

**Monterey Peninsula College**

**Tentative Budget**

**Fiscal Year 2011-2012**

*Pending Board Approval of*  
June 28, 2011

**Monterey Peninsula College**  
**Tentative Budget**  
**2011-2012 Fiscal Year**

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# Executive Summary

## 2011-2012 Tentative Budget

### Introduction

The Tentative Budget is the District's spending plan from July 1 through September 15. On or before September 15, the Board is required to hold a public hearing and adopt a Final Budget for the fiscal year. The Tentative Budget is based on "budget assumptions" developed from a number of sources including the Governor's May Revision, approved trailer bills, and input from the Chancellor's Office and the Community College League of California. As of this writing, there is no approved state budget for 2011-12.

Following is a summary indicating the projected beginning balances (based on the current 2010-11 adjusted budgets), 2011-12 tentative budgets, and projected ending balances for all funds maintained by the District:

Funds	Beginning Fund Balance 7/1/2011	Budgets 2011-2012		Ending Fund Balance 6/30/2012
		Revenue	Expense	
<b>General</b>				
Unrestricted	\$3,763,831	\$35,650,922	\$35,638,310	\$3,776,443
Restricted	\$0	\$5,358,003	\$5,358,003	\$0
<b>Special Revenue</b>				
Child Development - Unrestricted	\$0	\$540,407	\$540,407	\$0
Child Development - Restricted	\$0	\$231,190	\$231,190	\$0
Student Center	\$214,409	\$275,200	\$263,207	\$226,402
Parking	\$92,179	\$464,000	\$456,998	\$99,181
<b>Subtotal - Operating Funds</b>	<b>\$4,070,419</b>	<b>\$42,519,722</b>	<b>\$42,488,115</b>	<b>\$4,102,026</b>
<b>Debt Service</b>				
Student Center	\$20,905	\$18,975	\$18,975	\$20,905
Lease Payments	\$103,491	\$275,324	\$275,324	\$103,491
<b>Capital Projects</b>	<b>\$431,020</b>	<b>\$3,216,400</b>	<b>\$3,553,752</b>	<b>\$93,668</b>
Building	\$54,046,985	\$200,000	\$39,371,502	\$14,875,483
Self Insurance	\$8,736,186	\$6,906,139	\$6,906,139	\$8,736,186
<b>Fiduciary</b>				
Financial Aid	\$12,881	\$5,500,000	\$5,500,000	\$12,881
Associated Students	\$90,600	\$134,000	\$134,000	\$90,600
Scholarship and Loans	\$272,948	\$2,850,000	\$2,850,000	\$272,948
Trust Funds	\$293,917	\$589,000	\$489,000	\$393,917
Orr Scholarship	\$61,262	\$40,000	\$38,000	\$63,262
<b>Total</b>	<b>\$68,140,614</b>	<b>\$62,249,560</b>	<b>\$101,624,807</b>	<b>\$28,765,367</b>
Notes: Beginning Balance is prior to audit of 2010-2011 fiscal year end.				
Ending Balance is calculated based on Beginning Balance and Budgets				

All funds are budgeted to have a positive ending fund balances. The unrestricted general fund maintains the Board established fund balance reserve of 10% of general fund expenditures. Proposed general fund revenues and expenses are balanced.

The state's budget situation continues to be challenging in light of the slow economic recovery. In January 2011, the Governor released his budget proposal for 2011-12 which identified a \$26.6 billion deficit. The deficit is the result of the structural imbalance between revenues and expenses; declining revenues due to the recession; the expiration of the temporary taxes imposed in 2009; and the use of one-time solutions and accounting gimmicks of past budgets. In March 2011, the legislature passed \$13.4 billion in budget solutions including some affecting community colleges. These were enacted by a number of trailer bills and could be subject to change in the final approved budget act. On June 15<sup>th</sup>, the Democratic dominated legislature passed a budget on a "majority vote" that closed the remaining deficit; however, the Governor promptly vetoed the budget stating it was not balanced.

In light of the continued uncertainty surrounding the state budget, conservative budget assumptions are being used to develop MPC's Tentative Budget for 2011-12:

- No funded COLA (statutory COLA estimated at 2.24%)
- No growth funding
- \$3.4 million reduction to state apportionment (9% reduction from 2010-11)
  - Workload reduction (reduced FTE cap)
- Fee increase from \$26 to \$36 per unit
- No change to state categorical funding levels
  - Categorical flexibility extended for another two years
- No buydown of inter-year deferrals

The estimated statutory COLA for 2011-12 is 2.24%. None of the budget proposals reviewed included a funded COLA for 2011-12. This will be the third consecutive year that public education has not received a COLA despite rising operating costs.

In the Governor's January budget proposal, 1.9% growth funding was included for the community college system. This was eliminated in the Governor's May Revision. It was argued that including growth funding when apportionment was being cut was incongruous.

The \$3.4 million reduction to state apportionment for MPC is based on a worst case scenario in which the community college system would suffer a \$515M reduction to apportionment from 2010-11 levels. This assumes a suspension of Prop 98, the minimum guarantee funding for K-14 education. Without a bipartisan proposal in sight to close the state's budget deficit, this worst case scenario is still possible. Prop 98 guarantee has been suspended in recent years but requires a two-thirds approval of the legislature.

The proposed fee increase from \$26 to \$36 per unit has been maintained from the governor's original proposal through the May Revision. It was approved as a part the trailer bills signed by the governor in March. The fee increase revenue (\$110 million) originally intended to fund growth is now being used to reduce the apportionment cut.

Funding of state categorical programs is intended to remain the same as 2010-11. This is good news after categorical funding was severely cut (30% to 40%) in the 2009-10 budget. The approved trailer bills and May Revision are calling for the extension of categorical flexibility for an additional two years.

Deferrals have been an integral part of state budget solutions for the past four to five years. The inter-year deferrals for the community college system now total \$960 million. MPC's share of this deferral is approximately \$5.4 million. The May Revision calls for the additional funding from Prop 98 to be used to buy down the system wide deferral by \$350 million. While this would improve MPC's cash flow management, it assumes Prop 98 will be fully funded. Since MPC does not borrow externally (TRANS or Tax Revenue Anticipation Note), there would be no savings generated from the buydown of the system wide deferrals.

### **Budget Response**

In the past two years, MPC responses to budget deficits have been largely opportunistic. That is, taking advantage of opportunities to reduce expenditures as they arose, such as reducing staffing by attrition, reducing program costs due to reduction in state support, reducing instructional service agreements in response to the state's changing priorities, and restructuring MPC's defined health benefits plan. For budget year 2011-12, the magnitude of the proposed reduction to apportionment and its direct impact on FTES no longer allows MPC to rely primarily on an opportunistic approach.

Public education is a people business and over 85% of MPC's general fund budget is devoted to salaries and benefits. The proposed apportionment cut (\$3.4 million) will fall directly on the unrestricted side of the general fund which bears the burden of salaries and benefits. Even in the best case scenario, MPC's budget deficit cannot be addressed without compensation expenditures being part of the overall solution.

In developing responses to the 2011-12 budget deficit, expenditure reductions or savings generally fall into three categories. The first includes institutional savings generated from reduction of service contracts, supplies, and other operating expenses. The second category is expenditures directly related to the reduced FTES cap such as instructional service agreements and program offerings. The third category is those cost saving measures produced through collective bargaining or reduction in force.

Each department was requested to reduce their operating budget in the areas of contracts and supplies by 15%. This produced savings of approximately \$105,000. The travel and conference budgets were consolidated under the supervision of the vice presidents and were reduced by 15% as well.

The proposed reduction in MPC's FTES cap necessitates a reduction in the number of class offerings for 2011-12. FTES generated above the reduced cap would be unfunded by the state. The reduction was not approached as a flat percentage cut across the board. The deans in Academic Affairs and the division chairs carefully examined the fall schedule programmatically. Reductions were made in areas with multiple sections, elective courses, and courses as far as possible from the core required courses of programs. At this time, the exact percentage cut is unknown, therefore, division chairs were asked first to work with the deans to develop a specific cut of 5% in the fall schedule that would be implemented prior to the beginning of registration for fall. This was done and the 5% cut was implemented before May 31. Furthermore, the division chairs were asked to develop plans to cut 10% or 15% if the state budget situation deteriorated. In planning for the spring 2012 schedule, division chairs have been asked to

develop a schedule comparable to the fall with a 5% cut compared to last spring. This cut, as with fall, will be done programmatically and not across the board. Instructional service agreements also serve to generate FTES in a variety of areas such as drama, public safety and the park ranger academy. MPC is proposing to reduce instructional service agreements by \$400,000 in 2011-12 as part of the overall budget solution.

In the area of collective bargaining, the District has reached a tentative agreement with MPCTA on compensation-related cost saving measures. This agreement has been ratified by their membership but is still subject to board approval. MPCTA's portion of the deficit is \$1.4 million under a worst case scenario. The District has also reached tentative agreements with MPCEA. In a vote on June 17<sup>th</sup>, MPCEA membership rejected the tentative agreements. MPCEA's portion of the deficit is \$744,000. Management will be taking a compensation concession comparable to the faculty group. For budgeting purposes, it is assumed each employee group will generate their respective share of savings through concessions or other means.

In the fall of 2011-12, MPC will be opening the permanent Education Center complex in Marina. This \$9.1 million complex is being funded by the District's bond program and is the culmination of years of planning and development. It is estimated that the annual additional cost to operate this center will be \$34,000 primarily for utilities. At present, the center activities at the former Fort Ord site are classified by the state as a grand-parented center, based on the extensive history of providing instruction and service prior to the base closure. This status provides a base funding of approximately \$277,000 plus apportionment for those operations. When the enrollment reaches 500 FTES and certain other conditions are met, the college will apply to the California Community Colleges Chancellor's Office, Board of Governors, and California Postsecondary Education Commission for full education center status. That status will increase the base funding approximately \$250,000 for each increase of 250 FTES, up to a maximum base funding of \$1 million plus enrollment apportionment. The opening of the Marina Education Center and the movement to full center status is an important aspect of the District's plan for fiscal stability.

While every effort has been made to reduce expenditures in response to the proposed budget cut, there are a number of unavoidable one-time district expenses that will be incurred in 2011-12. These include the trustee election (\$199,000) in November and review of demographic census data (\$31,000) for the trustee areas.

### **General Fund**

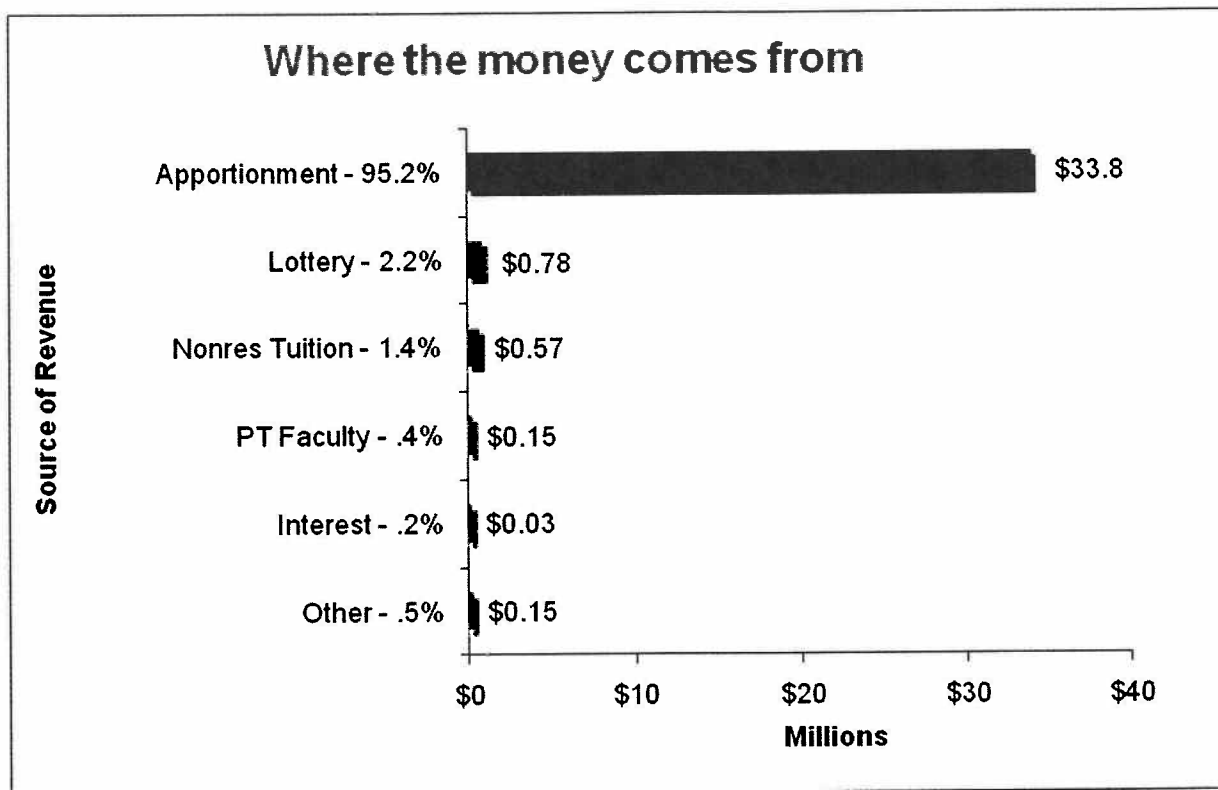
The General Fund includes the general operating budgets for the District. Some monies are restricted as to their use and the fund is therefore separated by unrestricted and restricted.

### **Unrestricted General Fund**

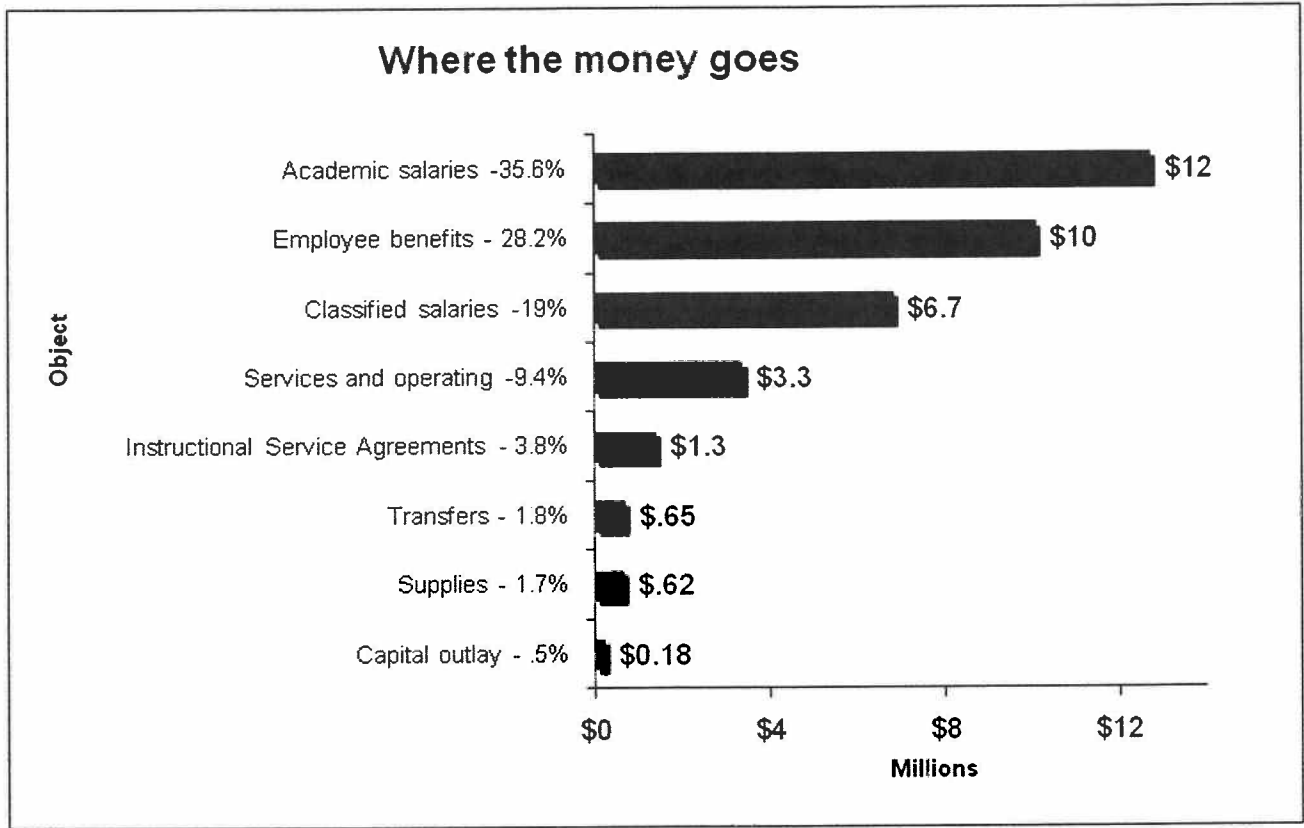
The District's primary financial activities for day-to-day operating revenues and expenses occur in the Unrestricted General Fund. Revenue is budgeted by the source of the funding and expenses are budgeted by their function. Amounts budgeted for revenue and expense in the Unrestricted General Fund show revenue to exceed expenses by \$12,612 and an ending balance of \$3,776,443, which maintains the Board's 10% target reserve.

The Tentative Budget indicates total General Fund revenue is budgeted to decrease \$4,435,483 (9.7%) from the current 2010-2011 Revised Budget. The largest single item accounting for the reduction is the proposed cut to state apportionment of \$3,398,000.

Apportionment is the largest source of revenue and represents 95% of total unrestricted income. Apportionment is calculated by the State Chancellor’s office based on in-state enrollments referred to as full time equivalent students (FTES) at the District. This Tentative Budget assumes an apportionment reduction of \$3.4 million or the equivalent of 745 credit FTES. The estimated total FTES for 2010-11 is 7,700. No new apportionment funds are budgeted for growth or a COLA. The four largest sources of revenue (apportionment, lottery, nonresident fees, part-time faculty compensation) totaling 99% of the Unrestricted General Fund are dependent on enrollments, both in-state and nonresident.



Total general fund expenses are projected to decrease \$4,443,764 (9.7%) from the current 2010-2011 Revised Budget. The largest portion of expenses are for people, with salaries and corresponding fringe benefits for employees accounting for 83% of total expenses. Adding Instructional Service Agreements to employee expenses accounts for 87% of total expenses. The cost of employee benefits continues to be the second largest expense in the budget, currently representing over 28% of total expenses.



**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 just over \$5.3 million.



The following chart shows the 18 largest categorical programs and their respective funding level for 2011-12 Tentative Budget:

Disabled Students Programs and Services (DSP&S)	\$592,679
Extended Opportunities Programs and Services (EOP&S)	\$602,354
Marine Advanced Technology Education (MATE)	\$429,174
MATE ROV Competition/ITEST	\$373,141
Upward Bound	\$369,995
Health Services	\$360,195
Math Science Upward Bound (MSUB)	\$358,043
Matriculation - CR/NCR	\$346,346
New Scholars	\$304,351
Student Financial Aid Administration (SFAA/BFAP)	\$212,173
Enrollment Growth- Nursing	\$166,870
CalWorks/TANF	\$158,262
Perkins I-C Student Support Structure	\$142,130
Federal Work Study	\$136,838
Lottery	\$124,150
Workability	\$111,828
Marine Tech Mentor/Intern	\$111,282
Basic Skills 2009-10	\$92,784

**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 by unrestricted and restricted. The CDC Fund has a total budget of \$771,597 (unrestricted and restricted funds). CDC has been operating with two contracts under the California Dept. of Education. Unfortunately the reimbursement funds available from the state contracts have not covered operating costs, which are almost entirely payroll and benefits. For Fiscal Year 2011-12, the CDC was asked to reduce the amount of Unrestricted General Fund support by \$200,000. The CDC proposed a plan to operate a full-cost classroom program without a state subsidy, and free of state controls on fees charged. As part of the plan, the District has cancelled the state General Child Care contract, which provided a very low rate of funding per resources used. The CDC will continue to operate a program for 3 and 4 year-olds under a State Preschool contract.

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. The reserve in the fund, projected to be over \$20,000 by year end, will be used for maintenance

on the building. Half of the Student Activity Coordinator position 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. The fund is projected to have a reserve of over \$99,000 which will be used for future parking related repairs and improvements.

### **Debt Service**

Long-term debt principal, interest, and related costs of the District are accounted for in the Debt Service Fund. There are two obligations accounted for in this fund: the annual long-term debt payment for the Student Center and the capital lease for energy conservation projects (SunTrust Bank lease) both requiring annual payments. Student Use Fees in the Student Center operating accounts pay the Student Center required payment of \$18,975. A transfer from the Unrestricted General Fund of \$275,324, representing projected energy savings, is budgeted to cover the required payments to SunTrust Bank.

### **Capital Projects**

Non-bond expenses for all major acquisition, construction and maintenance projects are accounted for in the Capital Projects Fund. State funded projects include the renovation of old Student Services and Humanities and demolition of Business/Humanities (\$3.2 million state portion), and carry over state scheduled maintenance funds to rebuild art lockers. Local projects include IPP & FPP processing, donations for the Library & Technology Center and athletic facilities, and District expenses for the former Fort Ord property including the last year for environmental insurance required by FORA.

### **Building**

Expenses associated with Measure I, the \$145 million Proposition 39 bond, are accounted for in the Building Fund. Expenses included in the 2011-12 Tentative Budget total \$39 million which include amounts to be expended for four projects (Theatre, LS/PS, Humanities/Old Student Services, and 1<sup>st</sup> floor gym). All these projects are expected to start construction in 2011-12.

### **Self Insurance**

Expenses for the District's self-insured medical benefits are budgeted and recorded in the Self Insurance Fund. Transfers are made from the various operating accounts to the Self Insurance Fund to cover the expenses. Total expenses of \$6,906,139 is currently being budgeted, the same amount as budgeted in 2010-11.

Increasing health benefit costs continue to erode MPC's fiscal stability. In response to the 25% cost increase in 2010-11, faculty and management agreed to a three phase cost containment plan. Classified employees agreed to only Phase 1 of the three phase plan. Review of the expense loss ratio for "active" faculty and management group in February 2011 did not exceed 100%, therefore, moving to Phase 2 did not occur for faculty and management groups. Despite this bit

of good news, the overall health benefit costs for the plan are projected to increase an additional 16.5% (\$665,000) in 2011-12. This increase is a combination of industry trends (9% per annum) and the expected rise in the district's stop loss policy premium. It should be noted that expense loss ratios for "non-active" groups (retirees) are well in excess of 200% in some cases and the combined (active and retirees) expense loss ratio is in excess of 105%.

In January 2011, Anthem Blue Cross and Community Hospital of Monterey Peninsula (CHOMP) announced a new two year agreement (effective January 1, 2011) that places CHOMP in Anthem's Tier One hospital list. No details of the Anthem / CHOMP agreement have been released; however, Keenan has speculated that the agreement provides discounts for Anthem members in the 12% range. This would generate approximately \$390,000 in savings to our self insurance plan assuming similar activity and dollar claims attributable to CHOMP for the prior 12 months. While this is encouraging, the movement of CHOMP from Tier 3 to Tier 1 does increase cost to the plan (\$107,100) because of MPC's current plan design with respect to admit fees. Based on preliminary information provided by Keenan, the net increase to the self insurance plan for 2011-12 is approximately \$382,600. This estimate may increase depending on quotes received from stop loss carriers on our policy renewal.

The 2010-11 Approved Budget indicates a projected June 30, 2011 fund balance of \$8.7 million for the Self Insurance Fund, including \$3.05 million designated for GASB 45 liability. The actuarial study completed in February 2009 calculates the actuarial accrued liability as of November 1, 2008 to be \$11,082,229. As of May 31, 2011, year to date expenses for the self insurance fund was \$5.8 million. The average monthly expense for the past five months is approximately \$500,000. Assuming an average month for June, the total expenses for the year would be \$6.3 million compared to the budgeted amount of \$6.9 million. The remaining budgeted amount will be kept in the self insurance fund as a buffer for the projected 2011-12 increase.

### **Fiduciary Fund**

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.

<b><i>Conclusion</i></b>
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All funds are balanced and positive year-end balances (reserves) are projected.

The Tentative Budget for 2011-12 was developed using best information at the time. Conservative revenue assumptions were used in the absence of an approved state budget. The final budget approved by the state could alter District assumptions which would require further adjustments to the District's budgets.

