							
3450 H & W Payments	0	0	65,801	65,801	17,654	-48,147	-73.17%
<i>3400 Total ></i>							
	0	0	65,801	65,801	17,654	-48,147	-73.17%
<i>3510 SUI Instructional</i>							
<i>3520 SUI Non-Instructional</i>							
2102 Managers	640	30	31	29	30	-1	-3.45%
2301 Hourly Part Time, Permanent	0	0	5	0	13	7	135.40%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015

Print Time: 2:43 PM

Child Development (Fund 04)-Unrestricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
<i>3520 Total ></i>	735	30	36	29	42	6	17.13%
<i>3610 WC Instructional</i>							
<i>3620 WC Non-Instructional</i>							
2102 Managers	1,771	1,796	1,851	1,740	1,787	-64	-3.45%
2301 Hourly Part Time, Permanent	0	0	322	0	758	436	135.40%
<i>3620 Total ></i>	2,028	1,796	2,173	1,740	2,545	372	17.13%
<i>3900 Other Benefits</i>							
2120 MSC Salary Contingency	0	0	0	0	190	190	0.00%
2130 Class. Sal. Contingency	0	0	0	0	81	81	0.00%
<i>3900 Total ></i>	0	0	0	0	271	271	0.00%
<i>3xxx Total ></i>	51,317	38,994	110,672	110,134	42,995	-67,677	-61.15%
<i>4300 Instructional Supplies</i>							
<i>4500 Non-Instructional Supplies</i>							
4525 Office Supplies	0	0	2,046	0	3,750	1,704	83.28%
<i>4500 Total ></i>	0	0	2,046	0	3,750	1,704	83.28%
<i>4xxx Total ></i>	0	0	2,316	0	3,750	1,434	61.92%
<i>5600 Rents, Leases and Repairs</i>							
Child Development (Fund 04)-Unrestricted	254,562	199,947	302,207	274,997	132,508	-169,699	-56.15%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
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Grand Totals

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	254,562	199,947	302,207	274,997	132,508	-169,699	-56.15%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
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Child Development (Fund 04)-Restricted

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8100 Federal Revenues								
8114	Child Care Food	24,331	47,734	20,000	40,086	31,200	11,200	56.00%
<i>8100 Total ></i>		24,331	47,734	20,000	40,086	31,200	11,200	56.00%
8600 State Revenues								
8615	Child Care Grant	137,721	125,900	170,565	132,217	391,461	220,896	129.51%
<i>8600 Total ></i>		137,721	125,900	170,565	132,217	391,461	220,896	129.51%
8800 Local Revenues								
<i>8xxx Total ></i>		162,052	234,335	190,565	172,303	422,661	232,096	121.79%
Child Development (Fund 04)-Restricted		162,052	234,335	190,565	172,303	422,661	232,096	121.79%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	162,052	234,335	190,565	172,303	422,661	232,096	121.79%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:42 PM

Child Development (Fund 04)-Restricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
2102 Managers	8,064	5,204	9,219	8,449	17,794	8,575	93.01%
2120 MSC Salary Contingency	0	0	0	0	192	192	0.00%
2130 Class. Sal. Contingency	0	0	0	0	1,267	1,267	0.00%
2100 Total >	8,064	5,204	9,219	8,449	19,253	10,034	108.84%
2200 Instructional Aides, Regular Full-Time Schedule							
2201 Instructional Aid	38,838	64,147	68,651	70,585	106,050	37,399	54.48%
2200 Total >	38,838	64,147	68,651	70,585	106,050	37,399	54.48%
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	0	0	0	0	11,282	11,282	0.00%
2300 Total >	0	0	0	0	11,282	11,282	0.00%
2400 Instructional Aides, Other than Full-Time Sched.							
2404 Hourly Temporary	0	0	0	0	138,599	138,599	0.00%
2408 Substitute	0	720	0	0	9,569	9,569	0.00%
2400 Total >	0	15,376	0	0	148,168	148,168	0.00%
2xxx Total >	46,902	84,728	77,870	79,034	284,753	206,883	265.68%
3210 PERS Instructional							
2201 Instructional Aid	7,177	11,830	12,886	13,250	19,987	7,101	55.10%
3210 Total >	9,696	14,848	12,886	13,250	19,987	7,101	55.10%
3220 PERS Non-Instructional							
2102 Managers	1,572	960	1,730	1,586	3,354	1,623	93.80%
3220 Total >	1,572	960	1,730	1,586	3,354	1,623	93.80%
3310 OASDI (FICA) Instructional							
2201 Instructional Aid	2,416	3,977	4,256	4,376	6,575	2,319	54.48%
3310 Total >	2,416	3,977	4,256	4,376	6,575	2,319	54.48%
3320 OASDI (FICA) Non-Instructional							
2102 Managers	529	320	572	520	1,103	532	93.01%
3320 Total >	529	320	572	520	1,103	532	93.01%
3330 Medicare Instructional							
2201 Instructional Aid	565	930	995	1,023	1,538	542	54.48%
2404 Hourly Temporary	0	0	0	0	2,010	2,010	0.00%
2408 Substitute	0	10	0	0	139	139	0.00%
3330 Total >	565	1,153	995	1,023	3,687	2,691	270.36%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
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Child Development (Fund 04)-Restricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3340 Medicare Non-Instructional							
2102 Managers	124	75	134	122	258	124	93.01%
2301 Hourly Part Time, Permanent	0	0	0	0	164	164	0.00%
3340 Total >	124	75	134	122	422	288	215.39%
3400 Health and Welfare Benefits							
3450 H & W Payments	0	0	48,835	48,835	51,127	2,292	4.69%
3400 Total >	0	0	48,835	48,835	51,127	2,292	4.69%
3510 SUI Instructional							
2201 Instructional Aid	429	32	34	35	53	19	54.48%
2404 Hourly Temporary	0	0	0	0	69	69	0.00%
2408 Substitute	0	0	0	0	5	5	0.00%
3510 Total >	429	39	34	35	127	93	270.06%
3520 SUI Non-Instructional							
2102 Managers	102	3	5	4	9	4	93.01%
2301 Hourly Part Time, Permanent	0	0	0	0	6	6	0.00%
3520 Total >	102	3	5	4	15	10	215.39%
3610 WC Instructional							
2201 Instructional Aid	1,169	1,924	2,060	2,117	3,182	1,122	54.48%
2404 Hourly Temporary	0	0	0	0	4,158	4,158	0.00%
2408 Substitute	0	22	0	0	287	287	0.00%
3610 Total >	1,169	2,386	2,060	2,117	7,627	5,567	270.31%
3620 WC Non-Instructional							
2102 Managers	256	156	277	253	534	257	93.01%
2301 Hourly Part Time, Permanent	0	0	0	0	338	338	0.00%
3620 Total >	256	156	277	253	872	596	215.39%
3900 Other Benefits							
2120 MSC Salary Contingency	0	0	0	0	57	57	0.00%
2130 Class. Sal. Contingency	0	0	0	0	343	343	0.00%
3900 Total >	0	0	0	0	400	400	0.00%
3xxx Total >	16,857	23,917	71,784	72,122	95,295	23,511	32.75%
4300 Instructional Supplies							
4312 Instructional Program Materials	0	0	0	0	2,000	2,000	0.00%
4300 Total >	0	0	0	0	2,000	2,000	0.00%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:42 PM

