

Monterey Peninsula College

Final Budget

Fiscal Year 2009-2010

Board Approval
September 22, 2009

Monterey Peninsula College
Final Budget
2009-2010 Fiscal Year

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Executive Summary

2009-2010 Final Budget

Introduction

The district maintains accounts in seven (7) major funds. The following is a summary indicating the projected beginning balances, 2009-2010 budgets, and projected ending balances for each fund:

Funds	Beginning Fund Bal 7/1/2009	Budgets 2009-2010		Ending Fund Bal 6/30/2010
		Revenue	Expense	
General				
Unrestricted	\$4,101,601	\$39,672,172	\$39,590,784	\$4,182,989
Restricted	\$0	\$5,372,652	\$5,372,652	\$0
Special Revenue				
Child Development - Unrestricted	\$0	\$514,302	\$514,302	\$0
Child Development - Restricted	\$0	\$251,816	\$251,816	\$0
Student Center	\$148,251	\$279,200	\$264,983	\$162,468
Parking	\$64,714	\$430,000	\$428,153	\$66,561
Subtotal Operating Funds	\$4,314,566	\$46,520,142	\$46,422,690	\$4,412,018
Debt Service				
Student Center	\$21,745	\$19,875	\$19,875	\$21,745
Lease Payments	\$0	\$275,324	\$275,324	\$0
Capital Projects	\$406,765	\$244,663	\$553,679	\$97,749
Building	\$83,372,115	\$1,700,000	\$14,029,511	\$71,042,604
Self Insurance	\$7,888,441	\$6,777,696	\$6,777,696	\$7,888,441
Fiduciary				
Financial Aid	\$0	\$2,226,130	\$2,226,130	\$0
Associated Students	\$69,067	\$114,000	\$114,000	\$69,067
Scholarship and Loans	\$253,948	\$2,000,000	\$2,000,000	\$253,948
Trust Funds	\$292,143	\$400,000	\$400,000	\$292,143
Orr Scholarship	<u>\$42,245</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$42,245</u>
Total	<u>\$96,661,035</u>	<u>\$60,307,830</u>	<u>\$72,848,905</u>	<u>\$84,119,960</u>

Notes: Beginning Balance is prior to audit of 2008-2009 fiscal year end.
Ending Balance is calculated based on Beginning Balance and Budgets

Balanced budgets are presented for all funds of the district. Positive beginning balances are projected for all funds and, revenues and expenses budgeted for the fiscal year result in positive year-end balances for all funds. The ending fund balance for the Unrestricted General Fund is projected to equal the board requirement for a contingency reserve of 10% (\$4.2 million) of General Fund expenditures.

State Funding

The state's budget had a significant negative impact on the district's General Fund budgets this year. District budgets were cut \$3.3 million as follows:

	<u>Amounts</u>
Apportionment - 3.39%	-\$1,314,054
Part time Faculty Compensation	-\$180,318
Elimination of funds from SB1133	-\$68,497
Apprenticeship (balance transfer to RGF)	-\$145,000
Part time Faculty Office Hours	-\$3,538
Cuts affecting Unrestricted General Fund	-\$1,711,407
Apprenticeship (balance transfer from UGF)	\$68,298
Basic Skills	-\$49,402
EOPS	-\$367,512
CARE	-\$42,180
DSPS	-\$411,030
CalWorks	-\$56,971
Matriculation	-\$377,149
Faculty Staff Diversity	-\$6,633
TTIP	-\$36,036
Nursing Education	-\$127,269
Transfer & Articulation	-\$4,000
Elimination of funds for Instructional Equipment	-\$100,000
Elimination of funds for Scheduled Maintenance	-\$100,000
Cuts affecting Restricted General Fund	-\$1,609,884
Total state cuts	-\$3,321,291

The final budget approved by the state also did not provide any increases for cost of living, increased the student registration fee from \$20 to \$26, and implemented additional payment deferrals that will result in shifting approximately \$7 million in state funds owed to the district to be paid in the 2010-11 fiscal year.

Balancing the district's operating budgets to accommodate state cuts and increases in expenses without a cost of living allowance has resulted in significant adjustments including:

- loss of 19 positions (including 6 academic teaching) through not refilling vacancies (\$1.6M0),
- reduction in instructional service agreements (\$892K),
- cutting supplies, services, and equipment (\$731K),
- elimination of instructional equipment and scheduled maintenance funding (\$200K),
- reduction in temporary help (\$182K), and
- using prior year carry forward monies (\$149K).

The state budget also included allocations of one time Federal stimulus money of approximately \$700K for the district; however, these funds have not been forthcoming. The Chancellor currently estimates colleges could receive approximately 28% of the funds. The district's proposed Final Budget does not include any amounts for these potential one time Federal funds.

Full Time Equivalent Students

The district's primary source of revenue for day to day operations is derived from enrollments reported as full time equivalent students (FTES). The same FTES as reported in 2008-09 July 20 Annual report to the Chancellor's Office (8576 in-state and 167 nonresident) is being used for the 2009-10 Final Budget. With no funding for growth included in the state budget, the district will not be paid for any additional FTES above last year.

Employee Salaries

Budgets are included for all approved permanent positions including required step and longevity increases. Employment contracts for most employees call for raises based on a formula that basically calculates the net percentage increase in apportionment income for the year and allocates the same percentage to pay for total compensation increases for employees. This ties increases in salaries and fringe benefits with the district's ability to pay. Because no increase in apportionment revenue is being budgeted, no budget is included for salary increases above last year's levels. The formula does not provide for automatic reductions when the district's funding is cut. Total compensation budgets for regular staffing were cut \$1.7 million primarily through a process of reviewing all vacancies and filling only the most essential positions.

Employee Benefits

The total cost of employee benefits, \$11.2 million, represents the second largest object expense for the district. More than half of this (\$6.8 million) is for the district's Self Insurance. The fund balance in the Self Insurance Fund is currently \$7.9 million including \$2.25 million designated for retiree benefits (GASB 45 liability). The cost per covered member was increased 6% this year in addition to implementing cost containment measures to reduce expenses approximately \$500 thousand.

Contingency Reserves

An Unrestricted General Fund balance reserve of \$4.2 million (10.5% of revenues) is projected, including projecting revenues over expenses of \$81 thousand. In addition, general contingency budgets totaling \$77,557 are included in the Unrestricted General Fund.

Institutional Goals

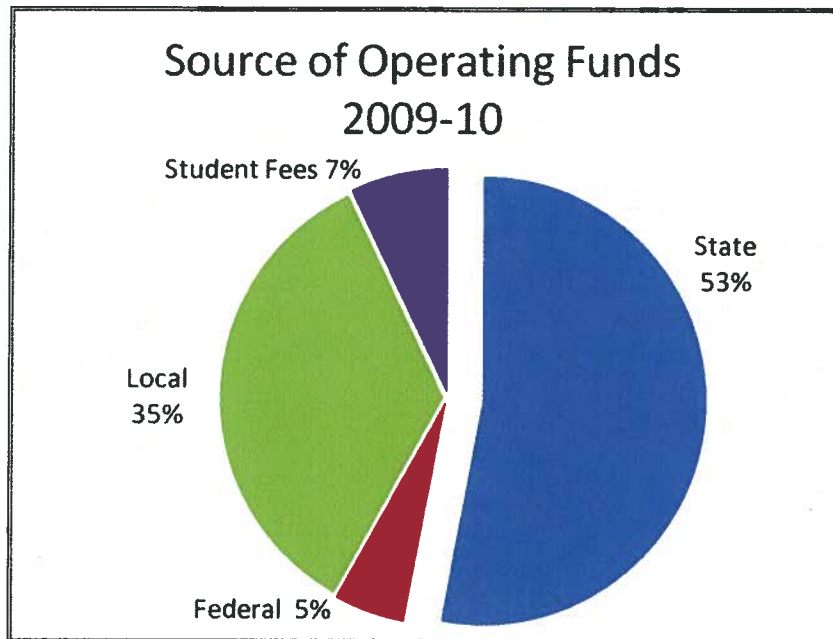
Progress on Institutional Goals this year which requires additional resources has been difficult because of cuts to the district's operating budgets. However, progress continues with the following:

- Goal 3 to “grow enrollment and...teach employable skills.” Although class sections were cut as part of the budget balancing process, reductions in course sections were achieved in areas other than basic skills, career technical education, and transfer. Through improved scheduling, class size has significantly improved (from an average of 23.1 students in fall 2008 to 29.5 in fall 2009). FTES in credit enrollments is the largest in district history and is projected to increase this year. Reliance on non-credit instructional agreements continues to be reduced.
- Supporting Goal 5 to “provide educational programs and services in Seaside and Marina...” continues with additional class sections being offered at the Education Centers.
- Supporting Goal 7 to “maintain and improve district facilities” construction of the Education Center in Seaside and Marina continue through the use of bond funds. Construction on-campus continues with the new Students Services building started this Fall, remodel of the old administration building scheduled to be completed in Spring. In addition drawings are being worked on for remodeling the Business Computer Science, Humanities, old Student Services, and Theater buildings with all final drawing scheduled to be submitted to Division of State Architect this fiscal year.

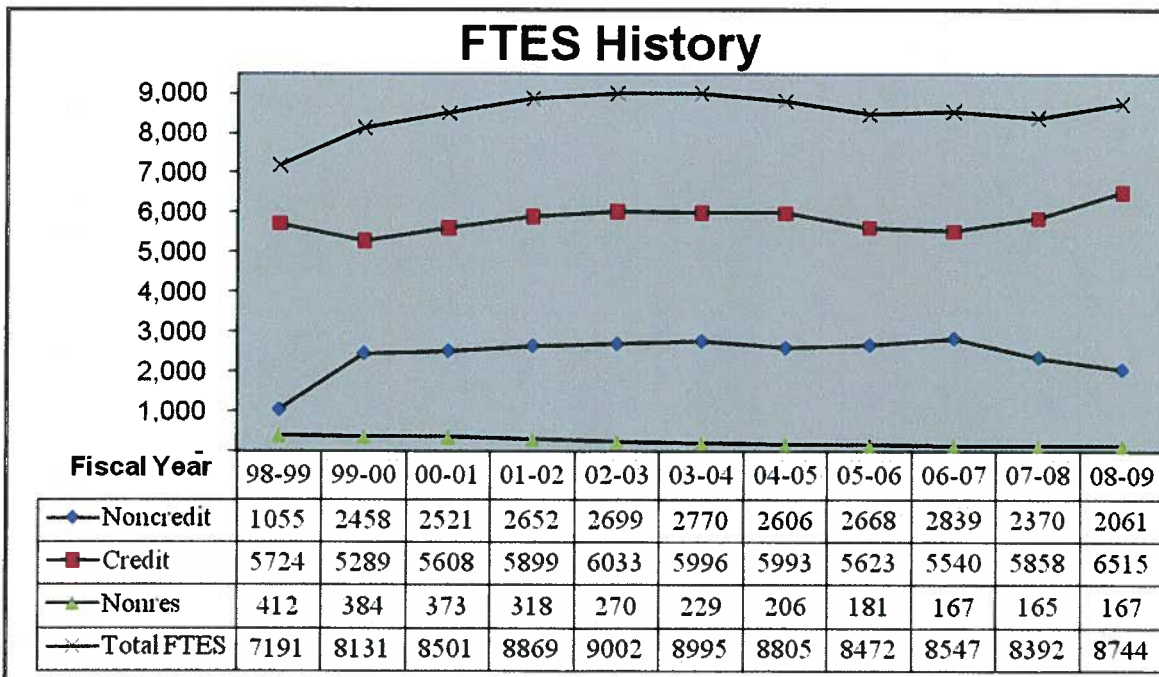
Long Term Outlook

Looking at major factors that affect community college budgets can provide an indication of a positive or negative outlook for the district. Major factors would include the economy in California, growth in the local community, enrollments at the MPC, employee compensation, and cost trends for expenses.

- Fifty three percent (53%) of the district's operating income is from the state, making the state budget a major concern for the district. Unfortunately, the state economic outlook is not good. California has suffered more than the nation as a whole with state unemployment at 11.5% in May compared to the national rate of 9.5%. California's budget deficit is among the worst of the 50 states. The state's 2009-10 budgets were balanced with a combination of cuts and borrowing leaving the structural problem unsolved. Revenues continue to come in below projections leading to possible midyear cuts for 2009-10. Increases in revenue are not being projected in the near future. The Chancellor's Office and League are both projecting additional cuts and deferrals this year, and more state cuts next year. All of this result in the continued uncertainty of the specifics of state monies and concerns with cash flow.



- The majority of the district's income is dependent on enrollments (87.9% of the district's operating income and 98.7% of the district's Unrestricted General Fund). Total enrollments have increased over the past 10 years primarily through noncredit contract classes. Enrollment declines were reported in 2003-4 through 2005-6 primarily in credit enrollments. In 2007-08, an emphasis was put on increasing credit enrollments and decreasing dependence on noncredit instructional service agreements. This continues and the district reported its highest level of credit enrollments this past year. Nonresident enrollments at 167 FTES have been flat the past 3 years after 8 years of declining enrollments.



The district receives \$4,564.83 per credit FTES as opposed to \$2,744.96 per noncredit FTES; therefore, the total net income potential is greater with credit FTES. Continued growth in credit enrollments is possible through improved retention and outreach, schedule improvements, and new and expanded programs. Although it is not probable to see any significant population growth in the district's service area in the near future, it is believed the high unemployment and capping enrollments at UC and CSU will continue to sustain enrollments at the district for at least the next few years. The addition of the Education Center should also provide the college the opportunity to capture additional enrollments.

- District labor contracts require new apportionment income funding be allocated proportionately for increases to employee compensation (above step and column increases). Employee compensation includes salaries and fringe benefits which accounts for almost 82% of the district's Unrestricted General Fund expenses. With apportionment making up over 94% of the district's Unrestricted General Fund income, this significantly helps to keep future changes in revenues and expenses in balance.
- Costs for operating expenses are expected to continue to increase faster than inflation.
 - The district is self-insured for medical. Medical expenses nationwide continue to see double digit increases with no end in sight. A 16% increase in expenses was projected for the district's self funded medical including 10% for industry trend. The increase was mitigated through a number of cost containment measures that reduced the actual increase to 6%. Future cost containment measures will be needed to keep the district's medical below industry trends and avoid future double digit increases.
 - The district's practice of providing medical coverage continuation after retirement at district expense and new accounting rules requiring the recording of the retiree medical liability (GASB 45) will continue to take a larger portion of the district's budget.
 - Expenses for energy are expected to increase beyond normal inflation. The district has implemented numerous energy conservation measures which will reduce consumption and help at least partially offset these increases. Additional measures should be pursued.

Conclusion

All funds are balanced and positive year-end fund balances (reserves) are projected; the Unrestricted General Fund includes a 10% general reserve and small contingency budgets to cover unanticipated expenses. Cuts in state funding this year have resulted in reductions in class offerings and services to students. Overall funding continues to provide adequate resources to offer comprehensive educational programs and required services to students.

California's economic climate continues to be shaky and the state's budget balancing problems are projected to continue for at least the next several years. Although additional cuts are probable, strong enrollments, good reserves, and conservative budgeting practices should sustain the district through these difficult economic times.

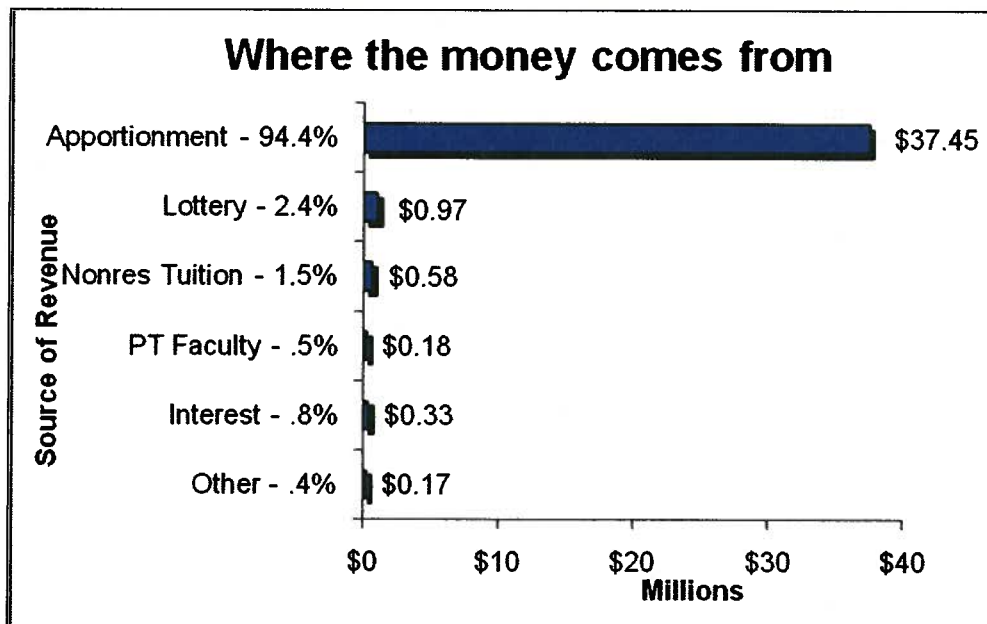
Summaries by Fund

General Fund

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

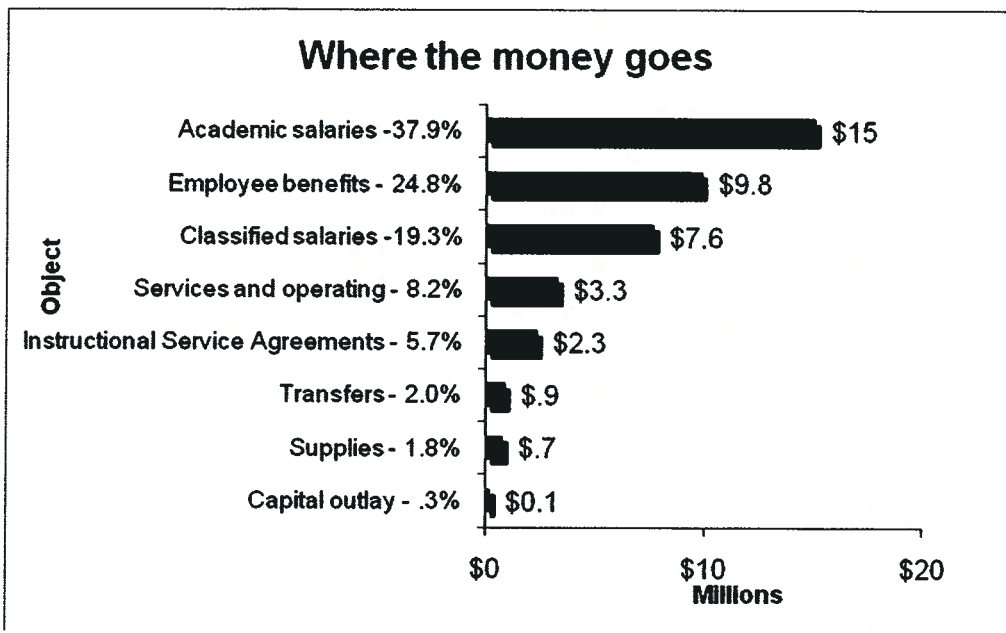
Unrestricted General Fund

The college's primary financial activities for day-to-day operating revenues and expenses occur in the Unrestricted General Fund. Total revenue is budgeted at \$39.6 million, a 2.8% (\$1.1 million) decrease over last year's adjusted budget (primarily from state cuts).



Revenues are budgeted by source. Ninety eight point seven percent (98.7%) of the Unrestricted General Fund income (apportionment, lottery, nonresident tuition, and PT faculty) is based on enrollments at the district. Income from resident enrollments is referred to as apportionment. Apportionment is the primary source of revenue and represents 94.4% of total unrestricted revenue. It is calculated based on full time equivalent students (FTES). Using the resident FTES reported by the district last year results in total apportionment income of \$37.4 million.

The state has not included any funding for growth and the district is working to match the enrollment it will be paid for and not incur expenses for enrollments it will not be paid for.



(For purposes of this chart, transfers to self insurance are shown under benefits.)

Expenses are budgeted by function. Eighty seven point seven percent (87.7% - \$34.7M) of Unrestricted General Fund expenses are for people (salaries and corresponding fringe benefits and Instructional Service Agreements).

- Salaries are budgeted to decrease 1.3% (\$301,273) from last year's adjusted budget. Step, column, equity and other required increases are included.
- Benefits are budgeted at the same level as last year (\$9.8M). Although self funded medical was increased 6% and small increases were added for PERS and dental, the reduction of 19 positions results in approximately the same overall budget.
- Instructional Service Agreements (contracts) are budgeted to decrease 26% (\$811,805) from last year's adjusted budget.
- Supply budgets were cut 10% (\$80,911) and Capital Outlay budgets cut 48.5% (\$123,192) from last year's adjusted budget.
- Services and operating costs include travel, insurance, advertising, postage, utilities, rents, leases, and contingencies were increased 7.4% (\$221,558) from last year, primarily from increases in utilities (\$185,359) and election expenses (\$95,000).
- General contingency funds are basically the same as last year (\$77,557 for current year unanticipated expenses and the 10.5% - \$4.2 million fund balance reserve).

Restricted General Fund

Funds, including required district matching funds, used for the operation and support of the educational programs of the college that are specifically restricted by law, regulation, donor, or other outside agency are maintained in the Restricted General Fund. The majority of these funds must be expended within the fiscal year or returned to the funding

agency. The state's final budget calls for significant cuts to most state categorical programs. The district's restricted fund is budgeted for \$5,372,650 including the following programs exceeding \$100 thousand (the 2008-09 allocations are shown for state funded programs to highlight the major cuts in funding):

<u>Federal Programs</u>		
Federal Work Study		\$136,838
Marine Advanced Technology Education (MATE)		\$370,804
Math Science		\$358,041
New Scholars		\$295,487
Upward Bound		\$373,460
VTEA I-C Student Support Structure		\$124,949
Workability		\$111,828
<u>State Programs</u>		
	<u>2008-09</u>	<u>2009-10</u>
Basic Skills	\$149,402	\$100,000
CalWorks	\$173,020	\$116,049
CARE	\$105,451	\$63,271
Disabled Students Programs and Services (DSP&S)	\$891,902	\$506,181
Enrolment Growth- Nursing	\$288,112	\$160,843
Extended Opportunities Programs and Services (EOP&S)	\$918,779	\$615,725
Matriculation	\$727,840	\$429,934
Student Financial Aid Allowance (SFAA/BFAP)	\$223,945	\$220,547

Primarily to accommodate the \$1.7 million in cuts to state categorical programs, the following cuts were implemented:

- Salaries and benefits are budgeted to decrease 20.9% (\$621,386) from last year's adjusted budget. Step, column, equity and other required increases are included.
- Books and supplies are budgeted to decrease 68% (\$303,333).
- Operating expenses were cut 19.5% (\$353,262).
- Capital outlay expenses were cut 25.6% (\$84,172).
- Transfers were cut 24.8% (\$263,502)

Special Revenue Fund

Child Development Center (CDC), Student Center, and Parking are accounted for in the Special Revenue Fund. Revenues generated by these programs normally pay for the cost of services provided. The College Center and Parking Funds are projected to generate sufficient revenue to cover expenses. Total expenses for one full time classified employee position (\$61,938) were transferred from the Unrestricted General Fund to the parking fund to help balance the DSP&S budget accommodate state cuts. The Unrestricted General Fund is budgeted to transfer \$405,829 to CDC to balance the CDC program budget (this represents 53% of the total cost of the CDC program).

Debt Service

Long-term debt principal, interest, and related costs are accounted for in the Debt Service Fund. The district has two long-term debts: the Student Center (\$185K balance) which requires an annual payment of \$19,875 (covered by a transfer from the Student Center Fund), and the lease for the energy upgrades (\$2.4M balance) which requires an annual payment of \$275,324 (covered by a transfer from the Unrestricted General Fund).

Capital Projects

The income and expense for all major acquisition, construction and maintenance projects for general fixed assets (other than bond) are accounted for in the Capital Projects Fund. Capital projects totaling \$553,679 are budgeted, including:

State Funds:	
Humanities/Business/Old Student Services	\$182,000
Scheduled Maintenance (2008-09 funds)	\$100,000
District Funds:	
IPP/FPP processing	\$27,680
Fort Ord	\$164,986
Other:	
PE fundraising	\$11,085
Library & Technology Center (Foundation donations)	\$33,200

Building Fund

The Building Fund is used to account for all transactions associated with the Proposition 39 bond. Expenses are budgeted at \$14 million for projects currently approved by the Board and in process. The amounts budgeted represent the balances in active projects. It is anticipated that adjustments will be made as revisions to the current facility plan are approved.