# Monterey Peninsula College

## 3-Year Comparison

	2008-2009	2009-2010	2010-2011		2011-2012	% >
	Actual	Actual	Act thru May*	Revised Budget	Budget	Budget to Final Bud
<b>Unrestricted General Fund:</b>						
Income						
Federal	\$8,977	\$11,043	\$9,585	\$10,500	\$10,700	1.9%
State	\$23,875,935	\$21,807,935	\$16,148,364	\$21,092,956	\$19,109,001	-9.4%
Local	\$18,325,567	\$17,699,306	\$16,899,707	\$18,320,480	\$16,531,221	-9.8%
Total Income	\$42,210,479	\$39,518,284	\$33,057,656	\$39,423,936	\$35,650,922	-9.6%
Expense						
Academic Salaries	\$15,745,978	\$15,236,907	\$13,817,250	\$15,069,069	\$12,688,191	-15.8%
Classified Salaries	\$7,740,028	\$7,656,182	\$6,981,960	\$7,595,136	\$6,754,718	-11.1%
Fringe Benefits	\$4,159,078	\$4,205,163	\$4,048,899	\$4,458,974	\$4,415,715	-1.0%
Books and Supplies	\$820,607	\$735,357	\$614,845	\$666,809	\$622,986	-6.6%
Operating	\$6,330,251	\$4,590,839	\$3,487,793	\$4,819,434	\$4,696,254	-2.6%
Capital Outlay	\$232,857	\$176,308	\$129,574	\$153,852	\$184,056	19.6%
Transfers	\$7,092,698	\$6,831,758	\$5,980,620	\$6,656,331	\$6,276,390	-5.7%
Total Expenses	\$42,121,497	\$39,432,514	\$35,060,941	\$39,419,605	\$35,638,310	-9.6%
<b>Restricted General Fund:</b>						
Income						
Federal	\$2,137,247	\$2,445,140	\$1,256,847	\$2,582,843	\$2,419,211	-6.3%
State	\$3,667,509	\$2,644,073	\$2,415,461	\$2,593,130	\$2,275,148	-12.3%
Local	\$474,331	\$492,560	\$754,009	\$844,499	\$663,644	-21.4%
Total Income	\$6,279,087	\$5,581,773	\$4,426,317	\$6,020,472	\$5,358,003	-11.0%
Expense						
Academic Salaries	\$1,484,864	\$1,250,723	\$1,128,622	\$1,326,374	\$1,218,363	-8.1%
Classified Salaries	\$1,192,471	\$1,111,353	\$991,738	\$1,197,749	\$1,077,946	-10.0%
Fringe Benefits	\$401,826	\$378,809	\$353,942	\$417,011	\$383,974	-7.9%
Books and Supplies	\$345,857	\$261,952	\$104,276	\$270,682	\$134,133	-50.4%
Operating	\$1,628,262	\$1,709,831	\$1,147,724	\$1,589,875	\$1,527,153	-3.9%
Capital Outlay	\$152,007	\$140,872	\$171,808	\$399,228	\$193,941	-51.4%
Transfers	\$1,073,800	\$728,233	\$669,530	\$819,553	\$822,493	0.4%
Total Expenses	\$6,279,087	\$5,581,773	\$4,567,640	\$6,020,472	\$5,358,003	-11.0%
<b>Unrestricted Child Development</b>						
Income	\$528,288	\$481,557	\$527,861	\$533,856	\$540,407	1.2%
Expense	\$528,288	\$481,557	\$480,445	\$533,856	\$540,407	1.2%
<b>Restricted Child Development</b>						
Income	\$216,594	\$287,201	\$280,906	\$277,035	\$231,190	-16.5%
Expense	\$216,594	\$287,201	\$252,444	\$277,035	\$231,190	-16.5%
<b>Student Center</b>						
Income	\$293,645	\$296,987	\$252,563	\$275,200	\$275,200	0.0%
Expense	\$214,201	\$208,588	\$180,755	\$260,235	\$263,207	1.1%
<b>Student Revenue Bond</b>						
Income	\$19,484	\$20,374	\$19,493	\$19,425	\$18,975	-2.3%
Expense	\$20,325	\$19,875	\$19,425	\$19,425	\$18,975	-2.3%

\*Actual through May 31, 2011

	2008-2009	2009-2010	2010-2011		2011-2012	% >
	<u>Actual</u>	<u>Actual</u>	<u>Act thru May*</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Budget to Final Bud</u>
<b>Debt Service</b>						
Income	\$356,607	\$170,623	\$240,544	\$239,783	\$275,324	14.8%
Expense	\$517,063	\$124,588	\$239,783	\$239,783	\$275,324	14.8%
<b>Parking</b>						
Income	\$325,351	\$387,227	\$648,493	\$495,000	\$464,000	-6.3%
Expense	\$327,926	\$387,227	\$342,861	\$466,749	\$456,998	-2.1%
<b>Capital Projects</b>						
Income	\$1,005,509	\$671,045	\$230,700	\$387,741	\$3,216,400	729.5%
Expense	\$1,605,493	\$483,353	\$332,626	\$645,664	\$3,553,752	450.4%
<b>Self Insurance</b>						
Income	\$6,598,751	\$7,425,033	\$6,494,949	\$7,163,249	\$6,906,139	-3.6%
Expense	\$6,010,816	\$7,146,657	\$5,817,157	\$6,906,139	\$6,906,139	0.0%
<b>Financial Aid</b>						
Income	\$2,779,674	\$4,903,856	\$5,468,518	\$5,638,957	\$5,500,000	-2.5%
Expense	\$2,779,674	\$4,911,561	\$5,468,518	\$5,638,957	\$5,500,000	-2.5%
<b>Associated Students</b>						
Income	\$117,593	\$157,553	\$106,079	\$122,000	\$134,000	9.8%
Expense	\$84,065	\$157,553	\$144,048	\$122,000	\$134,000	9.8%
<b>Scholarship and Loans</b>						
Income	\$2,289,368	\$2,920,326	\$2,784,642	\$2,940,000	\$2,850,000	-3.1%
Expense	\$2,303,470	\$2,936,475	\$2,759,180	\$2,940,000	\$2,825,000	-3.9%
<b>Trust Funds</b>						
Income	\$444,575	\$588,073	\$564,857	\$590,000	\$589,000	-0.2%
Expense	\$392,038	\$566,521	\$428,948	\$520,000	\$489,000	-6.0%
<b>Orr Scholarship</b>						
Income	\$46,693	\$5,221	\$51,693	\$51,693	\$40,000	-22.6%
Expense	\$24,809	\$24,544	\$37,055	\$38,055	\$38,000	-0.1%
<b>Building Fund</b>						
Income	\$198,008	\$621,134	\$164,123	\$220,000	\$200,000	-9.1%
Expense	\$16,162,764	\$13,376,047	\$13,308,595	\$66,341,480	\$39,371,502	-40.7%

\*Actual through May 31, 2011.

# Unrestricted General Fund Highlights

2011-2012 Tentative Budget

## Revenues:

Total Unrestricted General Fund income budgeted for 2011-12 is \$35,650,922. This is \$3,773,014 or 9.6% less than the 2010-11 adjusted budget. The Governor's May Revision and approved trailer bills call for a significant reduction to state apportionment for the community college system. With no approved state budget and the real possibility of a suspension of Prop 98, a conservative revenue estimate is being utilized for this tentative budget.

- **Apportionment** - The largest source of unrestricted revenue, \$33,823,044 (95%) is received through the California Community College System and is based on actual enrollments of the College. These funds are referred to as apportionment and are received from student registration fees, local property taxes, and state backfill. Apportionment is calculated based on full time equivalent students (FTES): \$4,564.83 per credit FTES and \$2,744.96 per noncredit FTES plus a base allocation of \$3,321,545 for a single campus district and \$276,795 for a satellite campus. The projected apportionment cut of \$3.4M will be a workload reduction which will lower the district's funded FTES cap for 2011-12. The P1 estimate of FTES for 2010-11 is 7,631. The proposed cut in apportionment would be equivalent to a reduction of 745 credit FTES.
- **Part-Time Faculty Compensation** – The District has budgeted \$159,407 the same allocation as provided in 2010-11. It should be noted that in 2008-09, the state cut part-time faculty compensation by \$180,000. The District has continued to backfill this cut using unrestricted general fund dollars for the last two years. In the light of the proposed workload reduction, there will be no backfill budgeted for the 2011-12 budget.
- **Lottery** – Funds received from the Lottery Commission are based on prior years' FTES, including non-resident and apprenticeship. Given the proposed workload reduction and its effect on the District's FTES cap, lottery funds were reduced to \$788,100 for 2011-12.
- **Nonresident Fees** – Non-resident enrollments are projected to be \$11,000 more than the adjusted budget for 2010-11. As of May 2011, actual non-resident fee collection for 2010-11 was \$70,000 above budget, however, the new rate adopted by the board for 2011-12 is \$176 per unit or \$7 less than 2010-11 because adjacent districts adopted the lower statewide average rate.
- **Interest** – Interest income is budgeted at \$30,000 for 2011-12. The yield on the funds deposited with the County Treasury continues to be at historic lows (0.60%). All indications are that the Federal Reserve will continue to keep short term rates at very low levels.
- **Apprenticeship** – Normally apprenticeship funding is received based on actual hours of apprenticeship; however, through 2011-2012 schools have been provided a set allocation.

MPC is budgeted to receive \$68,674. Although these funds are unrestricted, they are being recorded in the Restricted Fund to support Supportive Services.

### **Expenses:**

Total Unrestricted General Fund Expenses are budgeted at \$35,638,310, a decrease of \$3,781,295 or 9.6% less than the revised budget for 2010-11. Projections are included for all known obligations including negotiated employee contracts.

- **Salaries** - Increases for required step and column movement, longevity, and classified equity have been budgeted, where appropriate.

Total academic salaries at \$12,688,191 are down \$2,380,878 from last year's adjusted budget. This reduction includes retirements, negotiated concessions with MPCTA, reduction in adjunct budget (\$480,000), and wage concessions for administrative salaries categorized under academic salaries.

Classified salaries at \$6,754,718 are down \$840,418 from last year's adjusted budget. MPCEA membership rejected tentative agreements which would have generated \$744,000 in savings through a variety of measures. The District will continue exploring avenues through collective bargaining to achieve this level of savings under classified salaries.

- **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 30.183% for classified employees and 14.31% for academic employees. Roll-up costs associated with salary increases for required step and column movement and longevity increases have been budgeted. Salary roll-up costs are projected to increase by \$238,577 as compared to FY 2010-11. The PERS employer rate increased from 10.707% to 10.923% for FY 2011-12. The unemployment rate increased from 0.72% to 1.61%, an increase of 124%.

Expenses for the District's self insured medical benefits are budgeted and recorded in the Self Insurance Fund. Transfers are made from the various operating accounts to the Self Insurance Fund to cover the expenses. This Tentative Budget shows transfers to be the same as last year, although a 16.5% increase is projected. While some savings are expected from CHOMP moving to Tier 1, the net increase is expected to be \$382,600. As of May 2011, actual expenses appear to be less than budgeted, therefore, the same amount (\$6.9 million) will be budgeted with any savings from the current year to be used to cover next year's increase.

- **Books and Supplies** – At \$622,986, this budget category is \$71,422 less than last year, primarily from 15% operating cost reductions by many departments and programs.

- **Services and Operating** – At \$3,339,148, this budget category is \$146,284 more than last year:

1. **Utilities** – Total utility expenses are budgeted at \$1,138,760 (\$1,238,118 for all funds of the District.) Electricity is budgeted at \$586,237 natural gas at \$171,448, water at \$292,189, waste disposal at \$39,648, sewage at \$41,500 and telephone at \$80,876.  
(A transfer to the Debt Services Fund of \$275,324 is also budgeted to make lease payments for the energy conservation projects completed by Siemens Energy.)
2. **Risk Management (insurance)** – Budgeted at a similar level to last year. 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 \$255,000 plus \$30,000 for deductibles. Student accident insurance for athletes is budgeted at \$66,738. (A budget for student accident insurance is also included in the Restricted General Fund at \$42,965, and a transfer of \$51,205 is budgeted as a transfer in the Unrestricted General Fund to the Capital Outlay Fund for insurance required for Fort Ord properties).
3. **Instructional Service Agreements** – \$1,357,106 is budgeted for Instructional Service Agreements (ISA), a decrease of \$466,071 from last year.
4. **Travel** – The conference attendance and related travel budget was reduced \$25,116 from 2010-11 levels.
5. **Legal Expenses** - This category remains the same as last year with a budget of \$45,000.
6. **Election Expenses** – There will be a Board election in 2011-2012, and election expense is budgeted at \$198,805.
7. **Building Maintenance** – Minor capital improvements is budgeted at \$82,000.
8. **Other Services & Expenses** – The total budgets here were increased \$56,729 primarily due to a new fee of \$53,101 for Monterey County Office of Education financial services.
9. **Contingencies** – Total general contingencies are \$92,080, including \$50,000 for unanticipated institutional expenditures (utilities, postage, telephone, etc.), \$6,580 for the Superintendent, \$8,000 total for the vice presidents, \$2,500 total for deans. In addition, there is a contingency of \$25,000 for possible one-time startup expenses for the Education Center.



- **Capital Outlay** – This category is budgeted at \$184,056, or \$54,482 more than last year. This includes a new amount of \$70,000 for library materials, to compensate for funding no longer provided by the state.
- **Transfers** - Transfers to other funds are budgeted at \$6,276,390, a decrease of \$379,941 from last year, primarily due to a decrease of \$205,000 in the transfer for CDC. The following are transfers to other funds:

Self Insurance Fund	\$5,623,804
Child Development Fund	260,809
Debt Service (energy conservation)	275,324
EOP&S	65,248
Capital Outlay (insurance for Fort Ord)	51,205

- **Other** - The District records the mandatory allocation of revenue generated by DSPS classes by covering direct expenses totaling \$324,642 in the Unrestricted General Fund.

**Fund Balance:**

Revenues are budgeted to exceed expenses by \$12,612 and an ending Unrestricted General Fund balance of \$3,776,443 is projected which is 10.6% of expenditures.

# **Exhibit A**

## **Unrestricted General Fund**

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

Print Date: Thursday, June 16, 2011

Print Time: 9:35 AM

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	7,134,422	7,001,358	7,010,647	6,255,501	6,105,586	-905,061	-12.91%
1120 Faculty Salary Contingency	0	0	0	0	-539,766	-539,766	0.00%
<b>1100 Total &gt;</b>	<b>7,134,422</b>	<b>7,001,358</b>	<b>7,010,647</b>	<b>6,255,501</b>	<b>5,565,820</b>	<b>-1,444,827</b>	<b>-20.61%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1202 Non-Teaching - Executives	660,544	673,713	656,522	574,137	686,599	30,077	4.58%
1203 Non-Teaching - Deans	741,976	504,320	500,802	459,069	503,226	2,424	0.48%
1205 Non-Teaching - Executive Vacation Payoff	1,985	0	0	24,760	0	0	0.00%
1206 Associate Dean	29,428	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	24,535	0	26,679	26,679	0	-26,679	-100.00%
1215 Counselors	677,106	684,581	666,875	612,606	560,738	-106,136	-15.92%
1220 Division/Department Chairs	356,776	356,836	416,066	376,677	438,227	22,161	5.33%
1225 Academic Senate Officers	40,488	40,778	41,051	39,577	47,739	6,688	16.29%
1230 CTA Reassigned Time	36,446	36,611	25,071	22,792	30,387	5,315	21.20%
1235 Reassigned Time	340,157	339,577	374,417	326,661	365,481	-8,936	-2.39%
1240 Librarians	311,703	318,530	287,733	261,254	296,378	8,645	3.00%
1260 Administrative Salary Contingency	0	0	0	0	-455,703	-455,703	0.00%
<b>1200 Total &gt;</b>	<b>3,221,143</b>	<b>2,954,947</b>	<b>2,995,217</b>	<b>2,724,212</b>	<b>2,473,072</b>	<b>-522,144</b>	<b>-17.43%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	3,426,770	3,276,596	3,203,722	3,280,479	2,780,518	-423,204	-13.21%
1302 Hourly Teaching - Early Spring	162,374	127,524	132,387	107,946	132,387	0	0.00%
1303 Hourly Teaching - Summer	802,183	614,763	812,395	519,516	812,395	0	0.00%
1304 Hourly Teaching - Substitutes	59,622	59,977	57,200	43,736	57,200	0	0.00%
1305 Hourly Teaching - Retirees	6,350	0	6,900	11,165	29,028	22,128	320.70%
1306 Hourly Teaching - Professional Experts	0	0	0	14,139	0	0	0.00%
1307 Hourly Teaching - Retros	0	0	0	213	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	23,770	25,332	28,000	14,835	28,000	0	0.00%
1326 Hrly Teaching - Flex Time	109,605	97,466	110,000	77,199	110,000	0	0.00%
1328 Grading Factor	91,628	110,106	126,619	108,000	126,619	0	0.00%
1329 Grading Factor - Contract	0	0	0	106	0	0	0.00%
1335 Hrly Inst - contract employee	526,669	460,892	427,000	524,696	427,000	0	0.00%
1380 Unknown	0	10,280	0	0	0	0	0.00%
<b>1300 Total &gt;</b>	<b>5,208,972</b>	<b>4,782,936</b>	<b>4,904,223</b>	<b>4,702,031</b>	<b>4,503,147</b>	<b>-401,076</b>	<b>-8.18%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							

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

Print Date: Thursday, June 16, 2011

Print Time: 9:35 AM

**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1401 Hourly Non-Teaching - Fall/Spring	127,294	123,144	125,597	99,986	122,438	-3,159	-2.52%
1402 Hourly Non-Teaching - Early Spring	23,834	12,709	4,000	147	4,000	0	0.00%
1403 Hourly Non-Teaching - Summer	38,593	42,479	18,034	29,856	17,419	-615	-3.41%
1405 Hourly Non-Teaching - Retirees	0	0	6,900	0	0	-6,900	-100.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	2,295	0	2,295	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	1,500	0	0	0.00%
1400 Total >	189,721	178,332	156,826	131,488	146,152	-10,674	-6.81%
1xxx Total >	15,754,258	14,917,573	15,066,912	13,813,232	12,688,191	-2,378,721	-15.79%

**2100 Non-Instructional Salaries, Regular Full-Time**

2101 Non-Instructional Classified	4,388,671	4,410,632	4,579,632	4,021,165	4,725,832	146,201	3.19%
2102 Managers	858,299	851,178	858,152	787,471	744,351	-113,801	-13.26%
2103 Supervisors	150,214	154,435	156,368	136,021	161,100	4,732	3.03%
2104 Confidential	431,517	348,327	365,157	307,957	377,459	12,302	3.37%
2107 Classified Retro	0	5,907	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	4,864	26,121	0	28,921	0	0	0.00%
2114 NI Classified-Educ Incentive	10,489	10,396	0	5,659	0	0	0.00%
2120 MSC Salary Contingency	0	0	0	0	-517,745	-517,745	0.00%
2130 Class. Sal. Contingency	0	0	-153,660	13,159	-440,531	-286,871	186.69%
2100 Total >	5,844,055	5,806,995	5,805,649	5,300,353	5,050,466	-755,183	-13.01%

**2200 Instructional Aides, Regular Full-Time Schedule**

2201 Instructional Aid	645,723	683,659	708,655	633,709	715,538	6,883	0.97%
2203 Supervisor (Instructional)	68,904	68,904	68,904	63,162	68,904	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	2,326	0	0	0.00%
2214 Inst Classified - Educ Incentive	4,300	700	0	1,000	0	0	0.00%
2200 Total >	718,927	753,263	777,559	700,197	784,442	6,883	0.89%

**2300 Non-Instructional, Other than Regular Full-Time**

2301 Hourly Part Time, Permanent	121,759	117,833	142,555	123,036	136,946	-5,609	-3.93%
2302 Hourly Student Help	7,252	458	2,873	857	2,873	0	0.00%
2303 Hourly Overtime	149,348	103,880	60,714	129,324	55,920	-4,794	-7.90%
2304 Hourly Professional Experts	23,983	17,150	16,933	15,700	11,756	-5,177	-30.57%
2306 Hourly Temporary	217,254	121,455	55,592	28,576	38,834	-16,758	-30.14%
2308 Unspecified	0	0	30,217	50,259	400	-29,817	-98.68%
2310 Accrued Vacation payoff	2,636	25,856	0	0	0	0	0.00%

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

Print Date: Thursday, June 16, 2011

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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2312 Overtime	-8,084	-4,793	0	-8,259	0	0	0.00%
2313 Unknown	0	2,660	0	14,428	0	0	0.00%
2314 Hrly PT - Educ Incentive	1,250	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	2	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>515,398</b>	<b>384,501</b>	<b>308,884</b>	<b>353,920</b>	<b>246,729</b>	<b>-62,155</b>	<b>-20.12%</b>

**2400 Instructional Aides, Other than Full-Time Sched.**

2401 Student Help	78,243	61,634	64,106	49,623	62,456	-1,650	-2.57%
2402 Hourly, Part Time, Permanent	337,820	358,684	451,122	389,061	455,641	4,519	1.00%
2403 Professional Experts (Instructional)	106,189	164,881	124,520	152,346	113,497	-11,023	-8.85%
2404 Hourly Temporary	136,557	65,993	34,642	9,071	29,486	-5,156	-14.88%
2405 Summer	9,218	8,041	10,500	4,758	10,500	0	0.00%
2406 Early Spring	678	1,124	1,500	1,311	1,500	0	0.00%
2407 Hourly Overtime (Instructional)	995	0	0	0	0	0	0.00%
2408 Substitute	0	0	16,654	14,789	0	-16,654	-100.00%
2410 Retro Pay (Instructional)	3,100	2,953	0	680	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	400	1,150	0	4,300	0	0	0.00%
<b>2400 Total &gt;</b>	<b>673,200</b>	<b>664,459</b>	<b>703,044</b>	<b>625,939</b>	<b>673,080</b>	<b>-29,964</b>	<b>-4.26%</b>
<b>2xxx Total &gt;</b>	<b>7,751,580</b>	<b>7,609,219</b>	<b>7,595,136</b>	<b>6,980,409</b>	<b>6,754,718</b>	<b>-840,419</b>	<b>-11.07%</b>

**3110 STRS Instructional**

1101 Teaching	586,240	575,594	571,419	514,035	496,557	-74,862	-13.10%
1301 Hourly Teaching - Fall/Spring	234,766	211,168	264,727	214,019	229,393	-35,334	-13.35%
1302 Hourly Teaching - Early Spring	12,614	9,164	10,922	8,459	10,922	0	0.00%
1303 Hourly Teaching - Summer	59,479	42,867	67,029	38,901	67,029	0	0.00%
1304 Hourly Teaching - Substitutes	3,720	4,317	4,719	2,945	4,719	0	0.00%
1305 Hourly Teaching - Retirees	0	0	495	0	2,395	1,900	383.48%
1306 Hourly Teaching - Professional Experts	0	0	0	173	0	0	0.00%
1307 Hourly Teaching - Retros	0	0	0	18	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	1,668	1,677	2,310	943	2,310	0	0.00%
1326 Hrly Teaching - Flex Time	7,765	6,598	9,075	5,240	9,075	0	0.00%
1328 Grading Factor	5,616	6,853	10,446	7,033	10,446	0	0.00%
1329 Grading Factor - Contract	0	0	0	9	0	0	0.00%
1335 Hrly Inst - contract employee	43,200	37,564	35,228	42,877	35,228	0	0.00%
1380 Unknown	0	848	0	0	0	0	0.00%

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

Print Date: Thursday, June 16, 2011

Print Time: 9:35 AM

**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2201 Instructional Aid	2,822	3,010	0	2,842	0	0	0.00%
2403 Professional Experts (Instructional)	0	5,509	0	4,083	0	0	0.00%
5202 Executive Contract Payroll Expense	1,807	1,807	792	1,229	0	-792	-100.00%
5209 Automobile Allowance	619	619	0	567	0	0	0.00%
<b>3110 Total &gt;</b>	<b>960,315</b>	<b>907,595</b>	<b>977,162</b>	<b>843,372</b>	<b>868,074</b>	<b>-109,088</b>	<b>-11.16%</b>

**3120 STRS Non-Instructional**

1202 Non-Teaching - Executives	54,495	55,587	56,364	38,445	45,137	-11,227	-19.92%
1203 Non-Teaching - Deans	41,746	21,265	20,624	18,906	20,517	-107	-0.52%
1206 Associate Dean	512	0	0	0	0	0	0.00%
1215 Counselors	49,138	49,596	47,216	43,389	42,259	-4,957	-10.50%
1220 Division/Department Chairs	29,434	29,439	34,326	31,076	36,154	1,828	5.33%
1225 Academic Senate Officers	3,340	3,364	3,387	3,265	3,938	552	16.29%
1230 CTA Reassigned Time	3,007	3,020	2,068	1,880	2,507	439	21.20%
1235 Reassigned Time	24,371	24,209	26,968	23,355	30,152	3,184	11.81%
1240 Librarians	25,716	26,279	23,738	21,554	24,451	713	3.00%
1401 Hourly Non-Teaching - Fall/Spring	11,113	8,590	9,205	8,194	9,122	-83	-0.90%
1402 Hourly Non-Teaching - Early Spring	1,722	684	330	8	330	0	0.00%
1403 Hourly Non-Teaching - Summer	3,263	3,505	1,380	2,224	1,329	-51	-3.70%
1405 Hourly Non-Teaching - Retirees	0	0	644	0	0	-644	-100.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	189	0	189	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	124	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	963	0	1,411	448	46.52%
5209 Automobile Allowance	0	0	567	0	567	0	0.00%
<b>3120 Total &gt;</b>	<b>247,855</b>	<b>225,538</b>	<b>227,968</b>	<b>192,418</b>	<b>218,064</b>	<b>-9,904</b>	<b>-4.34%</b>

**3210 PERS Instructional**

1101 Teaching	7,545	7,986	9,032	8,211	9,472	440	4.87%
1301 Hourly Teaching - Fall/Spring	1,996	3,039	0	2,422	0	0	0.00%
1303 Hourly Teaching - Summer	138	438	0	126	0	0	0.00%
1304 Hourly Teaching - Substitutes	21	0	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	43	48	0	55	0	0	0.00%
2201 Instructional Aid	100,461	108,178	125,550	106,110	128,246	2,696	2.15%
2203 Supervisor (Instructional)	11,320	11,513	12,201	11,184	12,350	149	1.22%
2402 Hourly, Part Time, Permanent	16,528	16,620	19,337	17,627	19,859	522	2.70%
2403 Professional Experts (Instructional)	385	108	266	0	0	-266	-100.00%

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

Print Date: Thursday, June 16, 2011

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2404 Hourly Temporary	2,618	1,712	0	68	0	0	0.00%
2405 Summer	403	175	0	-259	0	0	0.00%
2406 Early Spring	0	45	0	0	0	0	0.00%
2408 Substitute	0	0	1,000	359	0	-1,000	-100.00%
<b>3210 Total &gt;</b>	<b>141,459</b>	<b>149,864</b>	<b>167,387</b>	<b>145,903</b>	<b>169,927</b>	<b>2,540</b>	<b>1.52%</b>