Child Development (Fund 04)-Restricted

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
4500 Non-Instructional Supplies							
4525 Office Supplies	1,811	3,545	3,402	1,945	6,323	2,921	85.86%
<i>4500 Total ></i>	1,811	3,545	3,402	1,945	6,323	2,921	85.86%
4700 Food							
4706 Food (Receptions,Special Events, Program Supp	12,772	14,519	18,000	12,433	16,211	-1,789	-9.94%
<i>4700 Total ></i>	12,772	14,519	18,000	12,433	16,211	-1,789	-9.94%
<i>4xxx Total ></i>	14,583	18,064	21,402	14,378	24,534	3,132	14.63%
5200 Travel and Conference Expenses							
5600 Rents, Leases and Repairs							
5622 Computer Software Maintenance	0	0	0	0	2,200	2,200	0.00%
5645 License Fee, Permit, and Certification	0	0	600	600	880	280	46.67%
<i>5600 Total ></i>	0	0	600	600	3,080	2,480	413.33%
<i>5xxx Total ></i>	0	2,807	600	600	3,080	2,480	413.33%
6400 Capital Equipment - New							
6442 Equip.(to be paid by Bond)	0	0	0	0	15,000	15,000	0.00%
<i>6400 Total ></i>	0	0	0	0	15,000	15,000	0.00%
<i>6xxx Total ></i>	0	0	0	0	15,000	15,000	0.00%
Child Development (Fund 04)-Restricted	78,342	129,516	171,656	166,134	422,662	251,006	146.23%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:42 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	78,342	129,516	171,656	166,134	422,662	251,006	146.23%

Exhibit D

Student Center

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015

Print Time: 2:45 PM

Student Center Bond (Fund 46)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
<i>8800 Local Revenues</i>							
8899 Fund 46 Subsidy from Fund 47	18,525	0	17,625	17,625	22,100	4,475	25.39%
<i>8800 Total ></i>	18,525	0	17,625	17,625	22,100	4,475	25.39%
<i>8xxx Total ></i>	18,525	0	17,625	17,625	22,100	4,475	25.39%
Student Center Bond (Fund 46)-Res/Unres	18,525	0	17,625	17,625	22,100	4,475	25.39%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:45 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	18,525	0	17,625	17,625	22,100	4,475	25.39%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:45 PM

Student Center Bond (Fund 46)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
7100 Debt Retirement							
7101 College Center Bond	18,525	18,075	17,625	17,625	22,100	4,475	25.39%
7100 Total >	18,525	18,075	17,625	17,625	22,100	4,475	25.39%
7xxx Total >	18,525	18,075	17,625	17,625	22,100	4,475	25.39%
Student Center Bond (Fund 46)-Res/Unres	18,525	18,075	17,625	17,625	22,100	4,475	25.39%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:45 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	18,525	18,075	17,625	17,625	22,100	4,475	25.39%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
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Student Center (Fund 47)-Res/Unres

Object

8800 Local Revenues

8843	College Center Use Fees
8846	Commission (Cafeteria)
8869	Bookstore Commission

8800 Total >

8xxx Total >

Student Center (Fund 47)-Res/Unres

Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
154,844	124,983	144,000	106,377	130,400	-13,600	-9.44%
15,000	11,250	15,000	7,685	7,600	-7,400	-49.33%
100,000	31,456	100,000	116,310	120,000	20,000	20.00%
269,844	167,690	259,200	230,372	258,000	-1,200	-0.46%
269,844	167,690	259,200	230,372	258,000	-1,200	-0.46%
269,844	167,690	259,200	230,372	258,000	-1,200	-0.46%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:45 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	269,844	167,690	259,200	230,372	258,000	-1,200	-0.46%

Object Analysis (Detail)
Expense by Object - Summary
Student Center (Fund 47)-Res/Unres