Self Insurance

The district is self-insured for health care benefits. Revenues (transfers from other funds) and expenses used to account for the district's self-insured benefit plan are accounted for in the Self Insurance Fund. Analysis of prior year expenses, current year expenses for umbrella coverage and administrative costs, and industry trend projections indicated and overall increase of 16% was required to cover projected expenses for the new-year. Cost containment measures were approved that are projected to save \$500 thousand (10%). Contributions from the district and rates to retirees were increased 6% to cover the remaining projected increase in expenses. The current composite rate is 1,280 per month per covered member which results in a total budget of \$6,777,696. The overall increase from last year is only 3.4% because of fewer employees (19 vacancies not filled or budgeted).

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.

Monterey Peninsula College

3-Year Comparison for 2009-10 Final Budget

	2006-2007	2007-2008	2008-2009		2009-2010	% >
	<u>Actual</u>	<u>Actual</u>	<u>Act thru Jun*</u>	<u>Revised Bud</u>	<u>Budget</u>	<u>Revised to Final</u>
Unrestricted General Fund:						
Income						
Federal	\$3,792	\$7,819	\$8,137	\$2,000	\$2,000	0.0%
State	\$24,846,720	\$13,691,246	\$24,164,599	\$23,262,074	\$22,071,672	-5.1%
Local	\$14,872,885	\$26,031,931	\$18,130,355	\$17,542,000	\$17,598,500	0.3%
Total Income	<u>\$39,723,397</u>	<u>\$39,730,997</u>	<u>\$42,303,091</u>	<u>\$40,806,074</u>	<u>\$39,672,172</u>	-2.8%
Expense						
Academic Salaries	\$14,352,686	\$14,634,195	\$15,754,258	\$15,131,194	\$14,985,409	-1.0%
Classified Salaries	\$7,256,309	\$7,593,262	\$7,751,580	\$7,793,902	\$7,638,414	-2.0%
Fringe Benefits	\$4,000,279	\$3,976,687	\$4,223,825	\$4,245,436	\$4,336,678	2.1%
Books and Supplies	\$612,821	\$745,873	\$927,789	\$802,585	\$721,674	-10.1%
Operating	\$5,544,205	\$6,819,468	\$6,185,494	\$6,086,148	\$5,496,701	-9.7%
Capital Outlay	\$344,779	\$218,216	\$265,152	\$254,104	\$130,912	-48.5%
Transfers	\$7,445,262	\$6,122,632	\$6,455,005	\$6,485,111	\$6,280,996	-3.1%
Total Expenses	<u>\$39,556,341</u>	<u>\$40,110,333</u>	<u>\$41,563,103</u>	<u>\$40,798,480</u>	<u>\$39,590,784</u>	-3.0%
Restricted General Fund:						
Income						
Federal	\$2,516,341	\$2,110,556	\$1,704,996	\$2,252,031	\$2,370,477	5.3%
State	\$3,953,425	\$4,044,886	\$3,792,206	\$4,053,450	\$2,319,841	-42.8%
Local	\$755,665	\$504,277	\$499,805	\$789,603	\$682,334	-13.6%
Total Income	<u>\$7,225,431</u>	<u>\$6,659,719</u>	<u>\$5,997,007</u>	<u>\$7,095,084</u>	<u>\$5,372,652</u>	-24.3%
Expense						
Academic Salaries	\$1,301,515	\$1,526,755	\$1,476,864	\$1,674,349	\$1,147,120	-31.5%
Classified Salaries	\$1,478,237	\$1,264,448	\$1,212,966	\$1,292,208	\$1,198,051	-7.3%
Fringe Benefits	\$462,176	\$452,924	\$406,043	\$482,998	\$386,220	-20.0%
Books and Supplies	\$647,130	\$462,522	\$243,010	\$445,786	\$142,453	-68.0%
Operating	\$1,440,259	\$1,446,868	\$1,644,530	\$1,809,891	\$1,456,629	-19.5%
Capital Outlay	\$687,621	\$330,272	\$118,742	\$328,885	\$244,713	-25.6%
Transfers	\$1,208,491	\$1,396,525	\$1,084,007	\$1,060,966	\$797,464	-24.8%
Total Expenses	<u>\$7,225,430</u>	<u>\$6,880,313</u>	<u>\$6,186,162</u>	<u>\$7,095,083</u>	<u>\$5,372,650</u>	-24.3%
Unrestricted Child Development						
Income	\$375,952	\$424,246	\$479,989	\$514,607	\$514,302	-0.1%
Expense	\$375,952	\$424,246	\$528,288	\$514,607	\$514,302	-0.1%
Restricted Child Development						
Income	\$193,174	\$253,338	\$234,077	\$219,018	\$251,816	15.0%
Expense	\$193,174	\$253,338	\$184,276	\$219,018	\$251,816	15.0%
Student Center						
Income	\$279,374	\$287,083	\$277,430	\$278,200	\$279,200	0.4%
Expense	\$246,122	\$214,256	\$214,201	\$235,732	\$264,983	12.4%

Student Revenue Bond						
Income	\$21,520	\$42,077	\$19,428	\$20,325	\$19,875	-2.2%
Expense	\$21,225	\$20,776	\$20,325	\$20,325	\$19,875	-2.2%
Debt Service						
Income	\$140,123	\$440,413	\$356,607	\$345,249	\$275,324	-20.3%
Expense	\$123	\$416,105	\$517,063	\$517,063	\$275,324	-46.8%
Parking						
Income	\$543,659	\$304,314	\$491,082	\$385,000	\$430,000	11.7%
Expense	\$641,455	\$304,314	\$328,286	\$384,822	\$428,153	11.3%
Capital Projects						
Income	\$5,064,644	\$3,062,696	\$194,241	\$1,052,799	\$244,663	-76.8%
Expense	\$5,416,096	\$2,989,101	\$1,109,537	\$1,907,979	\$553,679	-71.0%
Self Insurance						
Income	\$7,281,989	\$6,721,550	\$6,298,231	\$6,555,923	\$6,777,696	3.4%
Expense	\$5,495,612	\$5,291,292	\$6,365,311	\$6,555,923	\$6,777,696	3.4%
Financial Aid						
Income	\$1,782,602	\$2,036,953	\$2,720,719	\$2,632,700	\$2,226,130	-15.4%
Expense	\$1,782,602	\$2,071,067	\$2,720,719	\$2,632,700	\$2,226,130	-15.4%
Associated Students						
Income	\$86,728	\$96,487	\$117,593	\$80,000	\$114,000	42.5%
Expense	\$86,728	\$96,487	\$84,065	\$80,000	\$114,000	42.5%
Scholarship and Loans						
Income	\$1,401,661	\$2,072,886	\$2,401,284	\$2,215,000	\$2,000,000	-9.7%
Expense	\$1,374,398	\$2,032,290	\$2,302,271	\$2,215,000	\$2,000,000	-9.7%
Trust Funds						
Income	\$325,382	\$778,677	\$434,431	\$420,000	\$400,000	-4.8%
Expense	\$492,107	\$855,694	\$386,673	\$290,000	\$400,000	37.9%
Orr Scholarship						
Income	\$38,879	\$36,929	\$46,693	\$30,000	\$30,000	0.0%
Expense	\$98,037	\$25,675	\$24,809	\$30,000	\$30,000	0.0%
Building Fund						
Income	\$1,441,914	\$109,937,250	\$108,895	\$3,150,000	\$1,700,000	-46.0%
Expense	\$20,713,266	\$22,925,031	\$16,415,557	\$20,865,373	\$14,029,511	-32.8%

*Actual through June 30, 2009 (prior to closing entries and final audit)

Unrestricted General Fund Highlights

Revenues:

Total Unrestricted General Fund income budgeted for 2009-10 is \$39,672,172 and is \$1,133,902 (2.8%) less than the 2008-09 revised budgets. The primary decrease is for the 3.39% (\$1,314,054) state cut in apportionment income.

- **Apportionment** - The largest source of unrestricted revenue, \$37,448,000 (94%) is based on actual in-state enrollments at the district. These funds are referred to as apportionment. Apportionment is calculated based on credit and non-credit full time equivalent students (FTES). In addition, there is a base allocation for a single campus district and each satellite campus. Actual funds for apportionment are paid through, local taxes (budgeted at \$13,970,000), student registration fees (\$1,600,000 budget), with the State making up the balance (\$21,878,000).

The district's budget for apportionment has been calculated using last year's FTES reported at July 20 (6515 credit and 2061 noncredit), reduced to reflect the workload reduction approved because of the cuts in apportionment. The resulting FTES target for 2009-10 is 6222 credit and 1984 noncredit, although various combinations could be used to result in the same apportionment revenue.

The state budget does not include any funds for a cost of living allowance, no funds for growth, and the district has no allocation for restoration. The district is working to match the enrollment it will be paid for and not incur expenses for enrollments it will not be paid for. Should enrollments be higher than funded by the state, FTES borrowed will be repaid.

- **Part-Time Faculty Allocation** – The state has cut this allocation \$180,318 (51%) from \$353,590 to \$173,272.
- **Lottery** – Funds received from the Lottery Commission are based on prior years FTES, including non-resident. Using 8744 FTES reported on the Annual report last year and funding of \$110.80 per FTES, results in total estimated funds of \$969,000. (Lottery revenue in the Restricted General Fund is budgeted at \$122,000, using \$13.95 per FTES.)
- **Apprenticeship** – No funds are budgeted in the Unrestricted General Fund. Funds are normally received from the state based on actual apprenticeship hours and total funds available and the resulting allocation is included in the Unrestricted General Fund budget. However, this year the state is providing each college a percent of their prior year actual, regardless of actual hours i.e. last year,

the district was allocated \$139,374 at P2, and the advanced apportionment for this year allocates \$68,298 (a cut of \$71,076 or 51%). However, the final allocation for last year will likely change and affect this year's allocation. The \$68,298 is budgeted in the Restricted General Fund and being used to help balance the Matriculation budget.

- **Nonresident Fees** – Non-resident enrollments are projected to be the same as last year, 167 FTES. Considering the nonresident fee increase, non-resident fees are budgeted at \$575,000, a \$10,000 increase from last year.
- **Interest** – Interest income is budgeted at \$330,000, the same as last year.

Expenses:

- **Salaries** - Total net salaries are budgeted at \$22,623,823, a decrease of \$301,273 (1.3%) over last year's adjusted budget.
 - Increases for required step and column movement, longevity, and equity have been budgeted, where appropriate.
 - Salaries for adjunct teaching faculty and overloads budgeted at \$4,762,012 represent an increase of \$431,229 (9.95%) from than last year.
 - Fourteen point eight (14.8) regular vacated positions were eliminated from the budget with salary savings of \$1,330,087.
- **Fringe Benefits** - Benefits (excluding self funded medical) are projected to increase \$91,283 (2.6%). This years' budget includes an increase of .281% in the Public Employees Retirement System (PERS) contribution and a 6.75% increase (\$6.03 per employee per month) for dental.
- **Books and Supplies** – At \$721,674, this budget category is \$206,115 (10.1%) less than last year.
- **Services and Operating** – At \$5,496,701, this budget category is \$589,447 (9.7%) less than last year.
 1. **Utilities** – Total utility expenses are budgeted at \$1,197,449 (\$1,342,634 for all funds of the district), which is \$185,389 (18.3%) more than last year. Electricity is budgeted at \$698,425, natural gas at \$197,630, water at \$159,850, waste disposal at \$37,602, sewage at \$340,500, and telephone at \$172,747.

(In addition, \$275,324 is budgeted to allow for a transfer to the Debt Services Fund to make lease payments for the energy conservation projects completed by Siemens.)
 2. **Risk Management (insurance)** – Budgeted basically the same as last year. The district is in a pool with other community colleges and is self insured

for most property and liability issues. Property and liability is budgeted at \$257,400 plus \$30,000 for potential deductibles. (Student accident insurance is budgeted in the Restricted General Fund at \$104,371).

3. Instructional Service Agreements – Budgets for contract instruction total \$2,266,840 a decrease \$811,805 (26%) from last year’s adjusted budget.
 4. Travel – This category is budgeted at \$176,594, a reduction of \$17,281 (8.9%) from last year.
 5. Legal Expenses, Election, and Audit - This category has increased \$113,129 (86.7%) from last year. Legal expenses remain the same as last year with a budget of \$80,000, election expenses are new at \$95,000, and audit expenses have increased \$17,500 (34%).
 6. Building Maintenance – Minor capital improvements remains the same as last year with a budget of \$73,285.
 7. Contingencies – Total general contingencies remain basically the same as last year, \$76,557: \$50,000 for unanticipated institutional expenditures (utilities, postage, telephone, etc.), \$7,740 for the Superintendent, \$7,520 total for VPs, \$5,200 total for deans, and \$6,097for athletics.
- Capital Outlay – Total for books and equipment at \$130,912 represents a reduction of \$121,392 (48.1%) from last year.
 - Transfers - Transfers to other funds are budgeted to decrease \$204,115 (3.15%) and at \$6,280,996 include:

Self Insurance Fund	\$5,484,180
Child Development Fund	405,829
Debt Service (energy conservation)	275,324
FORA environmental insurance	53,407
EOP&S	64,458

The district also records the mandatory allocation of revenue generated by DSPS classes by covering direct expenses in the Unrestricted General Fund.

Fund Balance: An ending Unrestricted General Fund balance of \$4,182,989 is projected which is slightly (.56%) over the Board required contingency reserve of 10% of expenditures.

Exhibit A

Unrestricted General Fund

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

Print Date: Monday, September 14, 2009
 Print Time: 4:55 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1100 Instructional Salaries, Regular Salary							
1101 Teaching	6,513,484	6,829,376	7,396,476	7,134,422	7,073,780	-322,696	-4.36%
1105 Sabbatical	28,481	28,006	0	0	0	0	0.00%
1107 Instructional Retro	9,507	0	0	0	0	0	0.00%
1108 Teaching - Retro (06-07)	331,546	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	0	120,782	0	0	0	0	0.00%
1100 Total >	6,883,018	6,978,164	7,396,476	7,134,422	7,073,780	-322,696	-4.36%
1200 Non-Instructional Salaries, Regular Salary							
1202 Non-Teaching - Executives	579,127	629,670	660,543	660,544	673,786	13,242	2.00%
1203 Non-Teaching - Deans	494,084	594,317	745,676	741,976	504,320	-241,356	-32.37%
1205 Non-Teaching - Executive Vacation Payoff	0	0	1,985	1,985	0	-1,985	-100.00%
1206 Associate Dean	27,389	29,991	28,555	29,428	0	-28,555	-100.00%
1208 Non-Teaching - Retro 07-08	128,665	0	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	0	48,007	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	21,805	0	0	24,535	0	0	0.00%
1215 Counselors	612,952	634,392	677,106	677,106	685,266	8,160	1.21%
1220 Division/Department Chairs	343,767	357,857	380,936	356,776	356,836	-24,100	-6.33%
1225 Academic Senate Officers	40,469	49,419	40,488	40,488	40,778	290	0.72%
1230 CTA Reassigned Time	24,166	25,563	36,446	36,446	36,611	165	0.45%
1235 Reassigned Time	200,079	272,708	346,152	340,157	339,578	-6,575	-1.90%
1240 Librarians	336,931	289,355	309,917	311,703	390,727	80,810	26.07%
1200 Total >	2,809,435	2,931,278	3,227,804	3,221,143	3,027,901	-199,903	-6.19%
1300 Instructional Salaries, Other Nonregular							
1301 Hourly Teaching - Fall/Spring	2,568,759	2,947,105	3,011,467	3,426,770	3,242,127	230,660	7.66%
1302 Hourly Teaching - Early Spring	112,143	145,399	163,559	162,374	147,626	-15,933	-9.74%
1303 Hourly Teaching - Summer	454,664	595,985	573,610	802,183	623,440	49,830	8.69%
1304 Hourly Teaching - Substitutes	29,901	42,780	75,266	59,622	57,200	-18,066	-24.00%
1305 Hourly Teaching - Retirees	0	6,894	44,850	6,350	0	-44,850	-100.00%
1307 Hourly Teaching - Retros	4,102	5,582	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	22,255	22,197	29,631	23,770	28,000	-1,631	-5.50%
1326 Hrly Teaching - Flex Time	83,938	99,171	59,472	109,605	110,000	50,528	84.96%
1328 Grading Factor	55,567	66,188	42,166	91,628	126,619	84,453	200.29%
1329 Grading Factor - Contract	4,615	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	539,611	564,702	330,762	523,288	427,000	96,238	29.10%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
1340 Faculty Sal. PT Contingency	128,222	48,989	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	7,465	3,279	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	27,667	10,633	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	36,370	12,982	0	0	0	0	0.00%
1360 Hourly Teaching Flex Time (Retro)	3,609	1,256	0	0	0	0	0.00%
1365 Hourly Teaching Grading Factor (Retro)	2,731	1,187	0	0	0	0	0.00%
1366 Hrly Tchg Contract Grading Factor (Retro)	329	0	0	0	0	0	0.00%
1370 Hourly Teaching Student Advisement (Retro)	821	648	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	0	831	0	0	0	0	0.00%
1300 Total >	4,082,766	4,575,810	4,330,783	5,205,591	4,762,012	431,229	9.96%
1400 Non-Instructional Salaries, Other Nonregular							
1401 Hourly Non-Teaching - Fall/Spring	97,256	117,360	165,858	127,294	100,671	-65,187	-39.30%
1402 Hourly Non-Teaching - Early Spring	2,225	9,448	0	23,834	0	0	0.00%
1403 Hourly Non-Teaching - Summer	18,504	15,221	7,977	38,593	18,749	10,772	135.04%
1405 Hourly Non-Teaching - Retirees	0	3,685	0	0	0	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	2,295	0	2,295	0	0.00%
1435 Hrly Non-Inst - contract employee	0	654	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	5,147	2,106	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	159	172	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	0	4	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	1,348	293	0	0	0	0	0.00%
1400 Total >	124,638	148,943	176,130	189,721	121,715	-54,415	-30.89%
1xxx Total >	13,899,857	14,634,195	15,131,194	15,750,878	14,985,409	-145,785	-0.96%
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	3,679,778	4,102,626	4,384,720	4,388,671	4,554,467	169,747	3.87%
2102 Managers	806,706	835,526	853,788	858,299	854,228	440	0.05%
2103 Supervisors	149,822	145,244	151,824	150,214	156,368	4,544	2.99%
2104 Confidential	503,021	539,407	526,556	431,517	348,864	-177,692	-33.75%
2107 Classified Retro	0	1,303	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	25,831	14,423	0	4,864	7,916	7,916	0.00%
2114 NI Classified-Educ Incentive	3,825	8,100	0	10,489	0	0	0.00%
2120 MSC Salary Equity Contingency	0	0	0	0	58,750	58,750	0.00%
2145 Classified Retro (06-07)	209,557	0	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2147 Classified retro 07-08	0	79,891	0	0	0	0	0.00%
2155 MSC Retro (06-07)	71,340	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	0	23,881	0	0	0	0	0.00%
2184 Results Class. Equity Study	0	0	97,269	0	0	-97,269	-100.00%
2100 Total >	5,449,881	5,750,401	6,014,157	5,844,055	5,980,593	-33,564	-0.56%
2200 Instructional Aides, Regular Full-Time Schedule							
2201 Instructional Aid	535,941	577,688	638,712	645,723	688,196	49,484	7.75%
2203 Supervisor (Instructional)	64,737	67,878	68,904	68,904	68,904	0	0.00%
2210 Instructional Overtime	0	12,225	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	7,470	5,030	0	4,300	0	0	0.00%
2245 Classified Retro (06-07)	32,207	0	0	0	0	0	0.00%
2246 Classified OT Retro (06-07_	2,799	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	11,650	0	0	0	0	0.00%
2257 MSC retro 07-08	0	1,026	0	0	0	0	0.00%
2200 Total >	643,155	675,497	707,616	718,927	757,100	49,484	6.99%
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	96,081	117,065	131,175	121,759	125,316	-5,859	-4.47%
2302 Hourly Student Help	11,807	10,807	12,980	7,252	5,560	-7,420	-57.16%
2303 Hourly Overtime	122,142	147,506	69,173	149,348	54,604	-14,569	-21.06%
2304 Hourly Professional Experts	64,556	22,914	34,033	23,983	18,733	-15,300	-44.96%
2306 Hourly Temporary	244,706	253,103	166,949	217,254	73,593	-93,356	-55.92%
2307 Hourly - Summer	0	0	965	0	0	-965	-100.00%
2310 Accrued Vacation payoff	3,066	695	0	2,636	0	0	0.00%
2312 Overtime	-1,125	-9,381	0	-8,084	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	0	0	1,250	0	0	0.00%
2345 Classified Retro (06-07)	5,214	0	0	0	0	0	0.00%
2346 Classified OT Retro (06-07)	6,271	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	3,065	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	0	1,786	0	0	0	0	0.00%
2300 Total >	552,717	547,561	415,275	515,398	277,806	-137,469	-33.10%
2400 Instructional Aides, Other than Full-Time Sched.							
2401 Student Help	54,000	63,121	71,328	78,243	69,126	-2,202	-3.09%
2402 Hourly, Part Time, Permanent	335,865	332,631	326,879	337,820	356,931	30,052	9.19%
2403 Professional Experts (Instructional)	129,172	115,611	137,612	106,189	139,866	2,254	1.64%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2404 Hourly Temporary	57,991	72,065	109,722	136,557	44,992	-64,730	-58.99%
2405 Summer	4,786	5,829	10,413	9,218	10,500	87	0.83%
2406 Early Spring	1,363	1,196	900	678	1,500	600	66.67%
2407 Hourly Overtime (Instructional)	0	17,144	0	995	0	0	0.00%
2410 Retro Pay (Instructional)	3,782	3,842	0	3,100	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	1,050	2,500	0	400	0	0	0.00%
2445 Classified Hrly Retro	17,148	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	5,864	0	0	0	0	0.00%
2400 Total >	605,157	619,803	656,854	673,200	622,915	-33,939	-5.17%
2xxx Total >	7,250,909	7,593,262	7,793,902	7,751,580	7,638,414	-155,488	-1.99%

3110 STRS Instructional

1101 Teaching	535,431	562,108	602,629	586,240	576,801	-25,828	-4.29%
1105 Sabbatical	2,350	2,311	0	0	0	0	0.00%
1107 Instructional Retro	784	0	0	0	0	0	0.00%
1108 Teaching - Retro (06-07)	27,578	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	0	9,853	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	174,827	204,018	248,688	234,766	267,474	18,786	7.55%
1302 Hourly Teaching - Early Spring	8,795	11,416	12,173	12,614	12,178	5	0.04%
1303 Hourly Teaching - Summer	33,620	45,214	36,589	59,479	51,433	14,844	40.57%
1304 Hourly Teaching - Substitutes	2,120	3,011	4,334	3,720	4,719	385	8.88%
1307 Hourly Teaching - Retros	338	461	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	1,521	1,528	2,445	1,668	2,310	-135	-5.52%
1326 Hrly Teaching - Flex Time	6,195	7,348	4,906	7,765	9,075	4,169	84.98%
1328 Grading Factor	3,231	3,915	3,479	5,616	10,446	6,967	200.26%
1329 Grading Factor - Contract	381	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	44,305	46,588	27,288	42,921	35,228	7,940	29.10%
1340 Faculty Sal. PT Contingency	8,753	3,385	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	583	256	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	2,267	877	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	2,674	966	0	0	0	0	0.00%
1360 Hourly Teaching Flex Time (Retro)	274	93	0	0	0	0	0.00%
1365 Hourly Teaching Grading Factor (Retro)	164	70	0	0	0	0	0.00%
1366 Hrly Tchg Contract Grading Factor (Retro)	27	0	0	0	0	0	0.00%