<b>3220 PERS Non-Instructional</b>							
1202 Non-Teaching - Executives	0	0	0	11,579	31,297	31,297	0.00%
1203 Non-Teaching - Deans	23,627	23,939	26,854	24,617	27,802	948	3.53%
1215 Counselors	7,684	8,166	10,125	9,281	5,298	-4,826	-47.67%
1235 Reassigned Time	4,219	4,479	5,089	4,665	0	-5,089	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	0	1,344	978	0	978	0	0.00%
2101 Non-Instructional Classified	725,487	737,374	815,098	711,220	847,011	31,913	3.92%
2102 Managers	141,005	142,294	151,953	139,497	133,410	-18,543	-12.20%
2103 Supervisors	24,677	25,804	27,688	24,085	28,874	1,186	4.28%
2104 Confidential	70,839	58,202	64,658	54,530	67,652	2,994	4.63%
2107 Classified Retro	0	987	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	0	2,330	2,330	0	-2,330	-100.00%
2301 Hourly Part Time, Permanent	4,835	5,048	2,029	5,193	2,158	129	6.35%
2303 Hourly Overtime	287	0	386	125	386	0	0.00%
2304 Hourly Professional Experts	234	0	54	0	54	0	0.00%
2306 Hourly Temporary	13,821	5,412	2,500	1,450	2,500	0	0.00%
2308 Unspecified	0	0	0	153	0	0	0.00%
2313 Unknown	0	0	0	162	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	0	0	524	524	0.00%
<b>3220 Total &gt;</b>	<b>1,016,717</b>	<b>1,013,050</b>	<b>1,109,743</b>	<b>988,886</b>	<b>1,147,945</b>	<b>38,202</b>	<b>3.44%</b>

<b>3310 OASDI (FICA) Instructional</b>							
1101 Teaching	4,962	5,100	5,230	4,755	5,377	146	2.80%
1301 Hourly Teaching - Fall/Spring	1,579	2,231	0	1,553	0	0	0.00%
1302 Hourly Teaching - Early Spring	0	73	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	517	1,263	0	62	0	0	0.00%
1304 Hourly Teaching - Substitutes	14	0	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	46	58	0	31	0	0	0.00%
1335 Hrly Inst - contract employee	188	345	0	308	0	0	0.00%
2201 Instructional Aid	37,699	39,870	43,926	37,005	44,363	437	1.00%

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

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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2203 Supervisor (Instructional)	4,272	4,272	4,272	3,916	4,272	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	144	0	0	0.00%
2214 Inst Classified - Educ Incentive	256	27	0	62	0	0	0.00%
2314 Hrly PT - Educ Incentive	6	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	6,729	6,636	8,693	6,604	6,870	-1,823	-20.98%
2403 Professional Experts (Instructional)	145	104	93	72	0	-93	-100.00%
2404 Hourly Temporary	961	700	0	37	0	0	0.00%
2405 Summer	148	219	0	191	0	0	0.00%
2406 Early Spring	0	17	0	0	0	0	0.00%
2407 Hourly Overtime (Instructional)	71	0	0	0	0	0	0.00%
2408 Substitute	0	0	385	132	0	-385	-100.00%
2410 Retro Pay (Instructional)	0	0	0	28	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	0	0	0	56	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	0	223	0	0	0.00%
<b>3310 Total &gt;</b>	<b>57,593</b>	<b>60,915</b>	<b>62,599</b>	<b>55,179</b>	<b>60,882</b>	<b>-1,718</b>	<b>-2.74%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
1202 Non-Teaching - Executives	0	0	0	6,705	17,765	17,765	0.00%
1203 Non-Teaching - Deans	13,112	12,300	15,550	12,107	15,781	231	1.48%
1215 Counselors	4,965	5,126	5,863	5,289	3,007	-2,855	-48.70%
1235 Reassigned Time	2,687	2,772	2,947	2,616	0	-2,947	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	0	232	372	0	372	0	0.00%
1402 Hourly Non-Teaching - Early Spring	184	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	270,161	271,380	285,355	246,501	293,002	7,647	2.68%
2102 Managers	51,153	51,616	53,205	47,701	46,150	-7,056	-13.26%
2103 Supervisors	9,288	9,550	9,695	8,410	9,988	293	3.03%
2104 Confidential	26,579	21,481	22,640	18,942	23,402	763	3.37%
2107 Classified Retro	0	366	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	302	1,614	429	1,793	429	0	0.00%
2114 NI Classified-Educ Incentive	471	358	0	346	0	0	0.00%
2130 Class. Sal. Contingency	0	0	816	816	0	-816	-100.00%
2214 Inst Classified - Educ Incentive	173	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,918	1,852	710	1,737	746	36	5.07%
2303 Hourly Overtime	9,162	6,430	3,515	7,021	3,466	-49	-1.39%
2304 Hourly Professional Experts	88	0	18	0	18	0	0.00%



**Object Analysis (Detail)  
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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2306 Hourly Temporary	5,879	3,641	1,047	893	1,000	-47	-4.49%
2308 Unspecified	0	0	0	114	0	0	0.00%
2310 Accrued Vacation payoff	0	1,603	0	0	0	0	0.00%
2312 Overtime	41	199	0	0	0	0	0.00%
2313 Unknown	0	165	0	894	0	0	0.00%
2314 Hrly PT - Educ Incentive	56	0	0	0	0	0	0.00%
2404 Hourly Temporary	44	0	0	0	0	0	0.00%
2405 Summer	48	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	0	0	298	298	0.00%
<b>3320 Total &gt;</b>	<b>396,312</b>	<b>390,686</b>	<b>402,162</b>	<b>361,885</b>	<b>415,424</b>	<b>13,262</b>	<b>3.30%</b>

**3330 Medicare Instructional**

1101 Teaching	82,669	84,305	85,495	75,654	76,349	-9,146	-10.70%
1301 Hourly Teaching - Fall/Spring	49,638	47,496	46,535	47,574	40,320	-6,215	-13.35%
1302 Hourly Teaching - Early Spring	2,159	1,662	1,921	1,377	1,921	0	0.00%
1303 Hourly Teaching - Summer	11,082	8,659	11,788	6,595	11,788	0	0.00%
1304 Hourly Teaching - Substitutes	867	864	829	632	829	0	0.00%
1305 Hourly Teaching - Retirees	92	0	100	162	421	321	321.21%
1306 Hourly Teaching - Professional Experts	0	0	0	205	0	0	0.00%
1307 Hourly Teaching - Retros	0	0	0	3	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	344	367	406	210	406	0	0.00%
1326 Hrly Teaching - Flex Time	1,572	10,035	1,595	1,091	1,595	0	0.00%
1328 Grading Factor	1,329	1,597	1,836	1,566	1,836	0	0.00%
1329 Grading Factor - Contract	0	0	0	2	0	0	0.00%
1335 Hrly Inst - contract employee	6,508	5,871	6,191	6,512	6,191	0	0.00%
1380 Unknown	0	149	0	0	0	0	0.00%
2201 Instructional Aid	9,313	9,844	10,268	9,143	10,375	108	1.05%
2203 Supervisor (Instructional)	999	999	999	916	999	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	34	0	0	0.00%
2214 Inst Classified - Educ Incentive	62	10	0	15	0	0	0.00%
2314 Hrly PT - Educ Incentive	4	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	4,898	5,201	6,541	5,641	6,607	66	1.00%
2403 Professional Experts (Instructional)	1,558	2,404	1,806	2,263	1,646	-160	-8.87%
2404 Hourly Temporary	1,980	957	545	131	456	89	-16.40%
2405 Summer	134	117	152	124	152	0	0.00%

**Object Analysis (Detail)  
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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2406 Early Spring	10	16	22	19	22	0	0.00%
2407 Hourly Overtime (Instructional)	17	0	0	0	0	0	0.00%
2408 Substitute	0	0	242	214	0	-242	-100.00%
2410 Retro Pay (Instructional)	45	43	0	10	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	-30	17	0	62	0	0	0.00%
5202 Executive Contract Payroll Expense	247	246	70	204	0	-70	-100.00%
5209 Automobile Allowance	109	109	0	100	0	0	0.00%
<b>3330 Total &gt;</b>	<b>175,606</b>	<b>180,967</b>	<b>177,341</b>	<b>160,459</b>	<b>161,913</b>	<b>-15,428</b>	<b>-8.70%</b>

**3340 Medicare Non-Instructional**

1202 Non-Teaching - Executives	7,465	7,651	7,442	6,404	7,878	436	5.86%
1203 Non-Teaching - Deans	10,732	7,281	7,262	6,628	7,297	35	0.48%
1205 Non-Teaching - Executive Vacation Payoff	28	0	0	359	0	0	0.00%
1206 Associate Dean	424	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	356	0	387	387	0	-387	-100.00%
1215 Counselors	8,196	8,343	7,033	7,393	5,494	-1,539	-21.88%
1220 Division/Department Chairs	5,157	5,165	6,033	5,441	6,354	321	5.33%
1225 Academic Senate Officers	587	591	595	574	692	97	16.29%
1230 CTA Reassigned Time	432	434	267	242	262	-6	-2.09%
1235 Reassigned Time	4,730	4,860	5,429	4,687	5,299	-130	-2.39%
1240 Librarians	4,436	4,560	4,172	3,740	4,297	125	3.00%
1401 Hourly Non-Teaching - Fall/Spring	1,855	1,623	1,880	1,450	1,834	-46	-2.42%
1402 Hourly Non-Teaching - Early Spring	343	183	58	2	58	0	0.00%
1403 Hourly Non-Teaching - Summer	503	591	262	431	253	-9	-3.44%
1405 Hourly Non-Teaching - Retirees	0	0	100	0	0	-100	-100.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	33	0	33	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	22	0	0	0.00%
2101 Non-Instructional Classified	63,241	63,439	66,405	57,868	68,525	2,119	3.19%
2102 Managers	12,327	12,223	12,443	11,301	10,793	-1,650	-13.26%
2103 Supervisors	2,172	2,233	2,267	1,967	2,336	69	3.03%
2104 Confidential	6,216	5,024	5,295	4,430	5,473	178	3.37%
2107 Classified Retro	0	86	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	71	378	100	419	100	0	0.00%
2114 NI Classified-Educ Incentive	150	79	0	79	0	0	0.00%
2130 Class. Sal. Contingency	0	0	191	191	0	-191	-100.00%

**Object Analysis (Detail)  
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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2301 Hourly Part Time, Permanent	1,780	1,709	2,067	1,785	1,986	-81	-3.94%
2302 Hourly Student Help	2	0	0	0	0	0	0.00%
2303 Hourly Overtime	2,160	1,504	822	1,875	810	-12	-1.46%
2304 Hourly Professional Experts	336	249	245	228	170	-75	-30.61%
2306 Hourly Temporary	3,206	1,762	738	478	563	-175	-23.75%
2308 Unspecified	0	0	434	729	6	-428	-98.62%
2310 Accrued Vacation payoff	38	375	0	0	0	0	0.00%
2312 Overtime	10	47	0	0	0	0	0.00%
2313 Unknown	0	39	0	209	0	0	0.00%
2314 Hrly PT - Educ Incentive	13	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	176	0	249	73	41.48%
5209 Automobile Allowance	0	0	107	0	107	0	0.00%
<b>3340 Total &gt;</b>	<b>136,964</b>	<b>130,426</b>	<b>132,243</b>	<b>119,316</b>	<b>130,869</b>	<b>-1,374</b>	<b>-1.04%</b>
<b>3400 Health and Welfare Benefits</b>							
3416 Vision	39,987	39,105	38,907	35,676	32,183	-6,724	-17.28%
3417 Dental	327,032	344,302	339,768	313,205	368,114	28,346	8.34%
3418 Life Insurance	39,121	39,000	36,678	34,035	37,998	1,320	3.60%
3419 Long Term Disability Insurance	27,195	27,034	26,433	26,958	25,682	-751	-2.84%
3420 Life Insurance employee pymts	-3,150	-1,910	0	-1,211	0	0	0.00%
3430 Non-Medical for Categoricals (Abatement)	0	0	-54,481	0	-54,481	0	0.00%
<b>3400 Total &gt;</b>	<b>430,186</b>	<b>447,530</b>	<b>387,305</b>	<b>408,662</b>	<b>409,496</b>	<b>22,191</b>	<b>5.73%</b>
<b>3510 SUI Instructional</b>							
1101 Teaching	21,336	20,959	50,477	44,919	43,960	-6,516	-12.91%
1301 Hourly Teaching - Fall/Spring	10,295	9,841	23,100	23,751	20,018	-3,082	-13.34%
1302 Hourly Teaching - Early Spring	487	382	955	776	955	0	0.00%
1303 Hourly Teaching - Summer	2,942	1,842	5,844	5,257	5,844	0	0.00%
1304 Hourly Teaching - Substitutes	178	172	412	326	412	0	0.00%
1305 Hourly Teaching - Retirees	19	0	49	80	209	160	323.76%
1306 Hourly Teaching - Professional Experts	0	0	0	102	0	0	0.00%
1307 Hourly Teaching - Retros	0	0	0	2	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	71	76	202	107	202	0	0.00%
1326 Hrly Teaching - Flex Time	337	291	792	572	792	0	0.00%
1328 Grading Factor	275	330	911	778	911	0	0.00%
1335 Hrly Inst - contract employee	1,576	1,380	3,074	3,764	3,074	0	0.00%

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1380 Unknown	0	31	0	0	0	0	0.00%
2201 Instructional Aid	1,927	2,037	5,099	4,540	5,152	53	1.05%
2203 Supervisor (Instructional)	207	207	496	455	496	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	17	0	0	0.00%
2214 Inst Classified - Educ Incentive	14	2	0	9	0	0	0.00%
2402 Hourly, Part Time, Permanent	1,047	1,076	3,246	2,838	3,281	34	1.06%
2403 Professional Experts (Instructional)	326	497	564	1,127	485	-79	-14.01%
2404 Hourly Temporary	411	198	137	71	91	-46	-33.71%
2405 Summer	36	24	32	-5	32	0	0.00%
2406 Early Spring	2	3	5	9	5	0	0.00%
2407 Hourly Overtime (Instructional)	3	0	0	0	0	0	0.00%
2408 Substitute	0	0	120	106	0	-120	-100.00%
2410 Retro Pay (Instructional)	8	9	0	5	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	3	2	0	35	0	0	0.00%
5202 Executive Contract Payroll Expense	66	66	28	133	0	-28	-100.00%
5209 Automobile Allowance	23	23	0	50	0	0	0.00%
<b>3510 Total &gt;</b>	<b>41,588</b>	<b>39,447</b>	<b>95,543</b>	<b>89,822</b>	<b>85,919</b>	<b>-9,625</b>	<b>-10.07%</b>

**3520 SUI Non-Instructional**

1202 Non-Teaching - Executives	1,974	2,013	4,727	4,126	4,944	217	4.58%
1203 Non-Teaching - Deans	2,220	1,506	3,606	3,291	3,623	17	0.48%
1205 Non-Teaching - Executive Vacation Payoff	6	0	0	178	0	0	0.00%
1206 Associate Dean	88	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	74	0	192	192	0	-192	-100.00%
1215 Counselors	2,009	2,032	4,802	4,338	3,852	-949	-19.77%
1220 Division/Department Chairs	1,067	1,068	2,996	2,702	3,155	160	5.33%
1225 Academic Senate Officers	121	122	296	285	344	48	16.29%
1230 CTA Reassigned Time	109	109	181	164	219	38	21.20%
1235 Reassigned Time	1,008	1,006	2,696	2,327	2,631	-64	-2.39%
1240 Librarians	918	944	2,072	1,857	2,134	62	3.00%
1401 Hourly Non-Teaching - Fall/Spring	397	326	534	735	521	-13	-2.47%
1402 Hourly Non-Teaching - Early Spring	71	38	29	1	29	0	0.00%
1403 Hourly Non-Teaching - Summer	128	126	71	235	69	-2	-2.82%
1405 Hourly Non-Teaching - Retirees	0	0	50	0	0	-50	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	3	0	3	0	0.00%

**Object Analysis (Detail)**  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1408 Hourly Non-Teaching - Governance Cmte.	0	0	7	0	7	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	11	0	0	0.00%
2101 Non-Instructional Classified	13,077	13,128	32,974	28,734	34,026	1,052	3.19%
2102 Managers	2,553	2,529	6,179	5,616	5,359	-819	-13.26%
2103 Supervisors	449	462	1,126	977	1,160	34	3.03%
2104 Confidential	1,286	1,039	2,629	2,200	2,718	89	3.37%
2107 Classified Retro	0	17	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	15	78	21	212	21	0	0.00%
2114 NI Classified-Educ Incentive	33	13	0	50	0	0	0.00%
2130 Class. Sal. Contingency	0	0	95	95	0	-95	-100.00%
2301 Hourly Part Time, Permanent	377	354	1,026	902	986	-40	-3.93%
2303 Hourly Overtime	475	311	241	962	235	-6	-2.49%
2304 Hourly Professional Experts	70	51	121	113	84	-37	-30.58%
2306 Hourly Temporary	679	362	359	265	266	-93	-25.80%
2308 Unspecified	0	0	215	362	3	-212	-98.61%
2310 Accrued Vacation payoff	8	78	0	0	0	0	0.00%
2312 Overtime	0	10	0	0	0	0	0.00%
2313 Unknown	0	7	0	108	0	0	0.00%
2314 Hrly PT - Educ Incentive	3	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	18	0	138	120	666.67%
5209 Automobile Allowance	0	0	4	0	4	0	0.00%
<b>3520 Total &gt;</b>	<b>29,213</b>	<b>27,729</b>	<b>67,267</b>	<b>61,037</b>	<b>66,531</b>	<b>-736</b>	<b>-1.09%</b>
<b>3600 Worker's Compensation Insurance</b>							
3615 WC - NCCP (Contribution)	620,006	660,017	642,894	569,677	500,000	-142,894	-22.23%
3616 WC - NCCP (Abatement)	-736,965	-839,946	-642,894	-574,845	-500,000	142,894	-22.23%
3618 Unknown	0	14,271	0	0	0	0	0.00%
<b>3600 Total &gt;</b>	<b>-116,959</b>	<b>-165,657</b>	<b>0</b>	<b>-5,168</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3610 WC Instructional</b>							
1101 Teaching	213,359	235,000	210,319	187,161	183,168	-27,152	-12.91%
1301 Hourly Teaching - Fall/Spring	102,581	106,475	96,261	98,825	83,414	-12,847	-13.35%
1302 Hourly Teaching - Early Spring	4,865	3,820	3,973	3,236	3,973	0	0.00%
1303 Hourly Teaching - Summer	24,282	34,119	24,373	12,156	24,373	0	0.00%
1304 Hourly Teaching - Substitutes	1,788	1,961	1,716	1,312	1,716	0	0.00%
1305 Hourly Teaching - Retirees	191	0	207	335	871	664	320.77%

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)	
1306	0	0	0	424	0	0	0.00%	
1307	0	0	0	6	0	0	0.00%	
1325	713	769	840	445	840	0	0.00%	
1326	3,288	3,110	3,300	2,322	3,300	0	0.00%	
1328	2,749	3,550	3,799	3,240	3,799	0	0.00%	
1329	0	0	0	3	0	0	0.00%	
1335	15,762	14,814	12,811	15,683	12,811	0	0.00%	
1380	0	514	0	0	0	0	0.00%	
2201	19,267	23,558	21,245	18,916	21,466	221	1.04%	
2203	2,067	2,412	2,067	1,895	2,067	0	0.00%	
2211	0	0	0	70	0	0	0.00%	
2214	128	47	0	30	0	0	0.00%	
2314	9	0	0	0	0	0	0.00%	
2401	1,782	2,126	1,987	1,489	1,912	-75	-3.77%	
2402	10,095	12,209	13,534	11,672	13,669	135	1.00%	
2403	3,219	5,859	3,971	4,682	3,640	-331	-8.34%	
2404	4,094	2,209	1,129	272	943	-186	-16.46%	
2405	266	441	315	143	315	0	0.00%	
2406	20	34	45	39	45	0	0.00%	
2407	34	0	0	0	0	0	0.00%	
2408	0	0	500	444	0	-500	-100.00%	
2410	93	89	0	20	0	0	0.00%	
2414	10	50	0	129	0	0	0.00%	
5202	655	763	262	554	0	-262	-100.00%	
5209	225	263	0	206	0	0	0.00%	
<b>3610 Total &gt;</b>		<b>411,541</b>	<b>454,189</b>	<b>402,654</b>	<b>365,709</b>	<b>362,322</b>	<b>-40,332</b>	<b>-10.02%</b>
<b>3620 WC Non-Instructional</b>								
1202	19,743	23,462	19,696	17,190	20,598	902	4.58%	
1203	22,204	17,576	15,024	13,714	15,097	73	0.48%	
1205	58	0	0	743	0	0	0.00%	
1206	877	0	0	0	0	0	0.00%	
1210	736	491	800	800	0	-800	-100.00%	
1215	20,088	22,896	20,006	18,075	16,822	-3,184	-15.92%	
1220	10,670	11,981	12,482	11,257	13,147	665	5.33%	

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

Print Date: Thursday, June 16, 2011

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1225 Academic Senate Officers	1,215	1,372	1,232	1,187	1,432	201	16.29%
1230 CTA Reassigned Time	1,088	1,225	752	682	912	159	21.20%
1235 Reassigned Time	10,083	11,336	11,232	9,697	10,964	-268	-2.39%
1240 Librarians	9,178	10,573	8,632	7,738	8,891	259	3.00%
1401 Hourly Non-Teaching - Fall/Spring	3,944	3,930	3,709	2,999	3,614	-95	-2.56%
1402 Hourly Non-Teaching - Early Spring	709	380	120	4	120	0	0.00%
1403 Hourly Non-Teaching - Summer	1,168	2,174	541	891	523	-18	-3.33%
1405 Hourly Non-Teaching - Retirees	0	0	207	0	0	-207	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	180	0	180	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	69	0	69	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	45	0	0	0.00%
2101 Non-Instructional Classified	130,774	153,675	137,389	119,727	141,775	4,386	3.19%
2102 Managers	25,501	29,526	25,745	23,382	22,331	-3,414	-13.26%
2103 Supervisors	4,494	5,399	4,691	4,070	4,833	142	3.03%
2104 Confidential	12,861	12,278	10,955	9,166	11,324	369	3.37%
2107 Classified Retro	0	177	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	146	1,222	208	867	208	0	0.00%
2114 NI Classified-Educ Incentive	305	273	0	168	0	0	0.00%
2130 Class. Sal. Contingency	0	0	395	395	0	-395	-100.00%
2301 Hourly Part Time, Permanent	3,672	3,981	4,277	3,693	4,108	-168	-3.93%
2302 Hourly Student Help	4,032	16	4,035	26	4,035	0	0.00%
2303 Hourly Overtime	4,434	3,434	1,742	3,879	1,718	-24	-1.38%
2304 Hourly Professional Experts	695	718	509	471	354	-155	-30.45%
2306 Hourly Temporary	6,614	4,260	1,659	989	1,165	-494	-29.78%
2308 Unspecified	0	0	901	1,508	12	-889	-98.67%
2310 Accrued Vacation payoff	79	776	0	0	0	0	0.00%
2312 Overtime	20	104	0	0	0	0	0.00%
2313 Unknown	0	80	0	433	0	0	0.00%
2314 Hrly PT - Educ Incentive	29	6	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	386	0	657	271	70.21%
5209 Automobile Allowance	0	0	243	0	243	0	0.00%
<b>3620 Total &gt;</b>	<b>295,419</b>	<b>323,320</b>	<b>287,816</b>	<b>253,793</b>	<b>285,132</b>	<b>-2,684</b>	<b>-0.93%</b>
<b>3900 Other Benefits</b>							
1120 Faculty Salary Contingency	0	0	0	0	-72,437	-72,437	0.00%

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

Print Date: Thursday, June 16, 2011

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1260 Administrative Salary Contingency	0	0	0	0	-61,155	-61,155	0.00%
2120 MSC Salary Contingency	0	0	0	0	-151,663	-151,663	0.00%
2130 Class. Sal. Contingency	0	0	-48,506	0	-129,045	-80,539	166.04%
3510 SUI Instr.	0	0	0	0	187,518	187,518	0.00%
3930 Educational Incentive/Classified	0	0	10,000	0	10,000	0	0.00%
3950 Unknown	0	7,000	0	7,000	250,000	250,000	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>7,000</b>	<b>-38,506</b>	<b>7,000</b>	<b>33,218</b>	<b>71,724</b>	<b>-186.27%</b>
<b>3xxx Total &gt;</b>	<b>4,223,808</b>	<b>4,192,598</b>	<b>4,458,685</b>	<b>4,048,274</b>	<b>4,415,715</b>	<b>-42,970</b>	<b>-0.96%</b>

**4300 Instructional Supplies**

4302 Printing (in Printshop)	2,037	7,225	1,573	1,573	962	-611	-38.86%
4304 Royalties/Scripts	9,498	9,495	9,504	9,453	8,079	-1,425	-14.99%
4306 Fee Generated Art Supplies	10,871	15,288	12,000	10,202	12,000	0	0.00%
4312 Instructional Program Materials	234,703	214,337	217,832	160,396	209,617	-8,215	-3.77%
4331 Subscription	1,024	758	845	864	793	-52	-6.15%
4335 Computer Software ( Upgrades & New)	224	0	0	0	0	0	0.00%
4350 Books	102	86	130	0	245	115	88.46%
4352 Film Supplies (Drama)	2,500	2,500	1,500	1,146	2,125	625	41.67%
<b>4300 Total &gt;</b>	<b>260,960</b>	<b>249,689</b>	<b>243,384</b>	<b>183,633</b>	<b>233,821</b>	<b>-9,563</b>	<b>-3.93%</b>