Print Date: Wednesday, September 09, 2015

Print Time: 2:45 PM

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	22,710	22,325	24,354	22,325	24,624	270	1.11%
2130 Class. Sal. Contingency	0	0	0	0	266	266	0.00%
2100 Total >	22,710	22,325	24,354	22,325	24,890	536	2.20%
2xxx Total >	22,710	22,325	24,354	22,325	24,890	536	2.20%
3220 PERS Non-Instructional							
2101 Non-Instructional Classified	4,182	4,117	4,571	4,190	4,641	69	1.52%
3220 Total >	4,182	4,117	4,571	4,190	4,641	69	1.52%
3320 OASDI (FICA) Non-Instructional							
2101 Non-Instructional Classified	1,408	1,385	1,510	1,385	1,527	17	1.11%
3320 Total >	1,408	1,385	1,510	1,385	1,527	17	1.11%
3340 Medicare Non-Instructional							
2101 Non-Instructional Classified	329	324	353	324	357	4	1.11%
3340 Total >	329	324	353	324	357	4	1.11%
3400 Health and Welfare Benefits							
3450 H & W Payments	0	0	11,464	0	11,464	0	0.00%
3400 Total >	0	0	11,464	0	11,464	0	0.00%
3520 SUI Non-Instructional							
2101 Non-Instructional Classified	250	11	12	11	12	0	1.11%
3520 Total >	250	11	12	11	12	0	1.11%
3620 WC Non-Instructional							
2101 Non-Instructional Classified	681	670	731	670	739	8	1.11%
3620 Total >	681	670	731	670	739	8	1.11%
3900 Other Benefits							
2130 Class. Sal. Contingency	0	0	0	0	79	79	0.00%
3900 Total >	0	0	0	0	79	79	0.00%
3xxx Total >	6,851	6,507	18,641	6,580	18,819	177	0.95%
4500 Non-Instructional Supplies							
4525 Office Supplies	0	101	1,150	0	950	-200	-17.39%
4500 Total >	0	101	1,150	0	950	-200	-17.39%
4xxx Total >	0	101	1,150	0	950	-200	-17.39%
5200 Travel and Conference Expenses							

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
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Student Center (Fund 47)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5220 Conference Attendance & Related Expenses	421	0	1,500	0	1,500	0	0.00%
5200 Total >	421	0	1,500	0	1,500	0	0.00%
5300 Dues and Memberships							
5306 Professional Organization/Service Club (Membe	75	75	75	75	75	0	0.00%
5300 Total >	75	75	75	75	75	0	0.00%
5400 Insurance							
5401 Insurance (Property, Liability, Children's Ctr)	17,545	0	17,545	17,545	17,545	0	0.00%
5400 Total >	17,545	0	17,545	17,545	17,545	0	0.00%
5500 Utilities and Housekeeping Services							
5501 Electricity	35,109	25,694	32,836	25,130	33,474	638	1.94%
5502 Natural Gas	8,079	6,897	9,060	6,452	9,118	58	0.64%
5503 Water	20,001	19,715	26,703	12,866	25,016	-1,687	-6.32%
5504 Telephone	5,260	0	5,260	0	5,260	0	0.00%
5506 Waste Disposal	3,632	1,674	4,000	2,217	3,500	-500	-12.50%
5507 Sewage	2,678	0	2,678	0	2,742	64	2.39%
5511 Custodial Services (in-house)	45,000	0	45,000	45,000	45,000	0	0.00%
5514 General Maintenance	2,942	536	33,875	90	31,362	-2,513	-7.42%
5500 Total >	122,701	54,516	159,412	91,756	155,472	-3,940	-2.47%
5600 Rents, Leases and Repairs							
5620 Maintenance Agreement	810	0	1,080	0	1,080	0	0.00%
5630 Equipment Repair	3,880	2,008	9,818	3,422	7,569	-2,249	-22.91%
5600 Total >	4,690	2,008	10,898	3,422	8,649	-2,249	-20.64%
5800 Other Services & Expense							
5854 Pay ASMP for Bookstore	5,000	0	5,000	5,000	5,000	0	0.00%
5800 Total >	5,000	0	5,000	5,000	5,000	0	0.00%
5xxx Total >	150,432	56,599	194,430	117,798	188,241	-6,189	-3.18%
6400 Capital Equipment - New							
6404 Equipment Purchase - New	1,640	0	3,000	0	3,000	0	0.00%
6400 Total >	1,640	0	3,000	0	3,000	0	0.00%
6xxx Total >	1,640	0	3,000	0	3,000	0	0.00%
7100 Debt Retirement							
7101 College Center Bond	18,525	0	17,625	17,625	22,100	4,475	25.39%
7100 Total >	18,525	0	17,625	17,625	22,100	4,475	25.39%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

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Student Center (Fund 47)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
7300 Interfund Transfers - Out							
7xxx Total >	30,290	0	17,625	17,625	22,100	4,475	25.39%
Student Center (Fund 47)-Res/Unres	211,922	85,531	259,200	164,328	258,000	-1,201	-0.46%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	211,922	85,531	259,200	164,328	258,000	-1,201	-0.46%

Exhibit E

Parking Fund

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:44 PM

Parking Fund (Fund 39)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
8800 Local Revenues							
8818 Parking Fines	67,486	66,533	60,000	35,044	49,000	-11,000	-18.33%
8852 Rents (Facilities)	9,635	10,995	12,000	13,263	19,000	7,000	58.33%
8800 Total >	77,121	77,528	72,000	48,308	68,000	-4,000	-5.56%
8870 Local Revenue							
8829 Parking Fees (Daily)	597,777	694,955	370,000	308,854	309,000	-61,000	-16.49%
8848 Parking Spitters	-272,703	104,890	83,000	87,620	107,000	24,000	28.92%
8870 Total >	325,074	799,845	453,000	396,474	416,000	-37,000	-8.17%
8xxx Total >	402,195	877,374	525,000	444,781	484,000	-41,000	-7.81%
Parking Fund (Fund 39)-Res/Unres	402,195	877,374	525,000	444,781	484,000	-41,000	-7.81%