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

Print Date: Monday, September 14, 2009
 Print Time: 4:55 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1370 Hourly Teaching Student Advisement (Retro)	57	49	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	0	63	0	0	0	0	0.00%
2201 Instructional Aid	0	1,810	0	2,822	0	0	0.00%
2247 Instructional Classified retro 07-08	0	37	0	0	0	0	0.00%
2404 Hourly Temporary	0	139	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	1,755	1,807	0	1,807	792	792	0.00%
5209 Automobile Allowance	567	619	0	619	0	0	0.00%
3110 Total >	858,596	907,939	942,530	960,036	970,456	27,925	2.96%
3120 STRS Non-Instructional							
1202 Non-Teaching - Executives	46,740	51,948	54,495	54,495	55,587	1,092	2.00%
1203 Non-Teaching - Deans	31,500	38,881	51,183	41,746	21,265	-29,918	-58.45%
1206 Associate Dean	2,260	2,474	2,520	512	0	-2,520	-100.00%
1208 Non-Teaching - Retro 07-08	9,797	0	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	0	3,647	0	0	0	0	0.00%
1215 Counselors	44,764	48,534	52,169	49,138	49,596	-2,573	-4.93%
1220 Division/Department Chairs	28,361	29,523	31,427	29,434	29,439	-1,988	-6.33%
1225 Academic Senate Officers	3,339	4,077	3,340	3,340	3,364	24	0.72%
1230 CTA Reassigned Time	1,994	2,109	3,007	3,007	3,020	14	0.46%
1235 Reassigned Time	17,341	19,277	28,890	24,371	28,233	-656	-2.27%
1240 Librarians	27,797	23,872	25,568	25,716	32,235	6,667	26.08%
1401 Hourly Non-Teaching - Fall/Spring	7,169	10,235	12,286	11,113	6,818	-5,468	-44.51%
1402 Hourly Non-Teaching - Early Spring	173	779	0	1,722	0	0	0.00%
1403 Hourly Non-Teaching - Summer	1,527	723	551	3,263	1,439	888	161.16%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	189	0	189	0	0.00%
1435 Hrly Non-Inst - contract employee	0	54	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	363	173	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	12	14	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	111	24	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	567	0	963	396	69.84%
5209 Automobile Allowance	0	0	567	0	567	0	0.00%
3120 Total >	223,247	236,344	266,758	247,855	232,716	-34,042	-12.76%
3210 PERS Instructional							
1101 Teaching	6,405	7,114	13,147	7,545	13,744	597	4.54%
1108 Teaching - Retro (06-07)	325	0	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Variance**	Variance**	Variance**
	06-07	07-08	08-09	08-09	08-09	09-10				
1109 Teaching Retro (07-08)	0	126	0	0	0	0	0	0	0.00%	
1301 Hourly Teaching - Fall/Spring	270	656	0	1,996	0	0	0	0	0.00%	
1303 Hourly Teaching - Summer	86	189	0	138	0	0	0	0	0.00%	
1304 Hourly Teaching - Substitutes	0	12	0	21	0	0	0	0	0.00%	
1326 Hrly Teaching - Flex Time	0	10	0	43	0	0	0	0	0.00%	
1340 Faculty Sal. PT Contingency	15	8	0	0	0	0	0	0	0.00%	
1355 Hourly Summer (Retro)	9	0	0	0	0	0	0	0	0.00%	
1375 Hourly Instruct. Substitute (Retro)	0	0	0	0	0	0	0	0	0.00%	
2201 Instructional Aid	86,415	90,621	106,863	100,461	114,991	114,991	8,128	7.61%		
2203 Supervisor (Instructional)	10,438	11,068	11,320	11,320	11,513	11,513	194	1.71%		
2245 Classified Retro (06-07)	5,109	0	0	0	0	0	0	0.00%		
2246 Classified OT Retro (06-07_	451	0	0	0	0	0	0	0.00%		
2247 Instructional Classified retro 07-08	0	1,826	0	0	0	0	0	0.00%		
2257 MSC retro 07-08	0	167	0	0	0	0	0	0.00%		
2402 Hourly, Part Time, Permanent	17,965	16,141	14,634	16,528	15,377	15,377	742	5.07%		
2403 Professional Experts (Instructional)	4,142	1,565	385	385	1,500	1,500	1,115	289.79%		
2404 Hourly Temporary	903	2,234	2,915	2,618	1,300	1,300	-1,615	-55.41%		
2405 Summer	0	92	80	403	0	0	-80	-100.00%		
2445 Classified Hrly Retro	1,184	0	0	0	0	0	0	0.00%		
2447 Hrly PT perm retro 07-08	0	328	0	0	0	0	0	0.00%		
3220 PERS Non-Instructional	133,718	132,158	149,344	141,459	158,425	158,425	9,081	6.08%		
1203 Non-Teaching - Deans	10,243	11,449	20,581	23,627	41,199	41,199	20,617	100.18%		
1208 Non-Teaching - Retro 07-08	905	0	0	0	0	0	0	0.00%		
1209 Non Teaching Retro (07-08)	0	354	0	0	0	0	0	0.00%		
1215 Counselors	7,044	4,291	7,352	7,684	14,053	14,053	6,701	91.14%		
1235 Reassigned Time	0	3,634	7,352	4,219	7,709	7,709	357	4.85%		
1401 Hourly Non-Teaching - Fall/Spring	1,100	0	978	0	978	978	0	0.00%		
1402 Hourly Non-Teaching - Early Spring	5	0	0	0	0	0	0	0.00%		
1440 Hourly Non-Tchg Fall Sp (Retro)	46	0	0	0	0	0	0	0.00%		
1445 Hourly Non-Tchg Early Sp (Retro)	0	0	0	0	0	0	0	0.00%		
2101 Non-Instructional Classified	600,184	670,808	721,821	725,487	761,006	761,006	39,185	5.43%		
2102 Managers	126,840	132,916	137,140	141,005	139,560	139,560	2,419	1.76%		
2103 Supervisors	24,185	23,683	24,942	24,677	26,128	26,128	1,186	4.75%		

**Variance: Column 5 - Column 3.

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

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Object	Actual		Adj. Bud		Actual		Budget		Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	08-09	09-10				
2104 Confidential	81,107	87,956	86,503	70,839	58,292	-28,211	-32.61%			
2145 Classified Retro (06-07)	33,228	0	0	0	0	0	0.00%			
2147 Classified retro 07-08	0	12,826	0	0	0	0	0.00%			
2155 MSC Retro (06-07)	11,318	0	0	0	0	0	0.00%			
2157 MSC Retro 07-08	0	3,831	0	0	0	0	0.00%			
2301 Hourly Part Time, Permanent	54	1,647	1,597	4,835	1,684	86	5.40%			
2303 Hourly Overtime	52	178	386	287	386	0	0.00%			
2304 Hourly Professional Experts	5,841	0	54	234	54	0	0.00%			
2306 Hourly Temporary	17,162	8,804	12,973	13,821	2,700	-10,273	-79.19%			
2345 Classified Retro (06-07)	14	0	0	0	0	0	0.00%			
2346 Classified OT Retro (06-07)	965	0	0	0	0	0	0.00%			
2347 Classified hourly retro NI (07-08)	0	468	0	0	0	0	0.00%			
2348 Hrly PT perm retro 07-08	0	35	0	0	0	0	0.00%			
3220 Total >	920,292	962,881	1,021,680	1,016,717	1,053,747	32,066	3.14%			

3310 OASDI (FICA) Instructional

1101 Teaching	4,352	4,739	4,962	4,962	5,100	138	2.79%
1108 Teaching - Retro (06-07)	221	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	0	84	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	147	447	0	1,579	0	0	0.00%
1303 Hourly Teaching - Summer	262	38	0	517	0	0	0.00%
1304 Hourly Teaching - Substitutes	11	8	0	14	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	7	0	46	0	0	0.00%
1335 Hrly Inst - contract employee	160	0	0	188	0	0	0.00%
1340 Faculty Sal. PT Contingency	6	5	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	11	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	25	4	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	0	0	0	0	0	0	0.00%
2201 Instructional Aid	33,002	34,327	40,314	37,699	42,668	2,354	5.84%
2203 Supervisor (Instructional)	4,014	4,208	4,272	4,272	4,272	0	0.00%
2210 Instructional Overtime	0	758	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	289	328	0	256	0	0	0.00%
2245 Classified Retro (06-07)	1,987	0	0	0	0	0	0.00%
2246 Classified OT Retro (06-07)	174	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	693	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
2257 MSC retro 07-08	0	64	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	0	0	6	0	0	0.00%
2402 Hourly, Part Time, Permanent	7,406	6,875	7,113	6,729	7,319	206	2.90%
2403 Professional Experts (Instructional)	1,664	645	145	145	400	255	175.41%
2404 Hourly Temporary	347	914	851	961	380	-471	-55.37%
2405 Summer	0	0	0	148	0	0	0.00%
2407 Hourly Overtime (Instructional)	0	1,062	0	71	0	0	0.00%
2410 Retro Pay (Instructional)	0	224	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	37	36	0	0	0	0	0.00%
2445 Classified Hrly Retro	464	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	125	0	0	0	0	0.00%
	54,579	55,592	57,657	57,593	60,140	2,482	4.31%

3310 Total >

3320 OASDI (FICA) Non-Instructional

1203 Non-Teaching - Deans	5,900	6,041	7,767	13,112	15,287	7,520	96.81%
1208 Non-Teaching - Retro 07-08	610	0	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	0	232	0	0	0	0	0.00%
1215 Counselors	4,704	2,795	2,775	4,965	5,214	2,440	87.92%
1235 Reassigned Time	0	2,364	2,775	2,687	2,860	86	3.09%
1401 Hourly Non-Teaching - Fall/Spring	844	0	372	0	372	0	0.00%
1402 Hourly Non-Teaching - Early Spring	3	0	0	184	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	31	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	0	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	227,050	252,448	235,122	270,161	282,377	47,255	20.10%
2102 Managers	47,118	47,734	51,757	51,153	51,785	27	0.05%
2103 Supervisors	9,289	9,005	9,413	9,288	9,695	282	2.99%
2104 Confidential	30,830	33,045	32,646	26,579	21,630	-11,017	-33.75%
2107 Classified Retro	0	81	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	1,597	894	0	302	491	491	0.00%
2114 NI Classified-Educ Incentive	237	502	0	471	0	0	0.00%
2145 Classified Retro (06-07)	12,859	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	4,831	0	0	0	0	0.00%
2155 MSC Retro (06-07)	4,327	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	0	1,443	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	0	0	173	0	0	0.00%

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2301	21	704	603	1,918	625	22	3.63%
2303	7,538	8,918	4,239	9,162	3,385	-854	-20.14%
2304	2,911	0	18	88	18	0	0.00%
2306	7,199	4,122	4,847	5,879	825	-4,022	-82.98%
2310	98	0	0	0	0	0	0.00%
2312	0	0	0	41	0	0	0.00%
2314	0	0	0	56	0	0	0.00%
2345	6	0	0	0	0	0	0.00%
2346	386	0	0	0	0	0	0.00%
2347	0	177	0	0	0	0	0.00%
2348	0	13	0	0	0	0	0.00%
2404	0	0	0	44	0	0	0.00%
2405	0	63	0	48	0	0	0.00%
	363,560	375,413	352,334	396,311	394,564	42,229	11.99%

3320 Total >

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
3330 Medicare Instructional							
1101 Teaching	73,689	78,850	87,903	82,669	85,095	-2,808	-3.19%
1105 Sabbatical	413	406	0	0	0	0	0.00%
1107 Instructional Retro	138	0	0	0	0	0	0.00%
1108 Teaching - Retro (06-07)	3,760	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	0	1,395	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	37,162	42,581	43,231	49,638	47,009	3,778	8.74%
1302 Hourly Teaching - Early Spring	1,520	1,884	2,373	2,159	2,141	-232	-9.77%
1303 Hourly Teaching - Summer	6,195	6,826	8,458	11,082	9,040	582	6.88%
1304 Hourly Teaching - Substitutes	427	608	765	868	829	64	8.37%
1305 Hourly Teaching - Retirees	0	100	652	92	0	-652	-100.00%
1307 Hourly Teaching - Retros	59	81	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	323	322	430	344	406	-24	-5.58%
1326 Hrly Teaching - Flex Time	1,133	1,361	862	1,572	1,595	733	85.03%
1328 Grading Factor	806	960	611	1,329	1,836	1,225	200.49%
1329 Grading Factor - Contract	56	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	6,039	6,221	4,796	6,459	6,191	1,395	29.09%
1340 Faculty Sal. PT Contingency	1,857	705	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	101	44	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	313	118	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1355	497	174	0	0	0	0	0.00%
1360	50	17	0	0	0	0	0.00%
1365	40	17	0	0	0	0	0.00%
1366	4	0	0	0	0	0	0.00%
1370	12	9	0	0	0	0	0.00%
1375	0	10	0	0	0	0	0.00%
2201	7,718	8,346	9,428	9,313	9,979	551	5.84%
2203	939	984	999	999	999	0	0.00%
2210	0	177	0	0	0	0	0.00%
2214	108	73	0	62	0	0	0.00%
2245	465	0	0	0	0	0	0.00%
2246	41	0	0	0	0	0	0.00%
2247	0	169	0	0	0	0	0.00%
2257	0	15	0	0	0	0	0.00%
2314	0	0	0	4	0	0	0.00%
2401	4	0	0	0	0	0	0.00%
2402	4,870	4,823	4,739	4,898	5,175	436	9.20%
2403	1,877	1,704	1,998	1,558	2,028	30	1.49%
2404	860	1,076	1,588	1,980	653	-935	-58.88%
2405	69	85	153	134	152	-1	-0.65%
2406	20	17	13	10	22	9	69.23%
2407	0	248	0	17	0	0	0.00%
2410	55	56	0	45	0	0	0.00%
2414	15	36	0	-30	0	0	0.00%
2445	249	0	0	0	0	0	0.00%
2447	0	85	0	0	0	0	0.00%
5202	245	247	0	247	70	70	0.00%
5209	107	109	0	109	0	0	0.00%
	152,233	160,939	168,999	175,557	173,221	4,221	2.50%
3340 Medicare Non-Instructional							
1202	6,445	7,049	7,500	7,465	7,692	192	2.56%
1203	7,137	8,590	10,812	10,732	7,313	-3,500	-32.37%
1205	0	0	28	28	0	-28	-100.00%
1206	395	429	415	424	0	-415	-100.00%
3330 Total >							

**Variance: Column 5 - Column 3.

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1208 Non-Teaching - Retro 07-08	1,604	0	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	0	596	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	316	0	0	356	0	0	0.00%
1215 Counselors	7,519	7,618	7,146	8,196	7,299	154	2.15%
1220 Division/Department Chairs	3,411	3,510	5,524	5,157	5,174	-349	-6.33%
1225 Academic Senate Officers	499	714	587	587	591	4	0.72%
1230 CTA Reassigned Time	347	368	434	432	437	3	0.64%
1235 Reassigned Time	2,901	3,799	4,876	4,730	4,924	48	0.99%
1240 Librarians	4,206	4,115	5,567	4,436	5,666	99	1.78%
1401 Hourly Non-Teaching - Fall/Spring	1,480	1,686	2,395	1,855	1,460	-935	-39.04%
1402 Hourly Non-Teaching - Early Spring	32	135	0	343	0	0	0.00%
1403 Hourly Non-Teaching - Summer	153	214	116	503	272	156	134.48%
1405 Hourly Non-Teaching - Retirees	0	53	0	0	0	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	33	0	33	0	0.00%
1435 Hrly Non-Inst - contract employee	0	9	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	69	31	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	2	2	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	0	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	14	4	0	0	0	0	0.00%
2101 Non-Instructional Classified	53,101	59,145	63,576	63,241	66,040	2,463	3.87%
2102 Managers	11,587	11,991	12,380	12,327	12,386	6	0.05%
2103 Supervisors	2,172	2,106	2,201	2,172	2,267	66	2.99%
2104 Confidential	7,210	7,728	7,635	6,216	5,059	-2,577	-33.75%
2107 Classified Retro	0	19	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	373	209	0	71	114	114	0.00%
2114 NI Classified-Educ Incentive	55	117	0	150	0	0	0.00%
2145 Classified Retro (06-07)	3,007	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	1,148	0	0	0	0	0.00%
2155 MSC Retro (06-07)	1,029	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	0	343	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,393	1,697	1,902	1,780	1,817	-85	-4.49%
2302 Hourly Student Help	0	0	0	2	0	0	0.00%
2303 Hourly Overtime	1,766	2,115	992	2,159	791	-201	-20.29%
2304 Hourly Professional Experts	936	277	505	336	271	-234	-46.34%

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2306 Hourly Temporary	3,548	3,688	2,452	3,206	945	-1,507	-61.47%
2307 Hourly - Summer	0	0	14	0	0	-14	-100.00%
2310 Accrued Vacation payoff	44	10	0	38	0	0	0.00%
2312 Overtime	0	0	0	10	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	0	0	14	0	0	0.00%
2345 Classified Retro (06-07)	76	0	0	0	0	0	0.00%
2346 Classified OT Retro (06-07)	90	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	44	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	0	26	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	106	0	176	70	66.04%
5209 Automobile Allowance	0	0	107	0	107	0	0.00%
3340 Total >	122,919	129,586	137,303	136,965	130,833	-6,470	-4.71%
3400 Health and Welfare Benefits							
3416 Vision	46,924	39,985	40,741	39,987	38,907	-1,834	-4.50%
3417 Dental	329,596	308,406	333,081	327,032	339,768	6,687	2.01%
3418 Life Insurance	37,494	36,686	38,400	39,121	36,678	-1,722	-4.48%
3419 Long Term Disability Insurance	27,507	27,464	27,679	27,195	26,433	-1,246	-4.50%
3420 Life Insurance employee pymts	-2,359	-3,475	0	-3,150	0	0	0.00%
3430 Medical for Categoricals (Abatement)	0	0	-57,974	0	-55,019	2,955	-5.10%
3400 Total >	439,162	409,064	381,927	430,186	386,767	4,840	1.27%
3510 SUI Instructional							
1101 Teaching	3,243	3,403	22,160	21,336	21,221	-939	-4.24%
1105 Sabbatical	14	14	0	0	0	0	0.00%
1107 Instructional Retro	5	0	0	0	0	0	0.00%
1108 Teaching - Retro (06-07)	165	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	0	60	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	1,226	1,472	8,493	10,295	9,732	1,239	14.58%
1302 Hourly Teaching - Early Spring	56	73	490	487	441	-49	-9.99%
1303 Hourly Teaching - Summer	-503	283	1,585	2,942	1,869	284	17.92%
1304 Hourly Teaching - Substitutes	-5	21	159	183	172	13	8.18%
1305 Hourly Teaching - Retirees	0	3	136	19	0	-136	-100.00%
1307 Hourly Teaching - Retros	2	3	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	5	11	89	71	84	-5	-5.62%
1326 Hrly Teaching - Flex Time	3	50	178	340	330	152	85.39%

**Variance: Column 5 - Column 3.

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1328	28	33	127	275	379	252	198.43%
1329	2	0	0	0	0	0	0.00%
1335	269	282	992	1,566	1,281	289	29.13%
1340	64	24	0	0	0	0	0.00%
1345	4	2	0	0	0	0	0.00%
1350	14	5	0	0	0	0	0.00%
1355	18	6	0	0	0	0	0.00%
1360	2	0	0	0	0	0	0.00%
1365	1	1	0	0	0	0	0.00%
1366	0	0	0	0	0	0	0.00%
1370	0	0	0	0	0	0	0.00%
1375	0	0	0	0	0	0	0.00%
2201	266	288	1,951	1,927	2,065	114	5.84%
2203	32	34	207	207	207	0	0.00%
2210	0	6	0	0	0	0	0.00%
2214	-6	3	0	14	0	0	0.00%
2245	16	0	0	0	0	0	0.00%
2246	1	0	0	0	0	0	0.00%
2247	0	6	0	0	0	0	0.00%
2257	0	1	0	0	0	0	0.00%
2314	0	0	0	1	0	0	0.00%
2402	168	99	981	1,047	1,071	90	9.19%
2403	61	59	421	326	427	6	1.46%
2404	20	39	248	412	118	-130	-52.38%
2405	-6	3	11	36	32	21	190.91%
2406	1	1	2	2	5	3	150.00%
2407	0	9	0	3	0	0	0.00%
2410	2	2	0	9	0	0	0.00%
2414	1	1	0	3	0	0	0.00%
2445	9	0	0	0	0	0	0.00%
2447	0	3	0	0	0	0	0.00%
5202	11	11	0	66	28	28	0.00%
5209	4	4	0	23	0	0	0.00%
3510 Total >	5,192	6,314	38,229	41,589	39,461	1,232	3.22%

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**Variance: Column 5 - Column 3.

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

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Object	Actual		Adj. Bud		Actual		Budget		Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	08-09	09-10				
1202 Non-Teaching - Executives	289	313	1,982	1,974	1,974	2,021	39	1.98%		
1203 Non-Teaching - Deans	246	296	2,237	2,220	2,220	1,513	-724	-32.37%		
1205 Non-Teaching - Executive Vacation Payoff	0	0	6	6	6	0	-6	-100.00%		
1206 Associate Dean	14	15	86	88	88	0	-86	-100.00%		
1208 Non-Teaching - Retro 07-08	64	0	0	0	0	0	0	0.00%		
1209 Non Teaching Retro (07-08)	0	24	0	0	0	0	0	0.00%		
1210 Non-Teaching - Vacation Payoff	11	0	0	74	74	0	0	0.00%		
1215 Counselors	308	314	2,031	2,009	2,009	2,056	24	1.21%		
1220 Division/Department Chairs	171	178	1,154	1,067	1,067	1,071	-83	-7.21%		
1225 Academic Senate Officers	20	25	121	121	121	122	1	0.71%		
1230 CTA Reassigned Time	12	13	109	109	109	110	1	0.53%		
1235 Reassigned Time	100	136	1,038	1,008	1,008	1,019	-20	-1.90%		
1240 Librarians	167	142	1,152	918	918	1,172	20	1.78%		
1401 Hourly Non-Teaching - Fall/Spring	-1,343	27	385	397	397	191	-194	-50.34%		
1402 Hourly Non-Teaching - Early Spring	1	5	0	71	71	0	0	0.00%		
1403 Hourly Non-Teaching - Summer	-3	7	24	128	128	56	32	133.33%		
1405 Hourly Non-Teaching - Retirees	0	2	0	0	0	0	0	0.00%		
1406 Hourly Non-Teaching - Professional Expert	0	0	3	0	0	3	0	0.00%		
1408 Hourly Non-Teaching - Governance Cmte.	0	0	7	0	0	7	0	0.00%		
1435 Hrly Non-Inst - contract employee	0	0	0	0	0	0	0	0.00%		
1440 Hourly Non-Tchg Fall Sp (Retro)	3	1	0	0	0	0	0	0.00%		
1445 Hourly Non-Tchg Early Sp (Retro)	0	0	0	0	0	0	0	0.00%		
1455 Hourly Non-Tchg Summer (Retro)	1	0	0	0	0	0	0	0.00%		
2101 Non-Instructional Classified	1,826	2,028	13,155	13,077	13,077	13,663	509	3.87%		
2102 Managers	400	413	2,561	2,553	2,553	2,563	1	0.05%		
2103 Supervisors	74	73	455	449	449	469	14	2.99%		
2104 Confidential	249	267	1,580	1,286	1,286	1,047	-533	-33.75%		
2107 Classified Retro	0	1	0	0	0	0	0	0.00%		
2110 Accrued Vacation Payoff	13	7	0	15	15	24	24	0.00%		
2114 NI Classified-Educ Incentive	-2	4	0	37	37	0	0	0.00%		
2145 Classified Retro (06-07)	104	0	0	0	0	0	0	0.00%		
2147 Classified retro 07-08	0	40	0	0	0	0	0	0.00%		
2155 MSC Retro (06-07)	35	0	0	0	0	0	0	0.00%		

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**Variance: Column 5 - Column 3.