**4500 Non-Instructional Supplies**

4501 Catalog Data Base	7,374	5,509	5,870	6,140	7,020	1,150	19.59%
4502 Reference Data Base	1,337	2,600	2,600	1,700	4,178	1,578	60.69%
4503 Subscription	44,953	42,532	43,371	41,498	37,557	-5,814	-13.41%
4507 Recruiting	28,630	15,523	28,043	23,081	30,347	2,305	8.22%
4508 Printing Abatement	-3,562	-3,032	-10,000	-1,905	0	10,000	-100.00%
4509 Printing Charges (Print Shop Only)	0	0	10,000	0	0	-10,000	-100.00%
4511 Printing (Non- Printshop)	162,824	60,608	66,670	45,039	30,297	-36,373	-54.56%
4514 Graduation Supplies	5,375	5,212	6,840	1,120	5,840	-1,000	-14.62%
4516 Warehouse Abatement (Warehouse Only)	-3,022	-3,046	-2,000	-1,867	-2,000	0	0.00%
4517 Warehouse Charges (Warehouse Only)	0	5,239	2,000	7,215	2,000	0	0.00%
4525 Office Supplies	136,387	101,219	113,089	81,342	94,976	-18,113	-16.02%
4528 Reference Material	3,420	3,750	3,500	2,850	3,500	0	0.00%
4529 Instructional Materials (abatment)	0	0	-117,000	0	-124,150	-7,150	6.11%
4536 Computer Network Related Supplies	15,360	14,191	10,000	7,817	10,000	0	0.00%



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

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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
4537 Computer Software Non-Instructional	0	0	5,000	5,000	0	-5,000	-100.00%
4540 State/County Health Required Innoculations	60	1,019	500	0	500	0	0.00%
4550 Pool Chemicals	8,946	13,445	7,000	10,094	14,000	7,000	100.00%
4551 Minor Equipment/Property	17,283	12,853	21,362	13,628	15,864	-5,498	-25.74%
4553 Uniforms (Parking, Athletics)	35,252	17,628	19,762	13,841	11,262	-8,500	-43.01%
4556 Professional Reference Books	684	532	700	475	200	-500	-71.43%
4561 Maintenance Supplies	15,418	17,726	19,649	15,298	19,149	-500	-2.54%
4571 Equipment Repair Parts & Material	67,937	80,481	78,980	43,553	78,980	0	0.00%
4580 Safety Equipment	0	0	6,175	0	6,175	0	0.00%
4590 Custodial Consumable Supplies	108,844	125,387	89,893	108,594	140,000	50,107	55.74%
4591 Custodial Supplies (from Fac. Rental)	0	-450	0	-1,375	0	0	0.00%
<b>4500 Total &gt;</b>	<b>653,499</b>	<b>518,927</b>	<b>412,003</b>	<b>423,138</b>	<b>385,695</b>	<b>-26,308</b>	<b>-6.39%</b>
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	13,331	9,704	11,422	8,074	3,470	-7,952	-69.62%
<b>4700 Total &gt;</b>	<b>13,331</b>	<b>9,704</b>	<b>11,422</b>	<b>8,074</b>	<b>3,470</b>	<b>-7,952</b>	<b>-69.62%</b>
<b>4xxx Total &gt;</b>	<b>927,790</b>	<b>778,320</b>	<b>666,809</b>	<b>614,845</b>	<b>622,986</b>	<b>-43,823</b>	<b>-6.57%</b>
<b>5100 Contracts</b>							
5103 Drama Contracts	187,884	171,309	169,000	103,493	169,000	0	0.00%
5104 American Society of Composers/Broadcast Musi	6,215	4,696	4,917	4,917	5,036	119	2.42%
5105 Music	5,180	4,710	2,636	2,480	2,481	-155	-5.87%
5106 Hope Services LNSK410	0	9,486	9,000	4,795	9,000	0	0.00%
5107 CHOMP - Community Health	10,014	9,000	0	0	0	0	0.00%
5108 VEA Home Economics	200	0	300	100	300	0	0.00%
5114 Technical Assistance/Training	29,116	36,578	89,760	68,992	56,160	-33,600	-37.43%
5120 Planning	190	0	1,200	0	1,000	-200	-16.67%
5121 Fire Academy-Guest Lecturer	28,085	29,780	29,960	29,903	25,466	-4,494	-15.00%
5122 CHOMP (Community Hospital Of Monterey Pe	437,786	41,425	490,130	0	457,255	-32,875	-6.71%
5123 MOBAC Library System	1,784	1,784	1,784	1,784	1,713	-71	-3.98%
5124 Program Consultant	17,054	461	2,700	1,632	19,700	17,000	629.63%
5126 South Bay Regional Pub. Safety	800,694	866,667	878,730	693,333	439,365	-439,365	-50.00%
5130 Occupational Education, Fire	70,645	47,260	89,350	27,586	89,350	0	0.00%
5131 Engineering & Design Services	844	0	4,450	2,346	2,000	-2,450	-55.06%
5134 Monterey Bay Aquarium	6,500	6,500	10,500	3,024	10,500	0	0.00%

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

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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
5135 Park Ranger Academy	115,331	46,187	86,636	86,636	86,636	0	0.00%
5139 Specialists/Workshops	3,000	3,000	8,550	2,014	6,100	-2,450	-28.65%
5145 Temp. Contract Service	77,466	2,065	0	0	450	450	0.00%
5153 Nautical Science	3,264	0	0	0	0	0	0.00%
5154 N/A	0	0	240	400	0	-240	-100.00%
5156 American Legion	15,395	14,982	0	0	0	0	0.00%
5157 Farmworkers Institute for Education	590,489	0	0	0	0	0	0.00%
5161 Occupational Education, Police	17,040	12,272	14,000	4,480	14,000	0	0.00%
5162 Occupational Education, Fitness	520,704	259,407	0	0	0	0	0.00%
5163 North Bay Industries	0	0	9,000	8,616	9,000	0	0.00%
5165 School of Nursing-Consultant	1,774	500	0	0	5,000	5,000	0.00%
5168 Central Coast Lighthouse Keepers	9,684	10,000	11,000	6,769	11,000	0	0.00%
5172 Monterey Sports Center	53,588	0	0	0	0	0	0.00%
5174 Temporary Service Agency	100	0	670	669	0	-670	-100.00%
5180 Contract Services	5,629	4,691	15,000	0	31,000	16,000	106.67%
5181 Unknown	0	16,230	0	5,309	0	0	0.00%
5193 UNKNOWN	11,694	0	0	0	0	0	0.00%
5194 Old Monterey Preservation Society	6,382	4,754	7,000	3,282	7,000	0	0.00%
5195 Mandated cost consulting	5,000	5,000	10,000	5,000	5,000	-5,000	-50.00%
5198 Monterey Fire Department - NERT	60,000	21,000	55,000	14,909	55,000	0	0.00%
<b>5100 Total &gt;</b>	<b>3,098,730</b>	<b>1,629,742</b>	<b>2,001,513</b>	<b>1,082,467</b>	<b>1,518,512</b>	<b>-483,001</b>	<b>-24.13%</b>
<b>5200 Travel and Conference Expenses</b>							
5202 Executive Contract Payroll Expense	21,900	21,900	21,725	18,495	21,900	175	0.81%
5203 Field Trips	16,305	9,508	14,932	9,042	10,710	-4,222	-28.27%
5209 Automobile Allowance	7,500	7,500	7,375	6,875	7,500	125	1.69%
5220 Conference Attendance & Related Expenses	110,057	101,076	132,144	103,325	85,659	-46,485	-35.18%
5221 State Fire Training Course Fee	0	1,848	0	0	0	0	0.00%
5230 Mileage	0	1,876	7,943	1,572	15,422	7,479	94.16%
5235 Board Community Events Travel	0	0	1,500	0	1,500	0	0.00%
5245 Conference (Student Programs)	5,760	1,308	0	0	0	0	0.00%
5250 Recruitment Travel	2,152	0	0	0	0	0	0.00%
<b>5200 Total &gt;</b>	<b>163,674</b>	<b>145,017</b>	<b>185,619</b>	<b>139,309</b>	<b>142,691</b>	<b>-42,928</b>	<b>-23.13%</b>
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	140,086	131,564	137,114	136,689	139,044	1,930	1.41%

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

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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
5325 Special Services	0	1,500	1,500	1,500	1,500	0	0.00%
5327 The Research & Planning Group	350	350	400	350	400	0	0.00%
<b>5300 Total &gt;</b>	<b>140,436</b>	<b>133,414</b>	<b>139,014</b>	<b>138,539</b>	<b>140,944</b>	<b>1,930</b>	<b>1.39%</b>
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	243,745	20,386	324,156	270,918	321,756	-2,400	-0.74%
5405 Deductibles (Claims)	11,261	910	30,000	0	30,000	0	0.00%
5414 Property Insurance Abatement	-17,545	-17,545	-17,545	-17,545	-17,545	0	0.00%
5415 Fine Arts Insurance	952	850	750	758	750	0	0.00%
5416 Insurance- International	73,830	48,246	0	62,426	0	0	0.00%
5417 Rebate from Bay Area Comm Coll JPA	0	0	-19,762	0	0	19,762	-100.00%
<b>5400 Total &gt;</b>	<b>312,242</b>	<b>52,847</b>	<b>317,599</b>	<b>316,557</b>	<b>334,961</b>	<b>17,362</b>	<b>5.47%</b>
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	614,495	561,398	624,978	414,426	586,237	-38,741	-6.20%
5502 Natural Gas	164,327	77,020	189,800	128,972	171,448	-18,352	-9.67%
5503 Water	140,792	146,647	169,337	168,363	292,189	122,826	72.55%
5504 Telephone	66,531	47,781	71,552	37,449	80,876	9,324	13.03%
5505 Gasoline & Oil	25,007	30,688	28,880	29,794	28,880	0	0.00%
5506 Waste Disposal	32,369	33,940	38,721	27,798	39,648	927	2.39%
5507 Sewage	34,615	36,745	38,000	35,423	41,500	3,500	9.21%
5508 Electricity (Abatement)	-548	-5,151	0	-443	0	0	0.00%
5510 Utilities Abatement (facilities use)	1,382	0	-93,273	0	-84,658	8,615	-9.24%
5511 Custodial Services (in-house)	0	1,992	0	0	0	0	0.00%
5512 Unspecified	-45,000	-45,000	-45,000	-41,250	-45,000	0	0.00%
5513 Contract Services	30,371	48,008	45,190	34,383	44,690	-500	-1.11%
5514 General Maintenance	41,404	37,199	36,920	20,568	31,455	-5,465	-14.80%
5516 Parking Utilities Abatement	0	0	-14,700	0	-14,700	0	0.00%
5517 N/A	0	0	2,200	2,122	0	-2,200	-100.00%
5521 Telephone (Long Distance)	5,468	3,532	5,240	3,257	120	-5,120	-97.71%
5528 Mobil Phone	16,316	17,522	17,520	12,688	12,900	-4,620	-26.37%
<b>5500 Total &gt;</b>	<b>1,127,529</b>	<b>992,321</b>	<b>1,115,365</b>	<b>873,548</b>	<b>1,185,585</b>	<b>70,220</b>	<b>6.30%</b>
<b>5600 Rents, Leases and Repairs</b>							
5601 Minor Capital Improvement/Renewal	242,453	296,913	77,285	117,233	82,000	4,715	6.10%
5602 Rental/Renewal	14,774	6,725	3,525	5,556	3,025	-500	-14.18%
5604 Vehicle Repair/Maintenance	17,994	19,558	20,415	8,246	21,915	1,500	7.35%

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
5605 Vehicle Rental	10,135	9,104	9,368	8,246	9,368	0	0.00%
5616 Facility Rental/Lease	89,514	6,447	10,603	7,996	10,030	-573	-5.40%
5620 Maintenance Agreement	108,457	98,298	110,916	109,309	98,436	-12,480	-11.25%
5621 Computer Hardware Maintenance	86,416	73,264	55,400	54,198	78,280	22,880	41.30%
5622 Computer Software Maintenance	60,225	101,215	74,035	70,145	75,326	1,291	1.74%
5626 Alarm Maint., Fire & Burglar	0	0	0	0	20,921	20,921	0.00%
5630 Equipment Repair	48,279	47,507	51,891	32,461	41,444	-10,447	-20.13%
5631 Equipment Rental	853	2,386	0	0	0	0	0.00%
5635 Postage Meter Lease/Maintenance Agreement	4,566	3,861	4,438	4,703	4,438	0	0.00%
5637 Copier Equipment Lease	177,286	155,205	125,350	158,604	150,900	25,550	20.38%
5638 Unspecified	294	0	0	0	0	0	0.00%
5643 Computer Software License	10,870	10,691	12,759	12,359	8,000	-4,759	-37.30%
5645 License Fee, Permit, and Certification	2,086	3,403	3,264	2,413	3,179	-85	-2.60%
5660 Sign Maintenance/Repair	343	2,616	1,000	519	2,000	1,000	100.00%
5672 Electrical Maintenance/Repair	0	1,501	0	0	0	0	0.00%
5678 Burglar Alarm system	4,716	4,597	600	6,048	0	-600	-100.00%
<b>5600 Total &gt;</b>	<b>879,261</b>	<b>843,292</b>	<b>560,849</b>	<b>598,036</b>	<b>609,262</b>	<b>48,413</b>	<b>8.63%</b>
<b>5700 Legal, Election and Audit Expenses</b>							
5701 Audit	52,034	95,224	60,750	30,045	60,750	0	0.00%
5702 Audit Abatement	0	0	-1,100	0	-1,100	0	0.00%
5710 Legal (Advertising & Fees)	42,593	46,309	65,000	11,676	45,000	-20,000	-30.77%
5751 Election	0	39,525	0	0	198,805	198,805	0.00%
<b>5700 Total &gt;</b>	<b>94,627</b>	<b>181,059</b>	<b>124,650</b>	<b>41,721</b>	<b>303,455</b>	<b>178,805</b>	<b>143.45%</b>
<b>5800 Other Services &amp; Expense</b>							
0000 Reserve for Contingencies	0	72	0	270	0	0	0.00%
5802 Advertising	175,786	105,285	129,461	96,837	135,611	6,150	4.75%
5803 Athletics - Entry Fee	5,382	5,020	6,556	9,755	6,056	-500	-7.63%
5804 Miscellaneous Expense	37,007	1,773	621	621	0	-621	-100.00%
5805 Postage/Bulk Mailing	101,457	88,942	85,858	66,069	85,365	-493	-0.57%
5806 Payroll correction	0	1,085	0	919	0	0	0.00%
5810 Loomis	11,951	11,101	11,000	9,715	11,000	0	0.00%
5811 Finger Prints	-160	224	210	-130	210	0	0.00%
5816 Special Events	319	172	1,667	0	1,000	-667	-40.01%
5819 Peninsula Messenger Svc	4,386	3,866	5,310	3,145	5,310	0	0.00%

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

Print Date: Thursday, June 16, 2011

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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
5821 Accreditation Fee	0	15,404	0	0	7,700	7,700	0.00%
5825 Athletics - Physical Exams	2,860	3,240	3,368	2,340	2,868	-500	-14.85%
5827 Foundation Services	100,000	100,000	100,000	91,667	100,000	0	0.00%
5830 County Support Services	0	0	0	0	53,010	53,010	0.00%
5834 Indirect Cost	-155,392	-140,601	-110,000	-65,389	-110,000	0	0.00%
5836 Athletics - Officials & Scorekeepers	34,034	32,478	34,690	28,119	30,340	-4,350	-12.54%
5838 Use Tax	13,594	6,012	7,500	5,495	10,000	2,500	33.33%
5840 General Institutional Contingency	6,374	1,435	68,181	1,081	92,080	23,899	35.05%
5842 Registration/Renewal (Vehical & Dental)	0	0	404	205	294	-110	-27.23%
5845 EDD Quarterly Taxes	15,771	33,719	20,000	25,440	20,000	0	0.00%
5890 Return to Title IV Funding	1,753	30,480	0	11,474	0	0	0.00%
5897 1098s, for Hope Scholarship	9,247	10,503	10,000	9,985	10,000	0	0.00%
5898 Other Grant Repayments	4,628	0	0	0	0	0	0.00%
<b>5800 Total &gt;</b>	<b>368,994</b>	<b>310,210</b>	<b>374,826</b>	<b>297,616</b>	<b>460,844</b>	<b>86,018</b>	<b>22.95%</b>
<b>5xxx Total &gt;</b>	<b>6,185,494</b>	<b>4,287,901</b>	<b>4,819,434</b>	<b>3,487,793</b>	<b>4,696,254</b>	<b>-123,180</b>	<b>-2.56%</b>
<b>6200 Building Improvements</b>							
6201 Hazardous Material / Abatement	26,912	18,836	24,827	30,570	27,301	2,474	9.97%
<b>6200 Total &gt;</b>	<b>26,912</b>	<b>18,836</b>	<b>24,827</b>	<b>30,570</b>	<b>27,301</b>	<b>2,474</b>	<b>9.97%</b>
<b>6300 Library Books</b>							
6301 Library Materials	-360	97	0	-943	70,000	70,000	0.00%
6310 PC Software	76,286	46,456	46,456	46,456	59,500	13,044	28.08%
<b>6300 Total &gt;</b>	<b>75,926</b>	<b>46,553</b>	<b>46,456</b>	<b>45,513</b>	<b>129,500</b>	<b>83,044</b>	<b>178.76%</b>
<b>6400 Capital Equipment - New</b>							
6403 Equipment Replacement	744	2,868	0	0	0	0	0.00%
6404 Equipment Purchase - New	76,934	12,903	31,335	20,976	2,000	-29,335	-93.62%
6405 Instructional Equipment - New	56,159	2,007	8,036	1,352	1,000	-7,036	-87.56%
6410 Instructional Equipment - Replacement	2,976	0	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	13,236	22,314	24,844	18,881	4,500	-20,344	-81.89%
6440 PC Hardware - Non-Instructional - New	0	52,261	0	0	0	0	0.00%
6441 PC Hardware - Non-Instructional - Replacement	12,264	14,272	18,355	12,283	19,755	1,400	7.63%
<b>6400 Total &gt;</b>	<b>162,314</b>	<b>106,625</b>	<b>82,569</b>	<b>53,491</b>	<b>27,255</b>	<b>-55,314</b>	<b>-66.99%</b>
<b>6xxx Total &gt;</b>	<b>265,152</b>	<b>172,014</b>	<b>153,852</b>	<b>129,574</b>	<b>184,056</b>	<b>30,204</b>	<b>19.63%</b>
<b>7300 Interfund Transfers - Out</b>							

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

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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
7308 Capital Projects Interfund Transfer Out	90,159	0	51,205	51,205	51,205	0	0.00%
7309 Health & Welfare Interfund Transfer Out	5,603,090	5,484,180	5,616,476	5,156,090	5,623,804	7,328	0.13%
7310 Debt Service Fund Transfer-Out	306,736	68,831	239,783	239,783	275,324	35,541	14.82%
7313 Transfer Out to Self Ins for Furlough	0	0	215,325	0	0	-215,325	-100.00%
7314 Child Development Interfund Transfer-Out	430,020	441,437	466,158	466,158	260,809	-205,349	-44.05%
7316 Restricted Interfund Transfer-Out	0	0	67,384	67,384	65,248	-2,136	-3.17%
<b>7300 Total &gt;</b>	<b>6,430,005</b>	<b>5,994,448</b>	<b>6,656,331</b>	<b>5,980,620</b>	<b>6,276,390</b>	<b>-379,941</b>	<b>-5.71%</b>
<b>7600 Other Payments to Students</b>							
7602 Textbooks/Supplies Vouchers	25,000	0	0	0	0	0	0.00%
<b>7600 Total &gt;</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>7xxx Total &gt;</b>	<b>6,455,005</b>	<b>5,994,448</b>	<b>6,656,331</b>	<b>5,980,620</b>	<b>6,276,390</b>	<b>-379,941</b>	<b>-5.71%</b>
<b>General Fund (Fund 01)-Unrestricted</b>	<b>41,563,087</b>	<b>37,952,074</b>	<b>39,417,159</b>	<b>35,054,748</b>	<b>35,638,310</b>	<b>-3,778,849</b>	<b>-9.59%</b>

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

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**Grand Totals**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	41,563,087	37,952,074	39,417,159	35,054,748	35,638,310	-3,778,849	-9.59%

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

Print Date: Friday, June 17, 2011

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**General Fund (Fund 01)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud* 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>8100 Federal Revenues</b>							
8105 VA Education - Reporting Fee	1,190	1,435	1,500	2,135	2,000	500	33.33%
8107 PELL Allowance	4,760	7,641	7,000	7,450	7,000	0	0.00%
8117 Forest Reserve	2,187	1,967	2,000	0	1,700	-300	-15.00%
<b>8100 Total &gt;</b>	<b>8,137</b>	<b>11,043</b>	<b>10,500</b>	<b>9,585</b>	<b>10,700</b>	<b>200</b>	<b>1.90%</b>
<b>8600 State Revenues</b>							
8620 Apprenticeship Allowance	113,733	6,829	0	0	0	0	0.00%
8621 Student Financial Aid Admin (BFAP)	12,476	0	0	0	0	0	0.00%
8629 Enrollment Fee Admin Allowance	0	14,862	17,000	21,833	21,833	4,833	28.43%
8634 Part Time Faculty	324,606	145,545	173,268	159,407	159,407	-13,861	-8.00%
8640 Part Time Faculty Office hours	0	2,469	2,688	2,498	2,688	0	0.00%
8647 Transfer & Articulation Fund	280,391	0	0	0	0	0	0.00%
8663 UNKNOWN	480,986	0	0	0	0	0	0.00%
8664 UNKNOWN	676,850	0	0	0	0	0	0.00%
8665 Lottery	0	0	956,980	423,408	788,100	-168,880	-17.65%
8696 Appt. Adjustment	1,937,605	0	0	0	0	0	0.00%
8809 Lottery	0	5,200	0	2,169	0	0	0.00%
<b>8600 Total &gt;</b>	<b>3,826,647</b>	<b>174,905</b>	<b>1,149,936</b>	<b>609,315</b>	<b>972,028</b>	<b>-177,908</b>	<b>-15.47%</b>
<b>8610 State Apportionment</b>							
8601 Apportionment	20,328,632	17,601,756	20,900,000	15,533,357	18,136,973	-2,763,027	-13.22%
<b>8610 Total &gt;</b>	<b>20,328,632</b>	<b>17,601,756</b>	<b>20,900,000</b>	<b>15,533,357</b>	<b>18,136,973</b>	<b>-2,763,027</b>	<b>-13.22%</b>
<b>8699 Other Miscellaneous State Revenue</b>							
0000 Reserve for Contingencies	0	2,316	0	0	0	0	0.00%
8844 Bond Interest & Redemption	9,321	0	0	0	0	0	0.00%
<b>8699 Total &gt;</b>	<b>9,321</b>	<b>2,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8801 Secured Taxes	12,892,990	13,178,273	13,000,000	7,677,203	11,412,045	-1,587,955	-12.22%
8802 Unsecured Taxes	595,248	540,897	500,000	503,430	500,000	0	0.00%
8803 Prior Year Taxes	1,012,675	831,965	730,000	5,576,721	730,000	0	0.00%
8804 Supplemental Taxes	193,924	83,748	300,000	204,000	300,000	0	0.00%
8805 Athletic Ticket Sales	10,468	6,139	10,000	7,071	7,000	-3,000	-30.00%
8806 Mandated Costs	0	0	0	145,768	5,000	5,000	0.00%
8809 Lottery	499,009	0	0	0	0	0	0.00%
8810 Transcripts	39,286	45,626	45,000	51,256	45,000	0	0.00%



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

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Object	Actual 08-09	Actual 09-10	Adj_Bud* 10-11	Actual 10-11	Budget 11-12	Variance**	(%)	
8812	Course Materials Fee	18,824	13,071	12,000	13,482	12,000	0	0.00%
8813	Home Owners Property Tax Relief (HOPTR)	78,717	85,239	70,000	75,526	75,000	5,000	7.14%
8814	Duplicate ID Cards	0	11,010	0	0	0	0	0.00%
8816	Non-Resident Tuition - MPC Campus	608,411	600,077	564,000	634,917	575,000	11,000	1.95%
8817	Old Non-Resident Tuition	547	3,334	0	1,260	0	0	0.00%
8820	NSF Checks	-8,755	-23,776	0	-8,088	0	0	0.00%
8822	Other Income	125,756	95,294	0	47,024	25,000	25,000	0.00%
8824	Old State Fees	2,375	3,638	0	7,597	0	0	0.00%
8826	State Enrollment Fees	1,621,117	2,066,327	2,000,000	1,928,487	2,669,026	669,026	33.45%
8830	Community Service Class Fees	2,974	1,271	4,000	35	0	-4,000	-100.00%
8831	NSF Checks Collected	8,962	18,828	10,000	1,425	1,000	-9,000	-90.00%
8832	NSF Checks Service Charge	390	247	500	130	150	-350	-70.00%
8841	Penalties/Interest	0	-71,777	0	-106,215	0	0	0.00%
8842	Delinquent Property Tax	181,850	-29,413	0	24,222	0	0	0.00%
8844	Bond Interest & Redemption	5,336	0	0	0	0	0	0.00%
8845	Modess Machine	0	189	0	0	0	0	0.00%
8852	Rents (Facilities)	9,607	1,417	15,000	2,962	5,000	-10,000	-66.67%
8853	A/R Not Recorded	17,299	6,174	20,000	1,504	6,000	-14,000	-70.00%
8854	Chemistry Breakage	330	21	0	0	0	0	0.00%
8855	Educational Revenue Augmentation Fund (ERA)	-390,363	0	0	0	0	0	0.00%
8856	Interest (Cash Reserve Program)	0	-64,418	0	0	0	0	0.00%
8857	Interest on Fund Balance	-73,194	0	75,000	-6,727	30,000	-45,000	-60.00%
8862	Library (Equipment Revenue)	29,060	33,576	0	0	0	0	0.00%
8863	Student Fee Overpayment	-5,597	-2,826	0	-3,142	0	0	0.00%
8868	Prior Year Adjustments - Apportionment	83,205	0	0	0	0	0	0.00%
8870	Retiree Insurance Contribution	387,535	0	0	0	0	0	0.00%
8873	COBRA	40,547	0	0	0	0	0	0.00%
8877	Old PE Fees	0	100	0	331	0	0	0.00%
8878	Student International Insurance	75,288	65,520	0	75,016	0	0	0.00%
8881	VA Holding Account	0	0	0	15,840	0	0	0.00%
8884	Return to Title IV	1,266	3,386	0	18,638	0	0	0.00%
8885	Diploma Covers	45	0	0	0	0	0	0.00%
8886	PE Fee	1,014	414	0	358	0	0	0.00%
8888	Library Materials	2,348	1,693	0	1,701	0	0	0.00%

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

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**General Fund (Fund 01)-Unrestricted**

Object		Actual 08-09	Actual 09-10	Adj_Bud* 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
8889	Library Fines/Dues	11,229	9,563	8,000	12,002	8,000	0	0.00%
8894	Bank Account Interest (FNB)	934	2,027	0	1,666	1,000	1,000	0.00%
<b>8800 Total &gt;</b>		<b>18,080,656</b>	<b>17,516,854</b>	<b>17,363,500</b>	<b>16,905,400</b>	<b>16,406,221</b>	<b>-957,279</b>	<b>-5.51%</b>
<b>8860 Local Interest</b>								
0000	Reserve for Contingencies	0	81,360	0	0	0	0	0.00%
<b>8860 Total &gt;</b>		<b>0</b>	<b>81,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8890 N/A</b>								
0000	Reserve for Contingencies	0	4,046	0	0	0	0	0.00%
<b>8890 Total &gt;</b>		<b>0</b>	<b>4,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>								
8991	Transfer In - From Capital Outlay	50,000	0	0	0	125,000	125,000	0.00%
<b>8900 Total &gt;</b>		<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>125,000</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>		<b>42,303,393</b>	<b>35,392,281</b>	<b>39,423,936</b>	<b>33,057,656</b>	<b>35,650,922</b>	<b>-3,773,014</b>	<b>-9.57%</b>
<b>General Fund (Fund 01)-Unrestricted</b>		<b>42,303,393</b>	<b>35,392,281</b>	<b>39,423,936</b>	<b>33,057,656</b>	<b>35,650,922</b>	<b>-3,773,014</b>	<b>-9.57%</b>

\*\*Variance: Column 5 - Column 3.