Object Analysis (Detail)
Revenue by Object - Summary

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Grand Totals

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	402,195	877,374	525,000	444,781	484,000	-41,000	-7.81%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
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Parking Fund (Fund 39)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	149,426	135,550	156,912	143,092	147,708	-9,204	-5.87%
2114 NI Classified-Educ Incentive	0	800	800	600	800	0	0.00%
2130 Class. Sal. Contingency	0	0	0	0	1,699	1,699	0.00%
2100 Total >	149,426	136,350	157,712	143,692	150,207	-7,505	-4.76%
2300 Non-Instructional, Other than Regular Full-Time							
2302 Hourly Student Help	0	80	1,071	423	1,071	0	0.00%
2303 Hourly Overtime	677	522	2,000	3,741	2,000	0	0.00%
2304 Hourly Professional Experts	46,110	45,437	49,568	45,437	49,568	0	0.00%
2308 Substitutes for Classified	12,090	34,221	35,000	29,093	35,000	0	0.00%
2300 Total >	58,878	80,261	87,639	78,694	87,639	0	0.00%
2xxx Total >	208,304	216,610	245,351	222,386	237,846	-7,505	-3.06%
3220 PERS Non-Instructional							
2101 Non-Instructional Classified	27,520	24,998	29,454	26,895	27,839	-1,615	-5.48%
2114 NI Classified-Educ Incentive	0	0	150	113	150	0	0.00%
2304 Hourly Professional Experts	5,264	5,199	9,304	5,348	9,342	38	0.41%
3220 Total >	32,784	30,197	38,908	32,356	37,331	-1,577	-4.05%
3320 OASDI (FICA) Non-Instructional							
2101 Non-Instructional Classified	9,264	8,413	9,729	8,893	9,158	-571	-5.87%
2114 NI Classified-Educ Incentive	0	50	50	37	50	0	0.00%
2303 Hourly Overtime	86	59	124	310	124	0	0.00%
2304 Hourly Professional Experts	2,859	2,817	3,073	2,817	3,073	0	0.00%
2308 Substitutes for Classified	0	0	2,170	122	2,170	0	0.00%
3320 Total >	12,209	11,339	15,146	12,179	14,575	-571	-3.77%
3340 Medicare Non-Instructional							
2101 Non-Instructional Classified	2,167	1,968	2,275	2,080	2,142	-133	-5.87%
2114 NI Classified-Educ Incentive	0	12	12	9	12	0	0.00%
2303 Hourly Overtime	20	14	73	73	73	0	0.00%
2304 Hourly Professional Experts	669	659	719	659	719	0	0.00%
2308 Substitutes for Classified	175	496	508	422	508	0	0.00%
3340 Total >	3,031	3,148	3,587	3,241	3,454	-133	-3.72%
3400 Health and Welfare Benefits							
3450 H & W Payments	0	0	91,708	91,708	91,708	0	0.00%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

**Object Analysis (Detail)
Expense by Object - Summary**

Print Date: Wednesday, September 09, 2015

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Parking Fund (Fund 39)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3400 Total >	0	0	91,708	91,708	91,708	0	0.00%
3520 SUI Non-Instructional							
2101 Non-Instructional Classified	1,644	68	78	72	74	-5	-5.87%
2114 NI Classified-Educ Incentive	0	0	1	0	1	0	0.00%
2303 Hourly Overtime	12	0	1	2	1	0	0.00%
2304 Hourly Professional Experts	507	23	25	23	25	0	0.00%
2308 Substitutes for Classified	123	17	18	15	18	0	0.00%
3520 Total >	2,285	108	123	112	119	-5	-3.73%
3620 WC Non-Instructional							
2101 Non-Instructional Classified	4,483	4,066	4,707	4,298	4,431	-276	-5.87%
2114 NI Classified-Educ Incentive	0	24	24	18	24	0	0.00%
2302 Hourly Student Help	0	2	32	13	32	0	0.00%
2303 Hourly Overtime	42	144	60	150	60	0	0.00%
2304 Hourly Professional Experts	1,383	1,363	1,487	1,363	1,487	0	0.00%
2308 Substitutes for Classified	363	1,027	1,050	873	1,050	0	0.00%
3620 Total >	6,271	6,627	7,360	6,715	7,084	-276	-3.75%
3900 Other Benefits							
2130 Class. Sal. Contingency	0	0	0	0	502	502	0.00%
3900 Total >	0	0	0	0	502	502	0.00%
3xxx Total >	56,581	51,419	156,833	146,311	154,772	-2,060	-1.31%
4500 Non-Instructional Supplies							
4511 Printing (Non- Printshop)	6,618	951	10,000	9,118	12,000	2,000	20.00%
4515 EOC Planning Supplies	0	246	500	0	250	-250	-50.00%
4525 Office Supplies	2,139	2,031	3,500	2,848	3,500	0	0.00%
4553 Uniforms (Parking, Athletics)	1,507	1,479	1,500	481	1,500	0	0.00%
4500 Total >	10,263	4,706	15,500	12,447	17,250	1,750	11.29%
4xxx Total >	10,263	4,706	15,500	12,447	17,250	1,750	11.29%
5100 Contracts							
5180 Contract Services	0	0	10,000	0	1,500	-8,500	-85.00%
5100 Total >	0	0	10,000	0	1,500	-8,500	-85.00%
5200 Travel and Conference Expenses							
5220 Conference Attendance & Related Expenses	400	0	500	0	500	0	0.00%
5200 Total >	400	0	500	0	500	0	0.00%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
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Parking Fund (Fund 39)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
5500 Utilities and Housekeeping Services							
5505 Gasoline & Oil	1,671	1,398	3,000	1,356	2,000	-1,000	-33.33%
5528 Mobile Phone	1,167	938	2,000	1,086	2,000	0	0.00%
5500 Total >	2,837	2,336	5,000	2,443	4,000	-1,000	-20.00%
5600 Rents, Leases and Repairs							
5620 Maintenance Agreement	0	444	1,000	444	1,000	0	0.00%
5630 Equipment Repair	3,786	4,819	6,700	1,213	5,000	-1,700	-25.37%
5632 Road/Pavement Repair	1,721	2,831	35,916	1,320	14,932	-20,984	-58.43%
5660 Sign Maintenance/Repair	1,374	344	5,500	385	2,500	-3,000	-54.55%
5600 Total >	6,881	8,438	49,116	3,362	23,432	-25,684	-52.29%
5xxx Total >	10,118	10,774	64,616	5,804	29,432	-35,184	-54.45%
6400 Capital Equipment - New							
6404 Equipment Purchase - New	26,292	11,117	15,000	49,112	25,000	10,000	66.67%
6425 Non-Instructional Equipment - Replacement	414	10,328	13,000	5,201	5,000	-8,000	-61.54%
6400 Total >	26,706	21,445	28,000	54,313	30,000	2,000	7.14%
6xxx Total >	26,706	21,445	28,000	54,313	30,000	2,000	7.14%
7300 Interfund Transfers - Out							
7321 Transfer Out to Unrestricted GF	0	0	14,700	0	14,700	0	0.00%
7300 Total >	94,124	82,012	14,700	0	14,700	0	0.00%
7xxx Total >	94,124	82,012	14,700	0	14,700	0	0.00%
Parking Fund (Fund 39)-Res/Unres	406,095	386,967	525,000	441,261	484,000	-40,999	-7.81%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
	406,095	386,967	525,000	441,261	484,000	-40,999	-7.81%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Exhibit F