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2157 MSC Retro 07-08	0	12	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	48	-147	369	377	376	7	1.99%
2303 Hourly Overtime	46	5	207	475	167	-40	-19.40%
2304 Hourly Professional Experts	25	10	106	70	57	-49	-46.23%
2306 Hourly Temporary	86	127	468	679	218	-250	-53.40%
2307 Hourly - Summer	0	0	4	0	0	-4	-100.00%
2310 Accrued Vacation payoff	2	0	0	8	0	0	0.00%
2312 Overtime	0	0	0	2	0	0	0.00%
2314 Hrly PT - Educ Incentive	-1	0	0	3	0	0	0.00%
2345 Classified Retro (06-07)	3	0	0	0	0	0	0.00%
2346 Classified OT Retro (06-07)	3	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	2	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	0	1	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	4	0	18	14	350.00%
5209 Automobile Allowance	0	0	4	0	4	0	0.00%
3520 Total >	2,969	4,340	29,248	29,221	27,946	-1,302	-4.45%

3600 Worker's Compensation Insurance	769,851	691,660	642,894	620,006	642,894	0	0.00%
3615 WC - NCCP (Contribution)	-816,285	-764,591	-642,894	-736,965	-642,894	0	0.00%
3616 WC - NCCP (Abatement)	-46,434	-72,931	0	-116,959	0	0	0.00%

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
3610 WC Instructional	213,943	204,150	221,929	213,359	212,213	-9,716	-4.38%
1101 Teaching	940	840	0	0	0	0	0.00%
1105 Sabbatical	314	0	0	0	0	0	0.00%
1107 Instructional Retro	10,913	0	0	0	0	0	0.00%
1108 Teaching - Retro (06-07)	0	3,613	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	84,742	88,301	91,851	102,581	97,266	5,415	5.90%
1301 Hourly Teaching - Fall/Spring	3,696	4,356	5,031	4,865	4,430	-601	-11.94%
1302 Hourly Teaching - Early Spring	14,935	17,300	19,204	24,282	18,703	-501	-2.61%
1303 Hourly Teaching - Summer	985	1,274	1,583	1,788	1,716	133	8.40%
1304 Hourly Teaching - Substitutes	0	207	1,480	191	0	-1,480	-100.00%
1305 Hourly Teaching - Retirees	135	167	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	734	664	889	713	840	-49	-5.51%
1325 Hourly Teaching - Student Advisement Pool	2,733	2,967	1,784	3,288	3,300	1,516	84.98%
1326 Hrly Teaching - Flex Time							

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**Variance: Column 5 - Column 3.

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1328	1,833	1,986	1,265	2,749	3,799	2,534	200.32%
1329	152	0	0	0	0	0	0.00%
1335	17,721	16,897	9,923	15,661	12,811	2,888	29.10%
1340	4,230	1,470	0	0	0	0	0.00%
1345	246	98	0	0	0	0	0.00%
1350	911	319	0	0	0	0	0.00%
1355	1,199	389	0	0	0	0	0.00%
1360	119	38	0	0	0	0	0.00%
1365	90	36	0	0	0	0	0.00%
1366	11	0	0	0	0	0	0.00%
1370	27	19	0	0	0	0	0.00%
1375	0	25	0	0	0	0	0.00%
2201	17,560	17,268	19,507	19,267	20,646	1,139	5.84%
2203	2,136	2,036	2,067	2,067	2,067	0	0.00%
2210	0	367	0	0	0	0	0.00%
2214	245	148	0	128	0	0	0.00%
2245	1,057	0	0	0	0	0	0.00%
2246	92	0	0	0	0	0	0.00%
2247	0	349	0	0	0	0	0.00%
2257	0	31	0	0	0	0	0.00%
2314	0	0	0	9	0	0	0.00%
2401	1,781	2,465	2,367	1,782	2,112	-255	-10.76%
2402	11,080	10,051	9,806	10,095	10,708	902	9.19%
2403	4,308	3,530	4,385	3,219	4,446	61	1.40%
2404	1,956	2,359	3,381	4,094	1,349	-2,032	-60.09%
2405	157	180	329	266	315	-14	-4.27%
2406	45	36	29	20	45	16	55.17%
2407	0	512	0	34	0	0	0.00%
2410	125	115	0	93	0	0	0.00%
2414	35	77	0	10	0	0	0.00%
2445	566	0	0	0	0	0	0.00%
2447	0	176	0	0	0	0	0.00%
5202	715	654	0	655	262	262	0.00%
5209	243	225	0	225	0	0	0.00%

1328	Grading Factor
1329	Grading Factor - Contract
1335	Hrly Inst - contract employee
1340	Faculty Sal, PT Contingency
1345	Hourly Teaching Early Sp (Retro)
1350	Hourly Contract Faculty (Retro)
1355	Hourly Summer (Retro)
1360	Hourly Teaching Flex Time (Retro)
1365	Hourly Teaching Grading Factor (Retro)
1366	Hrly Tchg Contract Grading Factor (Retro)
1370	Hourly Teaching Student Advisement (Retro)
1375	Hourly Instruct. Substitute (Retro)
2201	Instructional Aid
2203	Supervisor (Instructional)
2210	Instructional Overtime
2214	Inst Classified - Educ Incentive
2245	Classified Retro (06-07)
2246	Classified OT Retro (06-07_
2247	Instructional Classified retro 07-08
2257	MSC retro 07-08
2314	Hrly PT - Educ Incentive
2401	Student Help
2402	Hourly, Part Time, Permanent
2403	Professional Experts (Instructional)
2404	Hourly Temporary
2405	Summer
2406	Early Spring
2407	Hourly Overtime (Instructional)
2410	Retro Pay (Instructional)
2414	Inst Hourly PT Educ Incentives
2445	Classified Hrly Retro
2447	Hrly PT perm retro 07-08
5202	Executive Contract Payroll Expense
5209	Automobile Allowance

**Variance: Column 5 - Column 3.

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

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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
	402,710	385,693	396,809	411,439	397,028	220	0.06%
3620 WC Non-Instructional							
3610 Total >							
1202 Non-Teaching - Executives	19,048	18,806	19,816	19,743	20,214	398	2.01%
1203 Non-Teaching - Deans	16,238	17,772	22,370	22,204	15,130	-7,241	-32.37%
1205 Non-Teaching - Executive Vacation Payoff	0	0	58	58	0	-58	-100.00%
1206 Associate Dean	898	887	859	877	0	-859	-100.00%
1208 Non-Teaching - Retro 07-08	4,231	0	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	0	1,431	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	719	0	0	736	0	0	0.00%
1215 Counselors	20,305	18,837	20,313	20,088	20,558	245	1.21%
1220 Division/Department Chairs	11,282	10,694	11,262	10,670	10,705	-557	-4.95%
1225 Academic Senate Officers	1,333	1,477	1,215	1,215	1,223	9	0.72%
1230 CTA Reassigned Time	789	762	1,094	1,088	1,098	5	0.43%
1235 Reassigned Time	6,601	8,152	10,385	10,083	10,187	-197	-1.90%
1240 Librarians	11,001	8,515	9,355	9,178	11,722	2,367	25.30%
1401 Hourly Non-Teaching - Fall/Spring	2,109	3,512	4,775	3,944	2,841	-1,934	-40.50%
1402 Hourly Non-Teaching - Early Spring	73	279	0	709	0	0	0.00%
1403 Hourly Non-Teaching - Summer	606	433	239	1,168	562	323	135.15%
1405 Hourly Non-Teaching - Retirees	0	111	0	0	0	0	0.00%
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	20	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	170	63	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	5	5	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract - Retro	0	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	44	9	0	0	0	0	0.00%
2101 Non-Instructional Classified	120,813	122,379	131,543	130,774	136,634	5,091	3.87%
2102 Managers	26,361	24,809	25,614	25,501	25,627	13	0.05%
2103 Supervisors	4,943	4,357	4,555	4,494	4,691	136	2.99%
2104 Confidential	16,405	15,990	15,797	12,861	10,466	-5,331	-33.75%
2107 Classified Retro	0	39	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	850	433	0	145	238	238	0.00%
2114 NI Classified-Educ Incentive	126	244	0	305	0	0	0.00%
2145 Classified Retro (06-07)	6,842	0	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

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General Fund (Fund 01)-Unrestricted

Object	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	08-09	09-10			
2147	0	2,374	0	0	0	0	0	0	0.00%
2155	2,340	0	0	0	0	0	0	0	0.00%
2157	0	710	0	0	0	0	0	0	0.00%
2301	3,170	3,722	3,935	3,672	3,759	3,759	-176	-4.46%	
2302	389	3,731	396	4,032	4,116	4,116	3,720	939.39%	
2303	4,016	4,451	2,102	4,434	1,686	1,686	-416	-19.79%	
2304	2,129	573	1,089	695	566	566	-523	-48.03%	
2306	8,071	7,616	5,080	6,614	2,223	2,223	-2,857	-56.24%	
2307	0	0	32	0	0	0	-32	-100.00%	
2310	101	21	0	79	0	0	0	0.00%	
2312	0	0	0	20	0	0	0	0.00%	
2314	0	0	0	29	0	0	0	0.00%	
2345	172	0	0	0	0	0	0	0.00%	
2346	205	0	0	0	0	0	0	0.00%	
2347	0	92	0	0	0	0	0	0.00%	
2348	0	54	0	0	0	0	0	0.00%	
5202	0	0	242	0	386	386	144	59.50%	
5209	0	0	243	0	243	243	0	0.00%	
	292,385	283,357	292,616	295,416		285,124	-7,491	-2.56%	
3900 Other Benefits									
2120	0	0	0	0	0	16,250	16,250	0.00%	
3930	0	0	10,000	0	10,000	10,000	0	0.00%	
	0	0	10,000	0	26,250	26,250	16,250	162.50%	
	3,925,126	3,976,687	4,245,436	4,223,386		4,336,678	91,242	2.15%	
3900 Total >									
3xxx Total >									
4300 Instructional Supplies									
4302	1,188	2,169	2,317	2,037	8,324	8,324	6,007	259.26%	
4304	9,625	4,782	9,504	9,498	9,504	9,504	0	0.00%	
4306	10,938	12,921	12,000	10,871	12,000	12,000	0	0.00%	
4312	279,098	101,184	244,732	234,703	238,604	238,604	-6,128	-2.50%	
4329	-215	0	0	0	0	0	0	0.00%	
4331	735	866	1,013	1,024	1,188	1,188	175	17.29%	
4335	88	433	475	224	0	0	-475	-100.00%	
4350	113	0	215	102	243	243	28	12.84%	

Object Analysis (Detail)
Expense by Object - Summary
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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
4352 Film Supplies (Drama)	0	0	2,500	2,500	2,500	0	0.00%
4400 N/A	301,569	122,356	272,756	260,960	277,363	-393	-0.14%
4300 Total >							
4500 Non-Instructional Supplies							
4501 Catalog Data Base	4,994	5,153	7,520	7,374	6,470	-1,050	-13.96%
4502 Reference Data Base	1,722	1,900	1,434	1,337	2,600	1,166	81.32%
4503 Subscription	48,039	34,665	45,462	44,953	43,225	-2,237	-4.92%
4507 Recruiting	34,503	37,486	29,830	28,630	29,847	17	0.06%
4508 Printing Abatement	-3,649	-3,752	-10,000	-3,562	-10,000	0	0.00%
4509 Printing Charges (Print Shop Only)	0	0	10,000	0	10,000	0	0.00%
4511 Printing (Non- Printshop)	162,895	155,670	159,304	162,824	96,689	-62,615	-39.31%
4514 Graduation Supplies	4,360	4,213	6,840	5,375	6,840	0	0.00%
4516 Warehouse Abatement (Warehouse Only)	-1,698	-1,632	-2,000	-3,022	-2,000	0	0.00%
4517 Warehouse Charges (Warehouse Only)	7,763	0	2,000	0	2,000	0	0.00%
4525 Office Supplies	108,907	132,650	128,488	136,387	120,819	-7,669	-5.97%
4528 Reference Material	3,420	3,420	1,147	3,420	1,122	-25	-2.18%
4529 Instructional Materials (abatement)	0	0	-140,695	0	-122,000	18,695	-13.29%
4536 Computer Network Related Supplies	10,082	10,201	13,000	15,360	10,000	-3,000	-23.08%
4537 Computer Software Non-Instructional	632	0	0	0	0	0	0.00%
4540 State/County Health Required Innoculations	420	196	600	60	600	0	0.00%
4550 Pool Chemicals	7,023	11,238	7,492	8,946	7,000	-492	-6.57%
4551 Minor Equipment/Property	21,024	49,482	16,204	17,283	20,124	3,920	24.19%
4553 Uniforms (Parking, Athletics)	30,686	22,416	35,329	35,252	19,762	-15,567	-44.06%
4556 Professional Reference Books	469	700	700	684	700	0	0.00%
4561 Maintenance Supplies	11,443	17,640	16,982	15,418	19,649	2,667	15.70%
4571 Equipment Repair Parts & Material	73,976	67,302	71,613	67,937	78,044	6,431	8.98%
4580 Safety Equipment	0	0	6,175	0	6,175	0	0.00%
4590 Custodial Consumable Supplies	83,048	64,103	107,786	108,844	89,893	-17,893	-16.60%
4700 Food	610,059	613,050	515,211	653,499	437,559	-77,652	-15.07%
4500 Total >							
4706 Food (Receptions, Special Events, Program Supp	3,295	10,467	14,619	13,331	11,752	-2,867	-19.61%
4700 Total >	3,295	10,467	14,619	13,331	11,752	-2,867	-19.61%
4xxx Total >	914,924	745,873	802,586	927,790	721,674	-80,912	-10.08%

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

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Object	5100 Contracts	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance**	Variance**
		06-07	07-08	08-09	08-09	09-10			
5103	Drama Contracts	209,624	246,189	256,260	187,884	187,000	-69,260	-27.03%	
5104	American Society of Composers/Broadcast Musi	2,695	4,774	5,036	6,215	5,036	0	0.00%	
5105	Music	4,720	2,160	5,180	5,180	2,919	-2,261	-43.65%	
5106	Hope Services LNSK410	0	0	0	0	18,000	18,000	0.00%	
5107	CHOMP - Community Health	8,908	10,434	20,000	10,014	9,000	-11,000	-55.00%	
5108	VEA Home Economics	0	0	200	200	300	100	50.00%	
5114	Technical Assistance/Training	48,553	32,838	30,840	29,116	44,150	13,310	43.16%	
5120	Planning	0	19	1,200	190	1,200	0	0.00%	
5121	Fire Academy-Guest Lecturer	28,370	31,140	29,960	28,085	29,960	0	0.00%	
5122	CHOMP (Community Hospital OF Monterey Pe	467,757	468,286	437,786	437,786	508,432	70,646	16.14%	
5123	MOBAC Library System	1,960	1,551	1,784	1,784	2,025	241	13.51%	
5124	Program Consultant	22,561	7,099	20,614	17,054	27,700	7,086	34.37%	
5126	South Bay Regional Pub. Safety	0	272,309	600,463	800,694	878,730	278,267	46.34%	
5129	Monterey County EMS	31,912	22,804	0	0	0	0	0.00%	
5130	Occupational Education, Fire	69,874	74,769	98,850	70,645	89,350	-9,500	-9.61%	
5131	Engineering & Design Services	2,450	2,677	1,450	844	4,450	3,000	206.90%	
5132	MPC Post Academy	329,746	223,270	0	0	0	0	0.00%	
5134	Monterey Bay Aquarium	7,116	6,240	6,500	6,500	6,500	0	0.00%	
5135	Park Ranger Academy	133,835	156,115	114,973	115,331	86,625	-28,348	-24.66%	
5139	Specialists/Workshops	79,840	13,532	8,000	3,000	7,550	-450	-5.63%	
5145	Temp. Contract Service	18,410	79,617	46,890	77,466	0	-46,890	-100.00%	
5146	PHED	8,296	0	0	0	0	0	0.00%	
5149	Maritime Museum of Monterey	5,783	0	0	0	0	0	0.00%	
5153	Nautical Science	9,538	3,264	8,000	3,264	4,000	-4,000	-50.00%	
5156	American Legion	14,493	15,365	15,388	15,395	15,388	0	0.00%	
5157	Farmworkers Institute for Education	0	543,574	606,329	590,489	0	-606,329	-100.00%	
5161	Occupational Education, Police	20,782	33,120	20,000	17,040	14,000	-6,000	-30.00%	
5162	Occupational Education, Fitness	656,771	490,297	486,400	520,704	291,000	-195,400	-40.17%	
5165	School of Nursing-Consultant	600	600	1,300	1,774	800	-500	-38.46%	
5168	Central Coast Lighthouse Keepers	9,360	9,822	11,000	9,684	10,000	-1,000	-9.09%	
5172	Monterey Sports Center	378,946	206,797	191,000	53,588	0	-191,000	-100.00%	
5174	Temporary Service Agency	0	0	0	100	0	0	0.00%	
5180	Contract Services	18,876	468	6,839	5,629	6,945	106	1.55%	

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
 Print Time: 4:55 PM

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
5183 International Training Resources	85,064	76,704	0	0	0	0	0.00%
5185 Filing fee	0	1,927	0	0	0	0	0.00%
5194 Old Monterey Preservation Society	8,656	7,692	10,340	6,382	7,000	-3,340	-32.30%
5195 Mandated cost consulting	3,743	4,825	18,000	5,000	10,000	-8,000	-44.44%
5198 Monterey Fire Department - NERT	60,095	47,180	75,000	60,000	55,000	-20,000	-26.67%
5100 Total >	2,749,333	3,097,456	3,135,582	3,087,036	2,323,060	-812,522	-25.91%
5200 Travel and Conference Expenses							
5202 Executive Contract Payroll Expense	21,725	21,900	21,725	21,900	21,725	0	0.00%
5203 Field Trips	7,833	12,477	19,275	16,305	17,125	-2,150	-11.15%
5209 Automobile Allowance	7,375	7,500	7,375	7,500	7,375	0	0.00%
5220 Conference Attendance & Related Expenses	97,035	132,814	143,523	110,057	118,849	-24,674	-17.19%
5230 Mileage	0	0	0	0	11,520	11,520	0.00%
5245 Conference (Student Programs)	0	-2,982	0	5,760	0	0	0.00%
5250 Recruitment Travel	12,116	2,242	2,177	2,152	0	-2,177	-100.00%
5200 Total >	146,085	173,952	194,075	163,674	176,594	-17,481	-9.01%
5300 Dues and Memberships							
5306 Professional Organization/Service Club (Membe	114,405	133,935	141,939	140,086	139,860	-2,079	-1.46%
5325 Special Services	0	0	0	0	1,500	1,500	0.00%
5327 The Research & Planning Group	350	350	400	350	400	0	0.00%
5300 Total >	114,755	134,285	142,339	140,436	141,760	-579	-0.41%
5400 Insurance							
5401 Insurance (Property,STAG,Children's Ctr)	240,365	246,378	257,400	243,745	257,400	0	0.00%
5405 Deductibles (Claims)	37,573	16,508	30,000	11,261	30,000	0	0.00%
5414 Property Insurance Abatement	-14,500	-17,545	-17,545	-17,545	-17,545	0	0.00%
5415 Fine Arts Insurance	73,714	71,303	750	952	750	0	0.00%
5416 Insurance- International	0	0	0	73,830	0	0	0.00%
5400 Total >	337,152	316,644	270,605	312,242	270,605	0	0.00%
5500 Utilities and Housekeeping Services							
5501 Electricity	500,680	510,900	536,925	614,495	698,425	161,500	30.08%
5502 Natural Gas	188,386	217,036	210,000	164,327	197,630	-12,370	-5.89%
5503 Water	79,092	143,309	126,297	140,792	159,850	33,553	26.57%
5504 Telephone	52,715	52,084	63,250	66,531	67,622	4,372	6.91%
5505 Gasoline & Oil	34,198	39,177	28,780	25,007	35,880	7,100	24.67%
5506 Waste Disposal	30,389	26,766	31,750	32,369	37,602	5,852	18.43%

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

Print Date: Monday, September 14, 2009
 Print Time: 4:55 PM

Object	Actual		Adj. Bud		Actual		Budget		Variance**		Variance**	
	06-07	07-08	08-09	08-09	08-09	09-10	08-09	09-10	08-09	09-10	08-09	09-10
5507 Sewage	34,162	34,323	37,100	34,615	40,500	3,400	9.16%					
5508 Electricity (Abatement)	-7,201	-2,412	0	-548	0	0	0.00%					
5510 Utilities Abatement (facilities use)	-37,500	0	-71,399	1,382	-100,185	-28,786	40.32%					
5512 Unspecified	0	-15,000	-45,000	-45,000	0	0	0.00%					
5513 Contract Services	39,619	62,171	30,047	30,371	43,590	13,543	45.07%					
5514 General Maintenance	28,784	35,433	37,290	41,404	34,835	-2,455	-6.58%					
5521 Telephone (Long Distance)	10,307	14,112	10,140	5,468	10,240	100	0.99%					
5528 Mobil Phone	13,493	13,033	16,880	16,316	16,460	-420	-2.49%					
5500 Total >	967,124	1,130,933	1,012,060	1,127,529	1,197,449	185,389	18.32%					
5600 Rents, Leases and Repairs												
5601 Minor Capital Improvement/Renewal	270,882	265,491	77,285	242,453	77,285	0	0.00%					
5602 Rental/Renewal	24,826	7,998	11,974	14,774	9,033	-2,941	-24.56%					
5604 Vehicle Repair/Maintenance	67,967	56,874	17,970	17,994	15,671	-2,299	-12.79%					
5605 Vehicle Rental	12,428	10,377	10,835	10,135	9,368	-1,467	-13.54%					
5616 Facility Rental/Lease	61,946	113,492	91,953	89,514	12,107	-79,846	-86.83%					
5620 Maintenance Agreement	91,859	97,158	108,454	108,457	107,115	-1,339	-1.23%					
5621 Computer Hardware Maintenance	57,774	65,871	86,296	86,416	74,400	-11,896	-13.79%					
5622 Computer Software Maintenance	74,333	86,920	98,419	60,225	124,322	25,903	26.32%					
5630 Equipment Repair	36,577	40,653	50,723	48,279	51,780	1,057	2.08%					
5631 Equipment Rental	0	0	0	853	0	0	0.00%					
5635 Postage Meter Lease/Maintenance Agreement	2,542	7,220	5,884	4,566	7,438	1,554	26.41%					
5637 Xerox Equipment Lease	179,423	177,262	180,292	177,286	180,292	0	0.00%					
5638 Unspecified	0	0	520	294	820	300	57.69%					
5643 Computer Software License	21,618	10,870	10,870	10,870	15,000	4,130	37.99%					
5645 License Fee, Permit, and Certification	18,599	17,253	2,744	2,086	3,179	435	15.85%					
5660 Sign Maintenance/Repair	1,573	3,100	344	343	2,000	1,656	481.40%					
5672 Electrical Maintenance/Repair	3,327	0	0	0	0	0	0.00%					
5678 Burglar Alarm system	769	5,926	4,619	4,716	4,000	-619	-13.40%					
5600 Total >	936,442	966,465	759,181	879,261	693,810	-65,371	-8.61%					
5700 Legal, Election and Audit Expenses												
5701 Audit	20,540	50,050	51,150	52,034	68,650	17,500	34.21%					
5710 Legal (Advertising & Fees)	71,456	42,131	79,371	42,593	80,000	629	0.79%					
5751 Election	0	0	0	0	95,000	95,000	0.00%					
5700 Total >	91,996	92,181	130,521	94,627	243,650	113,129	86.67%					

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

Print Date: Monday, September 14, 2009
 Print Time: 4:55 PM

Object	Actual					Adj_Bud		Actual		Budget		Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	08-09	08-09	08-09	08-09	09-10				
5800 Other Services & Expense													
5802 Advertising	177,917	196,488	192,149	175,786	172,586	-19,563	-10.18%						
5803 Athletics - Entry Fee	5,986	4,660	6,008	5,382	6,556	548	9.12%						
5804 Miscellaneous Expense	5,375	48,331	0	37,007	0	0	0.00%						
5805 Postage/Bulk Mailing	111,537	115,773	107,370	101,457	89,316	-18,054	-16.81%						
5806 Payroll correction	0	2	0	0	0	0	0.00%						
5809 Negotiations	3,437	0	5,000	0	5,000	0	0.00%						
5810 Loomis	9,534	10,318	10,219	11,951	11,000	781	7.64%						
5811 Finger Prints	-119	311	210	-160	210	0	0.00%						
5816 Special Events	374	939	1,167	319	2,167	1,000	85.69%						
5819 Peninsula Messenger Svc	5,160	4,190	5,792	4,386	5,310	-482	-8.32%						
5821 Accreditation Fee	0	0	0	0	12,650	12,650	0.00%						
5825 Athletics - Physical Exams	1,950	2,205	2,893	2,860	3,368	475	16.42%						
5827 Foundation Services	100,000	100,000	100,000	100,000	100,000	0	0.00%						
5830 County DP/Payroll Support	150	0	0	0	0	0	0.00%						
5834 Indirect Cost	-157,514	-153,798	-97,000	-155,392	-110,000	-13,000	13.40%						
5836 Athletics - Officials & Scorekeepers	26,271	25,752	33,990	34,034	30,340	-3,650	-10.74%						
5838 Use Tax	10,733	15,850	12,218	13,594	14,419	2,201	18.01%						
5840 General Institutional Contingency	300	1,375	37,634	6,374	76,557	38,923	103.43%						
5842 Registration/Renewal (Vehical & Dental)	0	0	135	0	294	159	117.70%						
5845 EDD Quarterly Taxes	7,255	14,959	9,000	15,771	15,000	6,000	66.67%						
5846 One-Time Increase 2007-08	0	212,928	0	0	0	0	0.00%						
5860 Fines & Penalties	0	2,036	0	0	0	0	0.00%						
5865 Marketing	2,333	0	0	0	0	0	0.00%						
5890 Return to Title IV Funding	4,513	9,427	0	1,753	0	0	0.00%						
5897 1098s, for Hope Scholarship	14,177	10,006	15,000	9,247	15,000	0	0.00%						
5898 Other Grant Repayments	0	285,632	0	4,628	0	0	0.00%						
5800 Total >	329,369	907,384	441,785	368,994	449,773	7,988	1.81%						
5xxx Total >	5,662,255	6,819,300	6,086,148	6,173,800	5,496,701	-589,447	-9.69%						
6100 Sites and Site Improvements													
6200 Building Improvements													
6201 Hazardous Material / Abatement	12,611	24,801	26,851	26,912	27,001	150	0.56%						
6268 Architect Fees	0	2,453	0	0	0	0	0.00%						