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

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**Grand Totals**

Object	Actual 08-09	Actual 09-10	Adj_Bud* 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	42,303,393	35,392,281	39,423,936	33,057,656	35,650,922	-3,773,014	-9.57%

# **Exhibit B**

## **Restricted General Fund**

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

Print Date: Thursday, June 16, 2011

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>8100 Federal Revenues</b>							
8110 VATEA - Title II C	26,181	50,687	144,360	86,457	142,130	-2,230	-1.54%
8112 Workability	44,694	74,635	111,828	61,455	111,828	0	0.00%
8113 New Scholars	297,587	271,320	303,003	91,540	304,351	1,348	0.44%
8115 Work Study	120,008	94,097	136,838	77,584	136,838	0	0.00%
8116 Upward Bound	330,985	311,202	369,995	111,810	369,995	0	0.00%
8118 Child Development/Training	15,259	8,174	12,104	9,541	10,000	-2,104	-17.38%
8122 Math / Science	338,950	307,397	358,042	102,756	358,042	0	0.00%
8126 Federal Grants	496,064	508,201	1,025,879	584,326	953,597	-72,282	-7.05%
8132 Unknown	0	220,943	0	25,086	0	0	0.00%
8136 National Ocean Science Bowl	895	0	0	0	0	0	0.00%
8152 Tech Prep	15,470	0	69,708	56,800	0	-69,708	-100.00%
8153 TANF	18,903	26,510	32,430	29,836	32,430	0	0.00%
<b>8100 Total &gt;</b>	<b>1,704,996</b>	<b>1,873,165</b>	<b>2,564,187</b>	<b>1,237,191</b>	<b>2,419,211</b>	<b>-144,976</b>	<b>-5.65%</b>
<b>8600 State Revenues</b>							
8610 Matriculation	563,881	436,297	381,259	353,552	346,346	-34,913	-9.16%
8611 Faculty & Staff Development	4,133	953	0	319	0	0	0.00%
8612 California Articulation Number System	4,000	2,738	0	142	0	0	0.00%
8618 Instructional Equipment & Library Material	186,236	98,212	30,140	30,140	0	-30,140	-100.00%
8620 Apprenticeship Allowance	0	50,857	68,674	63,147	68,674	0	0.00%
8621 Student Financial Aid Admin (BFAP)	203,217	188,469	218,478	201,504	212,173	-6,305	-2.89%
8622 Basic Skills Funding	338,243	340,150	327,839	320,639	182,784	-145,055	-44.25%
8626 Assoc. Degree Nursing- RN Program	275,805	126,822	131,156	110,171	166,870	35,714	27.23%
8628 UC Santa Cruz - ACCESS Program	7,764	3,599	19,800	3,008	16,000	-3,800	-19.19%
8650 Men in Nursing	20,000	0	4,831	4,413	0	-4,831	-100.00%
8651 Bay Area Reg Tech Prep Collab Grant	33,429	9,912	0	9,236	0	0	0.00%
8657 Career Tech - Trailer Bill (One Time)	285	285	0	57	0	0	0.00%
8659 Instructional Material - Trailer Bill (One Time)	214,221	180,721	45,111	45,111	0	-45,111	-100.00%
8661 New Monterey Police Academy	0	571,578	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>1,851,214</b>	<b>2,010,595</b>	<b>1,227,288</b>	<b>1,141,440</b>	<b>992,847</b>	<b>-234,441</b>	<b>-19.10%</b>
<b>8620 Categorical Apportionments</b>							
8606 Apprenticeship	20,397	20,394	0	0	0	0	0.00%
8608 Supportive Services (DSP&S)	779,591	450,741	557,092	515,333	524,005	-33,087	-5.94%
8609 EOPS	824,924	535,804	568,169	530,615	537,106	-31,063	-5.47%

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
8635 Instructional Equipment Block Grant	26,839	26,839	15,453	15,453	0	-15,453	-100.00%
8642 CAL WORKS	130,869	97,144	125,833	116,126	125,832	-1	0.00%
8692 Cooperative Agencies Resources Education	97,015	70,031	89,761	87,408	89,761	0	0.00%
8695 State - TTIP Grant	48,771	6,470	0	0	0	0	0.00%
<b>8620 Total &gt;</b>	<b>1,928,406</b>	<b>1,207,423</b>	<b>1,356,308</b>	<b>1,264,935</b>	<b>1,276,704</b>	<b>-79,604</b>	<b>-5.87%</b>
<b>8690 State Revenue</b>							
8616 Staff Diversity	12,586	4,154	9,533	9,085	5,597	-3,936	-41.29%
<b>8690 Total &gt;</b>	<b>12,586</b>	<b>4,154</b>	<b>9,533</b>	<b>9,085</b>	<b>5,597</b>	<b>-3,936</b>	<b>-41.29%</b>
<b>8800 Local Revenues</b>							
8809 Lottery	0	0	117,000	0	124,150	7,150	6.11%
8828 Health Fees	295,538	359,784	350,600	365,021	360,195	9,595	2.74%
8880 Fire Training (Local Revenue)	96,758	76,868	81,897	77,832	81,897	0	0.00%
8895 Act Against Violence	3,696	2,092	2,091	2,092	0	-2,091	-100.00%
8898 Local Grants	103,519	96,826	68,499	83,570	32,154	-36,345	-53.06%
<b>8800 Total &gt;</b>	<b>499,511</b>	<b>535,570</b>	<b>620,087</b>	<b>528,514</b>	<b>598,396</b>	<b>-21,691</b>	<b>-3.50%</b>
<b>8870 Local Revenue</b>							
8827 Testing Fees	294	403	0	1,083	0	0	0.00%
<b>8870 Total &gt;</b>	<b>294</b>	<b>403</b>	<b>0</b>	<b>1,083</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8984 Interfund Transfer - In Restricted Funds	0	0	67,384	67,384	65,248	-2,136	-3.17%
<b>8900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>67,384</b>	<b>67,384</b>	<b>65,248</b>	<b>-2,136</b>	<b>-3.17%</b>
<b>8xxx Total &gt;</b>	<b>5,997,006</b>	<b>5,631,310</b>	<b>5,844,788</b>	<b>4,249,633</b>	<b>5,358,003</b>	<b>-486,785</b>	<b>-8.33%</b>
<b>General Fund (Fund 01)-Restricted</b>	<b>5,997,006</b>	<b>5,631,310</b>	<b>5,844,788</b>	<b>4,249,633</b>	<b>5,358,003</b>	<b>-486,785</b>	<b>-8.33%</b>

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

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**Grand Totals**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	5,997,006	5,631,310	5,844,788	4,249,633	5,358,003	-486,785	-8.33%

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	144,588	115,715	112,083	101,894	51,274	-60,809	-54.25%
1120 Faculty Salary Contingency	0	0	0	0	-34,942	-34,942	0.00%
<b>1100 Total &gt;</b>	<b>144,588</b>	<b>115,715</b>	<b>112,083</b>	<b>101,894</b>	<b>16,332</b>	<b>-95,751</b>	<b>-85.43%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1203 Non-Teaching - Deans	123,198	133,278	141,042	129,288	142,336	1,294	0.92%
1205 Non-Teaching - Executive Vacation Payoff	5,955	0	0	0	0	0	0.00%
1206 Associate Dean	88,284	9,943	0	0	0	0	0.00%
1215 Counselors	651,548	666,406	697,677	635,699	712,156	14,480	2.08%
1235 Reassigned Time	17,306	16,171	35,577	32,343	63,392	27,815	78.18%
1250 College Nurse	9,059	0	0	0	0	0	0.00%
1260 Administrative Salary Contingency	0	0	14,188	0	-5,923	-20,111	-141.75%
<b>1200 Total &gt;</b>	<b>895,349</b>	<b>825,798</b>	<b>888,483</b>	<b>797,330</b>	<b>911,961</b>	<b>23,478</b>	<b>2.64%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	72,980	50,291	68,544	65,237	46,000	-22,544	-32.89%
1303 Hourly Teaching - Summer	24,069	23,881	12,353	3,189	12,182	-171	-1.38%
1304 Hourly Teaching - Substitutes	331	0	0	1,194	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	482	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	9,492	5,916	10,000	0	12,500	2,500	25.00%
<b>1300 Total &gt;</b>	<b>106,871</b>	<b>80,570</b>	<b>90,897</b>	<b>69,620</b>	<b>70,682</b>	<b>-20,215</b>	<b>-22.24%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	230,210	173,188	195,630	124,885	163,125	-32,505	-16.62%
1402 Hourly Non-Teaching - Early Spring	11,279	5,789	0	5,767	3,000	3,000	0.00%
1403 Hourly Non-Teaching - Summer	81,310	27,647	21,181	13,074	5,263	-15,918	-75.15%
1404 Hourly Non-Teaching - Substitutes	7,257	0	0	0	0	0	0.00%
1405 Hourly Non-Teaching - Retirees	0	0	0	0	48,000	48,000	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	2,179	4,000	2,052	0	-4,000	-100.00%
<b>1400 Total &gt;</b>	<b>330,055</b>	<b>208,802</b>	<b>220,811</b>	<b>145,778</b>	<b>219,388</b>	<b>-1,423</b>	<b>-0.64%</b>
<b>1xxx Total &gt;</b>	<b>1,476,864</b>	<b>1,230,885</b>	<b>1,312,274</b>	<b>1,114,621</b>	<b>1,218,363</b>	<b>-93,911</b>	<b>-7.16%</b>
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	533,194	588,329	563,621	507,127	601,194	37,573	6.67%
2102 Managers	25,788	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	4,853	0	0	0	0	0	0.00%



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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2114 NI Classified-Educ Incentive	6,260	1,771	2,600	1,691	917	-1,683	-64.73%
2130 Class. Sal. Contingency	0	0	1,586	0	-57,515	-59,101	-3726.42%
<b>2100 Total &gt;</b>	<b>570,095</b>	<b>590,100</b>	<b>567,807</b>	<b>508,818</b>	<b>544,596</b>	<b>-23,211</b>	<b>-4.09%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	7,290	5,294	16,265	12,476	17,199	934	5.74%
2302 Hourly Student Help	132,170	116,367	134,838	124,665	131,838	-3,000	-2.22%
2303 Hourly Overtime	4,170	4,762	391	2,097	0	-391	-100.00%
2304 Hourly Professional Experts	195,852	201,693	248,393	191,268	200,002	-48,391	-19.48%
2306 Hourly Temporary	172,310	35,646	7,790	4,416	0	-7,790	-100.00%
2308 Unspecified	0	0	3,633	10,232	0	-3,633	-100.00%
2310 Accrued Vacation payoff	0	521	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>511,792</b>	<b>364,283</b>	<b>411,311</b>	<b>345,155</b>	<b>349,039</b>	<b>-62,271</b>	<b>-15.14%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	8,287	5,031	13,046	7,011	18,631	5,585	42.81%
2402 Hourly, Part Time, Permanent	16,083	18,962	81,014	62,418	86,672	5,658	6.98%
2403 Professional Experts (Instructional)	47,172	63,216	61,334	35,920	50,500	-10,834	-17.66%
2404 Hourly Temporary	59,538	64,898	58,893	28,263	27,508	-31,385	-53.29%
2408 Substitute	0	0	4,344	3,879	1,000	-3,344	-76.98%
2411 Vacation Payoff	0	0	0	273	0	0	0.00%
<b>2400 Total &gt;</b>	<b>131,079</b>	<b>152,108</b>	<b>218,631</b>	<b>137,765</b>	<b>184,311</b>	<b>-34,320</b>	<b>-15.70%</b>
<b>2xxx Total &gt;</b>	<b>1,212,966</b>	<b>1,106,491</b>	<b>1,197,749</b>	<b>991,737</b>	<b>1,077,946</b>	<b>-119,803</b>	<b>-10.00%</b>
<b>3110 STRS Instructional</b>							
1101 Teaching	11,928	9,546	9,247	8,406	4,230	-5,017	-54.25%
1301 Hourly Teaching - Fall/Spring	3,664	2,255	5,460	2,257	3,795	-1,665	-30.50%
1303 Hourly Teaching - Summer	931	1,970	1,019	263	1,005	-14	-1.40%
1304 Hourly Teaching - Substitutes	27	0	0	99	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	40	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	783	488	825	0	1,032	207	25.09%
2403 Professional Experts (Instructional)	0	0	853	0	0	-853	-100.00%
<b>3110 Total &gt;</b>	<b>17,334</b>	<b>14,299</b>	<b>17,404</b>	<b>11,025</b>	<b>10,062</b>	<b>-7,342</b>	<b>-42.19%</b>
<b>3120 STRS Non-Instructional</b>							
1203 Non-Teaching - Deans	10,164	10,996	11,636	10,666	11,743	107	0.92%

\*\*Variance: Column 5 - Column 3.

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1206 Associate Dean	1,536	0	0	0	0	0	0.00%
1215 Counselors	50,721	52,349	54,853	49,985	56,085	1,232	2.25%
1235 Reassigned Time	1,428	1,334	2,935	2,668	5,230	2,295	78.18%
1250 College Nurse	747	0	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	16,220	13,011	15,484	8,854	14,309	-1,175	-7.59%
1402 Hourly Non-Teaching - Early Spring	769	394	0	476	250	250	0.00%
1403 Hourly Non-Teaching - Summer	6,407	2,212	1,496	826	434	-1,062	-70.98%
1404 Hourly Non-Teaching - Substitutes	599	0	0	0	0	0	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	155	330	169	0	-330	-100.00%
2306 Hourly Temporary	488	270	0	0	0	0	0.00%
2308 Unspecified	0	0	217	0	0	-217	-100.00%
<b>3120 Total &gt;</b>	<b>89,079</b>	<b>80,720</b>	<b>86,950</b>	<b>73,645</b>	<b>88,051</b>	<b>1,100</b>	<b>1.27%</b>
<b>3210 PERS Instructional</b>							
2402 Hourly, Part Time, Permanent	101	581	1,887	1,746	1,999	112	5.91%
2404 Hourly Temporary	874	378	147	20	0	-147	-100.00%
2408 Substitute	0	0	117	117	0	-117	-100.00%
<b>3210 Total &gt;</b>	<b>976</b>	<b>959</b>	<b>2,151</b>	<b>1,883</b>	<b>1,999</b>	<b>-152</b>	<b>-7.09%</b>
<b>3220 PERS Non-Instructional</b>							
1215 Counselors	3,464	2,976	2,833	2,553	3,532	700	24.70%
1401 Hourly Non-Teaching - Fall/Spring	76	726	1,700	1,838	0	-1,700	-100.00%
1403 Hourly Non-Teaching - Summer	214	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	87,593	100,136	99,801	90,697	107,752	7,951	7.97%
2102 Managers	4,236	0	0	0	0	0	0.00%
2304 Hourly Professional Experts	30,531	19,582	27,247	20,479	21,847	-5,400	-19.82%
2306 Hourly Temporary	2,003	23	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>128,118</b>	<b>123,444</b>	<b>131,580</b>	<b>115,566</b>	<b>133,131</b>	<b>1,551</b>	<b>1.18%</b>
<b>3310 OASDI (FICA) Instructional</b>							
2402 Hourly, Part Time, Permanent	67	187	661	611	691	31	4.63%
2404 Hourly Temporary	355	240	86	12	0	-86	-100.00%
2408 Substitute	0	0	68	68	0	-68	-100.00%
<b>3310 Total &gt;</b>	<b>422</b>	<b>427</b>	<b>814</b>	<b>691</b>	<b>691</b>	<b>-123</b>	<b>-15.07%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
1215 Counselors	2,278	2,158	1,640	1,478	2,005	365	22.24%
1401 Hourly Non-Teaching - Fall/Spring	702	1,237	1,000	1,089	0	-1,000	-100.00%

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1402 Hourly Non-Teaching - Early Spring	122	0	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	226	178	335	335	0	-335	-100.00%
2101 Non-Instructional Classified	32,679	36,738	34,844	30,928	37,274	2,430	6.97%
2102 Managers	1,588	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	301	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	379	108	160	102	57	-103	-64.45%
2303 Hourly Overtime	277	293	24	129	0	-24	-100.00%
2304 Hourly Professional Experts	11,920	12,505	15,402	11,859	12,399	-3,003	-19.50%
2306 Hourly Temporary	1,141	31	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>51,613</b>	<b>53,248</b>	<b>53,407</b>	<b>45,920</b>	<b>51,735</b>	<b>-1,672</b>	<b>-3.13%</b>

**3330 Medicare Instructional**

1101 Teaching	1,840	415	1,625	284	743	-882	-54.25%
1301 Hourly Teaching - Fall/Spring	1,059	729	994	946	667	-327	-32.90%
1303 Hourly Teaching - Summer	325	346	179	46	177	-2	-1.32%
1304 Hourly Teaching - Substitutes	5	0	0	17	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	7	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	138	86	145	0	181	36	24.83%
2402 Hourly, Part Time, Permanent	233	275	1,175	905	1,257	82	6.98%
2403 Professional Experts (Instructional)	701	917	890	521	733	-157	-17.64%
2404 Hourly Temporary	863	941	853	410	399	-454	-53.21%
2408 Substitute	0	0	63	56	15	-48	-76.19%
2411 Vacation Payoff	0	0	0	4	0	0	0.00%
<b>3330 Total &gt;</b>	<b>5,164</b>	<b>3,716</b>	<b>5,924</b>	<b>3,189</b>	<b>4,172</b>	<b>-1,752</b>	<b>-29.57%</b>

**3340 Medicare Non-Instructional**

1203 Non-Teaching - Deans	1,786	1,933	2,045	1,875	2,064	19	0.92%
1205 Non-Teaching - Executive Vacation Payoff	84	0	0	0	0	0	0.00%
1206 Associate Dean	1,272	144	0	0	0	0	0.00%
1215 Counselors	9,321	9,533	9,221	8,930	10,197	977	10.59%
1235 Reassigned Time	0	231	516	462	919	403	78.18%
1250 College Nurse	131	0	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	3,182	2,511	2,863	1,811	2,365	-498	-17.39%
1402 Hourly Non-Teaching - Early Spring	164	84	0	84	44	44	0.00%
1403 Hourly Non-Teaching - Summer	973	6	298	179	77	-221	-74.18%
1404 Hourly Non-Teaching - Substitutes	105	0	0	0	0	0	0.00%

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
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Object	Actual 08-09	Actual 09-10	Adj Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1405 Hourly Non-Teaching - Retirees	0	0	0	0	696	696	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	27	58	30	0	-58	-100.00%
2101 Non-Instructional Classified	7,624	8,456	8,173	7,233	8,717	545	6.67%
2102 Managers	371	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	70	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	88	23	38	23	13	-25	-65.46%
2301 Hourly Part Time, Permanent	106	77	236	181	249	14	5.74%
2303 Hourly Overtime	60	69	6	30	0	-6	-100.00%
2304 Hourly Professional Experts	2,840	2,925	3,607	2,773	2,899	-708	-19.63%
2306 Hourly Temporary	2,594	509	113	64	0	-113	-100.00%
2308 Unspecified	0	0	53	148	0	-53	-100.00%
2310 Accrued Vacation payoff	0	8	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>30,771</b>	<b>26,535</b>	<b>27,226</b>	<b>23,824</b>	<b>28,241</b>	<b>1,015</b>	<b>3.73%</b>

**3510 SUI Instructional**

1101 Teaching	431	318	807	710	369	-438	-54.25%
1301 Hourly Teaching - Fall/Spring	219	151	494	476	331	-163	-33.03%
1303 Hourly Teaching - Summer	103	72	89	29	88	-1	-1.28%
1304 Hourly Teaching - Substitutes	0	0	0	9	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	1	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	28	18	72	0	90	18	25.00%
2402 Hourly, Part Time, Permanent	48	57	583	449	624	41	6.98%
2403 Professional Experts (Instructional)	152	190	442	261	363	-79	-17.87%
2404 Hourly Temporary	178	157	420	203	199	-221	-52.66%
2408 Substitute	0	0	31	28	7	-24	-77.62%
2411 Vacation Payoff	0	0	0	2	0	0	0.00%
<b>3510 Total &gt;</b>	<b>1,159</b>	<b>964</b>	<b>2,939</b>	<b>2,167</b>	<b>2,071</b>	<b>-868</b>	<b>-29.53%</b>

**3520 SUI Non-Instructional**

1203 Non-Teaching - Deans	370	400	1,016	931	1,025	9	0.92%
1205 Non-Teaching - Executive Vacation Payoff	17	0	0	0	0	0	0.00%
1206 Associate Dean	263	30	0	0	0	0	0.00%
1215 Counselors	1,928	1,972	4,978	4,434	5,128	150	3.01%
1235 Reassigned Time	52	48	256	230	456	200	78.19%
1250 College Nurse	27	0	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	698	510	1,419	913	1,174	-245	-17.27%

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

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**General Fund (Fund 01)-Restricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1402 Hourly Non-Teaching - Early Spring	34	17	0	42	22	22	0.00%
1403 Hourly Non-Teaching - Summer	-1,490	83	199	151	38	-161	-80.86%
1404 Hourly Non-Teaching - Substitutes	22	0	0	0	0	0	0.00%
1405 Hourly Non-Teaching - Retirees	0	0	0	0	346	346	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	6	29	15	0	-29	-100.00%
2101 Non-Instructional Classified	1,543	1,751	4,058	3,594	4,329	271	6.67%
2102 Managers	77	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	21	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	22	5	18	19	7	-11	-62.06%
2301 Hourly Part Time, Permanent	22	16	117	90	124	7	5.74%
2303 Hourly Overtime	12	14	3	15	0	-3	-100.00%
2304 Hourly Professional Experts	588	605	1,791	1,377	1,441	-350	-19.54%
2306 Hourly Temporary	539	105	56	37	0	-56	-100.00%
2308 Unspecified	0	0	26	74	0	-26	-100.00%
2310 Accrued Vacation payoff	0	2	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>4,744</b>	<b>5,563</b>	<b>13,965</b>	<b>11,920</b>	<b>14,089</b>	<b>124</b>	<b>0.89%</b>

**3610 WC Instructional**

1101 Teaching	4,309	3,376	3,362	2,958	1,538	-1,824	-54.25%
1301 Hourly Teaching - Fall/Spring	2,190	1,509	2,056	1,957	1,380	-676	-32.89%
1303 Hourly Teaching - Summer	673	913	371	96	365	-6	-1.50%
1304 Hourly Teaching - Substitutes	10	0	0	36	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	14	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	285	177	300	0	375	75	25.00%
2401 Student Help	245	151	433	210	559	126	29.10%
2402 Hourly, Part Time, Permanent	482	569	2,430	1,873	2,600	170	6.98%
2403 Professional Experts (Instructional)	1,442	1,896	1,840	1,078	1,515	-325	-17.66%
2404 Hourly Temporary	1,784	1,981	1,770	848	825	-945	-53.38%
2408 Substitute	0	0	130	116	30	-100	-76.98%
2411 Vacation Payoff	0	0	0	8	0	0	0.00%
<b>3610 Total &gt;</b>	<b>11,419</b>	<b>10,587</b>	<b>12,693</b>	<b>9,179</b>	<b>9,187</b>	<b>-3,505</b>	<b>-27.62%</b>

**3620 WC Non-Instructional**

1203 Non-Teaching - Deans	3,696	3,998	4,231	3,879	4,270	39	0.92%
1205 Non-Teaching - Executive Vacation Payoff	173	0	0	0	0	0	0.00%
1206 Associate Dean	2,631	298	0	0	0	0	0.00%

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

Print Date: Thursday, June 16, 2011  
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**General Fund (Fund 01)-Restricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
1215 Counselors	19,285	19,786	20,740	18,475	21,365	625	3.01%
1235 Reassigned Time	519	477	1,067	957	1,902	834	78.18%
1250 College Nurse	272	0	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	6,902	5,745	5,944	3,746	4,893	-1,051	-17.68%
1402 Hourly Non-Teaching - Early Spring	338	174	0	173	90	90	0.00%
1403 Hourly Non-Teaching - Summer	2,528	859	636	392	158	-478	-75.14%
1404 Hourly Non-Teaching - Substitutes	218	0	0	0	0	0	0.00%
1405 Hourly Non-Teaching - Retirees	0	0	0	0	1,440	1,440	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	56	120	62	0	-120	-100.00%
2101 Non-Instructional Classified	15,883	17,545	16,409	14,965	18,036	1,627	9.92%
2102 Managers	768	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	138	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	177	59	78	48	27	-51	-65.25%
2130 Class. Sal. Contingency	0	0	41	0	1,401	1,360	3317.07%
2301 Hourly Part Time, Permanent	219	159	488	374	516	28	5.74%
2302 Hourly Student Help	129	3,590	90	3,748	0	-90	-100.00%
2303 Hourly Overtime	124	142	12	63	0	-12	-100.00%
2304 Hourly Professional Experts	5,876	6,051	7,454	5,738	6,002	-1,452	-19.48%
2306 Hourly Temporary	5,361	982	267	133	0	-267	-100.00%
2308 Unspecified	0	0	109	307	0	-109	-100.00%
2310 Accrued Vacation payoff	0	16	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>65,236</b>	<b>59,939</b>	<b>57,685</b>	<b>53,059</b>	<b>60,099</b>	<b>2,415</b>	<b>4.19%</b>
<b>3900 Other Benefits</b>							
1120 Faculty Salary Contingency	0	0	0	0	-5,144	-5,144	0.00%
1260 Administrative Salary Contingency	0	0	160	0	-790	-950	-593.75%
1301 Hourly Teaching - Fall/Spring	0	0	330	0	0	-330	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	0	0	13	0	0	-13	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	595	0	0	-595	-100.00%
2130 Class. Sal. Contingency	0	0	0	0	-15,126	-15,126	0.00%
3930 Educational Incentive/Classified	0	0	0	0	1,504	1,504	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>1,098</b>	<b>0</b>	<b>-19,556</b>	<b>-20,654</b>	<b>1881.06%</b>
<b>3xxx Total &gt;</b>	<b>406,035</b>	<b>380,401</b>	<b>413,837</b>	<b>352,068</b>	<b>383,974</b>	<b>-29,863</b>	<b>-7.22%</b>
<b>4300 Instructional Supplies</b>							

\*\*Variance: Column 5 - Column 3.