Self Insurance

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
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Self Insurance (Fund 35)-Res/Unres

Object

8800 Local Revenues

8807	URGF Budgeted in Self Insurance
8808	RGF Budget in Self Insurance
8811	Child Devt. Budget in self Insurance
8819	Parking Budget in Self Insurance
8830	Student Ctr. Budget in Self Insurance
8870	Retiree Insurance Contribution
8873	COBRA

8800 Total >

8xxx Total >

Self Insurance (Fund 35)-Res/Unres

Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
12-13	13-14	14-15	14-15	15-16		
0	0	5,135,038	1,724,383	5,505,886	370,848	7.22%
0	0	616,845	446,800	679,406	62,561	10.14%
0	0	114,636	105,083	68,781	-45,855	-40.00%
0	0	91,708	68,781	91,708	0	0.00%
0	0	11,464	0	11,464	0	0.00%
520,440	382,924	553,573	341,898	504,637	-48,936	-8.84%
64,519	9,137	30,000	42,088	30,000	0	0.00%
584,959	392,061	6,553,264	2,729,032	6,891,882	338,618	5.17%
584,959	392,061	6,553,264	2,729,032	6,891,882	338,618	5.17%
584,959	392,061	6,553,264	2,729,032	6,891,882	338,618	5.17%

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
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Grand Totals

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	584,959	392,061	6,553,264	2,729,032	6,891,882	338,618	5.17%

**Variance: Column 5 - Column 3.

**Object Analysis (Detail)
Expense by Object - Summary**

Print Date: Wednesday, September 09, 2015
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Self Insurance (Fund 35)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
3400 Health and Welfare Benefits							
3455 Categorical assessed for OPEB	0	0	100,770	0	115,980	15,210	15.09%
3400 Total >	0	0	100,770	0	115,980	15,210	15.09%
3xxx Total >	0	0	100,770	0	115,980	15,210	15.09%
5100 Contracts							
5148 H&W Claim payments from Self Insurance	0	0	6,394,883	5,271,281	6,709,631	314,748	4.92%
5100 Total >	0	0	6,394,883	5,271,281	6,709,631	314,748	4.92%
5xxx Total >	0	0	6,394,883	5,271,281	6,709,631	314,748	4.92%
7300 Interfund Transfers - Out							
7318 Interfund Transfer Out - Non-Medical for Categ	0	0	57,611	0	66,271	8,660	15.03%
7300 Total >	1,418,580	1,750,000	2,298,818	1,000,000	66,271	-2,232,547	-97.12%
7xxx Total >	1,418,580	1,750,000	2,298,818	1,000,000	66,271	-2,232,547	-97.12%
Self Insurance (Fund 35)-Res/Unres	1,418,580	1,750,000	8,794,471	6,271,281	6,891,882	-1,902,589	-21.63%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	1,418,580	1,750,000	8,794,471	6,271,281	6,891,882	-1,902,589	-21.63%

Exhibit G

Workers Comp

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
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Workers Comp Insurance-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
<i>5100 Contracts</i>							
5180 Contract Services	0	0	0	0	60,000	60,000	0.00%
<i>5100 Total ></i>	0	0	0	0	60,000	60,000	0.00%
<i>5xxx Total ></i>	0	0	0	0	60,000	60,000	0.00%
Workers Comp Insurance-Res/Unres	0	0	0	0	60,000	60,000	0.00%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	0	0	0	0	60,000	60,000	0.00%

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
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Workers Comp Insurance-Res/Unres

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
<i>8800 Local Revenues</i>								
8822	Other Income	0	0	0	0	20,000	20,000	0.00%
8857	Interest on Fund Balance	0	0	0	0	5,000	5,000	0.00%
<i>8800 Total ></i>		0	0	0	0	25,000	25,000	0.00%
<i>8xxx Total ></i>		0	0	0	0	25,000	25,000	0.00%
Workers Comp Insurance-Res/Unres		0	0	0	0	25,000	25,000	0.00%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
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Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
	0	0	0	0	25,000	25,000	0.00%

Exhibit H

OPEB

(Other Post Employment Benefits)

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
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OPEB/Other Post Employment Benefits-Res/Unres

Object		Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
		12-13	13-14	14-15	14-15	15-16		
<i>8800 Local Revenues</i>								
8813	OPEB for Restricted Programs	0	0	0	0	100,770	100,770	0.00%
	<i>8800 Total ></i>	0	0	0	0	100,770	100,770	0.00%
	<i>8xxx Total ></i>	0	0	0	0	100,770	100,770	0.00%
OPEB/Other Post Employment Benefits-Res/Unres		0	0	0	0	100,770	100,770	0.00%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:46 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	0	0	0	0	100,770	100,770	0.00%

Exhibit I

Capital Projects

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:43 PM

Capital Projects Fund (CC) (Fund 14)-Res/Unres

Object		Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
		12-13	13-14	14-15	14-15	15-16		
8600 State Revenues								
8618	Instructional Equipment & Library Material	0	0	879,347	0	462,898	-416,449	-47.36%
<i>8600 Total ></i>		0	0	989,060	0	462,898	-526,162	-53.20%
8800 Local Revenues								
8898	Local Grants	0	9,084	9,666	12,062	10,000	334	3.46%
<i>8800 Total ></i>		0	9,084	9,666	12,062	10,000	334	3.46%
<i>8xxx Total ></i>		0	9,084	998,726	12,062	472,898	-525,828	-52.65%
Capital Projects Fund (CC) (Fund 14)-Res/Unres		0	9,084	998,726	12,062	472,898	-525,828	-52.65%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:43 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	0	9,084	998,726	12,062	472,898	-525,828	-52.65%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:43 PM