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

Print Date: Monday, September 14, 2009
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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	(%)
	06-07	07-08	08-09	08-09	09-10		
6300 Library Books	12,611	27,254	26,851	26,912	27,001	150	0.56%
6301 Library Materials	4,013	-1,128	0	-360	0	0	0.00%
6310 PC Software	45,557	42,277	93,494	76,286	46,456	-47,038	-50.31%
6400 Capital Equipment - New	49,570	41,149	93,494	75,926	46,456	-47,038	-50.31%
6403 Equipment Replacement	3,842	0	0	744	0	0	0.00%
6404 Equipment Purchase - New	86,157	56,581	35,699	76,934	17,000	-18,699	-52.38%
6405 Instructional Equipment - New	91,031	29,510	56,081	56,159	1,000	-55,081	-98.22%
6408 Network Hardware	47,048	0	0	0	0	0	0.00%
6410 Instructional Equipment - Replacement	0	0	2,976	2,976	0	-2,976	-100.00%
6420 HP-3000 Software	7,738	0	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	24,384	39,629	15,448	13,236	19,700	4,252	27.53%
6440 PC Hardware - Non-Instructional - New	3,330	0	1,800	0	0	-1,800	-100.00%
6441 PC Hardware - Non-Instructional - Replacement	25,712	24,093	21,755	12,264	19,755	-2,000	-9.19%
6400 Total >	289,242	149,812	133,759	162,314	57,455	-76,304	-57.05%
6xxx Total >	351,424	218,216	254,104	265,152	130,912	-123,192	-48.48%
7300 Interfund Transfers - Out	0	362,916	51,824	90,159	51,205	-619	-1.19%
7308 Capital Projects Interfund Transfer Out	5,338,153	5,435,233	5,603,090	5,603,090	5,484,180	-118,910	-2.12%
7309 Health & Welfare Interfund Transfer Out	0	169,457	275,324	306,736	275,324	0	0.00%
7310 Debt Service Fund Transfer-Out	349,328	351,272	413,990	430,020	405,829	-8,161	-1.97%
7314 Child Development Interfund Transfer-Out	123,950	221,246	115,883	0	64,458	-51,425	-44.38%
7316 Restricted Interfund Transfer-Out	5,811,431	6,540,124	6,460,111	6,430,005	6,280,996	-179,115	-2.77%
7300 Total >	25,000	25,000	25,000	25,000	0	-25,000	-100.00%
7600 Other Payments to Students	25,000	25,000	25,000	25,000	0	-25,000	-100.00%
7602 Textbooks/Supplies Vouchers	5,836,431	6,565,124	6,485,111	6,455,005	6,280,996	-204,115	-3.15%
7600 Total >	37,840,925	40,552,658	40,798,479	41,547,591	39,590,783	-1,207,696	-2.96%

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj. Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	37,840,925	40,552,658	40,798,479	41,547,591	39,590,783	-1,207,696	-2.96%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
 Print Time: 4:24 PM

Object	Federal Revenues				Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	Variance** (%)
	Actual 06-07	07-08	08-09	09-10						
8100 State Revenues										
0000	Reserve for Contingencies	0	2,425	0	0	0	0	0	0	0.00%
8105	VA Education - Reporting Fee	952	1,134	0	0	1,190	0	0	0	0.00%
8107	PELL Allowance	335	4,260	0	0	4,760	0	0	0	0.00%
8117	Forest Reserve	2,505	0	2,000	0	2,187	2,000	0	0	0.00%
	8100 Total >	3,792	7,819	2,000	2,000	8,137	2,000	0	0	0.00%
8600 State Revenues										
8602	Mandated Cost	220,074	0	0	0	0	0	0	0	0.00%
8620	Apprenticeship Allowance	150,393	154,435	0	0	113,733	0	0	0	0.00%
8621	Student Financial Aid Admin (BFAP)	18,307	14,600	0	0	12,476	0	0	0	0.00%
8622	Basic Skills Funding	105,351	0	0	0	0	0	0	0	0.00%
8624	Property Tax Backfill	0	0	511,555	0	0	0	-511,555	0	-100.00%
8629	Enrollment Fee Admin Allowance	0	0	0	0	0	17,000	17,000	0	0.00%
8634	Part Time Faculty	395,523	395,523	352,411	0	324,606	173,272	-179,139	0	-50.83%
8640	Part Time Faculty Office hours	7,176	6,880	0	0	0	3,400	3,400	0	0.00%
8647	Transfer & Articulation Fund	0	0	0	0	280,391	0	0	0	0.00%
8655	General Purpose - Resappt	167,574	0	0	0	0	0	0	0	0.00%
8658	General Purpose - Trailer Bill (One Time)	583,834	0	0	0	0	0	0	0	0.00%
8659	Instructional Material - Trailer Bill (One Time)	352,299	0	0	0	0	0	0	0	0.00%
8661	New Monterey Police Academy	0	994,184	0	0	0	0	0	0	0.00%
8696	Appt. Adjustment	0	-1,937,605	0	0	1,937,605	0	0	0	0.00%
	8600 Total >	2,000,531	-371,983	863,966	193,672	2,668,811	193,672	-670,294	0	-77.58%
8610 State Apportionment										
8601	Apportionment	19,401,919	14,055,131	22,398,108	21,878,000	20,328,632	21,878,000	-520,108	0	-2.32%
	8610 Total >	19,401,919	14,055,131	22,398,108	21,878,000	20,328,632	21,878,000	-520,108	0	-2.32%
8699 Other Miscellaneous State Revenue										
0000	Reserve for Contingencies	0	8,098	0	0	0	0	0	0	0.00%
8844	Bond Interest & Redemption	0	0	0	0	9,321	0	0	0	0.00%
	8699 Total >	0	8,098	0	0	9,321	0	0	0	0.00%
8800 Local Revenues										
8801	Secured Taxes	11,655,404	12,221,436	12,000,000	12,500,000	12,892,990	12,500,000	500,000	0	4.17%
8802	Unsecured Taxes	493,150	505,503	500,000	500,000	595,248	500,000	0	0	0.00%
8803	Prior Year Taxes	165,805	408,167	300,000	400,000	1,012,675	400,000	100,000	0	33.33%
8804	Supplemental Taxes	555,019	383,209	600,000	500,000	193,924	500,000	-100,000	0	-16.67%

Monterey Peninsula Community College District

Budget_ Working Working Budget

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**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8805 Athletic Ticket Sales	7,238	7,607	7,000	10,468	10,000	3,000	42.86%
8807 Drama Season Tickets	100	0	0	0	0	0	0.00%
8808 Drama Performance Sales	100	0	0	0	0	0	0.00%
8809 Lottery	543,837	0	980,600	499,009	969,000	-11,600	-1.18%
8810 Transcripts	45,831	46,671	45,000	39,286	45,000	0	0.00%
8812 Course Materials Fee	80,876	79,814	12,000	18,824	20,000	8,000	66.67%
8813 Home Owners Property Tax Relief (HOPTR)	70,415	73,655	70,000	78,717	70,000	0	0.00%
8815 Schedules / Catalogs	56	6	0	0	0	0	0.00%
8816 Non-Resident Tuition - MPC Campus	573,187	564,375	565,000	608,411	575,000	10,000	1.77%
8817 Old Non-Resident Tuition	0	2,618	0	547	0	0	0.00%
8820 NSF Checks	-12,553	-10,065	0	-8,755	0	0	0.00%
8822 Other Income	-26,445	30,344	0	125,756	0	0	0.00%
8824 Old State Fees	114	1,546	0	2,375	0	0	0.00%
8826 State Enrollment Fees	1,841,020	1,639,258	1,650,000	1,621,117	1,600,000	-50,000	-3.03%
8827 Testing Fees	885	270	800	0	0	-800	-100.00%
8830 Community Service Class Fees	7,265	1,819	4,000	2,974	4,000	0	0.00%
8831 NSF Checks Collected	11,658	9,190	10,000	8,962	10,000	0	0.00%
8832 NSF Checks Service Charge	572	455	600	390	500	-100	-16.67%
8842 Delinquent Property Tax	0	68,674	0	181,850	0	0	0.00%
8844 Bond Interest & Redemption	0	0	0	5,336	0	0	0.00%
8845 Modess Machine	152	184	0	0	0	0	0.00%
8850 Prior Year Adjustments	-249,884	78,506	0	0	0	0	0.00%
8852 Rents (Facilities)	21,484	28,593	15,000	9,607	15,000	0	0.00%
8853 A/R Not Recorded	18,745	28,393	20,000	17,299	20,000	0	0.00%
8854 Chemistry Breakage	499	374	0	330	0	0	0.00%
8855 Educational Revenue Augmentation Fund (ERA)	-1,152,730	9,572,355	0	-390,363	0	0	0.00%
8856 Interest (Cash Reserve Program)	93,964	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	297,808	459,491	330,000	-73,194	330,000	0	0.00%
8860 ERAF interest	0	98,505	0	0	0	0	0.00%
8861 Police Academy Revenue	1,451	3,666	0	0	0	0	0.00%
8862 Library (Equipment Revenue)	23,343	22,682	27,000	29,060	23,000	-4,000	-14.81%
8863 Student Fee Overpayment	-4,040	2,725	0	-5,597	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	0	0	0	83,205	0	0	0.00%
8870 Retiree Insurance Contribution	379,987	386,695	350,000	387,535	0	-350,000	-100.00%

Budget_Working Working Budget

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Monterey Peninsula Community College District

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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General Fund (Fund 01)-Unrestricted

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8872 Old Police Academy	75	0	0	0	0	0	0.00%
8873 COBRA	0	31,886	0	40,547	0	0	0.00%
8877 Old PE Fees	150	35	0	0	0	0	0.00%
8878 Student International Insurance	74,527	72,262	0	75,288	0	0	0.00%
8884 Fund 35 Subsidy from Fund 04	0	0	0	1,266	0	0	0.00%
8885 Diploma Covers	393	269	0	45	0	0	0.00%
8886 PE Fee	222	287	0	1,014	0	0	0.00%
8888 Library Materials	1,360	2,002	0	2,348	0	0	0.00%
8889 Library Fines/Dues	6,802	8,016	5,000	11,229	7,000	2,000	40.00%
8894 Bank Account Interest (FNB)	14,131	5,940	0	934	0	0	0.00%
8899 Fund 46 Subsidy from Fund 47	414	0	0	0	0	0	0.00%
8800 Local Interest	15,542,383	26,837,418	17,492,000	18,080,656	17,598,500	106,500	0.61%
8860 Reserve for Contingencies	0	62,270	0	0	0	0	0.00%
8890 N/A	0	62,270	0	0	0	0	0.00%
8900 Other	0	8,926	0	0	0	0	0.00%
8991 Transfer In - From Capital Outlay	105,000	50,000	50,000	50,000	0	-50,000	-100.00%
8900 Total >	105,000	50,000	50,000	50,000	0	-50,000	-100.00%
8xxx Total >	37,053,625	40,679,746	40,806,074	41,145,557	39,672,172	-1,133,902	-2.78%
General Fund (Fund 01)-Unrestricted	37,053,625	40,679,746	40,806,074	41,145,557	39,672,172	-1,133,902	-2.78%

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Actual 08-09	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	37,053,625	40,679,746	40,806,074	41,145,557	39,672,172	-1,133,902	-2.78%	

**Variance: Column 5 - Column 3.

Exhibit B

Restricted General Fund

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8100 Federal Revenues							
8110	99,774	90,525	124,193	26,181	124,949	756	0.61%
8112	143,159	151,103	106,957	44,694	111,828	4,871	4.55%
8113	208,314	257,808	295,487	297,587	295,487	0	0.00%
8115	95,749	121,265	136,838	120,008	136,838	0	0.00%
8116	272,494	361,152	360,143	330,985	373,460	13,317	3.70%
8118	10,600	11,900	10,000	15,259	10,000	0	0.00%
8122	185,446	361,871	339,631	338,950	358,041	18,410	5.42%
8123	5,735	0	0	0	0	0	0.00%
8124	50	0	0	0	0	0	0.00%
8126	489,627	579,727	768,535	496,064	868,374	99,839	12.99%
8135	97,191	23,990	0	0	0	0	0.00%
8136	0	13,093	895	895	0	-895	-100.00%
8152	24,570	64,187	81,405	15,470	67,750	-13,655	-16.77%
8153	0	24,846	27,948	18,903	23,750	-4,198	-15.02%
	1,632,710	2,061,465	2,252,031	1,704,996	2,370,477	118,446	5.26%
8100 Total >							

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8600 State Revenues							
8610	674,898	648,134	727,840	563,881	429,934	-297,906	-40.93%
8611	38,351	14,867	4,133	4,133	0	-4,133	-100.00%
8612	5,000	5,000	1,000	4,000	0	-1,000	-100.00%
8617	37,881	0	0	0	0	0	0.00%
8618	223,557	251,060	33,500	186,236	69,536	36,036	107.57%
8620	0	-71,013	0	0	68,298	68,298	0.00%
8621	219,510	201,281	223,945	203,217	220,547	-3,398	-1.52%
8622	0	0	112,809	112,809	100,000	-12,809	-11.35%
8626	299,353	283,234	70,990	275,805	160,843	89,853	126.57%
8628	29,509	11,257	18,689	7,764	19,800	1,111	5.94%
8638	57,096	57,096	243,800	0	0	-243,800	-100.00%
8650	0	33,000	20,000	20,000	0	-20,000	-100.00%
8651	0	19,571	25,429	33,429	8,000	-17,429	-68.54%
8653	0	7,000	0	0	0	0	0.00%
8656	116,478	0	0	0	0	0	0.00%
8657	298,429	22,937	285	285	0	-285	-100.00%
8659	0	2,114	214,221	214,221	0	-214,221	-100.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8660 Scheduled Maintenance - Trailer Bill (One Time)	352,299	0	0	0	0	0	0.00%
8661 New Monterey Police Academy	0	175,353	0	1	0	0	0.00%
8610 State Apportionment	2,352,361	1,660,891	1,696,641	1,625,780	1,076,958	-619,683	-36.52%
8620 Categorical Apportionments							
8606 Apprenticeship	29,720	9,323	20,397	20,397	0	-20,397	-100.00%
8608 Supportive Services (DSP&S)	887,427	930,090	891,902	779,591	506,181	-385,721	-43.25%
8609 EOPS	867,270	931,342	918,779	824,924	551,267	-367,512	-40.00%
8635 Instructional Equipment Block Grant	11,970	9,071	26,839	26,839	0	-26,839	-100.00%
8641 TANF	25,404	0	0	0	0	0	0.00%
8642 CAL WORKS	109,928	157,275	173,020	130,869	116,049	-56,971	-32.93%
8692 Cooperative Agencies Resources Education	111,779	110,876	105,451	97,015	63,271	-42,180	-40.00%
8695 State - TTIP Grant	104,018	55,064	45,183	48,771	0	-45,183	-100.00%
8690 State Revenue	2,147,516	2,203,040	2,181,571	1,928,406	1,236,768	-944,803	-43.31%
8616 Staff Diversity	14,606	14,373	13,075	12,586	6,115	-6,960	-53.23%
8800 Local Revenues							
8809 Lottery	170,633	0	140,695	0	122,000	-18,695	-13.29%
8828 Health Fees	259,286	311,189	284,603	295,538	360,267	75,664	26.59%
8880 Fire Training (Local Revenue)	0	0	81,897	96,758	81,897	0	0.00%
8895 Act Against Violence	3,732	0	3,696	3,696	0	-3,696	-100.00%
8898 Local Grants	218,932	44,693	156,329	97,019	53,712	-102,617	-65.64%
8870 Local Revenue	652,583	355,882	667,220	493,011	617,876	-49,344	-7.40%
8827 Testing Fees	11	150	0	294	0	0	0.00%
8900 Other	11	150	0	294	0	0	0.00%
8984 Interfund Transfer - In Restricted Funds	0	79,936	62,476	0	64,458	1,982	3.17%
8986 Interfund Transfer - In (Fund 01)	123,950	68,310	53,407	0	0	-53,407	-100.00%
8900 Total >	123,950	148,245	115,883	0	64,458	-51,425	-44.38%
8xxx Total >	6,923,737	6,444,047	6,926,421	5,765,072	5,372,652	-1,553,769	-22.43%
General Fund (Fund 01)-Restricted	6,923,737	6,444,047	6,926,421	5,765,072	5,372,652	-1,553,769	-22.43%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	6,923,737	6,444,047	6,926,421	5,765,072	5,372,652	-1,553,769	-22.43%

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1100 Instructional Salaries, Regular Salary							
1101 Teaching	399,836	204,759	139,698	144,588	109,845	-29,853	-21.37%
1108 Teaching - Retro (06-07)	23,090	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	0	4,687	0	0	0	0	0.00%
1120 Faculty Salary Contingency	0	0	434	0	0	-434	-100.00%
1155 Short Term Contract	53,765	59,064	0	0	0	0	0.00%
1100 Total >	476,690	268,510	140,132	144,588	109,845	-30,287	-21.61%
1200 Non-Instructional Salaries, Regular Salary							
1203 Non-Teaching - Deans	115,455	120,986	124,193	123,198	127,242	3,049	2.46%
1205 Non-Teaching - Executive Vacation Payoff	0	0	5,955	5,955	0	-5,955	-100.00%
1206 Associate Dean	82,166	89,973	88,320	88,284	0	-88,320	-100.00%
1208 Non-Teaching - Retro 07-08	39,383	0	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	0	16,460	0	0	0	0	0.00%
1215 Counselors	555,281	598,955	613,482	651,548	685,210	71,728	11.69%
1235 Reassigned Time	9,248	12,147	17,306	17,306	0	-17,306	-100.00%
1250 College Nurse	0	86,897	41,737	9,059	0	-41,737	-100.00%
1260 Administrative Salary Contingency	0	0	1,085	0	1,115	30	2.76%
1200 Total >	801,532	925,418	892,078	895,349	813,567	-78,511	-8.80%
1300 Instructional Salaries, Other Nonregular							
1301 Hourly Teaching - Fall/Spring	39,410	22,364	125,579	72,980	83,240	-42,339	-33.71%
1302 Hourly Teaching - Early Spring	0	3,598	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	23,552	17,868	35,971	24,069	7,942	-28,029	-77.92%
1304 Hourly Teaching - Substitutes	0	11,226	0	331	0	0	0.00%
1305 Hourly Teaching - Retirees	6,648	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	16,519	27,503	10,000	9,492	10,000	0	0.00%
1340 Faculty Sal. PT Contingency	1,146	457	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	0	88	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	860	447	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	1,552	267	0	0	0	0	0.00%
1300 Total >	89,687	83,819	171,550	106,871	101,182	-70,368	-41.02%
1400 Non-Instructional Salaries, Other Nonregular							
1401 Hourly Non-Teaching - Fall/Spring	96,307	157,105	244,974	207,133	105,032	-139,942	-57.13%
1402 Hourly Non-Teaching - Early Spring	15,306	23,964	11,279	11,279	0	-11,279	-100.00%
1403 Hourly Non-Teaching - Summer	36,477	50,772	68,337	81,310	12,000	-56,337	-82.44%

Budget Working Working Budget

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1404 Hourly Non-Teaching - Substitutes	1,651	0	6,636	7,257	0	-6,636	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	0	0	5,494	5,494	0.00%
1435 Hrly Non-Inst - contract employee	0	1,664	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	4,303	2,419	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	1,121	557	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	0	41	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	1,939	970	0	0	0	0	0.00%
1400 Total >	157,104	237,491	331,225	306,979	122,526	-208,699	-63.01%
Ixxx Total >	1,525,014	1,515,238	1,534,985	1,453,787	1,147,120	-387,865	-25.27%
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	622,562	623,641	553,656	533,194	605,532	51,876	9.37%
2102 Managers	0	0	0	25,788	0	0	0.00%
2110 Accrued Vacation Payoff	316	12,618	7,420	4,853	0	-7,420	-100.00%
2114 NI Classified-Educ Incentive	7,125	5,900	5,491	6,260	1,803	-3,688	-67.17%
2130 Class. Sal. Contingency	0	0	2,855	0	7,595	4,740	166.02%
2145 Classified Retro (06-07)	35,796	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	12,374	0	0	0	0	0.00%
2100 Total >	665,800	654,533	569,422	570,095	614,930	45,508	7.99%
2200 Instructional Aides, Regular Full-Time Schedule							
2201 Instructional Aid	41,189	42,917	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	330	900	0	0	0	0	0.00%
2245 Classified Retro (06-07)	2,527	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	940	0	0	0	0	0.00%
2200 Total >	44,046	44,757	0	0	0	0	0.00%
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	27,310	8,414	6,800	7,290	10,569	3,769	55.43%
2302 Hourly Student Help	114,135	120,454	139,706	132,170	131,838	-7,868	-5.63%
2303 Hourly Overtime	1,044	7,825	2,034	4,170	0	-2,034	-100.00%
2304 Hourly Professional Experts	316,342	228,198	258,320	195,852	291,421	33,101	12.81%
2306 Hourly Temporary	58,315	65,035	181,853	169,675	24,212	-157,641	-86.69%
2310 Accrued Vacation payoff	14,867	5,028	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	700	0	0	0	0	0	0.00%
2345 Classified Retro (06-07)	1,656	0	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 4:30 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2346 Classified OT Retro (06-07)	48	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	120	0	0	0	0	0.00%
2300 Total >	534,416	435,073	588,713	509,157	458,040	-130,673	-22.20%
2400 Instructional Aides, Other than Full-Time Sched.							
2401 Student Help	17,412	14,146	10,298	8,287	13,046	2,748	26.68%
2402 Hourly, Part Time, Permanent	22,527	16,014	15,338	16,083	14,390	-948	-6.18%
2403 Professional Experts (Instructional)	43,310	38,075	38,621	47,172	30,500	-8,121	-21.03%
2404 Hourly Temporary	50,435	55,954	69,816	59,538	67,145	-2,671	-3.83%
2405 Summer	366	0	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	0	456	0	0	0	0	0.00%
2445 Classified Hrly Retro	1,274	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	251	0	0	0	0	0.00%
2400 Total >	135,325	124,896	134,073	131,079	125,081	-8,992	-6.71%
2xxx Total >	1,379,587	1,259,259	1,292,208	1,210,331	1,198,051	-94,157	-7.29%
3110 STRS Instructional							
1101 Teaching	32,987	16,893	11,525	11,928	9,062	-2,463	-21.37%
1108 Teaching - Retro (06-07)	1,905	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	0	387	0	0	0	0	0.00%
1155 Short Term Contract	4,436	4,873	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	1,777	820	7,791	3,664	2,824	-4,967	-63.75%
1302 Hourly Teaching - Early Spring	0	297	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	1,943	1,260	2,178	931	655	-1,523	-69.92%
1304 Hourly Teaching - Substitutes	0	243	0	27	0	0	0.00%
1335 Hrly Inst - contract employee	1,363	2,269	825	783	500	-325	-39.39%
1340 Faculty Sal. PT Contingency	63	7	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	0	7	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	71	37	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	121	22	0	0	0	0	0.00%
3110 Total >	44,665	27,114	22,319	17,334	13,041	-9,277	-41.57%
3120 STRS Non-Instructional							
1203 Non-Teaching - Deans	9,525	9,981	10,246	10,164	10,497	252	2.46%
1206 Associate Dean	6,779	7,423	1,537	1,536	0	-1,537	-100.00%
1208 Non-Teaching - Retro 07-08	3,249	0	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
1209 Non Teaching Retro (07-08)	0	1,358	0	0	0	0	0.00%
1215 Counselors	45,811	49,414	48,204	50,721	53,398	5,194	10.77%
1235 Reassigned Time	799	1,002	1,428	1,428	0	-1,428	-100.00%
1250 College Nurse	0	7,169	7,069	747	0	-7,069	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	7,045	12,997	18,628	14,483	8,663	-9,965	-53.49%
1402 Hourly Non-Teaching - Early Spring	1,263	1,977	769	769	0	-769	-100.00%
1403 Hourly Non-Teaching - Summer	2,733	4,114	5,617	6,407	990	-4,627	-82.37%
1404 Hourly Non-Teaching - Substitutes	136	0	548	599	0	-548	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	0	0	453	453	0.00%
1435 Hrly Non-Inst - contract employee	0	137	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	291	200	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	92	46	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	0	3	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	140	78	0	0	0	0	0.00%
2306 Hourly Temporary	0	0	550	488	0	-550	-100.00%
3120 Total >	77,862	95,898	94,595	87,342	74,001	-20,594	-21.77%