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

Print Date: Thursday, June 16, 2011

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
4312 Instructional Program Materials	49,395	117,967	147,062	37,203	30,994	-116,068	-78.92%
4331 Subscription	0	0	1,343	1,343	0	-1,343	-100.00%
4335 Computer Software ( Upgrades & New)	22,268	0	9,956	9,956	0	-9,956	-100.00%
4350 Books	4,464	3,181	2,490	2,649	1,000	-1,490	-59.84%
<b>4300 Total &gt;</b>	<b>76,126</b>	<b>121,148</b>	<b>160,851</b>	<b>51,151</b>	<b>31,994</b>	<b>-128,857</b>	<b>-80.11%</b>
<b>4500 Non-Instructional Supplies</b>							
4503 Subscription	36,363	9,719	0	0	2,500	2,500	0.00%
4507 Recruiting	9,608	3,796	6,713	3,723	5,197	-1,516	-22.59%
4511 Printing (Non- Printshop)	16,142	5,387	9,672	8,141	14,850	5,178	53.53%
4524 Recruitment Supplies	0	318	0	0	0	0	0.00%
4525 Office Supplies	73,402	35,707	72,285	22,938	61,292	-10,993	-15.21%
4540 State/County Health Required Innoculations	338	366	800	0	800	0	0.00%
4551 Minor Equipment/Property	1,512	0	0	0	0	0	0.00%
4556 Professional Reference Books	0	73	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>137,365</b>	<b>55,365</b>	<b>89,471</b>	<b>34,801</b>	<b>84,639</b>	<b>-4,832</b>	<b>-5.40%</b>
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	29,519	23,111	20,360	18,324	17,500	-2,860	-14.05%
<b>4700 Total &gt;</b>	<b>29,519</b>	<b>23,111</b>	<b>20,360</b>	<b>18,324</b>	<b>17,500</b>	<b>-2,860</b>	<b>-14.05%</b>
<b>4xxx Total &gt;</b>	<b>243,010</b>	<b>199,625</b>	<b>270,682</b>	<b>104,276</b>	<b>134,133</b>	<b>-136,549</b>	<b>-50.45%</b>
<b>5100 Contracts</b>							
5114 Technical Assistance/Training	0	0	224	224	0	-224	-100.00%
5122 CHOMP (Community Hospital Of Monterey Pe	311,866	181,308	116,112	116,112	150,452	34,340	29.57%
5124 Program Consultant	273,951	254,438	338,763	230,126	341,457	2,694	0.80%
5130 Occupational Education, Fire	580	0	3,391	0	0	-3,391	-100.00%
5139 Specialists/Workshops	22,800	477	6,000	3,888	0	-6,000	-100.00%
5144 Psychological Services Supervision	25,540	13,245	19,415	11,025	5,000	-14,415	-74.25%
5145 Temp. Contract Service	88,872	22,404	62,465	28,219	57,000	-5,465	-8.75%
5165 School of Nursing-Consultant	32,825	2,065	0	0	0	0	0.00%
5174 Temporary Service Agency	0	298	720	720	0	-720	-100.00%
5180 Contract Services	69,218	168,973	169,275	136,926	169,275	0	0.00%
<b>5100 Total &gt;</b>	<b>825,651</b>	<b>643,209</b>	<b>716,365</b>	<b>527,239</b>	<b>723,184</b>	<b>6,819</b>	<b>0.95%</b>
<b>5200 Travel and Conference Expenses</b>							
5203 Field Trips	38,421	26,638	23,988	23,284	25,750	1,762	7.35%

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>5220</b> Conference Attendance & Related Expenses	223,987	240,761	270,989	194,164	238,758	-32,231	-11.89%
<b>5221</b> State Fire Training Course Fee	61,756	38,137	49,520	31,255	49,520	0	0.00%
<b>5245</b> Conference (Student Programs)	172,407	146,372	207,718	168,683	199,262	-8,456	-4.07%
<b>5200 Total &gt;</b>	<b>496,571</b>	<b>451,907</b>	<b>552,214</b>	<b>417,386</b>	<b>513,290</b>	<b>-38,924</b>	<b>-7.05%</b>
<b>5300 Dues and Memberships</b>							
<b>5306</b> Professional Organization/Service Club (Membe	1,045	1,151	1,245	1,245	700	-545	-43.78%
<b>5328</b> License Fee Renewal	0	2,610	0	0	0	0	0.00%
<b>5300 Total &gt;</b>	<b>1,045</b>	<b>3,761</b>	<b>1,245</b>	<b>1,245</b>	<b>700</b>	<b>-545</b>	<b>-43.78%</b>
<b>5400 Insurance</b>							
<b>5401</b> Insurance (Property,STAG,Children's Ctr)	107,665	345,620	43,449	68,467	43,965	516	1.19%
<b>5400 Total &gt;</b>	<b>107,665</b>	<b>345,620</b>	<b>43,449</b>	<b>68,467</b>	<b>43,965</b>	<b>516</b>	<b>1.19%</b>
<b>5500 Utilities and Housekeeping Services</b>							
<b>5513</b> Contract Services	642	0	0	0	0	0	0.00%
<b>5528</b> Mobil Phone	743	525	500	295	500	0	0.00%
<b>5500 Total &gt;</b>	<b>1,385</b>	<b>525</b>	<b>500</b>	<b>295</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
<b>5602</b> Rental/Renewal	287	0	2,500	0	1,000	-1,500	-60.00%
<b>5616</b> Facility Rental/Lease	14,788	14,119	8,006	8,047	0	-8,006	-100.00%
<b>5620</b> Maintenance Agreement	14,816	18,620	22,449	11,016	7,600	-14,849	-66.15%
<b>5621</b> Computer Hardware Maintenance	2,583	0	0	0	0	0	0.00%
<b>5622</b> Computer Software Maintenance	17,675	5,121	3,080	3,079	0	-3,080	-100.00%
<b>5630</b> Equipment Repair	1,395	0	150	0	0	-150	-100.00%
<b>5672</b> Electrical Maintenance/Repair	0	1,270	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>51,544</b>	<b>39,129</b>	<b>36,185</b>	<b>22,142</b>	<b>8,600</b>	<b>-27,585</b>	<b>-76.23%</b>
<b>5800 Other Services &amp; Expense</b>							
<b>5802</b> Advertising	548	0	0	0	0	0	0.00%
<b>5804</b> Miscellaneous Expense	84	0	31,775	1,200	34,999	3,224	10.15%
<b>5805</b> Postage/Bulk Mailing	95	625	3,000	629	0	-3,000	-100.00%
<b>5816</b> Special Events	10,252	4,619	2,860	4,310	5,000	2,140	74.83%
<b>5834</b> Indirect Cost	149,525	129,532	155,025	63,497	151,254	-3,771	-2.43%
<b>5839</b> Other Services	0	0	5,000	5,746	5,000	0	0.00%
<b>5861</b> Subaward Wash. State Univ.	0	46,142	40,874	33,187	40,661	-213	-0.52%
<b>5879</b> N/A	165	0	0	0	0	0	0.00%
<b>5800 Total &gt;</b>	<b>160,669</b>	<b>180,918</b>	<b>238,534</b>	<b>108,569</b>	<b>236,914</b>	<b>-1,620</b>	<b>-0.68%</b>



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

Print Date: Thursday, June 16, 2011

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>5xxx Total &gt;</b>	<b>1,644,530</b>	<b>1,665,069</b>	<b>1,588,493</b>	<b>1,145,343</b>	<b>1,527,153</b>	<b>-61,340</b>	<b>-3.86%</b>
<b>6300 Library Books</b>							
6301 Library Materials	43,286	35,681	22,171	49	0	-22,171	-100.00%
6310 PC Software	0	0	17,500	16,444	0	-17,500	-100.00%
<b>6300 Total &gt;</b>	<b>43,286</b>	<b>35,681</b>	<b>39,671</b>	<b>16,493</b>	<b>0</b>	<b>-39,671</b>	<b>-100.00%</b>
<b>6400 Capital Equipment - New</b>							
6403 Equipment Replacement	9,537	10,904	0	0	0	0	0.00%
6404 Equipment Purchase - New	12,229	17,755	10,000	2,449	0	-10,000	-100.00%
6405 Instructional Equipment - New	47,743	39,128	192,529	23,092	191,941	-588	-0.31%
6406 Telephone Parts/Equipment-New	0	17,154	0	0	0	0	0.00%
6408 Network Hardware	5,103	0	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	844	0	0	0	2,000	2,000	0.00%
<b>6400 Total &gt;</b>	<b>75,456</b>	<b>84,941</b>	<b>202,529</b>	<b>25,541</b>	<b>193,941</b>	<b>-8,588</b>	<b>-4.24%</b>
<b>6xxx Total &gt;</b>	<b>118,742</b>	<b>120,622</b>	<b>242,200</b>	<b>42,034</b>	<b>193,941</b>	<b>-48,259</b>	<b>-19.93%</b>
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	100,000	0	33,500	33,500	0	-33,500	-100.00%
7309 Health & Welfare Interfund Transfer Out	497,930	553,097	532,638	479,875	531,401	-1,237	-0.23%
7313 Transfer Out to Self Ins for Furlough	0	0	23,565	23,565	0	-23,565	-100.00%
<b>7300 Total &gt;</b>	<b>597,930</b>	<b>553,097</b>	<b>589,703</b>	<b>536,940</b>	<b>531,401</b>	<b>-58,302</b>	<b>-9.89%</b>
<b>7500 Student Financial Aid Payment</b>							
7501 Payment to Student	118,172	48,528	31,281	11,435	34,740	3,459	11.06%
7502 Child Care Grants to students	25,804	0	0	0	18,170	18,170	0.00%
<b>7500 Total &gt;</b>	<b>143,976</b>	<b>48,528</b>	<b>31,281</b>	<b>11,435</b>	<b>52,910</b>	<b>21,629</b>	<b>69.14%</b>
<b>7600 Other Payments to Students</b>							
7602 Textbooks/Supplies Vouchers	303,758	90,003	165,052	85,362	203,182	38,129	23.10%
7603 Child Care Assistance	570	0	0	0	0	0	0.00%
7604 Student Meal Ticket	37,774	37,531	33,517	35,793	35,000	1,483	4.42%
<b>7600 Total &gt;</b>	<b>342,102</b>	<b>127,534</b>	<b>198,569</b>	<b>121,155</b>	<b>238,182</b>	<b>39,612</b>	<b>19.95%</b>
<b>7xxx Total &gt;</b>	<b>1,084,008</b>	<b>729,158</b>	<b>819,553</b>	<b>669,530</b>	<b>822,492</b>	<b>2,939</b>	<b>0.36%</b>
<b>General Fund (Fund 01)-Restricted</b>	<b>6,186,155</b>	<b>5,432,251</b>	<b>5,844,788</b>	<b>4,419,610</b>	<b>5,358,002</b>	<b>-486,786</b>	<b>-8.33%</b>

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

Print Date: Thursday, June 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	6,186,155	5,432,251	5,844,788	4,419,610	5,358,002	-486,786	-8.33%

# **Exhibit C**

## **Child Development**

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
**Children's Center (Fund 04)-Unrestricted**

Print Date: Thursday, June 16, 2011

Print Time: 9:42 AM

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	32,090	24,709	34,846	31,897	37,026	2,180	6.26%
2102 Managers	0	0	77,364	70,917	77,364	0	0.00%
2120 MSC Salary Contingency	0	0	0	0	-2,963	-2,963	0.00%
2130 Class. Sal. Contingency	0	0	0	0	-19,179	-19,179	0.00%
<b>2100 Total &gt;</b>	<b>32,090</b>	<b>24,709</b>	<b>112,210</b>	<b>102,814</b>	<b>92,248</b>	<b>-19,962</b>	<b>-17.79%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	209,878	194,173	122,742	118,228	151,581	28,839	23.50%
<b>2200 Total &gt;</b>	<b>209,878</b>	<b>194,173</b>	<b>122,742</b>	<b>118,228</b>	<b>151,581</b>	<b>28,839</b>	<b>23.50%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	0	0	10,127	4,917	10,329	202	2.00%
2308 Unspecified	0	0	202	2,427	0	-202	-100.00%
2310 Accrued Vacation payoff	0	0	648	648	0	-648	-100.00%
<b>2300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>10,977</b>	<b>7,992</b>	<b>10,329</b>	<b>-648</b>	<b>-5.90%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	10,557	9,683	12,523	8,560	12,523	0	0.00%
2402 Hourly, Part Time, Permanent	26,479	28,325	46,519	41,727	49,507	2,988	6.42%
2404 Hourly Temporary	0	438	0	0	0	0	0.00%
2405 Summer	7,228	4,437	9,516	2,202	9,516	0	0.00%
<b>2400 Total &gt;</b>	<b>44,264</b>	<b>42,883</b>	<b>68,558</b>	<b>52,488</b>	<b>71,546</b>	<b>2,988</b>	<b>4.36%</b>
<b>2xxx Total &gt;</b>	<b>286,231</b>	<b>261,765</b>	<b>314,487</b>	<b>281,522</b>	<b>325,704</b>	<b>11,217</b>	<b>3.57%</b>
<b>3210 PERS Instructional</b>							
2201 Instructional Aid	34,479	32,444	21,734	20,935	27,168	5,434	25.00%
2405 Summer	919	798	1,685	514	1,685	0	0.00%
<b>3210 Total &gt;</b>	<b>35,398</b>	<b>33,242</b>	<b>23,419</b>	<b>21,449</b>	<b>28,853</b>	<b>5,434</b>	<b>23.20%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	5,272	4,129	6,170	5,648	6,636	466	7.55%
2102 Managers	0	0	13,699	12,557	13,866	167	1.22%
<b>3220 Total &gt;</b>	<b>5,272</b>	<b>4,129</b>	<b>19,869</b>	<b>18,205</b>	<b>20,502</b>	<b>633</b>	<b>3.19%</b>
<b>3310 OASDI (FICA) Instructional</b>							
2201 Instructional Aid	13,012	12,039	7,610	7,330	9,398	1,788	23.50%
2405 Summer	327	246	590	137	590	0	0.00%
<b>3310 Total &gt;</b>	<b>13,339</b>	<b>12,285</b>	<b>8,200</b>	<b>7,467</b>	<b>9,988</b>	<b>1,788</b>	<b>21.80%</b>

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

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**Children's Center (Fund 04)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	1,990	1,532	2,160	1,978	2,296	135	6.26%
2102 Managers	0	0	4,797	4,365	4,797	0	0.00%
<b>3320 Total &gt;</b>	<b>1,990</b>	<b>1,532</b>	<b>6,957</b>	<b>6,342</b>	<b>7,092</b>	<b>135</b>	<b>1.94%</b>
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	3,043	2,816	1,780	1,714	2,198	418	23.50%
2402 Hourly, Part Time, Permanent	384	411	675	605	718	43	6.42%
2404 Hourly Temporary	0	6	0	0	0	0	0.00%
2405 Summer	105	64	138	32	138	0	0.00%
<b>3330 Total &gt;</b>	<b>3,532</b>	<b>3,297</b>	<b>2,592</b>	<b>2,351</b>	<b>3,054</b>	<b>461</b>	<b>17.80%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	465	358	505	462	537	32	6.26%
2102 Managers	0	0	1,122	1,021	1,122	0	0.00%
2301 Hourly Part Time, Permanent	0	0	147	71	150	3	2.00%
2308 Unspecified	0	0	3	35	0	-3	-100.00%
2310 Accrued Vacation payoff	0	0	9	9	0	-9	-100.00%
<b>3340 Total &gt;</b>	<b>465</b>	<b>358</b>	<b>1,786</b>	<b>1,599</b>	<b>1,808</b>	<b>22</b>	<b>1.24%</b>
<b>3510 SUI Instructional</b>							
2201 Instructional Aid	630	583	884	851	1,091	208	23.50%
2211 Accrued Vac. Payoff (Instructional)	18	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	79	85	335	300	356	22	6.42%
2404 Hourly Temporary	0	1	0	0	0	0	0.00%
2405 Summer	29	13	69	22	69	0	0.00%
<b>3510 Total &gt;</b>	<b>756</b>	<b>682</b>	<b>1,288</b>	<b>1,174</b>	<b>1,517</b>	<b>229</b>	<b>17.80%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	96	74	251	230	267	16	6.25%
2102 Managers	0	0	557	507	557	0	0.00%
2301 Hourly Part Time, Permanent	0	0	73	35	74	1	2.00%
2308 Unspecified	0	0	1	17	0	-1	-100.00%
2310 Accrued Vacation payoff	0	0	5	5	0	-5	-100.00%
<b>3520 Total &gt;</b>	<b>96</b>	<b>74</b>	<b>887</b>	<b>794</b>	<b>898</b>	<b>11</b>	<b>1.24%</b>
<b>3610 WC Instructional</b>							
2201 Instructional Aid	6,296	5,825	3,682	3,547	4,547	865	23.50%
2211 Accrued Vac. Payoff (Instructional)	-21	0	0	0	0	0	0.00%

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

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**Children's Center (Fund 04)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2401 Student Help	317	291	395	257	395	0	0.00%
2402 Hourly, Part Time, Permanent	794	850	1,396	1,252	1,485	90	6.42%
2404 Hourly Temporary	0	13	0	0	0	0	0.00%
2405 Summer	208	268	285	66	285	0	0.00%
<b>3610 Total &gt;</b>	<b>7,594</b>	<b>7,247</b>	<b>5,758</b>	<b>5,122</b>	<b>6,713</b>	<b>955</b>	<b>16.58%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	963	741	1,045	957	1,111	65	6.26%
2102 Managers	0	0	2,321	2,112	2,321	0	0.00%
2301 Hourly Part Time, Permanent	0	0	304	148	310	6	2.03%
2308 Unspecified	0	0	6	73	0	-6	-100.00%
2310 Accrued Vacation payoff	0	0	19	19	0	-19	-100.00%
<b>3620 Total &gt;</b>	<b>963</b>	<b>741</b>	<b>3,696</b>	<b>3,308</b>	<b>3,742</b>	<b>46</b>	<b>1.25%</b>
<b>3900 Other Benefits</b>							
2120 MSC Salary Contingency	0	0	0	0	-868	-868	0.00%
2130 Class. Sal. Contingency	0	0	0	0	-4,504	-4,504	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-5,372</b>	<b>-5,372</b>	<b>0.00%</b>
<b>3xxx Total &gt;</b>	<b>69,405</b>	<b>63,587</b>	<b>74,451</b>	<b>67,812</b>	<b>78,794</b>	<b>4,343</b>	<b>5.83%</b>
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	0	270	0	270	0	0.00%
<b>4300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	23	0	0	0	0	0	0.00%
4525 Office Supplies	113	0	2,116	0	1,633	-483	-22.83%
<b>4500 Total &gt;</b>	<b>135</b>	<b>0</b>	<b>2,116</b>	<b>0</b>	<b>1,633</b>	<b>-483</b>	<b>-22.83%</b>
<b>4xxx Total &gt;</b>	<b>135</b>	<b>0</b>	<b>2,386</b>	<b>0</b>	<b>1,903</b>	<b>-483</b>	<b>-20.24%</b>
<b>5200 Travel and Conference Expenses</b>							
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	0	0	219	0	0	-219	-100.00%
<b>5400 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>219</b>	<b>0</b>	<b>0</b>	<b>-219</b>	<b>-100.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5645 License Fee, Permit, and Certification	0	0	600	660	0	-600	-100.00%
<b>5600 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>660</b>	<b>0</b>	<b>-600</b>	<b>-100.00%</b>
<b>5800 Other Services &amp; Expense</b>							

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

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**Children's Center (Fund 04)-Unrestricted**

Object		Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
5898	Other Grant Repayments	610	0	0	0	0	0	0.00%
5800 Total >		610	0	0	0	0	0	0.00%
5xxx Total >		610	0	819	660	0	-819	-100.00%

**7300 Interfund Transfers - Out**

7309	Health & Welfare Interfund Transfer Out	171,907	153,299	135,151	123,889	134,006	-1,145	-0.85%
7313	Transfer Out to Self Ins for Furlough	0	0	6,562	6,562	0	-6,562	-100.00%
7300 Total >		171,907	153,299	141,713	130,451	134,006	-7,707	-5.44%
7xxx Total >		171,907	153,299	141,713	130,451	134,006	-7,707	-5.44%
<b>Children's Center (Fund 04)-Unrestricted</b>		<b>528,288</b>	<b>478,651</b>	<b>533,856</b>	<b>480,445</b>	<b>540,407</b>	<b>6,551</b>	<b>1.23%</b>

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

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**Grand Totals**

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	(%)
	08-09	09-10	10-11	10-11	11-12		
	528,288	478,651	533,856	480,445	540,407	6,551	1.23%



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

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**Children's Center (Fund 04)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>8600 State Revenues</b>							
8647 Transfer & Articulation Fund	-46,321	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>-46,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8838 Child Care Enrollment Fee	670	905	1,170	800	270	-900	-76.92%
8847 Summer Program	14,429	5,580	15,328	3,029	15,328	0	0.00%
8853 A/R Not Recorded	40	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	-4,611	0	0	688	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	-1	0	0	0	0	0	0.00%
8874 Childcare from CALWORKS	25,810	0	0	0	0	0	0.00%
8887 Optional Fee	1,674	1,215	1,200	1,463	0	-1,200	-100.00%
<b>8800 Total &gt;</b>	<b>38,010</b>	<b>7,700</b>	<b>17,698</b>	<b>5,980</b>	<b>15,598</b>	<b>-2,100</b>	<b>-11.87%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	1,831	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>1,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8870 Local Revenue</b>							
8825 Child Care Fees (Other)	22,567	22,394	20,000	15,857	0	-20,000	-100.00%
8892 Child Care Fee - Full Cost	35,714	34,049	30,000	39,866	264,000	234,000	780.00%
<b>8870 Total &gt;</b>	<b>58,281</b>	<b>56,443</b>	<b>50,000</b>	<b>55,723</b>	<b>264,000</b>	<b>214,000</b>	<b>428.00%</b>
<b>8900 Other</b>							
8985 Interfund Transfer - In (Fund 01 RGF)	430,020	441,437	466,158	466,158	260,809	-205,349	-44.05%
<b>8900 Total &gt;</b>	<b>430,020</b>	<b>441,437</b>	<b>466,158</b>	<b>466,158</b>	<b>260,809</b>	<b>-205,349</b>	<b>-44.05%</b>
<b>8xxx Total &gt;</b>	<b>479,989</b>	<b>507,412</b>	<b>533,856</b>	<b>527,861</b>	<b>540,407</b>	<b>6,551</b>	<b>1.23%</b>
<b>Children's Center (Fund 04)-Unrestricted</b>	<b>479,989</b>	<b>507,412</b>	<b>533,856</b>	<b>527,861</b>	<b>540,407</b>	<b>6,551</b>	<b>1.23%</b>