Capital Projects Fund (CC) (Fund 14)-Res/Unres

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
4300 Instructional Supplies							
5100 Contracts							
5169 IPP/FPP (0405)	0	0	27,680	0	27,680	0	0.00%
5100 Total >	0	0	63,203	0	27,680	-35,523	-56.20%
5600 Rents, Leases and Repairs							
5700 Legal, Election and Audit Expenses							
5800 Other Services & Expense							
5xxx Total >	0	30,930	289,827	91,270	27,680	-262,147	-90.45%
6100 Sites and Site Improvements							
6400 Capital Equipment - New							
6404 Equipment Purchase - New	0	0	879,417	0	462,898	-416,519	-47.36%
6405 Instructional Equipment - New	0	0	9,666	0	10,000	334	3.46%
6400 Total >	13,083	0	889,083	0	472,898	-416,185	-46.81%
6xxx Total >	13,083	0	946,774	0	472,898	-473,876	-50.05%
7300 Interfund Transfers - Out							
Capital Projects Fund (CC) (Fund 14)-Res/Unres	660,974	826,232	1,636,601	491,270	500,578	-1,136,023	-69.41%

Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:43 PM

Object	Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
	660,974	826,232	1,636,601	491,270	500,578	-1,136,023	-69.41%

Exhibit J

Building Fund

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Wednesday, September 09, 2015
 Print Time: 2:46 PM

Building Fund (Fund 48)-Res/Unres

Object		Actual 12-13	Actual 13-14	Budget 14-15	Actual* 14-15	Budget 15-16	Variance**	(%)
<i>8860 Local Interest</i>								
8857	Interest on Fund Balance	-42,099	56,627	25,000	0	20,000	-5,000	-20.00%
<i>8860 Total ></i>		-42,099	56,627	25,000	0	20,000	-5,000	-20.00%
<i>8xxx Total ></i>		-42,099	56,627	25,000	0	20,000	-5,000	-20.00%
Building Fund (Fund 48)-Res/Unres		-42,099	56,627	25,000	0	20,000	-5,000	-20.00%

Object Analysis (Detail)
Revenue by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
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Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	12-13	13-14	14-15	14-15	15-16		
	-42,099	56,627	25,000	0	20,000	-5,000	-20.00%

2014-15 Actuals are as of June 30, 2015 prior to final closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary
Building Fund (Fund 48)-Res/Unres

Print Date: Wednesday, September 09, 2015
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- Object
- 5100 Contracts
- 6100 Sites and Site Improvements
- 6200 Building Improvements
- 6400 Capital Equipment - New

Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
12-13	13-14	14-15	14-15	15-16		

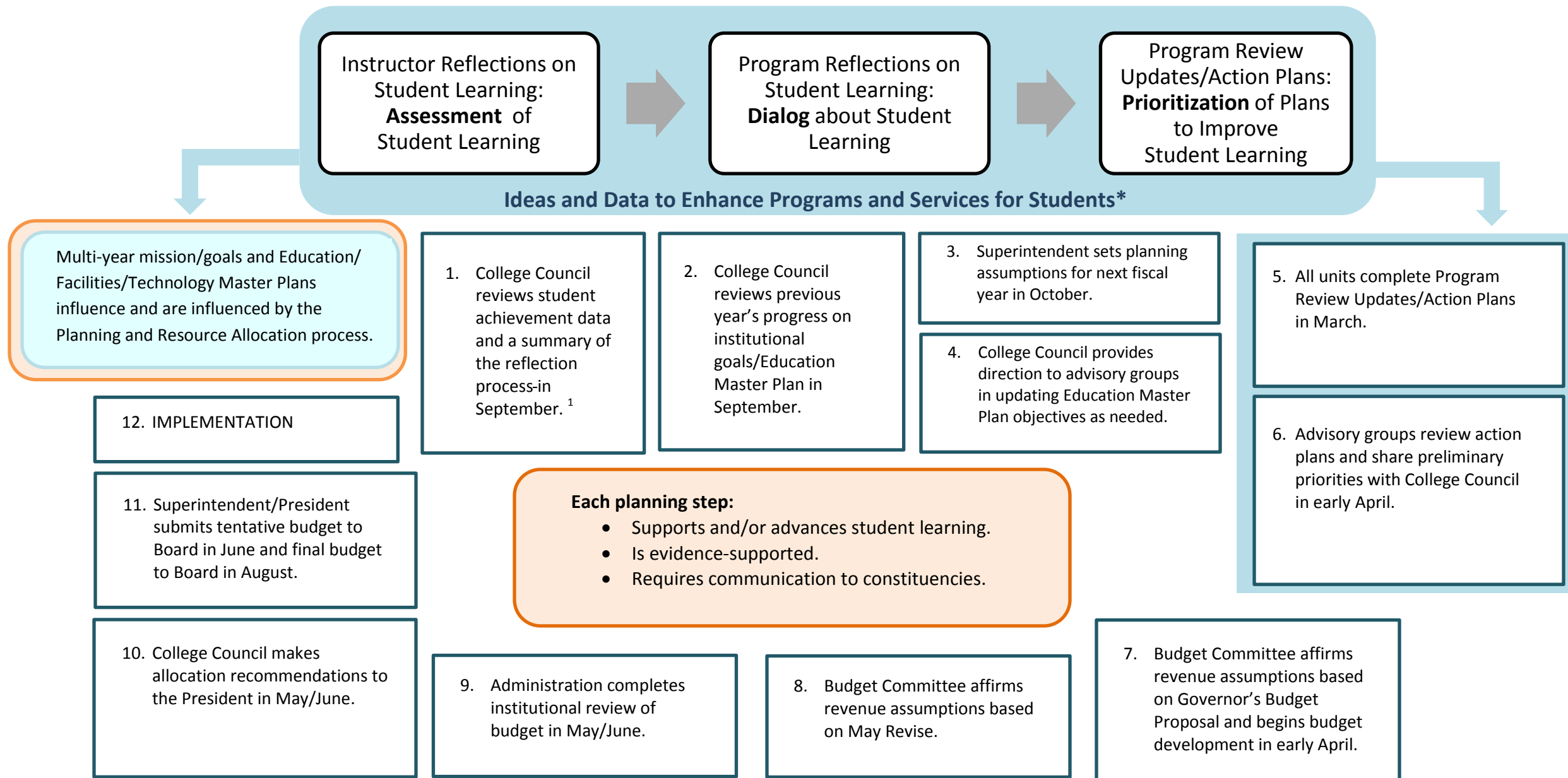
Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Wednesday, September 09, 2015
 Print Time: 2:46 PM