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
3210 PERS Instructional	0	0	0	0	935	935	0.00%
1335 Hrly Inst - contract employee	6,641	6,998	0	0	0	0	0.00%
2201 Instructional Aid	399	0	0	0	0	0	0.00%
2245 Classified Retro (06-07)	0	153	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	1,524	232	0	101	0	0	0.00%
2402 Hourly, Part Time, Permanent	1,734	419	2,318	874	0	-2,318	-100.00%
2404 Hourly Temporary	82	0	0	0	0	0	0.00%
2445 Classified Hrly Retro	10,380	7,802	2,318	976	935	-1,383	-59.67%
3220 PERS Non-Instructional	0	0	3,464	3,464	6,344	2,880	83.13%
1215 Counselors	0	0	150	76	0	-150	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	0	85	23	214	0	-23	-100.00%
1403 Hourly Non-Teaching - Summer	0	2	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	101,423	101,542	97,577	87,593	101,178	3,602	3.69%
2101 Non-Instructional Classified	0	0	0	4,236	0	0	0.00%
2102 Managers	5,678	0	0	0	0	0	0.00%
2145 Classified Retro (06-07)	0	2,009	0	0	0	0	0.00%
2147 Classified retro 07-08	0	0	0	0	0	0	0.00%

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
3220 PERS Non-Instructional	0	0	3,464	3,464	6,344	2,880	83.13%
1215 Counselors	0	0	150	76	0	-150	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	0	85	23	214	0	-23	-100.00%
1403 Hourly Non-Teaching - Summer	0	2	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	101,423	101,542	97,577	87,593	101,178	3,602	3.69%
2101 Non-Instructional Classified	0	0	0	4,236	0	0	0.00%
2102 Managers	5,678	0	0	0	0	0	0.00%
2145 Classified Retro (06-07)	0	2,009	0	0	0	0	0.00%
2147 Classified retro 07-08	0	0	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2301	4,404	481	1,117	0	0	-1,117	-100.00%
2302	174	0	0	0	0	0	0.00%
2304	49,629	37,199	41,292	30,531	28,294	-12,998	-31.48%
2306	2,260	2,068	6,731	1,899	0	-6,731	-100.00%
2345	263	0	0	0	0	0	0.00%
2346	8	0	0	0	0	0	0.00%
2347	0	20	0	0	0	0	0.00%
	163,839	143,405	150,354	128,014	135,816	-14,537	-9.67%
3220 Total >							
3310 OASDI (FICA) Instructional							
1335	0	0	0	0	410	410	0.00%
2201	2,554	2,661	0	0	0	0	0.00%
2214	20	56	0	0	0	0	0.00%
2245	157	0	0	0	0	0	0.00%
2247	0	58	0	0	0	0	0.00%
2402	586	74	0	67	0	0	0.00%
2403	12	0	0	0	0	0	0.00%
2404	667	227	886	355	0	-886	-100.00%
2410	0	28	0	0	0	0	0.00%
2445	32	0	0	0	0	0	0.00%
	4,028	3,104	886	422	410	-476	-53.74%
3310 Total >							
3320 OASDI (FICA) Non-Instructional							
1215	0	0	2,278	2,278	2,354	76	3.33%
1401	0	0	900	702	0	-900	-100.00%
1402	0	0	182	122	0	-182	-100.00%
1403	0	56	1,255	226	0	-1,255	-100.00%
1455	0	1	0	0	0	0	0.00%
2101	37,834	38,269	36,788	32,679	37,543	755	2.05%
2102	0	0	0	1,588	0	-1,588	-100.00%
2110	20	778	460	301	0	-460	-100.00%
2114	438	359	354	379	112	-242	-68.34%
2145	2,154	0	0	0	0	0	0.00%
2147	0	758	0	0	0	0	0.00%
2301	1,693	154	422	0	0	-422	-100.00%
2302	67	0	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
2303	63	447	146	277	0	-146	-100.00%
2304	18,919	14,144	15,587	11,920	18,068	2,481	15.92%
2306	911	837	2,854	1,099	0	-2,854	-100.00%
2310	922	312	0	0	0	0	0.00%
2314	43	0	0	0	0	0	0.00%
2345	103	0	0	0	0	0	0.00%
2346	3	0	0	0	0	0	0.00%
2347	0	7	0	0	0	0	0.00%
	63,170	56,122	61,225	51,570	58,077	-3,148	-5.14%
3320 Total >							
3330	Medicare Instructional						
1101	4,623	2,592	1,769	1,840	1,593	-177	-9.98%
1108	275	0	0	0	0	0	0.00%
1109	0	61	0	0	0	0	0.00%
1155	780	856	0	0	0	0	0.00%
1301	571	354	1,322	1,059	496	-826	-62.48%
1302	0	52	0	0	0	0	0.00%
1303	340	259	549	325	115	-434	-79.05%
1304	0	163	0	5	0	0	0.00%
1305	96	0	0	0	0	0	0.00%
1335	239	398	145	138	145	0	0.00%
1340	17	7	0	0	0	0	0.00%
1345	0	1	0	0	0	0	0.00%
1350	12	6	0	0	0	0	0.00%
1355	22	4	0	0	0	0	0.00%
2201	597	622	0	0	0	0	0.00%
2214	5	13	0	0	0	0	0.00%
2245	37	0	0	0	0	0	0.00%
2247	0	14	0	0	0	0	0.00%
2402	327	232	222	233	209	-13	-5.95%
2403	597	552	560	701	442	-118	-21.07%
2404	737	811	999	863	973	-26	-2.62%
2410	0	7	0	0	0	0	0.00%
2445	18	0	0	0	0	0	0.00%
2447	0	4	0	0	0	0	0.00%

2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary
2310	Accrued Vacation payoff
2314	Hrly PT - Educ Incentive
2345	Classified Retro (06-07)
2346	Classified OT Retro (06-07)
2347	Classified hourly retro NI (07-08)
3320 Total >	
3330	Medicare Instructional
1101	Teaching
1108	Teaching - Retro (06-07)
1109	Teaching Retro (07-08)
1155	Short Term Contract
1301	Hourly Teaching - Fall/Spring
1302	Hourly Teaching - Early Spring
1303	Hourly Teaching - Summer
1304	Hourly Teaching - Substitutes
1305	Hourly Teaching - Retirees
1335	Hrly Inst - contract employee
1340	Faculty Sal. PT Contingency
1345	Hourly Teaching Early Sp (Retro)
1350	Hourly Contract Faculty (Retro)
1355	Hourly Summer (Retro)
2201	Instructional Aid
2214	Inst Classified - Educ Incentive
2245	Classified Retro (06-07)
2247	Instructional Classified retro 07-08
2402	Hourly, Part Time, Permanent
2403	Professional Experts (Instructional)
2404	Hourly Temporary
2410	Retro Pay (Instructional)
2445	Classified Hrly Retro
2447	Hrly PT perm retro 07-08

**Variance: Column 5 - Column 3.

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

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Object	3330 Total >						Variance**	Variance** (%)
	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10			
3340 Medicare Non-Instructional	9,293	7,009	5,566	5,164	3,972	-1,594	-28.64%	
1203 Non-Teaching - Deans	1,674	1,754	1,801	1,786	1,845	44	2.45%	
1205 Non-Teaching - Executive Vacation Payoff	0	0	84	84	0	-84	-100.00%	
1206 Associate Dean	1,184	1,286	1,328	1,272	0	-1,328	-100.00%	
1208 Non-Teaching - Retro 07-08	559	0	0	0	0	0	0.00%	
1209 Non Teaching Retro (07-08)	0	233	0	0	0	0	0.00%	
1215 Counselors	7,894	8,565	8,953	9,321	9,807	854	9.54%	
1250 College Nurse	0	1,260	1,144	131	0	-1,144	-100.00%	
1401 Hourly Non-Teaching - Fall/Spring	1,292	2,125	3,548	2,894	1,523	-2,025	-57.07%	
1402 Hourly Non-Teaching - Early Spring	174	277	164	164	0	-164	-100.00%	
1403 Hourly Non-Teaching - Summer	484	600	991	973	174	-817	-82.44%	
1404 Hourly Non-Teaching - Substitutes	24	0	96	105	0	-96	-100.00%	
1406 Hourly Non-Teaching - Professional Expert	0	0	0	0	80	80	0.00%	
1435 Hrly Non-Inst - contract employee	0	24	0	0	0	0	0.00%	
1440 Hourly Non-Tchg Fall Sp (Retro)	62	32	0	0	0	0	0.00%	
1445 Hourly Non-Tchg Early Sp (Retro)	13	6	0	0	0	0	0.00%	
1450 Hourly Non-Tchg Contract- Retro	0	1	0	0	0	0	0.00%	
1455 Hourly Non-Tchg Summer (Retro)	24	12	0	0	0	0	0.00%	
2101 Non-Instructional Classified	8,849	8,962	8,255	7,624	8,780	526	6.37%	
2102 Managers	0	0	0	371	0	0	0.00%	
2110 Accrued Vacation Payoff	5	182	108	70	0	-108	-100.00%	
2114 NI Classified-Educ Incentive	102	84	83	89	27	-56	-67.56%	
2145 Classified Retro (06-07)	504	0	0	0	0	0	0.00%	
2147 Classified retro 07-08	0	178	0	0	0	0	0.00%	
2301 Hourly Part Time, Permanent	396	122	99	106	153	54	54.80%	
2302 Hourly Student Help	16	0	0	0	0	0	0.00%	
2303 Hourly Overtime	15	109	29	60	0	-29	-100.00%	
2304 Hourly Professional Experts	4,583	3,309	3,757	2,840	4,226	469	12.50%	
2306 Hourly Temporary	844	964	2,700	2,556	351	-2,349	-87.00%	
2310 Accrued Vacation payoff	216	73	0	0	0	0	0.00%	
2314 Hrly PT - Educ Incentive	10	0	0	0	0	0	0.00%	
2345 Classified Retro (06-07)	24	0	0	0	0	0	0.00%	
2346 Classified OT Retro (06-07)	1	0	0	0	0	0	0.00%	

**Variance: Column 5 - Column 3.

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2347 Classified hourly retro NI (07-08)	0	2	0	0	0	0	0.00%
2404 Hourly Temporary	0	0	13	0	0	-13	-100.00%
3340 Total >	28,948	30,160	33,151	30,446	26,966	-6,185	-18.66%

3400 Health and Welfare Benefits
3410 H & W Instructional
3510 SUI Instructional

1101 Teaching	197	102	416	431	330	-87	-20.83%
1108 Teaching - Retro (06-07)	11	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	0	2	0	0	0	0	0.00%
1155 Short Term Contract	27	30	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	20	13	273	219	103	-170	-62.27%
1302 Hourly Teaching - Early Spring	0	2	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	-2	9	99	103	24	-75	-75.68%
1304 Hourly Teaching - Substitutes	0	6	0	1	0	0	0.00%
1305 Hourly Teaching - Retirees	3	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	8	14	30	28	30	0	0.00%
1340 Faculty Sal. PT Contingency	1	-3	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	0	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	0	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	1	0	0	0	0	0	0.00%
2201 Instructional Aid	21	21	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	0	0	0	0	0	0.00%
2245 Classified Retro (06-07)	1	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	11	-9	46	48	43	-3	-6.78%
2403 Professional Experts (Instructional)	19	19	124	152	92	-32	-25.79%
2404 Hourly Temporary	24	28	208	178	203	-5	-2.61%
2410 Retro Pay (Instructional)	0	0	0	0	0	0	0.00%
2445 Classified Hrly Retro	1	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	0	0	0	0	0	0.00%
3510 Total >	342	234	1,197	1,160	825	-372	-31.08%

3520 SUI Non-Instructional							
1203 Non-Teaching - Deans	58	60	373	370	382	9	2.44%
1205 Non-Teaching - Executive Vacation Payoff	0	0	17	17	0	-17	-100.00%

Monterey Peninsula Community College District

Budget_Working Working Budget

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**Variance: Column 5 - Column 3.

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1206 Associate Dean	41	44	275	263	0	-275	-100.00%
1208 Non-Teaching - Retro 07-08	20	0	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	0	8	0	0	0	0	0.00%
1215 Counselors	272	295	1,852	1,928	2,056	203	10.98%
1235 Reassigned Time	5	6	52	52	0	-52	-100.00%
1250 College Nurse	0	43	236	27	0	-236	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	31	79	737	629	327	-410	-55.63%
1402 Hourly Non-Teaching - Early Spring	3	12	49	34	0	-49	-100.00%
1403 Hourly Non-Teaching - Summer	-5	25	208	-1,490	36	-172	-82.65%
1404 Hourly Non-Teaching - Substitutes	1	0	20	22	0	-20	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	0	0	16	16	0.00%
1435 Hrly Non-Inst - contract employee	0	1	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	2	1	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	1	0	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	0	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	1	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	305	309	1,709	1,543	1,817	108	6.33%
2102 Managers	0	0	0	77	0	0	0.00%
2110 Accrued Vacation Payoff	0	6	22	21	0	-22	-100.00%
2114 NI Classified-Educ Incentive	-3	3	22	23	5	-17	-77.41%
2145 Classified Retro (06-07)	17	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	6	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	14	4	20	22	32	12	58.54%
2302 Hourly Student Help	1	0	0	1	0	0	0.00%
2303 Hourly Overtime	0	4	7	13	0	-7	-100.00%
2304 Hourly Professional Experts	148	114	785	588	874	89	11.28%
2306 Hourly Temporary	27	33	593	534	73	-520	-87.69%
2310 Accrued Vacation payoff	7	3	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	0	0	0	0	0	0.00%
2345 Classified Retro (06-07)	1	0	0	0	0	0	0.00%
2346 Classified OT Retro (06-07)	0	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	0	0	0	0	0	0.00%
2404 Hourly Temporary	0	0	4	0	0	-4	-100.00%
3520 Total >	947	1,059	6,982	4,673	5,617	-1,365	-19.55%

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
3610 WC Instructional							
1101 Teaching	12,981	6,094	4,162	4,309	3,295	-867	-20.83%
1108 Teaching - Retro (06-07)	754	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	0	140	0	0	0	0	0.00%
1155 Short Term Contract	1,774	1,772	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	1,300	733	2,735	2,190	1,027	-1,708	-62.45%
1302 Hourly Teaching - Early Spring	0	108	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	770	529	1,154	673	238	-916	-79.37%
1304 Hourly Teaching - Substitutes	0	337	0	10	0	0	0.00%
1305 Hourly Teaching - Retirees	219	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	544	824	300	285	300	0	0.00%
1340 Faculty Sal. PT Contingency	38	17	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	0	3	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	28	13	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	51	8	0	0	0	0	0.00%
2201 Instructional Aid	1,359	1,288	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	11	26	0	0	0	0	0.00%
2245 Classified Retro (06-07)	83	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	28	0	0	0	0	0.00%
2401 Student Help	574	416	351	245	433	82	23.51%
2402 Hourly, Part Time, Permanent	743	496	460	482	432	-28	-6.18%
2403 Professional Experts (Instructional)	1,429	1,148	1,207	1,442	915	-292	-24.17%
2404 Hourly Temporary	1,676	1,674	2,070	1,784	2,017	-53	-2.57%
2410 Retro Pay (Instructional)	0	14	0	0	0	0	0.00%
2445 Classified Hrly Retro	42	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	8	0	0	0	0	0.00%
3610 Total >	24,376	15,674	12,439	11,419	8,657	-3,782	-30.40%
3620 WC Non-Instructional							
1203 Non-Teaching - Deans	3,809	3,630	3,726	3,696	3,817	91	2.46%
1205 Non-Teaching - Executive Vacation Payoff	0	0	173	173	0	-173	-100.00%
1206 Associate Dean	2,694	2,660	2,749	2,631	0	-2,749	-100.00%
1208 Non-Teaching - Retro 07-08	1,288	0	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	0	489	0	0	0	0	0.00%
1215 Counselors	17,961	17,722	18,523	19,285	20,556	2,033	10.98%

**Variance: Column 5 - Column 3.

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

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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1235 Reassigned Time	317	364	519	519	0	-519	-100.00%
1250 College Nurse	0	2,607	2,367	272	0	-2,367	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	2,939	4,713	7,461	6,214	3,172	-4,289	-57.49%
1402 Hourly Non-Teaching - Early Spring	502	717	488	338	0	-488	-100.00%
1403 Hourly Non-Teaching - Summer	1,187	1,481	2,054	2,528	360	-1,694	-82.48%
1404 Hourly Non-Teaching - Substitutes	54	0	199	218	0	-199	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	0	0	165	165	0.00%
1435 Hrly Non-Inst - contract employee	0	50	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	142	73	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	37	17	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	0	1	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	64	29	0	0	0	0	0.00%
2101 Non-Instructional Classified	20,131	18,541	16,979	15,883	18,166	1,187	6.99%
2102 Managers	0	0	0	768	0	0	0.00%
2110 Accrued Vacation Payoff	10	384	223	138	0	-223	-100.00%
2114 NI Classified-Educ Incentive	233	175	165	177	54	-111	-67.31%
2145 Classified Retro (06-07)	1,146	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	368	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	901	249	204	219	317	113	55.43%
2302 Hourly Student Help	3,765	189	236	129	0	-236	-100.00%
2303 Hourly Overtime	34	227	60	124	0	-60	-100.00%
2304 Hourly Professional Experts	10,427	6,846	7,767	5,876	8,742	975	12.55%
2306 Hourly Temporary	1,920	2,013	5,736	5,282	726	-5,010	-87.34%
2310 Accrued Vacation payoff	490	151	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	23	0	0	0	0	0	0.00%
2345 Classified Retro (06-07)	55	0	0	0	0	0	0.00%
2346 Classified OT Retro (06-07)	2	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	3	0	0	0	0	0.00%
2404 Hourly Temporary	0	0	29	0	0	-29	-100.00%
3620 Total >	70,132	63,698	69,658	64,470	56,076	-13,582	-19.50%
3900 Other Benefits							
1120 Faculty Salary Contingency	0	0	676	0	0	-676	-100.00%
1260 Administrative Salary Contingency	0	0	737	0	745	8	1.09%
1401 Hourly Non-Teaching - Fall/Spring	0	0	0	0	56	56	0.00%

Monterey Peninsula Community College District

Budget_Working Working Budget

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**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1406 Hourly Non-Teaching - Professional Expert	0	0	0	0	418	418	0.00%
2130 Class. Sal. Contingency	0	0	3,096	0	608	-2,488	-80.36%
3910 Retirees Instructional	0	0	4,509	0	1,827	-2,682	-59.48%
3900 Total >	497,983	451,279	465,199	402,990	386,220	-78,979	-16.98%
4300 Instructional Supplies							
4302 Printing (in Printshop)	0	804	0	0	0	0	0.00%
4304 Royalties/Scripts	0	3,807	0	0	0	0	0.00%
4305 Video Tapes	7,433	281	0	0	0	0	0.00%
4312 Instructional Program Materials	126,260	258,226	250,544	48,732	73,971	-176,573	-70.48%
4335 Computer Software (Upgrades & New)	8,450	2,837	0	6,178	0	0	0.00%
4350 Books	33	222	2,397	4,464	2,397	0	0.00%
4300 Total >	142,177	266,176	252,941	59,374	76,368	-176,573	-69.81%
4500 Non-Instructional Supplies							
4503 Subscription	36,697	37,352	36,363	36,363	0	-36,363	-100.00%
4507 Recruiting	11,613	13,014	10,825	9,608	3,615	-7,210	-66.61%
4511 Printing (Non- Printshop)	28,249	26,066	32,330	16,142	14,350	-17,980	-55.61%
4525 Office Supplies	87,267	87,430	81,788	73,402	29,320	-52,468	-64.15%
4540 State/County Health Required Innoculations	1,208	0	2,035	338	800	-1,235	-60.69%
4500 Total >	165,034	163,862	163,341	135,852	48,085	-115,256	-70.56%
4700 Food							
4706 Food (Receptions,Special Events, Program Supp	34,905	29,242	29,504	29,519	18,000	-11,504	-38.99%
4700 Total >	34,905	29,242	29,504	29,519	18,000	-11,504	-38.99%
4xxx Total >	342,116	459,280	445,786	224,745	142,453	-303,333	-68.04%
5100 Contracts							
5122 CHOMP (Community Hospital Of Monterey Pe	173,277	257,105	292,684	311,866	144,657	-148,027	-50.58%
5124 Program Consultant	144,015	158,842	265,780	273,951	229,150	-36,630	-13.78%
5130 Occupational Education, Fire	1,231	0	2,100	580	2,100	0	0.00%
5139 Specialists/Workshops	0	0	23,500	22,800	4,000	-19,500	-82.98%
5144 Psychological Services Supervision	24,853	30,686	31,605	25,540	15,000	-16,605	-52.54%
5145 Temp. Contract Service	181,698	121,874	82,767	88,872	55,500	-27,267	-32.94%
5165 School of Nursing-Consultant	0	14,405	18,000	32,825	0	-18,000	-100.00%
5180 Contract Services	2,000	6,256	68,830	62,718	169,275	100,445	145.93%

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

Print Date: Monday, September 14, 2009
Print Time: 4:30 PM

Object	Actual	Actual	Adj. Bud	Actual	Budget	Variance**	Variance**	Variance**
	06-07	07-08	08-09	08-09	09-10			
5100 Total >	527,073	589,167	785,266	819,151	619,682	-165,584	-21.09%	
5200 Travel and Conference Expenses								
5203 Field Trips	23,355	32,245	29,411	38,421	40,000	10,589	36.00%	
5220 Conference Attendance & Related Expenses	247,173	264,488	232,017	219,124	215,861	-16,156	-6.96%	
5221 State Fire Training Course Fee	0	0	49,520	61,756	49,520	0	0.00%	
5245 Conference (Student Programs)	160,662	82,175	206,675	172,407	191,150	-15,525	-7.51%	
5200 Total >	431,190	378,908	517,622	491,709	496,531	-21,091	-4.07%	
5300 Dues and Memberships								
5306 Professional Organization/Service Club (Membe	3,845	4,256	2,045	1,045	350	-1,695	-82.89%	
5328 License Fee Renewal	0	10,604	0	0	0	0	0.00%	
5300 Total >	3,845	14,860	2,045	1,045	350	-1,695	-82.89%	
5400 Insurance								
5401 Insurance (Property,STAG,Children's Ctr)	124,402	105,455	105,531	107,665	104,371	-1,160	-1.10%	
5400 Total >	124,402	105,455	105,531	107,665	104,371	-1,160	-1.10%	
5500 Utilities and Housekeeping Services								
5513 Contract Services	0	0	321	642	0	-321	-100.00%	
5528 Mobil Phone	960	778	960	743	480	-480	-50.00%	
5500 Total >	960	778	1,281	1,385	480	-801	-62.53%	
5600 Rents, Leases and Repairs								
5601 Minor Capital Improvement/Renewal	2,057	0	0	0	0	0	0.00%	
5602 Rental/Renewal	9,062	4,091	3,952	287	4,457	505	12.78%	
5616 Facility Rental/Lease	14,060	15,314	13,870	14,788	15,000	1,130	8.15%	
5620 Maintenance Agreement	7,481	23,576	19,251	14,816	9,600	-9,651	-50.13%	
5621 Computer Hardware Maintenance	0	508	2,583	2,583	0	-2,583	-100.00%	
5622 Computer Software Maintenance	58,457	55,716	17,166	17,675	2,143	-15,023	-87.52%	
5630 Equipment Repair	10,185	10,373	8,095	1,395	0	-8,095	-100.00%	
5600 Total >	101,302	109,578	64,917	51,544	31,200	-33,717	-51.94%	
5800 Other Services & Expense								
5802 Advertising	4,181	209	1,400	548	0	-1,400	-100.00%	
5804 Miscellaneous Expense	18,395	-11	164,001	84	14,941	-149,060	-90.89%	
5805 Postage/Bulk Mailing	2,091	1,110	1,445	95	0	-1,445	-100.00%	
5816 Special Events	7,300	7,491	5,000	10,252	0	-5,000	-100.00%	
5834 Indirect Cost	157,514	148,132	149,882	149,525	142,932	-6,950	-4.64%	
5861 Subaward Wash. State Univ.	0	0	0	0	46,142	46,142	0.00%	