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	479,989	507,412	533,856	527,861	540,407	6,551	1.23%

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

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**Children's Center (Fund 04)-Restricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	0	18,761	0	0	0	0	0.00%
2102 Managers	51,576	67,694	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	0	0	0	-9,377	-9,377	0.00%
<b>2100 Total &gt;</b>	<b>51,576</b>	<b>86,455</b>	<b>0</b>	<b>0</b>	<b>-9,377</b>	<b>-9,377</b>	<b>0.00%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	29,441	53,270	123,433	119,461	121,466	-1,967	-1.59%
<b>2200 Total &gt;</b>	<b>29,441</b>	<b>53,270</b>	<b>123,433</b>	<b>119,461</b>	<b>121,466</b>	<b>-1,967</b>	<b>-1.59%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	10,692	11,228	0	0	0	0	0.00%
2308 Unspecified	0	0	0	1,318	0	0	0.00%
<b>2300 Total &gt;</b>	<b>10,692</b>	<b>11,228</b>	<b>0</b>	<b>1,318</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2402 Hourly, Part Time, Permanent	13,822	14,806	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>13,822</b>	<b>14,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2xxx Total &gt;</b>	<b>105,532</b>	<b>165,758</b>	<b>123,433</b>	<b>120,779</b>	<b>112,089</b>	<b>-11,344</b>	<b>-9.19%</b>
<b>3210 PERS Instructional</b>							
2201 Instructional Aid	4,837	8,901	21,856	21,153	21,770	-86	-0.39%
<b>3210 Total &gt;</b>	<b>4,837</b>	<b>8,901</b>	<b>21,856</b>	<b>21,153</b>	<b>21,770</b>	<b>-86</b>	<b>-0.39%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	0	3,135	0	0	0	0	0.00%
2102 Managers	8,473	11,311	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>8,473</b>	<b>14,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3310 OASDI (FICA) Instructional</b>							
2201 Instructional Aid	1,825	3,303	7,653	7,407	7,531	-122	-1.59%
<b>3310 Total &gt;</b>	<b>1,825</b>	<b>3,303</b>	<b>7,653</b>	<b>7,407</b>	<b>7,531</b>	<b>-122</b>	<b>-1.59%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	0	1,159	0	0	0	0	0.00%
2102 Managers	3,178	4,168	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>3,178</b>	<b>5,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	427	772	1,790	1,732	1,761	-29	-1.59%
2402 Hourly, Part Time, Permanent	200	215	0	0	0	0	0.00%

**Object Analysis (Detail)**  
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**Children's Center (Fund 04)-Restricted**

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Object	Actual 08-09	Actual 09-10	Adj Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>3330 Total &gt;</b>	<b>627</b>	<b>987</b>	<b>1,790</b>	<b>1,732</b>	<b>1,761</b>	<b>-29</b>	<b>-1.59%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	0	271	0	0	0	0	0.00%
2102 Managers	743	975	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	155	163	0	0	0	0	0.00%
2308 Unspecified	0	0	0	19	0	0	0.00%
<b>3340 Total &gt;</b>	<b>898</b>	<b>1,409</b>	<b>0</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3510 SUI Instructional</b>							
2201 Instructional Aid	88	160	889	860	875	-14	-1.59%
2211 Accrued Vac. Payoff (Instructional)	15	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	41	44	0	0	0	0	0.00%
<b>3510 Total &gt;</b>	<b>144</b>	<b>204</b>	<b>889</b>	<b>860</b>	<b>875</b>	<b>-14</b>	<b>-1.59%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	0	56	0	0	0	0	0.00%
2102 Managers	154	196	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	32	34	0	0	0	0	0.00%
2308 Unspecified	0	0	0	9	0	0	0.00%
<b>3520 Total &gt;</b>	<b>186</b>	<b>286</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3610 WC Instructional</b>							
2201 Instructional Aid	883	1,598	3,703	3,584	3,644	-59	-1.59%
2211 Accrued Vac. Payoff (Instructional)	-17	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	415	444	0	0	0	0	0.00%
<b>3610 Total &gt;</b>	<b>1,280</b>	<b>2,042</b>	<b>3,703</b>	<b>3,584</b>	<b>3,644</b>	<b>-59</b>	<b>-1.59%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	0	561	0	0	0	0	0.00%
2102 Managers	1,538	2,026	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	321	337	0	0	0	0	0.00%
2308 Unspecified	0	0	0	40	0	0	0.00%
<b>3620 Total &gt;</b>	<b>1,858</b>	<b>2,923</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3900 Other Benefits</b>							
2130 Class. Sal. Contingency	0	0	0	0	-2,747	-2,747	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,747</b>	<b>-2,747</b>	<b>0.00%</b>
<b>3xxx Total &gt;</b>	<b>23,307</b>	<b>39,828</b>	<b>35,891</b>	<b>34,804</b>	<b>32,834</b>	<b>-3,057</b>	<b>-8.52%</b>

**Object Analysis (Detail)**  
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**Children's Center (Fund 04)-Restricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	5,301	479	915	428	0	-915	-100.00%
<b>4300 Total &gt;</b>	<b>5,301</b>	<b>479</b>	<b>915</b>	<b>428</b>	<b>0</b>	<b>-915</b>	<b>-100.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	126	85	0	85	0	0	0.00%
4525 Office Supplies	5,801	4,426	880	2,454	704	-176	-20.00%
<b>4500 Total &gt;</b>	<b>5,927</b>	<b>4,511</b>	<b>880</b>	<b>2,540</b>	<b>704</b>	<b>-176</b>	<b>-20.00%</b>
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	15,154	18,253	16,400	18,620	16,400	0	0.00%
<b>4700 Total &gt;</b>	<b>15,154</b>	<b>18,253</b>	<b>16,400</b>	<b>18,620</b>	<b>16,400</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>26,382</b>	<b>23,242</b>	<b>18,195</b>	<b>21,587</b>	<b>17,104</b>	<b>-1,091</b>	<b>-6.00%</b>
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	689	0	0	0	0	0	0.00%
<b>5200 Total &gt;</b>	<b>689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	0	0	413	0	216	-197	-47.70%
<b>5400 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>413</b>	<b>0</b>	<b>216</b>	<b>-197</b>	<b>-47.70%</b>
<b>5600 Rents, Leases and Repairs</b>							
5645 License Fee, Permit, and Certification	600	660	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>600</b>	<b>660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
5834 Indirect Cost	5,867	11,069	0	0	0	0	0.00%
5884 Children's Center - Background Check	0	0	401	0	226	-175	-43.64%
<b>5800 Total &gt;</b>	<b>5,867</b>	<b>11,069</b>	<b>401</b>	<b>0</b>	<b>226</b>	<b>-175</b>	<b>-43.64%</b>
<b>5xxx Total &gt;</b>	<b>7,156</b>	<b>11,729</b>	<b>814</b>	<b>0</b>	<b>442</b>	<b>-372</b>	<b>-45.70%</b>
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	0	7,602	2,409	0	-7,602	-100.00%
<b>6100 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>7,602</b>	<b>2,409</b>	<b>0</b>	<b>-7,602</b>	<b>-100.00%</b>
<b>6xxx Total &gt;</b>	<b>0</b>	<b>0</b>	<b>7,602</b>	<b>2,409</b>	<b>0</b>	<b>-7,602</b>	<b>-100.00%</b>
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	21,899	46,216	67,576	61,944	68,721	1,145	1.69%
7313 Transfer Out to Self Ins for Furlough	0	0	5,139	5,139	0	-5,139	-100.00%

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

Print Date: Thursday, June 16, 2011

Print Time: 9:42 AM

**Children's Center (Fund 04)-Restricted**

Object

7300 Total >

7xxx Total >

Children's Center (Fund 04)-Restricted

Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
21,899	46,216	72,715	67,083	68,721	-3,994	-5.49%
21,899	46,216	72,715	67,083	68,721	-3,994	-5.49%
184,276	286,773	258,650	246,663	231,190	-27,460	-10.62%

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

Print Date: Thursday, June 16, 2011  
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Object

Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
184,276	286,773	258,650	246,663	231,190	-27,460	-10.62%

\*\*Variance: Column 5 - Column 3.

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

Print Date: Thursday, June 16, 2011

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**Children's Center (Fund 04)-Restricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>8100 Federal Revenues</b>							
8114 Child Care Food	45,744	58,260	17,000	66,786	17,000	0	0.00%
8116 Upward Bound	0	0	415	0	0	-415	-100.00%
<b>8100 Total &gt;</b>	<b>45,744</b>	<b>58,260</b>	<b>17,415</b>	<b>66,786</b>	<b>17,000</b>	<b>-415</b>	<b>-2.38%</b>
<b>8600 State Revenues</b>							
8615 Child Care Grant	65,016	159,268	203,590	178,442	214,190	10,600	5.21%
8645 Infant Toddler Resource	606	0	0	104	0	0	0.00%
<b>8600 Total &gt;</b>	<b>65,622</b>	<b>159,268</b>	<b>203,590</b>	<b>178,546</b>	<b>214,190</b>	<b>10,600</b>	<b>5.21%</b>
<b>8620 Categorical Apportionments</b>							
8604 State Funded Project	500	0	0	0	0	0	0.00%
<b>8620 Total &gt;</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8690 State Revenue</b>							
8615 Child Care Grant	122,211	38,265	37,644	28,688	0	-37,644	-100.00%
<b>8690 Total &gt;</b>	<b>122,211</b>	<b>38,265</b>	<b>37,644</b>	<b>28,688</b>	<b>0</b>	<b>-37,644</b>	<b>-100.00%</b>
<b>8xxx Total &gt;</b>	<b>234,077</b>	<b>255,793</b>	<b>258,649</b>	<b>274,020</b>	<b>231,190</b>	<b>-27,459</b>	<b>-10.62%</b>
<b>Children's Center (Fund 04)-Restricted</b>	<b>234,077</b>	<b>255,793</b>	<b>258,649</b>	<b>274,020</b>	<b>231,190</b>	<b>-27,459</b>	<b>-10.62%</b>



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

Print Date: Thursday, June 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	234,077	255,793	258,649	274,020	231,190	-27,459	-10.62%

# **Exhibit D**

## **Student Center**

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

Print Date: Thursday, June 16, 2011

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**College Center (Fund 47)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	15,822	19,098	19,486	17,843	21,198	1,712	8.79%
2130 Class. Sal. Contingency	0	0	0	0	-1,636	-1,636	0.00%
<b>2100 Total &gt;</b>	<b>15,822</b>	<b>19,098</b>	<b>19,486</b>	<b>17,843</b>	<b>19,562</b>	<b>76</b>	<b>0.39%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2302 Hourly Student Help	0	0	0	220	0	0	0.00%
2306 Hourly Temporary	844	0	0	206	0	0	0.00%
<b>2300 Total &gt;</b>	<b>844</b>	<b>0</b>	<b>0</b>	<b>426</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2xxx Total &gt;</b>	<b>16,666</b>	<b>19,098</b>	<b>19,486</b>	<b>18,268</b>	<b>19,562</b>	<b>76</b>	<b>0.39%</b>
<b>3120 STRS Non-Instructional</b>							
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	2,599	3,191	3,450	3,160	3,799	349	10.11%
2306 Hourly Temporary	139	0	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>2,738</b>	<b>3,191</b>	<b>3,450</b>	<b>3,160</b>	<b>3,799</b>	<b>349</b>	<b>10.11%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	981	1,184	1,208	1,106	1,314	106	8.79%
2306 Hourly Temporary	52	0	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>1,033</b>	<b>1,184</b>	<b>1,208</b>	<b>1,106</b>	<b>1,314</b>	<b>106</b>	<b>8.79%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	229	277	283	259	307	25	8.78%
2306 Hourly Temporary	12	0	0	3	0	0	0.00%
<b>3340 Total &gt;</b>	<b>242</b>	<b>277</b>	<b>283</b>	<b>262</b>	<b>307</b>	<b>25</b>	<b>8.78%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	48	57	140	128	153	12	8.79%
2306 Hourly Temporary	3	0	0	1	0	0	0.00%
<b>3520 Total &gt;</b>	<b>50</b>	<b>57</b>	<b>140</b>	<b>130</b>	<b>153</b>	<b>12</b>	<b>8.79%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	475	665	585	535	636	51	8.79%
2302 Hourly Student Help	0	0	0	86	0	0	0.00%
2306 Hourly Temporary	25	0	0	6	0	0	0.00%
<b>3620 Total &gt;</b>	<b>500</b>	<b>665</b>	<b>585</b>	<b>627</b>	<b>636</b>	<b>51</b>	<b>8.79%</b>
<b>3900 Other Benefits</b>							

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

Print Date: Thursday, June 16, 2011

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**College Center (Fund 47)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2130 Class. Sal. Contingency	0	0	0	0	-479	-479	0.00%
3900 Total >	0	0	0	0	-479	-479	0.00%
3xxx Total >	4,563	5,374	5,666	5,285	5,731	65	1.14%
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	411	-57	1,150	-12	1,150	0	0.00%
4536 Computer Network Related Supplies	0	905	0	0	0	0	0.00%
4551 Minor Equipment/Property	824	0	0	0	0	0	0.00%
4500 Total >	1,235	847	1,150	-12	1,150	0	0.00%
4xxx Total >	1,235	847	1,150	-12	1,150	0	0.00%
<b>5100 Contracts</b>							
5114 Technical Assistance/Training	2,400	0	0	0	0	0	0.00%
5100 Total >	2,400	0	0	0	0	0	0.00%
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	676	0	1,500	125	1,500	0	0.00%
5200 Total >	676	0	1,500	125	1,500	0	0.00%
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	0	50	75	75	75	0	0.00%
5300 Total >	0	50	75	75	75	0	0.00%
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	17,545	17,545	17,545	17,545	17,545	0	0.00%
5400 Total >	17,545	17,545	17,545	17,545	17,545	0	0.00%
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	41,241	36,278	37,982	24,006	34,956	-3,026	-7.97%
5502 Natural Gas	11,191	5,229	11,499	11,311	10,453	-1,046	-9.10%
5503 Water	8,496	9,327	9,526	10,980	17,359	7,833	82.23%
5504 Telephone	0	0	5,260	0	5,260	0	0.00%
5506 Waste Disposal	4,935	4,404	5,980	3,993	6,472	492	8.23%
5507 Sewage	2,357	792	2,423	0	2,263	-160	-6.60%
5511 Custodial Services (in-house)	45,000	45,000	45,000	41,250	45,000	0	0.00%
5514 General Maintenance	7,241	7,629	29,000	5,756	29,000	0	0.00%
5500 Total >	120,462	108,658	146,670	97,297	150,763	4,093	2.79%
<b>5600 Rents, Leases and Repairs</b>							
5620 Maintenance Agreement	810	1,170	1,080	810	1,080	0	0.00%

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

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**College Center (Fund 47)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
5630 Equipment Repair	5,283	9,818	9,818	1,138	9,818	0	0.00%
<i>5600 Total &gt;</i>	<b>6,093</b>	<b>10,988</b>	<b>10,898</b>	<b>1,948</b>	<b>10,898</b>	<b>0</b>	<b>0.00%</b>
<i>5800 Other Services &amp; Expense</i>							
5854 Pay ASMP for Bookstore	5,000	5,000	5,000	5,000	5,000	0	0.00%
<i>5800 Total &gt;</i>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<i>5xxx Total &gt;</i>	<b>152,175</b>	<b>142,241</b>	<b>181,688</b>	<b>121,990</b>	<b>185,781</b>	<b>4,093</b>	<b>2.25%</b>
<i>6100 Sites and Site Improvements</i>							
<i>6400 Capital Equipment - New</i>							
6404 Equipment Purchase - New	8,286	1,980	3,000	5,300	3,000	0	0.00%
<i>6400 Total &gt;</i>	<b>8,286</b>	<b>1,980</b>	<b>3,000</b>	<b>5,300</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<i>6xxx Total &gt;</i>	<b>8,286</b>	<b>1,980</b>	<b>3,000</b>	<b>5,300</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<i>7100 Debt Retirement</i>							
7101 College Center Bond	20,325	19,875	19,425	19,425	18,975	-450	-2.32%
<i>7100 Total &gt;</i>	<b>20,325</b>	<b>19,875</b>	<b>19,425</b>	<b>19,425</b>	<b>18,975</b>	<b>-450</b>	<b>-2.32%</b>
<i>7300 Interfund Transfers - Out</i>							
7309 Health & Welfare Interfund Transfer Out	10,951	11,272	11,453	10,499	11,453	0	0.00%
7310 Debt Service Fund Transfer-Out	0	0	17,555	0	17,555	0	0.00%
7313 Transfer Out to Self Ins for Furlough	0	0	812	0	0	-812	-100.00%
<i>7300 Total &gt;</i>	<b>10,951</b>	<b>11,272</b>	<b>29,820</b>	<b>10,499</b>	<b>29,008</b>	<b>-812</b>	<b>-2.72%</b>
<i>7xxx Total &gt;</i>	<b>31,276</b>	<b>31,147</b>	<b>49,245</b>	<b>29,924</b>	<b>47,983</b>	<b>-1,262</b>	<b>-2.56%</b>
<b>College Center (Fund 47)-Res/Unres</b>	<b>214,201</b>	<b>200,688</b>	<b>260,235</b>	<b>180,755</b>	<b>263,207</b>	<b>2,972</b>	<b>1.14%</b>

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	214,201	200,688	260,235	180,755	263,207	2,972	1.14%

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

Print Date: Thursday, June 16, 2011  
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**College Center (Fund 47)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>8600 State Revenues</b>							
8647 Transfer & Articulation Fund	-1,872	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>-1,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8833 College Center Building Fee	0	0	200	0	200	0	0.00%
8843 College Center Use Fees	163,290	165,269	158,000	160,775	158,000	0	0.00%
8846 Commission (Cafeteria)	7,500	15,000	15,000	11,250	15,000	0	0.00%
8849 N/A	180	232	0	570	0	0	0.00%
8853 A/R Not Recorded	240	280	0	10	0	0	0.00%
8857 Interest on Fund Balance	-2,028	0	0	747	0	0	0.00%
8869 Bookstore Commission	110,120	94,120	102,000	79,211	102,000	0	0.00%
<b>8800 Total &gt;</b>	<b>279,302</b>	<b>274,901</b>	<b>275,200</b>	<b>252,563</b>	<b>275,200</b>	<b>0</b>	<b>0.00%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	2,370	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>2,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>	<b>277,430</b>	<b>277,271</b>	<b>275,200</b>	<b>252,563</b>	<b>275,200</b>	<b>0</b>	<b>0.00%</b>
<b>College Center (Fund 47)-Res/Unres</b>	<b>277,430</b>	<b>277,271</b>	<b>275,200</b>	<b>252,563</b>	<b>275,200</b>	<b>0</b>	<b>0.00%</b>

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	277,430	277,271	275,200	252,563	275,200	0	0.00%



# **Exhibit E**

## **Parking**

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

Print Date: Thursday, June 16, 2011

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**Parking Fund (Fund 39)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	98,876	136,229	137,053	124,245	147,342	10,289	7.51%
2102 Managers	8,255	9,712	10,000	9,064	10,000	0	0.00%
2114 NI Classified-Educ Incentive	0	1,200	600	0	0	-600	-100.00%
2130 Class. Sal. Contingency	0	0	0	0	-11,375	-11,375	0.00%
<b>2100 Total &gt;</b>	<b>107,131</b>	<b>147,141</b>	<b>147,653</b>	<b>133,310</b>	<b>145,967</b>	<b>-1,686</b>	<b>-1.14%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2302 Hourly Student Help	8,056	5,174	0	0	2,000	2,000	0.00%
2303 Hourly Overtime	1,010	1,523	2,000	938	2,000	0	0.00%
2306 Hourly Temporary	25,881	11,508	1,815	2,039	2,500	685	37.76%
2308 Unspecified	0	0	4,600	5,809	6,000	1,400	30.43%
2313 Unknown	0	0	0	48	0	0	0.00%
<b>2300 Total &gt;</b>	<b>34,947</b>	<b>18,204</b>	<b>8,415</b>	<b>8,833</b>	<b>12,500</b>	<b>4,085</b>	<b>48.55%</b>
<b>2xxx Total &gt;</b>	<b>142,079</b>	<b>165,345</b>	<b>156,068</b>	<b>142,143</b>	<b>158,467</b>	<b>2,399</b>	<b>1.54%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	16,243	22,763	24,268	21,987	26,408	2,140	8.82%
2102 Managers	1,290	1,669	1,770	1,590	1,792	22	1.24%
2308 Unspecified	0	0	0	0	1,075	1,075	0.00%
<b>3220 Total &gt;</b>	<b>17,534</b>	<b>24,432</b>	<b>26,038</b>	<b>23,577</b>	<b>29,275</b>	<b>3,237</b>	<b>12.43%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	6,130	8,364	8,497	7,703	9,135	638	7.51%
2102 Managers	512	602	620	562	620	0	0.00%
2114 NI Classified-Educ Incentive	0	74	37	0	0	-37	-100.00%
2303 Hourly Overtime	63	94	124	58	124	0	0.00%
2308 Unspecified	0	0	0	0	372	372	0.00%
2313 Unknown	0	0	0	3	0	0	0.00%
<b>3320 Total &gt;</b>	<b>6,705</b>	<b>9,135</b>	<b>9,278</b>	<b>8,326</b>	<b>10,251</b>	<b>973</b>	<b>10.48%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	1,434	1,975	1,987	1,802	2,136	149	7.51%
2102 Managers	120	141	146	131	145	-1	-0.68%
2114 NI Classified-Educ Incentive	0	17	9	0	0	-9	-100.00%
2303 Hourly Overtime	15	22	73	14	73	0	0.00%
2306 Hourly Temporary	371	167	26	30	36	10	38.46%

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
**Parking Fund (Fund 39)-Res/Unres**

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
2308 Unspecified	0	0	67	84	87	20	29.85%
<b>3340 Total &gt;</b>	<b>1,939</b>	<b>2,322</b>	<b>2,308</b>	<b>2,060</b>	<b>2,477</b>	<b>169</b>	<b>7.34%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	297	404	987	895	1,061	74	7.51%
2102 Managers	25	29	72	65	0	-72	-100.00%
2114 NI Classified-Educ Incentive	0	4	4	3	0	-4	-100.00%
2303 Hourly Overtime	3	5	14	7	14	0	0.00%
2306 Hourly Temporary	81	35	14	15	18	4	28.57%
2308 Unspecified	0	0	34	42	43	9	26.47%
<b>3520 Total &gt;</b>	<b>406</b>	<b>476</b>	<b>1,125</b>	<b>1,026</b>	<b>1,136</b>	<b>11</b>	<b>0.96%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	2,966	4,047	4,112	3,727	4,420	309	7.51%
2102 Managers	247	291	300	272	300	0	0.00%
2114 NI Classified-Educ Incentive	0	36	18	0	0	-18	-100.00%
2302 Hourly Student Help	241	155	0	0	60	60	0.00%
2303 Hourly Overtime	30	46	60	28	60	0	0.00%
2306 Hourly Temporary	772	345	55	61	75	20	36.36%
2308 Unspecified	0	0	138	174	180	42	30.43%
2313 Unknown	0	0	0	1	0	0	0.00%
<b>3620 Total &gt;</b>	<b>4,257</b>	<b>4,921</b>	<b>4,683</b>	<b>4,264</b>	<b>5,095</b>	<b>413</b>	<b>8.81%</b>
<b>3900 Other Benefits</b>							
2130 Class. Sal. Contingency	0	0	0	0	-3,332	-3,332	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,332</b>	<b>-3,332</b>	<b>0.00%</b>
<b>3xxx Total &gt;</b>	<b>30,841</b>	<b>41,286</b>	<b>43,432</b>	<b>39,254</b>	<b>44,903</b>	<b>1,471</b>	<b>3.39%</b>
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	5,849	5,798	7,000	6,613	7,000	0	0.00%
4525 Office Supplies	5,624	8,566	3,200	1,467	3,200	0	0.00%
4553 Uniforms (Parking, Athletics)	1,037	660	1,200	837	1,200	0	0.00%
<b>4500 Total &gt;</b>	<b>12,509</b>	<b>15,024</b>	<b>11,400</b>	<b>8,916</b>	<b>11,400</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>12,509</b>	<b>15,024</b>	<b>11,400</b>	<b>8,916</b>	<b>11,400</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>							
5113 Security Services	46,800	46,800	46,800	42,900	46,800	0	0.00%
<b>5100 Total &gt;</b>	<b>46,800</b>	<b>46,800</b>	<b>46,800</b>	<b>42,900</b>	<b>46,800</b>	<b>0</b>	<b>0.00%</b>