Object

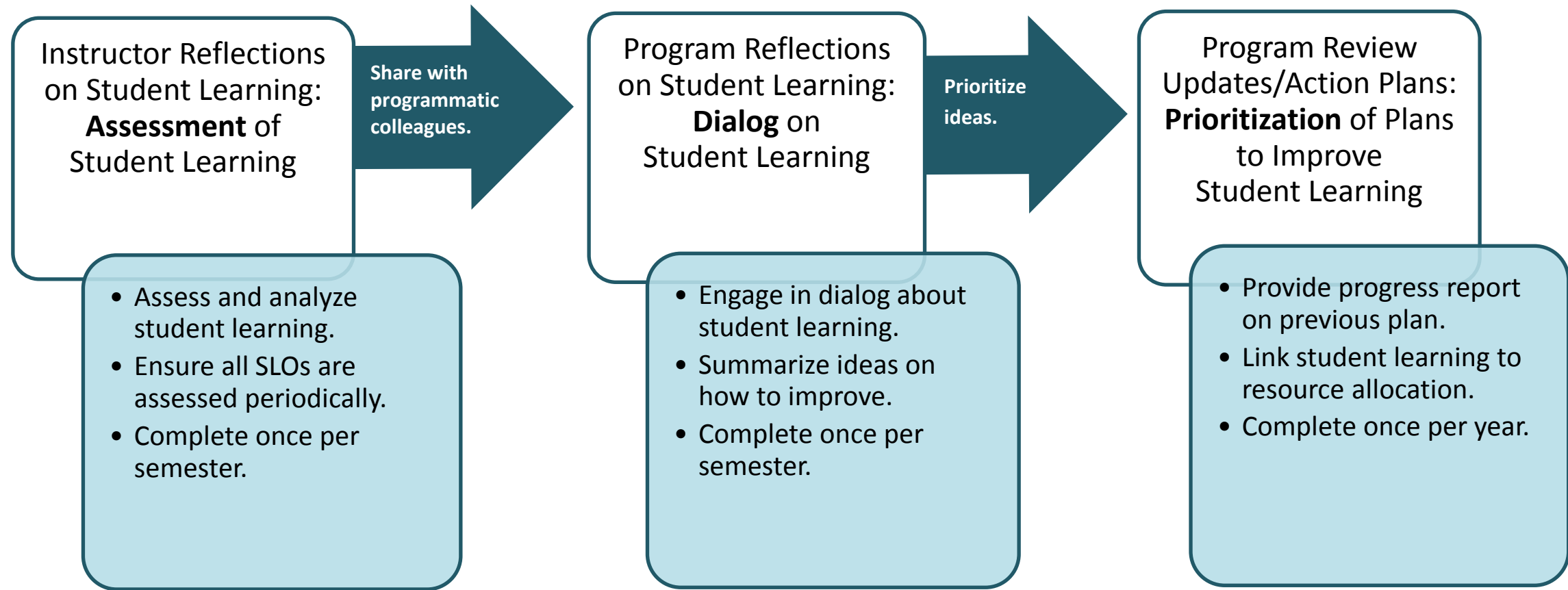
Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
12-13	13-14	14-15	14-15	15-16		
13,370,200	4,100,429	2,232,397	534,160	0	-2,232,397	#####

Monterey Peninsula College Planning and Resource Allocation Process



*Please see attached page for further details.

Student Learning: Foundational to Planning and Resource Allocation



MPC President's Planning Assumptions – 2015/2016

In an effort to facilitate planning of the 2015/2016 schedules of classes and services, the following planning assumptions are provided. These assumptions are based on the anticipated 2015/2016 budget and its impact on district operations. It is noted that these planning assumptions are preliminary in that they are made prior to the release of the Governor's budget in January.

1. Planning must support the preparation and submission of MPC's Institutional Self-Study to the ACCJC and the ACCJC site visit in March 2016.
2. Though the passing of Prop 30 has resulted in the cessation of state-mandated budget reductions (so-called workload reductions), clearly the State of California is not using the existing Prop 30 revenue to restore base funding for community college districts. Most "new" funding has been made available for growth and selected categorically-funded initiatives like the Student Success and Support Plan (3SP). MPC has not been able to take advantage of the growth funding that is available. In fact, MPC has lost significant funding due to declining enrollments. Therefore, MPC must assume no new funding from the state and, at best, the same revenue projection from 2014-15. At worst, MPC will experience continued decline in enrollment.
3. Planning must be done to maximize our potential for gaining enrollment.
 - b. CSUMB: Partnerships with CSUMB that enable MPC to enroll students in 2+2 programs, initiate a concurrent enrollment model, and fill service gaps that exist at CSUMB (e.g., pre-college English and, potentially, foreign language).
 - c. Area High Schools: We must plan to maximize concurrent enrollment of qualified high school students in our service district. We must plan to capture a greater percentage of college-bound high school graduates from area high schools.
 - d. Program Expansion/Development: We must plan to expand or develop economically feasible CTE programs.
 - e. Basic Skills Instruction: One area of focus are those English as a Second Language courses/pathways that qualified for enhanced non-credit apportionment funding. We must also plan to integrate practices that are proven to be effective in assessment and course delivery to help students maximize their opportunities. Such practices will provide opportunities for our under-served and create a pipeline of success for students.
4. Class scheduling will be anchored by the MPC annual schedule. This document will serve as an invaluable tool for students, advisors/counselors, and other faculty so that useful planning is possible. Effective scheduling of the district courses is the key to financial solvency. The schedule needs to be scrutinized for efficiency and to maximize potential enrollments while reducing costs. The Marina Education Center is a key strength to increase enrollment. The Marina Education Center schedule must be maximized to facilitate students' educational plans to the maximum extent possible. In general, MPC will examine specific offerings to increase average class size as a means of promoting access and