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

Print Date: Monday, September 14, 2009
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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	(%)
	06-07	07-08	08-09	08-09	09-10		
5879	0	0	0	165	0	0	0.00%
5886	13,307	3,779	0	0	0	0	0.00%
5887	4,000	14,000	0	0	0	0	0.00%
5888	6,667	-2,000	0	0	0	0	0.00%
5800 Total >	213,455	172,710	321,728	160,669	204,015	-117,713	-36.59%
5xxx Total >	1,402,227	1,371,456	1,798,391	1,633,167	1,456,629	-341,762	-19.00%

6200 Building Improvements
6300 Library Books

6301	84,306	63,096	69,760	43,286	69,536	-224	-0.32%
6310	24,270	14,754	285	0	0	-285	-100.00%
6300 Total >	108,576	77,850	70,044	43,286	69,536	-508	-0.73%

6400 Capital Equipment - New

6403	0	0	7,296	9,537	0	-7,296	-100.00%
6404	76,709	39,249	39,713	11,667	0	-39,713	-100.00%
6405	447,644	188,268	205,885	47,743	175,177	-30,708	-14.92%
6406	393	0	0	0	0	0	0.00%
6408	37,950	16,540	5,103	5,103	0	-5,103	-100.00%
6410	5,129	0	0	0	0	0	0.00%
6419	4,642	1,173	0	0	0	0	0.00%
6425	56	3,766	844	844	0	-844	-100.00%
6400 Total >	572,523	248,996	258,841	74,894	175,177	-83,664	-32.32%
6xxx Total >	681,098	326,846	328,886	118,180	244,713	-84,173	-25.59%

7300 Interfund Transfers - Out

7308	100,000	137,500	0	100,000	0	0	0.00%
7309	754,355	638,211	515,397	497,930	552,553	37,156	7.21%
7300 Total >	854,355	775,711	515,397	597,930	552,553	37,156	7.21%

7500 Student Financial Aid Payment

7501	111,389	100,615	108,060	118,172	87,444	-20,616	-19.08%
7502	0	0	47,746	25,804	13,048	-34,698	-72.67%
7500 Total >	111,389	100,615	155,806	143,976	100,492	-55,314	-35.50%

7600 Other Payments to Students

7602	225,120	273,357	369,194	303,758	116,148	-253,046	-68.54%
7603	0	1,080	570	570	0	-570	-100.00%

Monterey Peninsula Community College District

Budget Working Working Budget

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**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 4:30 PM

Object	Actual 06-07	Actual 07-08	Adj. Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
7604 Student Meal Ticket	17,825	24,515	20,000	37,774	28,271	8,271	41.36%
7600 Total >	242,945	298,952	389,764	342,102	144,419	-245,345	-62.95%
7xxx Total >	1,208,689	1,175,279	1,060,967	1,084,008	797,464	-263,503	-24.84%
General Fund (Fund 01)-Restricted	7,036,713	6,558,636	6,926,421	6,127,209	5,372,650	-1,553,771	-22.43%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 4:30 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	7,036,713	6,558,636	6,926,421	6,127,209	5,372,650	-1,553,771	-22.43%

Exhibit C

Child Development

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

Print Date: Monday, September 14, 2009
Print Time: 4:57 PM

Object	Actual 06-07	Actual 07-08	Adj. Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	30,872	34,442	31,365	32,090	33,799	2,434	7.76%
2102 Managers	2,879	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	100	0	0	0	0	0	0.00%
2145 Classified Retro (06-07)	1,804	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	698	0	0	0	0	0.00%
2155 MSC Retro (06-07)	145	0	0	0	0	0	0.00%
2100 Total >	35,800	35,140	31,365	32,090	33,799	2,434	7.76%
2200 Instructional Aides, Regular Full-Time Schedule							
2201 Instructional Aid	148,509	124,181	203,245	209,878	194,067	-9,179	-4.52%
2210 Instructional Overtime	0	2,554	0	0	0	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	7,189	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	600	450	0	0	0	0	0.00%
2245 Classified Retro (06-07)	9,100	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	2,650	0	0	0	0	0.00%
2200 Total >	158,209	137,024	203,245	209,878	194,067	-9,179	-4.52%
2300 Non-Instructional, Other than Regular Full-Time							
2303 Hourly Overtime	436	0	0	0	0	0	0.00%
2300 Total >	436	0	0	0	0	0	0.00%
2400 Instructional Aides, Other than Full-Time Sched.							
2401 Student Help	0	0	1,643	10,557	12,523	10,880	662.20%
2402 Hourly, Part Time, Permanent	13,769	24,825	24,823	26,479	26,767	1,943	7.83%
2404 Hourly Temporary	11,819	3,856	0	0	0	0	0.00%
2405 Summer	5,299	5,271	9,516	7,228	9,516	0	0.00%
2445 Classified Hrly Retro	645	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	424	0	0	0	0	0.00%
2400 Total >	31,533	34,375	35,982	44,264	48,806	12,823	35.64%
2xxx Total >	225,978	206,539	270,593	286,231	276,672	6,079	2.25%
3210 PERS Instructional							
2201 Instructional Aid	23,946	20,259	33,389	34,479	32,427	-963	-2.88%
2245 Classified Retro (06-07)	1,440	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	432	0	0	0	0	0.00%
2404 Hourly Temporary	0	517	0	0	0	0	0.00%

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

Print Date: Monday, September 14, 2009
Print Time: 4:57 PM

Object	Actual 06-07	Actual 07-08	Adj. Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2405 Summer	747	713	1,552	919	1,552	0	0.00%
3210 Total >	26,132	21,920	34,941	35,398	33,979	-963	-2.75%
3220 PERS Non-Instructional							
2101 Non-Instructional Classified	4,978	5,616	5,153	5,272	5,648	495	9.60%
2102 Managers	464	0	0	0	0	0	0.00%
2145 Classified Retro (06-07)	286	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	114	0	0	0	0	0.00%
2155 MSC Retro (06-07)	23	0	0	0	0	0	0.00%
3220 Total >	5,752	5,730	5,153	5,272	5,648	495	9.60%
3310 OASDI (FICA) Instructional							
2201 Instructional Aid	9,208	7,700	12,601	13,012	12,032	-569	-4.52%
2210 Instructional Overtime	0	158	0	0	0	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	446	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	37	28	0	0	0	0	0.00%
2245 Classified Retro (06-07)	564	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	164	0	0	0	0	0.00%
2404 Hourly Temporary	0	196	0	0	0	0	0.00%
2405 Summer	287	294	590	327	590	0	0.00%
3310 Total >	10,096	8,986	13,191	13,339	12,622	-569	-4.31%
3320 OASDI (FICA) Non-Instructional							
2101 Non-Instructional Classified	1,914	2,135	1,945	1,990	2,096	151	7.76%
2102 Managers	178	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	6	0	0	0	0	0	0.00%
2145 Classified Retro (06-07)	112	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	43	0	0	0	0	0.00%
2155 MSC Retro (06-07)	9	0	0	0	0	0	0.00%
2303 Hourly Overtime	27	0	0	0	0	0	0.00%
3320 Total >	2,246	2,179	1,945	1,990	2,096	151	7.76%
3330 Medicare Instructional							
2201 Instructional Aid	2,153	1,801	2,947	3,043	2,814	-133	-4.52%
2210 Instructional Overtime	0	37	0	0	0	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	104	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	9	7	0	0	0	0	0.00%
2245 Classified Retro (06-07)	132	0	0	0	0	0	0.00%

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

Object	Actual		Actual	Adj_Bud		Actual	Budget		Variance**	Variance**	Variance**
	06-07	07-08		08-09	08-09		09-10	(%)			
2247 Instructional Classified retro 07-08	0	38	0	0	0	0	0	0	0	0.00%	
2402 Hourly, Part Time, Permanent	200	360	384	360	388	388	388	28	28	7.83%	
2404 Hourly Temporary	171	56	0	0	0	0	0	0	0	0.00%	
2405 Summer	77	76	138	138	138	138	138	0	0	0.00%	
2445 Classified Hrly Retro	9	0	0	0	0	0	0	0	0	0.00%	
2447 Hrly PT perm retro 07-08	0	6	0	0	0	0	0	0	0	0.00%	
3330 Total >	2,751	2,485	3,445	3,445	3,340	3,340	3,340	-105	-105	-3.05%	

3340 Medicare Non-Instructional											
2101 Non-Instructional Classified	448	499	455	455	490	465	465	35	35	7.76%	
2102 Managers	42	0	0	0	0	0	0	0	0	0.00%	
2114 NI Classified-Educ Incentive	1	0	0	0	0	0	0	0	0	0.00%	
2145 Classified Retro (06-07)	26	0	0	0	0	0	0	0	0	0.00%	
2147 Classified retro 07-08	0	10	0	0	0	0	0	0	0	0.00%	
2155 MSC Retro (06-07)	2	0	0	0	0	0	0	0	0	0.00%	
2303 Hourly Overtime	6	0	0	0	0	0	0	0	0	0.00%	
3340 Total >	525	510	455	455	490	465	465	35	35	7.76%	

3510 SUI Instructional											
2201 Instructional Aid	74	62	610	610	582	630	630	-28	-28	-4.52%	
2210 Instructional Overtime	0	1	0	0	0	0	0	0	0	0.00%	
2211 Accrued Vac. Payoff (Instructional)	0	4	0	0	0	18	18	0	0	0.00%	
2214 Inst Classified - Educ Incentive	0	0	0	0	0	0	0	0	0	0.00%	
2245 Classified Retro (06-07)	5	0	0	0	0	0	0	0	0	0.00%	
2247 Instructional Classified retro 07-08	0	1	0	0	0	0	0	0	0	0.00%	
2402 Hourly, Part Time, Permanent	7	12	74	74	80	79	79	6	6	7.83%	
2404 Hourly Temporary	6	2	0	0	0	0	0	0	0	0.00%	
2405 Summer	0	3	48	48	29	29	29	-19	-19	-39.58%	
2445 Classified Hrly Retro	0	0	0	0	0	0	0	0	0	0.00%	
2447 Hrly PT perm retro 07-08	0	0	0	0	0	0	0	0	0	0.00%	
3510 Total >	92	86	732	732	692	756	756	-41	-41	-5.56%	

3520 SUI Non-Instructional											
2101 Non-Instructional Classified	15	17	94	94	101	96	96	7	7	7.76%	
2102 Managers	1	0	0	0	0	0	0	0	0	0.00%	
2114 NI Classified-Educ Incentive	0	0	0	0	0	0	0	0	0	0.00%	
2145 Classified Retro (06-07)	1	0	0	0	0	0	0	0	0	0.00%	

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2147 Classified retro 07-08	0	0	0	0	0	0	0.00%
2155 MSC Retro (06-07)	0	0	0	0	0	0	0.00%
2303 Hourly Overtime	0	0	0	0	0	0	0.00%
3610 WC Instructional	18	18	94	96	101	7	7.76%
3520 Total >							
2201 Instructional Aid	4,899	3,726	6,097	6,296	5,822	-275	-4.52%
2210 Instructional Overtime	0	77	0	0	0	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	237	0	-21	0	0	0.00%
2214 Inst Classified - Educ Incentive	20	14	0	0	0	0	0.00%
2245 Classified Retro (06-07)	300	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	80	0	0	0	0	0.00%
2401 Student Help	0	0	49	317	375	326	665.31%
2402 Hourly, Part Time, Permanent	454	745	745	794	803	58	7.83%
2404 Hourly Temporary	390	116	0	0	0	0	0.00%
2405 Summer	175	162	285	208	285	0	0.00%
2445 Classified Hrly Retro	21	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	13	0	0	0	0	0.00%
3610 Total >	6,259	5,168	7,176	7,594	7,285	109	1.52%
3620 WC Non-Instructional							
2101 Non-Instructional Classified	1,018	1,033	941	963	1,014	73	7.76%
2102 Managers	94	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	3	0	0	0	0	0	0.00%
2145 Classified Retro (06-07)	60	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	21	0	0	0	0	0.00%
2155 MSC Retro (06-07)	5	0	0	0	0	0	0.00%
2303 Hourly Overtime	14	0	0	0	0	0	0.00%
3620 Total >	1,195	1,054	941	963	1,014	73	7.76%
3900 Other Benefits							
3xxx Total >	55,066	48,135	68,073	69,405	67,266	-807	-1.19%
4300 Instructional Supplies							
4312 Instructional Program Materials	0	0	270	0	270	0	0.00%
4500 Non-Instructional Supplies	0	0	270	0	270	0	0.00%
4500 Total >							

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 4:57 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
4511 Printing (Non- Printshop)	67	132	138	23	0	-138	-100.00%
4525 Office Supplies	0	0	1,526	113	2,249	723	47.38%
4500 Total >	67	132	1,664	135	2,249	585	35.16%
4xxx Total >	67	132	1,934	135	2,519	585	30.25%
5200 Travel and Conference Expenses							
5220 Conference Attendance & Related Expenses	0	0	1,512	0	0	-1,512	-100.00%
5200 Total >	0	0	1,512	0	0	-1,512	-100.00%
5400 Insurance							
5401 Insurance (Property,STAG,Children's Ctr)	0	0	413	0	220	-193	-46.73%
5400 Total >	0	0	413	0	220	-193	-46.73%
5600 Rents, Leases and Repairs							
5645 License Fee, Permit, and Certification	0	0	0	0	600	600	0.00%
5600 Total >	0	0	0	0	600	600	0.00%
5800 Other Services & Expense							
5802 Advertising	0	0	0	0	300	300	0.00%
5884 Children's Center - Background Check	0	0	175	0	350	175	100.00%
5898 Other Grant Repayments	0	21,621	0	610	0	0	0.00%
5800 Total >	0	21,621	175	610	650	475	271.43%
5xxx Total >	0	21,621	2,100	610	1,470	-630	-30.00%
6400 Capital Equipment - New							
7300 Interfund Transfers - Out							
7309 Health & Welfare Interfund Transfer Out	150,449	147,819	171,907	171,907	166,375	-5,532	-3.22%
7300 Total >	150,449	147,819	171,907	171,907	166,375	-5,532	-3.22%
7xxx Total >	150,449	147,819	171,907	171,907	166,375	-5,532	-3.22%
Children's Center (Fund 04)-Unrestricted	431,560	424,246	514,607	528,288	514,302	-305	-0.06%

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

Print Date: Monday, September 14, 2009
Print Time: 4:57 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	431,560	424,246	514,607	528,288	514,302	-305	-0.06%

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

Print Date: Monday, September 14, 2009
 Print Time: 4:57 PM

Object	8600 State Revenues			Actual	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	Variance** (%)	
	06-07	07-08	08-09							
8647	0	0	0	0	0	-46,321	0	0	0.00%	
	0	0	0	0	0	-46,321	0	0	0.00%	
8600 Total >										
8800 Local Revenues										
8838	1,130	970	1,370	670	1,170	14,429	15,328	-200	-14.60%	
8847	13,790	8,896	15,347	14,429	15,328	0	0	-19	-0.12%	
8850	0	4,090	0	0	0	40	0	0	0.00%	
8853	0	0	0	0	0	-4,611	0	0	0.00%	
8857	0	208	0	0	0	-1	0	0	0.00%	
8868	0	0	0	0	0	25,810	25,000	-2,000	-7.41%	
8874	0	0	27,000	1,674	800	1,674	800	-100	-11.11%	
8887	762	678	900	1,674	800	38,010	42,298	-2,319	-5.20%	
8800 Total >										
8860 Local Interest										
0000	0	4,216	0	0	0	0	0	0	0.00%	
8857	7,413	0	0	0	0	0	0	0	0.00%	
8860 Total >										
8870 Local Revenue										
8825	6,766	10,058	11,000	22,567	27,675	35,714	38,500	16,675	151.59%	
8892	65,757	43,858	45,000	58,281	66,175	58,281	66,175	-6,500	-14.44%	
8870 Total >										
8900 Other										
8985	349,328	0	413,990	430,020	405,829	430,020	405,829	-8,161	-1.97%	
8900 Total >										
8xxx Total >										
	444,946	72,973	514,607	479,989	514,302	479,989	514,302	-305	-0.06%	
Children's Center (Fund 04)-Unrestricted										
	444,946	72,973	514,607	479,989	514,302	479,989	514,302	-305	-0.06%	

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

Print Date: Monday, September 14, 2009
 Print Time: 4:57 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	444,946	72,973	514,607	479,989	514,302	-305	-0.06%

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

Print Date: Monday, September 14, 2009
 Print Time: 4:58 PM

Object	Actual	Actual	Adj. Bud	Actual	Budget	Variance**	(%)
	06-07	07-08	08-09	08-09	09-10		
1200 Non-Instructional Salaries, Regular Salary							
2100 Non-Instructional Salaries, Regular Full-Time							
2102 Managers	69,103	76,041	77,364	51,576	77,364	0	0.00%
2155 MSC Retro (06-07)	3,473	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	0	1,323	0	0	0	0	0.00%
2100 Total >	72,576	77,364	77,364	51,576	77,364	0	0.00%
2200 Instructional Aides, Regular Full-Time Schedule							
2201 Instructional Aid	0	58,954	33,575	29,441	53,229	19,654	58.54%
2211 Accrued Vac. Payoff (Instructional)	0	5,843	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	270	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	1,242	0	0	0	0	0.00%
2200 Total >	0	66,309	33,575	29,441	53,229	19,654	58.54%
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	3,384	9,665	10,119	10,692	10,507	388	3.83%
2306 Hourly Temporary	4,144	193	0	0	0	0	0.00%
2345 Classified Retro (06-07)	451	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	0	163	0	0	0	0	0.00%
2300 Total >	7,979	10,021	10,119	10,692	10,507	388	3.83%
2400 Instructional Aides, Other than Full-Time Sched.							
2402 Hourly, Part Time, Permanent	0	12,451	12,635	13,822	13,619	984	7.79%
2404 Hourly Temporary	0	1,668	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	214	0	0	0	0	0.00%
2400 Total >	0	14,333	12,635	13,822	13,619	984	7.79%
2xxx Total >	80,555	168,026	133,693	105,532	154,719	21,026	15.73%
3120 STRS Non-Instructional							
3210 PERS Instructional							
2201 Instructional Aid	0	9,613	5,516	4,837	8,894	3,378	61.25%
2247 Instructional Classified retro 07-08	0	203	0	0	0	0	0.00%
3210 Total >	0	9,816	5,516	4,837	8,894	3,378	61.25%
3220 PERS Non-Instructional							
2102 Managers	11,142	12,399	12,709	8,473	12,927	217	1.71%
2155 MSC Retro (06-07)	560	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	0	216	0	0	0	0	0.00%

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

Print Date: Monday, September 14, 2009
Print Time: 4:58 PM

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance**	Variance**
	06-07	07-08	08-09	08-09	09-10			
3310 OASDI (FICA) Instructional	11,702	12,615	12,709	8,473	12,927	217	1.71%	1.71%
3220 Total >								
2201 Instructional Aid	0	3,655	2,082	1,825	3,300	1,219	58.54%	58.54%
2211 Accrued Vac. Payoff (Instructional)	0	362	0	0	0	0	0.00%	0.00%
2214 Inst Classified - Educ Incentive	0	17	0	0	0	0	0.00%	0.00%
2247 Instructional Classified retro 07-08	0	77	0	0	0	0	0.00%	0.00%
3310 Total >	0	4,111	2,082	1,825	3,300	1,219	58.54%	58.54%
3320 OASDI (FICA) Non-Instructional								
2102 Managers	4,262	4,688	4,797	3,178	4,797	0	0.00%	0.00%
2155 MSC Retro (06-07)	215	0	0	0	0	0	0.00%	0.00%
2157 MSC Retro 07-08	0	82	0	0	0	0	0.00%	0.00%
3320 Total >	4,477	4,769	4,797	3,178	4,797	0	0.00%	0.00%
3330 Medicare Instructional								
2201 Instructional Aid	0	855	487	427	772	285	58.54%	58.54%
2211 Accrued Vac. Payoff (Instructional)	0	85	0	0	0	0	0.00%	0.00%
2214 Inst Classified - Educ Incentive	0	4	0	0	0	0	0.00%	0.00%
2247 Instructional Classified retro 07-08	0	18	0	0	0	0	0.00%	0.00%
2402 Hourly, Part Time, Permanent	0	181	183	200	197	14	7.79%	7.79%
2404 Hourly Temporary	0	24	0	0	0	0	0.00%	0.00%
2447 Hrly PT perm retro 07-08	0	3	0	0	0	0	0.00%	0.00%
3330 Total >	0	1,169	670	627	969	299	44.66%	44.66%
3340 Medicare Non-Instructional								
2102 Managers	997	1,096	1,122	743	1,122	0	0.00%	0.00%
2155 MSC Retro (06-07)	50	0	0	0	0	0	0.00%	0.00%
2157 MSC Retro 07-08	0	19	0	0	0	0	0.00%	0.00%
2301 Hourly Part Time, Permanent	59	140	147	155	152	6	3.83%	3.83%
2306 Hourly Temporary	60	3	0	0	0	0	0.00%	0.00%
2345 Classified Retro (06-07)	7	0	0	0	0	0	0.00%	0.00%
2348 Hrly PT perm retro 07-08	0	2	0	0	0	0	0.00%	0.00%
3340 Total >	1,173	1,261	1,269	898	1,274	6	0.44%	0.44%
3510 SUI Instructional								
2201 Instructional Aid	0	29	101	88	160	59	58.53%	58.53%
2211 Accrued Vac. Payoff (Instructional)	0	3	0	15	0	0	0.00%	0.00%
2214 Inst Classified - Educ Incentive	0	0	0	1	0	0	0.00%	0.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
 Print Time: 4:58 PM

Object	Actual 06-07	Actual 07-08	Adj. Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2247 Instructional Classified retro 07-08	0	1	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	0	6	38	41	41	3	7.80%
2404 Hourly Temporary	0	1	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	0	0	0	0	0	0.00%
3520 SUI Non-Instructional	0	40	139	145	201	62	44.66%
2102 Managers	34	38	232	154	232	0	0.00%
2155 MSC Retro (06-07)	2	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	0	1	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	2	5	30	32	32	1	3.82%
2306 Hourly Temporary	2	0	0	0	0	0	0.00%
2345 Classified Retro (06-07)	0	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	0	0	0	0	0	0	0.00%
3610 WC Instructional	40	43	262	186	264	1	0.44%
2201 Instructional Aid	0	1,769	1,007	883	1,597	590	58.54%
2211 Accrued Vac. Payoff (Instructional)	0	193	0	-17	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	9	0	-1	0	0	0.00%
2247 Instructional Classified retro 07-08	0	37	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	0	374	379	415	409	30	7.79%
2404 Hourly Temporary	0	50	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	6	0	0	0	0	0.00%
3620 WC Non-Instructional	0	2,438	1,386	1,280	2,005	619	44.66%
2102 Managers	2,268	2,268	2,321	1,538	2,321	0	0.00%
2155 MSC Retro (06-07)	114	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	0	39	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	134	290	304	321	315	12	3.83%
2306 Hourly Temporary	137	6	0	0	0	0	0.00%
2345 Classified Retro (06-07)	15	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	0	5	0	0	0	0	0.00%
3900 Other Benefits	2,668	2,608	2,624	1,858	2,636	12	0.44%
2130 Class. Sal. Contingency	0	0	5,000	0	0	-5,000	-100.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 4:58 PM