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

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**Parking Fund (Fund 39)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	105	60	0	0	0	0	0.00%
5200 Total >	105	60	0	0	0	0	0.00%
<b>5500 Utilities and Housekeeping Services</b>							
5528 Mobil Phone	1,185	1,326	2,000	1,284	2,000	0	0.00%
5500 Total >	1,185	1,326	2,000	1,284	2,000	0	0.00%
<b>5600 Rents, Leases and Repairs</b>							
5630 Equipment Repair	18,129	8,349	7,000	7,355	7,000	0	0.00%
5632 Road/Pavement Repair	4,238	0	66,014	8,665	57,100	-8,914	-13.50%
5660 Sign Maintenance/Repair	6,697	6,364	3,000	1,360	3,000	0	0.00%
5600 Total >	29,065	14,713	76,014	17,380	67,100	-8,914	-11.73%
<b>5800 Other Services &amp; Expense</b>							
5804 Miscellaneous Expense	0	11	0	0	0	0	0.00%
5800 Total >	0	11	0	0	0	0	0.00%
5xxx Total >	77,155	62,910	124,814	61,564	115,900	-8,914	-7.14%
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	0	13,757	909	908	15,000	14,091	1550.17%
6425 Non-Instructional Equipment - Replacement	0	0	18,091	376	5,000	-13,091	-72.36%
6400 Total >	0	13,757	19,000	1,284	20,000	1,000	5.26%
6xxx Total >	0	13,757	19,000	1,284	20,000	1,000	5.26%
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	65,703	90,176	91,628	83,992	91,628	0	0.00%
7313 Transfer Out to Self Ins for Furlough	0	0	5,707	5,707	0	-5,707	-100.00%
7321 Transfer to Unrestr. Genl. Fund	0	0	14,700	0	14,700	0	0.00%
7300 Total >	65,703	90,176	112,035	89,699	106,328	-5,707	-5.09%
7xxx Total >	65,703	90,176	112,035	89,699	106,328	-5,707	-5.09%
<b>Parking Fund (Fund 39)-Res/Unres</b>	<b>328,287</b>	<b>388,499</b>	<b>466,749</b>	<b>342,860</b>	<b>456,998</b>	<b>-9,751</b>	<b>-2.09%</b>

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	328,287	388,499	466,749	342,860	456,998	-9,751	-2.09%

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

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**Parking Fund (Fund 39)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>8600 State Revenues</b>							
8647 Transfer & Articulation Fund	-210	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>-210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8818 Parking Fines	80,635	78,274	85,000	69,539	75,000	-10,000	-11.76%
8852 Rents (Facilities)	93,601	12,625	12,000	10,100	12,000	0	0.00%
8853 A/R Not Recorded	840	220	0	0	0	0	0.00%
8857 Interest on Fund Balance	-3,832	0	0	870	0	0	0.00%
<b>8800 Total &gt;</b>	<b>171,244</b>	<b>91,119</b>	<b>97,000</b>	<b>80,509</b>	<b>87,000</b>	<b>-10,000</b>	<b>-10.31%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	3,796	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>3,796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8870 Local Revenue</b>							
8829 Parking Fees (Daily)	265,198	454,474	348,000	515,964	325,000	-23,000	-6.61%
8848 Parking Spitters	54,849	55,007	50,000	52,890	52,000	2,000	4.00%
<b>8870 Total &gt;</b>	<b>320,048</b>	<b>509,481</b>	<b>398,000</b>	<b>568,854</b>	<b>377,000</b>	<b>-21,000</b>	<b>-5.28%</b>
<b>8xxx Total &gt;</b>	<b>491,082</b>	<b>604,396</b>	<b>495,000</b>	<b>649,363</b>	<b>464,000</b>	<b>-31,000</b>	<b>-6.26%</b>
<b>Parking Fund (Fund 39)-Res/Unres</b>	<b>491,082</b>	<b>604,396</b>	<b>495,000</b>	<b>649,363</b>	<b>464,000</b>	<b>-31,000</b>	<b>-6.26%</b>

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

Print Date: Thursday, June 16, 2011  
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**Grand Totals**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	491,082	604,396	495,000	649,363	464,000	-31,000	-6.26%

# **Exhibit F**

## **Self Insurance**



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

Print Date: Thursday, June 16, 2011

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**Self Insurance (Fund 35)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>3400 Health and Welfare Benefits</b>							
3450 Aggregate Health Insurance Expense	6,818,915	8,472,472	6,739,038	7,523,090	6,739,038	0	0.00%
3452 Self Insurance (Abatement)	-508,143	-1,332,079	0	-1,710,072	0	0	0.00%
3453 Prefund Section 124	8,689	0	0	0	0	0	0.00%
3454 Excess Sick Leave	0	9,937	0	0	0	0	0.00%
3455 Categorical assessed for OPEB	0	0	112,620	0	112,620	0	0.00%
<b>3400 Total &gt;</b>	<b>6,319,460</b>	<b>7,150,330</b>	<b>6,851,658</b>	<b>5,813,019</b>	<b>6,851,658</b>	<b>0</b>	<b>0.00%</b>
<b>3xxx Total &gt;</b>	<b>6,319,460</b>	<b>7,150,330</b>	<b>6,851,658</b>	<b>5,813,019</b>	<b>6,851,658</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4503 Subscription	0	1,368	0	2,196	0	0	0.00%
<b>4500 Total &gt;</b>	<b>0</b>	<b>1,368</b>	<b>0</b>	<b>2,196</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>0</b>	<b>1,368</b>	<b>0</b>	<b>2,196</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>							
5145 Temp. Contract Service	43,150	636	0	1,942	0	0	0.00%
<b>5100 Total &gt;</b>	<b>43,150</b>	<b>636</b>	<b>0</b>	<b>1,942</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
5848 Valuation/Surveys	2,700	0	0	0	0	0	0.00%
<b>5800 Total &gt;</b>	<b>2,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>45,850</b>	<b>636</b>	<b>0</b>	<b>1,942</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>7300 Interfund Transfers - Out</b>							
7318 Interfund Transfer Out - Non-Medical for Categ	0	0	54,481	0	54,481	0	0.00%
<b>7300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>54,481</b>	<b>0</b>	<b>54,481</b>	<b>0</b>	<b>0.00%</b>
<b>7xxx Total &gt;</b>	<b>0</b>	<b>0</b>	<b>54,481</b>	<b>0</b>	<b>54,481</b>	<b>0</b>	<b>0.00%</b>
<b>Self Insurance (Fund 35)-Res/Unres</b>	<b>6,365,311</b>	<b>7,152,334</b>	<b>6,906,139</b>	<b>5,817,157</b>	<b>6,906,139</b>	<b>0</b>	<b>0.00%</b>

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	6,365,311	7,152,334	6,906,139	5,817,157	6,906,139	0	0.00%

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

Print Date: Thursday, June 16, 2011

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**Self Insurance (Fund 35)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>8800 Local Revenues</b>							
8822 Other Income	122,024	99,907	0	148,646	1,237	1,237	0.00%
8857 Interest on Fund Balance	-195,273	0	0	28,025	0	0	0.00%
8870 Retiree Insurance Contribution	0	367,953	421,217	321,769	421,217	0	0.00%
8873 COBRA	0	71,494	30,000	39,322	30,000	0	0.00%
8876 Unknown	0	4,057	0	0	0	0	0.00%
<b>8800 Total &gt;</b>	<b>-73,249</b>	<b>543,410</b>	<b>451,217</b>	<b>537,762</b>	<b>452,454</b>	<b>1,237</b>	<b>0.27%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	125,914	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>125,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8985 Interfund Transfer - In (Fund 01 RGF)	497,930	553,097	532,638	479,875	531,401	-1,237	-0.23%
8986 Interfund Transfer - In (Fund 01)	5,604,003	5,484,180	5,616,476	5,156,016	5,616,476	0	0.00%
8988 Interfund Transfer - In (Fund 04)	194,719	199,515	202,727	185,833	202,727	0	0.00%
8989 Interfund Transfer - In (Fund 47)	9,126	11,272	11,453	10,499	11,453	0	0.00%
8990 Interfund Transfer - in (Fund 39)	65,703	90,176	91,628	83,992	91,628	0	0.00%
8999 Transfer-In to Self Insurance for Furloughs	0	0	257,110	40,973	0	-257,110	-100.00%
<b>8900 Total &gt;</b>	<b>6,371,480</b>	<b>6,338,240</b>	<b>6,712,032</b>	<b>5,957,188</b>	<b>6,453,685</b>	<b>-258,347</b>	<b>-3.85%</b>
<b>8xxx Total &gt;</b>	<b>6,298,231</b>	<b>7,007,564</b>	<b>7,163,249</b>	<b>6,494,949</b>	<b>6,906,139</b>	<b>-257,110</b>	<b>-3.59%</b>
<b>Self Insurance (Fund 35)-Res/Unres</b>	<b>6,298,231</b>	<b>7,007,564</b>	<b>7,163,249</b>	<b>6,494,949</b>	<b>6,906,139</b>	<b>-257,110</b>	<b>-3.59%</b>

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

Print Date: Thursday, June 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	6,298,231	7,007,564	7,163,249	6,494,949	6,906,139	-257,110	-3.59%

# **Exhibit G**

## **Capital Projects**

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

Print Date: Thursday, June 16, 2011  
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**Capital Projects Fund (CC) (Fund 14)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	3,511	0	33,500	10,583	12,703	-20,797	-62.08%
<b>4300 Total &gt;</b>	<b>3,511</b>	<b>0</b>	<b>33,500</b>	<b>10,583</b>	<b>12,703</b>	<b>-20,797</b>	<b>-62.08%</b>
<b>4500 Non-Instructional Supplies</b>							
4502 Reference Data Base	0	0	45,000	44,816	0	-45,000	-100.00%
4503 Subscription	0	0	36,036	0	0	-36,036	-100.00%
4525 Office Supplies	0	0	7,842	6,073	5,210	-2,632	-33.56%
4553 Uniforms (Parking, Athletics)	9,942	0	0	0	0	0	0.00%
4558 Library Reserve	2,352	5,614	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>12,294</b>	<b>5,614</b>	<b>88,878</b>	<b>50,889</b>	<b>5,210</b>	<b>-83,668</b>	<b>-94.14%</b>
<b>4xxx Total &gt;</b>	<b>15,805</b>	<b>5,614</b>	<b>122,378</b>	<b>61,473</b>	<b>17,913</b>	<b>-104,465</b>	<b>-85.36%</b>
<b>5100 Contracts</b>							
5131 Engineering & Design Services	46,618	8,718	39,663	4,140	35,523	-4,140	-10.44%
5167 IPP/FPP (Arch Res incl for FO)	25,311	0	0	0	0	0	0.00%
5169 IPP/FPP (0405)	0	0	27,680	0	27,680	0	0.00%
<b>5100 Total &gt;</b>	<b>71,929</b>	<b>8,718</b>	<b>67,343</b>	<b>4,140</b>	<b>63,203</b>	<b>-4,140</b>	<b>-6.15%</b>
<b>5400 Insurance</b>							
5420 Enviromental Insurance	51,205	51,205	51,205	51,205	51,205	0	0.00%
<b>5400 Total &gt;</b>	<b>51,205</b>	<b>51,205</b>	<b>51,205</b>	<b>51,205</b>	<b>51,205</b>	<b>0</b>	<b>0.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	107	0	0	400	0	0	0.00%
5620 Maintenance Agreement	0	8,000	8,500	19,153	8,500	0	0.00%
5637 Copier Equipment Lease	0	0	5,305	4,364	2,700	-2,605	-49.10%
<b>5600 Total &gt;</b>	<b>107</b>	<b>8,000</b>	<b>13,805</b>	<b>23,918</b>	<b>11,200</b>	<b>-2,605</b>	<b>-18.87%</b>
<b>5700 Legal, Election and Audit Expenses</b>							
5710 Legal (Advertising & Fees)	14,025	-6,563	6,327	0	6,327	0	0.00%
<b>5700 Total &gt;</b>	<b>14,025</b>	<b>-6,563</b>	<b>6,327</b>	<b>0</b>	<b>6,327</b>	<b>0</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>137,265</b>	<b>61,360</b>	<b>138,680</b>	<b>79,263</b>	<b>131,935</b>	<b>-6,745</b>	<b>-4.86%</b>
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	0	57,691	0	57,691	0	0.00%
<b>6100 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>57,691</b>	<b>0</b>	<b>57,691</b>	<b>0</b>	<b>0.00%</b>
<b>6200 Building Improvements</b>							
6235 Building Re-roofing	61,597	0	100,000	0	0	-100,000	-100.00%

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

Print Date: Thursday, June 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
6237 Preliminary Plans	0	0	91,000	0	0	-91,000	-100.00%
6238 Working Drawings	0	0	91,000	0	0	-91,000	-100.00%
6244 Seismic upgrade	37,471	0	0	0	0	0	0.00%
6245 Flooring	395,372	0	0	0	0	0	0.00%
6269 New Construction	0	0	0	0	3,108,000	3,108,000	0.00%
<b>6200 Total &gt;</b>	<b>494,440</b>	<b>0</b>	<b>282,000</b>	<b>0</b>	<b>3,108,000</b>	<b>2,826,000</b>	<b>1002.13%</b>
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	65,667	26,830	18,568	16,209	16,152	-2,416	-13.01%
6405 Instructional Equipment - New	107,579	16,315	1,327	-4,034	32,259	30,932	2330.97%
6443 Technology Refreshment (08-09)	238,781	236,243	25,020	179,715	64,802	39,782	159.00%
<b>6400 Total &gt;</b>	<b>412,027</b>	<b>279,387</b>	<b>44,915</b>	<b>191,890</b>	<b>113,213</b>	<b>68,298</b>	<b>152.06%</b>
<b>6xxx Total &gt;</b>	<b>906,467</b>	<b>279,387</b>	<b>384,606</b>	<b>191,890</b>	<b>3,278,904</b>	<b>2,894,298</b>	<b>752.54%</b>
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	50,000	0	0	0	125,000	125,000	0.00%
<b>7300 Total &gt;</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>125,000</b>	<b>0.00%</b>
<b>7xxx Total &gt;</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>125,000</b>	<b>0.00%</b>
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>	<b>1,109,537</b>	<b>346,361</b>	<b>645,664</b>	<b>332,626</b>	<b>3,553,752</b>	<b>2,908,088</b>	<b>450.40%</b>

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

Print Date: Thursday, June 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	1,109,537	346,361	645,664	332,626	3,553,752	2,908,088	450.40%



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

Print Date: Thursday, June 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>8600 State Revenues</b>							
8604 State Funded Project	0	0	182,000	0	0	-182,000	-100.00%
8618 Instructional Equipment & Library Material	0	0	0	0	3,108,000	3,108,000	0.00%
<b>8600 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>182,000</b>	<b>0</b>	<b>3,108,000</b>	<b>2,926,000</b>	<b>1607.69%</b>
<b>8800 Local Revenues</b>							
8852 Rents (Facilities)	28,905	22,425	12,000	45,515	12,000	0	0.00%
8857 Interest on Fund Balance	-26,320	0	0	3,321	0	0	0.00%
8862 Library (Equipment Revenue)	0	0	28,000	40,089	16,910	-11,090	-39.61%
8868 Prior Year Adjustments - Apportionment	-1	0	0	0	0	0	0.00%
8898 Local Grants	1,498	0	81,036	57,071	15,582	-65,454	-80.77%
<b>8800 Total &gt;</b>	<b>4,082</b>	<b>22,425</b>	<b>121,036</b>	<b>145,995</b>	<b>44,492</b>	<b>-76,544</b>	<b>-63.24%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	10,441	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>10,441</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8983 transfer in	51,205	0	51,205	51,205	51,205	0	0.00%
8991 Transfer In - From Capital Outlay	0	0	33,500	33,500	12,703	-20,797	-62.08%
8994 Transfer In from General Fund	138,954	0	0	0	0	0	0.00%
<b>8900 Total &gt;</b>	<b>190,159</b>	<b>0</b>	<b>84,705</b>	<b>84,705</b>	<b>63,908</b>	<b>-20,797</b>	<b>-24.55%</b>
<b>8xxx Total &gt;</b>	<b>194,241</b>	<b>32,866</b>	<b>387,741</b>	<b>230,700</b>	<b>3,216,400</b>	<b>2,828,659</b>	<b>729.52%</b>
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>	<b>194,241</b>	<b>32,866</b>	<b>387,741</b>	<b>230,700</b>	<b>3,216,400</b>	<b>2,828,659</b>	<b>729.52%</b>

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

Print Date: Thursday, June 16, 2011

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**Grand Totals**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	194,241	32,866	387,741	230,700	3,216,400	2,828,659	729.52%

# **Exhibit H**

## **Building Fund**

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

Print Date: Thursday, June 16, 2011

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**Building Fund (Fund 48)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	0	0	2,683	0	0	0.00%
<b>4300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,683</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	931	0	0	0	0	0	0.00%
4551 Minor Equipment/Property	0	997	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>931</b>	<b>997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>931</b>	<b>997</b>	<b>0</b>	<b>2,683</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>							
5173 Bond Program Mgmt	758,403	795,516	0	384,425	0	0	0.00%
5180 Contract Services	4,694,687	1,696,833	23,384,495	64,263	10,102,354	-13,282,141	-56.80%
<b>5100 Total &gt;</b>	<b>5,453,090</b>	<b>2,492,349</b>	<b>23,384,495</b>	<b>448,688</b>	<b>10,102,354</b>	<b>-13,282,141</b>	<b>-56.80%</b>
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	247	0	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
5839 Other Services	0	0	0	14,172	0	0	0.00%
<b>5800 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,172</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>5,453,337</b>	<b>2,492,349</b>	<b>23,384,495</b>	<b>462,860</b>	<b>10,102,354</b>	<b>-13,282,141</b>	<b>-56.80%</b>
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	342,713	9,078,177	391,630	8,128,485	-949,692	-10.46%
<b>6100 Total &gt;</b>	<b>0</b>	<b>342,713</b>	<b>9,078,177</b>	<b>391,630</b>	<b>8,128,485</b>	<b>-949,692</b>	<b>-10.46%</b>
<b>6200 Building Improvements</b>							
6205 Heating/Ventilation/Air Cond.	108,442	547,468	473,397	333,915	0	-473,397	-100.00%
6237 Preliminary Plans	0	204,908	0	97,022	0	0	0.00%
6238 Working Drawings	0	210,375	0	0	0	0	0.00%
6268 Architect Fees	853,758	1,035,830	381,100	792,072	381,100	0	0.00%
6269 New Construction	9,075,416	8,194,453	29,680,550	10,069,642	19,374,949	-10,305,601	-34.72%
6273 Reconstruction	67,671	0	0	0	0	0	0.00%
<b>6200 Total &gt;</b>	<b>10,105,288</b>	<b>10,193,035</b>	<b>30,535,047</b>	<b>11,292,651</b>	<b>19,756,049</b>	<b>-10,778,998</b>	<b>-35.30%</b>
<b>6300 Library Books</b>							
6310 PC Software	0	13,395	0	0	0	0	0.00%
<b>6300 Total &gt;</b>	<b>0</b>	<b>13,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

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

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**Building Fund (Fund 48)-Res/Unres**

Object

6400 Capital Equipment - New

6404	Equipment Purchase - New
6405	Instructional Equipment - New
6441	PC Hardware - Non-Instructional - Replacement

6400 Total >

6xxx Total >

Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
559,097	150,601	2,884,989	702,262	1,384,614	-1,500,375	-52.01%
296,903	324,452	458,772	419,139	0	-458,772	-100.00%
0	0	0	313	0	0	0.00%
856,001	475,053	3,343,761	1,121,714	1,384,614	-1,959,147	-58.59%
10,961,288	11,024,196	42,956,985	12,805,995	29,269,148	-13,687,837	-31.86%
16,415,557	13,517,542	66,341,480	13,271,539	39,371,502	-26,969,978	-40.65%

Building Fund (Fund 48)-Res/Unres

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	16,415,557	13,517,542	66,341,480	13,271,539	39,371,502	-26,969,978	-40.65%

\*\*Variance: Column 5 - Column 3.

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

Print Date: Thursday, June 16, 2011

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**Building Fund (Fund 48)-Res/Unres**

Object

**8800 Local Revenues**

8822	Other Income
8857	Interest on Fund Balance
8868	Prior Year Adjustments - Apportionment

8800 Total >

**8860 Local Interest**

0000	Reserve for Contingencies
8857	Interest on Fund Balance

8860 Total >

8xxx Total >

Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
-30	4,850	0	80,000	0	0	0.00%
173,078	0	220,000	84,124	0	-220,000	-100.00%
-64,182	0	0	0	0	0	0.00%
<b>108,866</b>	<b>4,850</b>	<b>220,000</b>	<b>164,124</b>	<b>0</b>	<b>-220,000</b>	<b>-100.00%</b>
0	591,123	0	0	0	0	0.00%
0	0	0	0	200,000	200,000	0.00%
0	591,123	0	0	200,000	200,000	0.00%
<b>108,866</b>	<b>595,973</b>	<b>220,000</b>	<b>164,124</b>	<b>200,000</b>	<b>-20,000</b>	<b>-9.09%</b>
<b>108,866</b>	<b>595,973</b>	<b>220,000</b>	<b>164,124</b>	<b>200,000</b>	<b>-20,000</b>	<b>-9.09%</b>

Building Fund (Fund 48)-Res/Unres

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

Print Date: Thursday, June 16, 2011  
 Print Time: 9:45 AM

**Grand Totals**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual 10-11	Budget 11-12	Variance**	(%)
	108,866	595,973	220,000	164,124	200,000	-20,000	-9.09%



# Attachments

The Budget Development Process for the District is as follows:

- 1) Board approved long-term goals and annual objectives are used to establish district priorities. Each area develops component goals supporting their area needs and institutional goals and objectives.
- 2) Administrative Services develops a list of estimated revenues and committed costs as a preliminary estimate of available funds for the upcoming fiscal year.
  - a) Administrative Services compiles a listing of all fixed/committed costs, to include:
    - i) Salaries and payroll related benefits
    - ii) Health Benefits
    - iii) Lease Agreements
    - iv) Contracts
    - v) Lease Purchase Agreements
    - vi) Inter fund Transfer Requirements
  - b) Administrative Services provides revenue estimates
  - c) Administrative Services provides projections for ending fund balances.
  - d) Administrative Services prepares budget development instructions. The Budget Committee reviews assumptions and support documentation, and requests clarification, as appropriate. Budget packages including 3 year history of expenses, and instructions are sent to Superintendent/President and vice presidents for distribution to cost center managers/division chairs.
  - e) Cost center managers/division chairs are requested to ensure any roll over budgets are accurate and to identify any mandated increases to their appropriate vice president.
- 3) The Budget Committee reviews all data provided and projections and provides information on available funding or shortfalls to College Council.
- 4) In light of annual institutional goals and available resources, the vice presidents, working through the Advisory Groups, provide guidance and leadership to allow the cost center managers/division chairs to develop their individual component goals. Component goals are shared with the College Council.
- 5) The advisory groups prioritize budget requests/action plans based on annual institutional goals and department component goals. Prioritized budget requests/action plans are shared with the College Council.
- 6) The College Council reviews component goals and prioritized budget requests/action plans from the three advisory groups and the President's areas; and based on District long-term goals and annual objectives and available funding, balances the requests. The College Council makes a recommendation on any additional funding and/or reductions to the Superintendent/President for review and action.
- 7) The Superintendent/President, in consultation with the College Council, makes any final adjustments to the budget. The president then sends the draft budget to the Board for approval as the Tentative Budget.
- 8) The cost center managers/division chairs review the budget to see required adjustments have been made, and check for possible errors. They may request budget hearings from their respective advisory group.
- 9) As updated revenue information becomes available from the Chancellor's Office, revenue estimates change and/or changes to budgeted expenses are needed, the budget is modified for the Final Budget as provided in numbers 2 through 7 above.
- 10) The modified Tentative Budget is presented to the Budget Committee and College Council for recommendation and sent to the Superintendent/President. The Superintendent/President, in consultation with the College Council, makes any final adjustments to the budget. The president then sends the draft budget to the Board for approval as the Final Budget.

## **MONTEREY PENINSULA COLLEGE**

### **Institutional Goals and Objectives for 2011-2014**

#### **Mission Statement**

Monterey Peninsula College is committed to fostering student learning and success by providing excellence in instructional programs, facilities, and services to support the goals of students pursuing transfer, career, basic skills, and life-long learning opportunities. Through these efforts MPC seeks to enhance the intellectual, cultural, and economic vitality of our diverse community.

#### **Values Statement**

We hold the following as vital to the attaining of our Mission:

- Recruiting and retaining highly qualified and diverse faculty and staff.
- Supplying and supporting faculty and staff with high quality equipment and necessary training.
- Providing all faculty, staff, students and support personnel with clean, attractive and safe facilities.
- Fostering a culture of collaboration to promote and achieve student success.

#### **Goal 1: Promote academic excellence and student success.**

Objective 1.1: Investigate ways to articulate student success that represent the diverse range of our students' goals, and retain strong academic integrity and high academic standards.

Objective 1.2: Improve student experiences by supporting the quality of instruction and service delivery through

- a. creating a framework for faculty and staff to learn, share ideas, engage in dialog and collaborate.
- b. promoting efforts to analyze the effectiveness of programs and make improvements based on the results.

Objective 1.3: Develop and prioritize the implementation of an online learning strategic plan that includes institutional support, protocols, and assessment of instruction.

Objective 1.4: Develop and implement ways to

- a. more effectively recruit and select excellent faculty and staff.
- b. train and mentor new faculty and staff so that they most effectively serve students and promote learning.

**Goal 2: Build MPC into an economic driving force for the Monterey area by supporting and developing programs that teach employable skills.**

Objective 2.1: Develop and enhance credit Career and Technical programs and courses to provide students with employable skills.

Objective 2.2: Establish and strengthen industry, government, and community partnerships.

**Goal 3: Manage the rate of growth in programs and services in Seaside and Marina, subject to funding and growth conditions.**

Objective 3.1: Based on assessment and analysis of community needs and district resources, develop appropriate class schedules and programs.

Objective 3.2: Provide essential support services to enable student success at the Marina Education Center and the Seaside Public Safety Center.

**Goal 4: Maintain and strengthen instructional and institutional technology.**

Objective 4.1: Conduct a broad-based review of the functionality and efficiency of all district technology including the organization, management and support for MPC's websites.

Objective 4.2: Conduct a broad-based review of the leadership, management, and structure of campus-wide technology support to maximize efficiency, resources, and ease of use.

Objective 4.3: Based on the recommendations from these reviews, develop a long-term funding plan and implement changes that take into consideration the availability of college resources.

Approved College Council April 5, 2011

Approved Governing Board May 24, 2011