enrollment, including the possibility of redirecting program resources to areas of greatest need. Enrollment demand will be met through redistribution of existing resources and enhanced efficiency.

5. Repeatability policies have created a gap in community needs and the availability of courses at MPC. The MPC Community Education program must increase its class offerings to meet this need and mitigate services lost due to policy changes.
6. A major goal of the 2015/2016 budget development process is to end deficit spending.
7. Successful negotiations with both labor units are required to facilitate institutional stability and end deficit spending in a manner that best serves the students, community, and employees.
8. The budget development process for 2015/2016 must reflect the anticipated budget parameters of the California community college system, including legislative guidelines, and fiscal conditions resulting from collective bargaining agreements.
9. The budget development process for 2015/2016 must reflect the anticipated budgetary impact of the Affordable Care Act (ACA). The college must plan to eliminate and, in rare cases, significantly reduce the additional cost anticipated by implementation of the ACA.
10. All staffing requests of all types of employees will continue to be examined to ensure the greatest efficiency.

MONTEREY PENINSULA COLLEGE

2014-2020 Institutional Goals and Supporting Objectives

Mission Statement

Monterey Peninsula College is an open-access institution that fosters student learning and achievement within its diverse community. MPC provides high quality instructional programs, services, and infrastructure to support the goals of students pursuing transfer, career training, basic skills, and lifelong learning opportunities.

Values Statement

To attain the mission of the college and enhance the intellectual, cultural, and economic vitality of our diverse community, MPC strives to:

- Cultivate collaboration to promote student success
- Recruit and retain highly qualified faculty and staff
- Provide students and staff with clean, accessible, attractive, and safe facilities
- Provide equipment and training sufficient to support student learning and achievement

Goal 1: Help students achieve their educational goals.

Objective 1.1: Create, delete and/or revise programs and curriculum to help students transfer or build job-related skills. [Meet SB 1440 and 440 requirements]

Objective 1.2: Develop and implement Student Success and Equity plans. [Student Success Initiative]

Objective 1.3: Continue to develop continuing education program encompassing community education, contract education, and workforce development. See *Strategic Initiative on Continuing Education*. [Community needs]

Objective 1.4: Provide essential support services for the Marina Education Center and the Seaside Public Safety Center. [Meet Accreditation standards]

Objective 1.5: Implement the online learning strategic plan that includes institutional support, protocols, and assessment. [Meet Accreditation standards.]

Objective 1.6: Maximize systematic participation in the Instructor and Program Reflections process for continuous quality improvement. [Meet Accreditation standards]

Objective 1.7: Review and revise scheduling processes to meet student needs and increase class size average. [Fiscal Stability]

Objective 1.8: Meet the college's Institution-Set Standards. [Meet Accreditation standards]

Goal 2: Establish and maintain fiscal stability.

Objective 2.1: Improve institutional efficiencies.

Objective 2.2: Create and implement a significant marketing plan.

Objective 2.3: Strategically improve and enhance enrollment and retention rates.

Objective 2.4: Develop and implement a plan to increase the number of international students.

Objective 2.5: Create opportunities to partner with public and private organizations.

Objective 2.6: Obtain extramural funding.

Goal 3: Review, revise, and communicate policies and procedures to support the college mission.

Objective 3.1: Review and revise Board policies and administrative procedures as needed.
[Accreditation]

Objective 3.2: Develop and distribute handbooks to clarify committee functions and shared governance processes.

Goal 4: Establish and maintain effective infrastructure to promote student learning and achievement.

Objective 4.1: Strengthen connectivity, security, and sustainability of technology infrastructure.
[Accreditation]

Objective 4.2: Implement an information management system. [Accreditation]

Objective 4.3: Develop funding and sustainability model for technology. [Accreditation]

Objective 4.4: Review and revise facilities plan. [Accreditation and Fiscal Stability]

Objective 4.5: Create and implement a human resources plan. [Accreditation, Fiscal Stability and Equity]

Objective 4.6: Update and implement the emergency response plan.

Monterey Peninsula Community College District

Governing Board Agenda

September 14, 2015

New Business Agenda Item No. B

Administrative Services
College Area

Proposal:

That the Governing Board adopt the 2015-16 Final Budget.

Background:

The Board has held a public hearing for the purpose of reviewing the 2015-2016 Budget and the proposed budget has been available for public inspection as per Title V, Section 58301 of the California Code of Regulations.

The Board approved a Tentative Budget on June 24, 2015. Since that time, budgets have been revised to reflect funding changes as a result of the adopted state budget, and ongoing review of actual revenue and expenses. The District's Unrestricted General Fund expenses equal revenues. The District is projected to receive \$6,006,494 in new monies for MPC's Unrestricted General Fund. This budget has a structural deficit of approximately \$1,170,000. The District is projecting slightly less than the 10% target reserve in the General Fund.


Budgetary Implications: Revenues and expenses are anticipated as presented.

RESOLUTION: BE IT RESOLVED, that the Governing Board adopt the 2015-16 Final Budget.

Recommended By: _____


Steven L. Crow, Professional Expert, Administrative Services

Prepared By: _____


Rosemary Barrios, Controller

Agenda Approval: _____


Dr. Walter Tribley, Superintendent/President