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	(%)
	06-07	07-08	08-09	08-09	09-10		
	0	0	5,000	0	0	-5,000	-100.00%
	20,060	38,870	36,454	23,307	37,267	813	2.23%
3900 Total >							
3xxx Total >							
4300 Instructional Supplies							
4312 Instructional Program Materials	1,434	5,355	500	3,301	500	0	0.00%
4300 Total >	1,434	5,355	500	3,301	500	0	0.00%
4500 Non-Instructional Supplies							
4511 Printing (Non- Printshop)	0	0	63	126	200	137	217.46%
4525 Office Supplies	352	3,730	1,900	5,801	877	-1,023	-53.84%
4500 Total >	352	3,730	1,963	5,927	1,077	-886	-45.13%
4700 Food							
4706 Food (Receptions,Special Events, Program Supp	18,038	12,466	16,400	15,154	16,400	0	0.00%
4700 Total >	18,038	12,466	16,400	15,154	16,400	0	0.00%
4xxx Total >	19,824	21,551	18,863	24,382	17,977	-886	-4.70%
5200 Travel and Conference Expenses							
5220 Conference Attendance & Related Expenses	0	0	947	689	0	-947	-100.00%
5200 Total >	0	0	947	689	0	-947	-100.00%
5300 Dues and Memberships							
5400 Insurance	0	0	220	0	413	193	87.73%
5401 Insurance (Property,STAG,Children's Ctr)	0	0	220	0	413	193	87.73%
5400 Total >	0	0	220	0	413	193	87.73%
5600 Rents, Leases and Repairs							
5645 License Fee, Permit, and Certification	300	600	600	600	0	-600	-100.00%
5600 Total >	300	600	600	600	0	-600	-100.00%
5800 Other Services & Expense							
5802 Advertising	0	0	300	0	0	-300	-100.00%
5834 Indirect Cost	0	5,666	5,867	5,867	8,301	2,434	41.49%
5884 Children's Center - Background Check	0	0	175	0	0	-175	-100.00%
5800 Total >	0	5,666	6,342	5,867	8,301	1,959	30.89%
5xxx Total >	300	6,266	8,109	7,156	8,714	605	7.46%
6100 Sites and Site Improvements							
6400 Capital Equipment - New	1,325	0	0	0	0	0	0.00%
6405 Instructional Equipment - New	0	0	0	0	0	0	0.00%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
 Print Time: 4:58 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
6400 Total >	1,325	0	0	0	0	0	0.00%
6xxx Total >	1,325	0	0	0	0	0	0.00%
7300 Interfund Transfers - Out							
7309 Health & Welfare Interfund Transfer Out	0	18,578	21,899	21,899	33,140	11,241	51.33%
7300 Total >	0	18,578	21,899	21,899	33,140	11,241	51.33%
7xxx Total >	0	18,578	21,899	21,899	33,140	11,241	51.33%
Children's Center (Fund 04)-Restricted	122,064	253,292	219,018	182,276	251,816	32,799	14.98%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 4:58 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	122,064	253,292	219,018	182,276	251,816	32,799	14.98%

Object Analysis (Detail)
Revenue by Object - Summary
Children's Center (Fund 04)-Restricted

Print Date: Monday, September 14, 2009
 Print Time: 4:57 PM

Object	Actual 06-07	Actual 07-08	Adj. Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8100 Federal Revenues							
8114 Child Care Food	29,293	0	17,000	45,744	17,000	0	0.00%
8100 Total >	29,293	0	17,000	45,744	17,000	0	0.00%
8600 State Revenues							
8615 Child Care Grant	500	70,751	79,818	65,016	112,605	32,787	41.08%
8645 Infant Toddler Resource	644	2,188	0	606	0	0	0.00%
8600 Total >	1,144	72,939	79,818	65,622	112,605	32,787	41.08%
8690 State Revenue							
8615 Child Care Grant	114,860	164,663	122,200	122,211	122,211	11	0.01%
8900 Other							
8xxx Total >	145,297	237,602	219,018	233,577	251,816	32,798	14.98%
Children's Center (Fund 04)-Restricted	145,297	237,602	219,018	233,577	251,816	32,798	14.98%

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

Print Date: Monday, September 14, 2009
 Print Time: 4:57 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	145,297	237,602	219,018	233,577	251,816	32,798	14.98%

**Variance: Column 5 - Column 3.

Exhibit D

Student Center

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

Print Date: Monday, September 14, 2009
 Print Time: 5:07 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
1200 Non-Instructional Salaries, Regular Salary							
1400 Non-Instructional Salaries, Other Nonregular							
1401 Hourly Non-Teaching - Fall/Spring	0	1,118	0	0	0	0	0.00%
1440 Hourly Non-Techg Fall Sp (Retro)	0	27	0	0	0	0	0.00%
1400 Total >	0	1,145	0	0	0	0	0.00%
1xxx Total >	0	1,145	0	0	0	0	0.00%
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	38,910	9,890	13,757	15,822	19,098	5,341	38.82%
2145 Classified Retro (06-07)	2,488	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	72	0	0	0	0	0.00%
2100 Total >	41,397	9,962	13,757	15,822	19,098	5,341	38.82%
2300 Non-Instructional, Other than Regular Full-Time							
2303 Hourly Overtime	346	0	0	0	0	0	0.00%
2306 Hourly Temporary	4,178	18,725	844	844	0	-844	-100.00%
2346 Classified OT Retro (06-07)	24	0	0	0	0	0	0.00%
2300 Total >	4,549	18,725	844	844	0	-844	-100.00%
2xxx Total >	45,946	28,687	14,601	16,666	19,098	4,497	30.80%
3110 STRS Instructional							
3120 STRS Non-Instructional							
1401 Hourly Non-Teaching - Fall/Spring	0	92	0	0	0	0	0.00%
1440 Hourly Non-Techg Fall Sp (Retro)	0	2	0	0	0	0	0.00%
3120 Total >	0	94	0	0	0	0	0.00%
3220 PERS Non-Instructional							
2101 Non-Instructional Classified	6,274	1,618	2,266	2,599	3,191	925	40.80%
2145 Classified Retro (06-07)	395	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	12	0	0	0	0	0.00%
2306 Hourly Temporary	0	0	139	139	0	-139	-100.00%
2346 Classified OT Retro (06-07)	4	0	0	0	0	0	0.00%
3220 Total >	6,672	1,629	2,405	2,738	3,191	786	32.67%
3320 OASDI (FICA) Non-Instructional							
2101 Non-Instructional Classified	2,412	613	853	981	1,184	331	38.84%
2145 Classified Retro (06-07)	154	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	4	0	0	0	0	0.00%

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

Print Date: Monday, September 14, 2009
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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
2303	21	0	0	0	0	0	0.00%
2306	0	0	52	52	0	-52	-100.00%
2346	1	0	0	0	0	0	0.00%
3330 Medicare Instructional	2,589	618	905	1,033	1,184	279	30.86%

3320 Total >

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
3340 Medicare Non-Instructional	0	16	0	0	0	0	0.00%
1401	0	0	0	0	0	0	0.00%
1440	0	0	0	0	0	0	0.00%
2101	564	143	200	229	277	77	38.34%
2145	36	0	0	0	0	0	0.00%
2147	0	1	0	0	0	0	0.00%
2303	5	0	0	0	0	0	0.00%
2306	61	272	12	12	0	-12	-100.00%
2346	0	0	0	0	0	0	0.00%
3340 Health and Welfare Benefits	666	433	212	242	277	65	30.51%

3340 Total >

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
3510 SUI Instructional	0	1	0	0	0	0	0.00%
1401	0	0	0	0	0	0	0.00%
1440	0	0	0	0	0	0	0.00%
2101	19	5	42	48	57	15	36.87%
2145	1	0	0	0	0	0	0.00%
2147	0	0	0	0	0	0	0.00%
2303	-1	0	0	0	0	0	0.00%
2306	2	9	3	3	0	-3	-100.00%
2346	0	0	0	0	0	0	0.00%
3520 SUI Non-Instructional	22	15	45	50	57	12	27.72%

3520 Total >

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
3610 WC Instructional	0	34	0	0	0	0	0.00%
1401	0	0	0	0	0	0	0.00%
1440	0	1	0	0	0	0	0.00%
2101	1,284	297	413	475	573	160	38.85%
2145	82	0	0	0	0	0	0.00%
2147	0	2	0	0	0	0	0.00%

3620 Total >

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

Print Date: Monday, September 14, 2009
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Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	(%)
	06-07	07-08	08-09	08-09	09-10		
2303 Hourly Overtime	11	0	0	0	0	0	0.00%
2306 Hourly Temporary	138	562	26	25	0	-26	-100.00%
2346 Classified OT Retro (06-07)	1	0	0	0	0	0	0.00%
3620 Total >	1,516	895	439	500	573	134	30.62%
3xxx Total >	11,466	3,684	4,006	4,563	5,282	1,276	31.86%
4500 Non-Instructional Supplies							
4525 Office Supplies	2,897	-454	1,200	411	1,150	-50	-4.17%
4551 Minor Equipment/Property	0	0	824	824	0	-824	-100.00%
4500 Total >	2,897	-454	2,024	1,235	1,150	-874	-43.18%
4xxx Total >	2,897	-454	2,024	1,235	1,150	-874	-43.18%
5100 Contracts							
5114 Technical Assistance/Training	0	0	2,400	2,400	0	-2,400	-100.00%
5100 Total >	0	0	2,400	2,400	0	-2,400	-100.00%
5200 Travel and Conference Expenses							
5220 Conference Attendance & Related Expenses	4,068	1,023	1,500	676	1,500	0	0.00%
5200 Total >	4,068	1,023	1,500	676	1,500	0	0.00%
5300 Dues and Memberships							
5306 Professional Organization/Service Club (Membe	0	0	0	0	50	50	0.00%
5300 Total >	0	0	0	0	50	50	0.00%
5400 Insurance							
5401 Insurance (Property,STAG,Children's Ctr)	0	17,545	17,545	17,545	17,545	0	0.00%
5400 Total >	0	17,545	17,545	17,545	17,545	0	0.00%
5500 Utilities and Housekeeping Services							
5501 Electricity	43,353	34,584	33,474	41,241	43,676	10,202	30.48%
5502 Natural Gas	12,829	14,785	13,390	11,191	12,199	-1,191	-8.89%
5503 Water	5,368	8,769	7,949	8,496	9,883	1,934	24.33%
5504 Telephone	0	0	5,260	0	5,260	0	0.00%
5506 Waste Disposal	6,335	3,953	5,813	4,935	5,550	-263	-4.52%
5507 Sewage	1,508	2,338	2,365	2,357	2,423	58	2.45%
5511 Custodial Services (in-house)	37,500	41,250	45,000	45,000	45,000	0	0.00%
5514 General Maintenance	4,891	1,994	32,310	7,241	36,132	3,822	11.83%
5500 Total >	111,785	107,672	145,561	120,462	160,123	14,562	10.00%
5600 Rents, Leases and Repairs							

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

Print Date: Monday, September 14, 2009
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Object	Actual		Adj_Bud 08-09	Actual		Budget 09-10	Variance**		Variance** (%)
	06-07	07-08		08-09	08-09		09-10		
5620 Maintenance Agreement	990	990	1,080	810	1,080	0	0	0.00%	
5630 Equipment Repair	401	1,298	2,453	5,283	2,453	0	0	0.00%	
5600 Total >	1,391	2,288	3,533	6,093	3,533	0	0	0.00%	
5800 Other Services & Expense									
5804 Miscellaneous Expense	0	133	0	0	0	0	0	0.00%	
5854 Pay ASMP for Bookstore	5,000	5,000	5,000	5,000	5,000	0	0	0.00%	
5800 Total >	5,000	5,133	5,000	5,000	5,000	0	0	0.00%	
5xxx Total >	122,245	133,662	175,539	152,175	187,751	12,212	12,212	6.96%	
6100 Sites and Site Improvements									
6200 Building Improvements									
6400 Capital Equipment - New									
6404 Equipment Purchase - New	0	283	8,286	8,286	3,000	-5,286	-5,286	-63.79%	
6400 Total >	0	283	8,286	8,286	3,000	-5,286	-5,286	-63.79%	
6xxx Total >	0	283	8,286	8,286	3,000	-5,286	-5,286	-63.79%	
7100 Debt Retirement									
7101 College Center Bond	21,225	41,775	20,325	20,325	19,875	-450	-450	-2.21%	
7100 Total >	21,225	41,775	20,325	20,325	19,875	-450	-450	-2.21%	
7300 Interfund Transfers - Out									
7309 Health & Welfare Interfund Transfer Out	22,455	5,475	10,951	10,951	11,272	321	321	2.93%	
7310 Debt Service Fund Transfer-Out	0	0	0	0	17,555	17,555	17,555	0.00%	
7300 Total >	22,455	5,475	10,951	10,951	28,827	17,876	17,876	163.24%	
7xxx Total >	43,680	47,250	31,276	31,276	48,702	17,426	17,426	55.72%	
College Center (Fund 47)-Res/Unres	226,233	214,256	235,732	214,201	264,983	29,251	29,251	12.41%	

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

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	226,233	214,256	235,732	214,201	264,983	29,251	12.41%

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Revenue by Object - Summary
College Center (Fund 47)-Res/Unres

Print Date: Monday, September 14, 2009
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Object	Actual 06-07	Actual 07-08	Adj. Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8800 Local Revenues							
8833 College Center Building Fee	100	0	200	0	200	0	0.00%
8843 College Center Use Fees	157,905	160,315	158,000	163,290	158,000	0	0.00%
8846 Commission (Cafeteria)	11,250	11,250	15,000	7,500	15,000	0	0.00%
8849 N/A	0	50	0	180	0	0	0.00%
8850 Prior Year Adjustments	0	110	0	0	0	0	0.00%
8852 Rents (Facilities)	0	1,350	0	0	0	0	0.00%
8853 A/R Not Recorded	0	1,486	0	240	0	0	0.00%
8857 Interest on Fund Balance	0	1,581	0	-2,028	0	0	0.00%
8869 Bookstore Commission	102,820	109,892	105,000	110,120	106,000	1,000	0.95%
8800 Total >	272,075	286,034	278,200	279,302	279,200	1,000	0.36%
8860 Local Interest							
0000 Reserve for Contingencies	0	1,049	0	0	0	0	0.00%
8860 Total >	0	1,049	0	0	0	0	0.00%
8910 Other Financing Sources							
College Center (Fund 47)-Res/Unres	272,075	287,083	278,200	279,302	279,200	1,000	0.36%
	272,075	287,083	278,200	279,302	279,200	1,000	0.36%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
 Print Time: 5:07 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	272,075	287,083	278,200	279,302	279,200	1,000	0.36%

Exhibit E

Parking

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

Print Date: Monday, September 14, 2009
 Print Time: 5:04 PM

Object	Actual 06-07		Actual 07-08		Adj_Bud 08-09		Actual 08-09		Budget 09-10		Variance**		(%)
2100 Non-Instructional Salaries, Regular Full-Time													
2101	84,414	90,791	100,009	98,876	136,494	36,485	36.48%						
2102	1,058	3,428	5,306	8,255	0	-5,306	-100.00%						
2145	5,207	0	0	0	0	0	0.00%						
2147	4	2,002	0	0	0	0	0.00%						
	90,680	96,221	105,315	107,131	136,494	31,179	29.61%						
2300 Non-Instructional, Other than Regular Full-Time													
2302	19,302	4,196	12,381	8,056	20,000	7,619	61.54%						
2303	338	1,492	1,000	1,010	0	-1,000	-100.00%						
2306	32,701	37,373	30,000	25,881	30,000	0	0.00%						
2346	45	0	0	0	0	0	0.00%						
2347	0	29	0	0	0	0	0.00%						
	52,386	43,089	43,381	34,947	50,000	6,619	15.26%						
	143,066	139,309	148,696	142,079	186,494	37,798	25.42%						
3120 STRS Non-Instructional													
3220 PERS Non-Instructional													
2101	13,611	14,827	16,429	16,243	22,807	6,377	38.82%						
2102	0	6	851	1,290	0	-851	-100.00%						
2145	826	0	0	0	0	0	0.00%						
2147	0	326	0	0	0	0	0.00%						
2306	233	411	300	0	300	0	0.00%						
2346	7	0	0	0	0	0	0.00%						
2347	0	5	0	0	0	0	0.00%						
	14,677	15,576	17,580	17,534	23,107	5,526	31.43%						
3320 OASDI (FICA) Non-Instructional													
2101	5,234	5,629	6,201	6,130	8,463	2,262	36.48%						
2102	0	4	329	512	0	-329	-100.00%						
2145	323	0	0	0	0	0	0.00%						
2147	0	124	0	0	0	0	0.00%						
2303	40	95	62	63	0	-62	-100.00%						
2306	95	144	90	0	90	0	0.00%						
2346	3	0	0	0	0	0	0.00%						
2347	0	2	0	0	0	0	0.00%						

***Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
 Print Time: 5:04 PM

Object	Actual	Actual	Adj. Bud	Actual	Budget	Variance**	Variance** (%)
	06-07	07-08	08-09	08-09	09-10		
3320 Total >	5,694	5,999	6,682	6,705	8,553	1,871	28.00%
3340 Medicare Non-Instructional							
2101 Non-Instructional Classified	1,224	1,317	1,450	1,434	1,979	529	36.48%
2102 Managers	15	50	77	120	0	-77	-100.00%
2145 Classified Retro (06-07)	76	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	29	0	0	0	0	0.00%
2303 Hourly Overtime	9	22	15	15	0	-15	-100.00%
2306 Hourly Temporary	474	542	435	371	435	0	0.00%
2346 Classified OT Retro (06-07)	1	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	0	0	0	0	0	0.00%
3340 Total >	1,799	1,960	1,977	1,939	2,414	437	22.10%
3400 Health and Welfare Benefits							
3520 SUI Non-Instructional							
2101 Non-Instructional Classified	42	45	300	297	409	109	36.48%
2102 Managers	1	2	16	25	0	-16	-100.00%
2145 Classified Retro (06-07)	3	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	1	0	0	0	0	0.00%
2303 Hourly Overtime	0	1	3	3	0	-3	-100.00%
2306 Hourly Temporary	16	19	90	81	90	0	0.00%
2346 Classified OT Retro (06-07)	0	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	0	0	0	0	0	0.00%
3520 Total >	61	68	409	406	499	90	22.11%
3620 WC Non-Instructional							
2101 Non-Instructional Classified	2,785	2,723	3,000	2,966	4,095	1,095	36.48%
2102 Managers	35	103	159	247	0	-159	-100.00%
2145 Classified Retro (06-07)	172	0	0	0	0	0	0.00%
2147 Classified retro 07-08	0	60	0	0	0	0	0.00%
2302 Hourly Student Help	637	126	371	241	600	229	61.73%
2303 Hourly Overtime	21	46	45	30	15	-30	-66.67%
2306 Hourly Temporary	1,079	1,119	900	772	900	0	0.00%
2346 Classified OT Retro (06-07)	2	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	1	0	0	0	0	0.00%
3620 Total >	4,729	4,178	4,475	4,257	5,610	1,135	25.35%

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

Object	Actual	Actual	Adj_Bud	Actual	Budget	Variance**	Variance**	Variance**
	06-07	07-08	08-09	08-09	09-10			
3xxx Total >	26,961	27,780	31,123	30,841	40,183	9,059	9,059	29.11%
4500 Non-Instructional Supplies								
4511 Printing (Non-Printshop)	6,338	5,027	6,200	5,849	7,000	800	800	12.90%
4525 Office Supplies	2,393	2,440	5,360	5,624	2,500	-2,860	-2,860	-53.36%
4553 Uniforms (Parking, Athletics)	312	195	1,030	1,037	1,000	-30	-30	-2.91%
4500 Total >	9,043	7,662	12,590	12,509	10,500	-2,090	-2,090	-16.60%
4xxx Total >	9,043	7,662	12,590	12,509	10,500	-2,090	-2,090	-16.60%
5100 Contracts								
5113 Security Services	41,400	44,400	46,800	46,800	46,800	0	0	0.00%
5100 Total >	41,400	44,400	46,800	46,800	46,800	0	0	0.00%
5200 Travel and Conference Expenses								
5220 Conference Attendance & Related Expenses	0	796	105	105	0	-105	-105	-100.00%
5200 Total >	0	796	105	105	0	-105	-105	-100.00%
5500 Utilities and Housekeeping Services								
5528 Mobil Phone	1,920	414	2,000	1,185	2,000	0	0	0.00%
5500 Total >	1,920	414	2,000	1,185	2,000	0	0	0.00%
5600 Rents, Leases and Repairs								
5630 Equipment Repair	7,631	1,016	18,130	18,129	10,000	-8,130	-8,130	-44.84%
5632 Road/Pavement Repair	318,983	13,251	47,970	4,238	34,000	-13,970	-13,970	-29.12%
5660 Sign Maintenance/Repair	3,395	0	6,705	6,697	3,000	-3,705	-3,705	-55.26%
5600 Total >	330,009	14,267	72,805	29,065	47,000	-25,805	-25,805	-35.44%
5xxx Total >	373,329	59,877	121,710	77,155	95,800	-25,910	-25,910	-21.29%
6100 Sites and Site Improvements								
6200 Building Improvements	0	3,990	0	0	0	0	0	0.00%
6269 New Construction	0	3,990	0	0	0	0	0	0.00%
6200 Total >	0	3,990	0	0	0	0	0	0.00%
6400 Capital Equipment - New								
6425 Non-Instructional Equipment - Replacement	9,855	0	5,000	0	5,000	0	0	0.00%
6400 Total >	9,855	0	5,000	0	5,000	0	0	0.00%
6xxx Total >	9,855	3,990	5,000	0	5,000	0	0	0.00%
7300 Interfund Transfers - Out								
7309 Health & Welfare Interfund Transfer Out	67,365	65,697	65,703	65,703	90,176	24,473	24,473	37.25%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 5:04 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
7300 Total >	67,365	65,697	65,703	65,703	90,176	24,473	37.25%
7xxx Total >	67,365	65,697	65,703	65,703	90,176	24,473	37.25%
Parking Fund (Fund 39)-Res/Unres	629,619	304,314	384,822	328,287	428,153	43,330	11.26%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 5:04 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	629,619	304,314	384,822	328,287	428,153	43,330	11.26%

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

Print Date: Monday, September 14, 2009
 Print Time: 5:04 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8800 Local Revenues							
8818 Parking Fines	44,869	73,517	50,000	80,635	70,000	20,000	40.00%
8850 Prior Year Adjustments	0	-407	0	0	0	0	0.00%
8852 Rents (Facilities)	12,108	-68,941	12,000	93,601	12,000	0	0.00%
8853 A/R Not Recorded	0	0	0	840	0	0	0.00%
8857 Interest on Fund Balance	13,642	0	0	3,036	0	0	0.00%
8800 Total >	70,619	4,169	62,000	178,112	82,000	20,000	32.26%
8860 Local Interest							
8870 Local Revenue							
8829 Parking Fees (Daily)	416,066	255,526	273,000	265,198	302,000	29,000	10.62%
8848 Parking Spitters	46,429	44,619	50,000	54,849	46,000	-4,000	-8.00%
8870 Total >	462,495	300,145	323,000	320,048	348,000	25,000	7.74%
8xxx Total >	533,115	304,314	385,000	498,160	430,000	45,000	11.69%
Parking Fund (Fund 39)-Res/Unres	533,115	304,314	385,000	498,160	430,000	45,000	11.69%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
 Print Time: 5:04 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	533,115	304,314	385,000	498,160	430,000	45,000	11.69%

Exhibit F

Self Insurance

Object Analysis (Detail)
Revenue by Object - Summary
Self Insurance (Fund 35)-Res/Unres

Print Date: Monday, September 14, 2009
 Print Time: 5:04 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8800 Local Revenues							
8822 Other Income	70,356	65,601	0	122,024	0	0	0.00%
8857 Interest on Fund Balance	273,000	240,332	0	-195,273	0	0	0.00%
8870 Retiree Insurance Contribution	0	0	0	0	400,000	400,000	0.00%
8873 COBRA	0	0	0	0	40,000	40,000	0.00%
8800 Total >	343,355	305,933	0	-73,249	440,000	440,000	0.00%
8860 Local Interest							
0000 Reserve for Contingencies	0	104,605	0	0	0	0	0.00%
8860 Total >	0	104,605	0	0	0	0	0.00%
8900 Other							
8985 Interfund Transfer - In (Fund 01 RGF)	754,355	638,211	679,088	497,930	552,553	-126,535	-18.63%
8986 Interfund Transfer - In (Fund 01)	5,338,153	5,435,233	5,603,090	5,604,003	5,484,180	-118,910	-2.12%
8988 Interfund Transfer - In (Fund 04)	150,449	166,396	197,091	194,719	199,515	2,424	1.23%
8989 Interfund Transfer - In (Fund 47)	22,455	5,475	10,951	9,126	11,272	321	2.93%
8990 Interfund Transfer - in (Fund 39)	67,365	65,697	65,703	65,703	90,176	24,473	37.25%
8900 Total >	6,332,777	6,311,012	6,555,923	6,371,480	6,337,696	-218,227	-3.33%
8xxx Total >	6,676,132	6,721,550	6,555,923	6,298,231	6,777,696	221,773	3.38%
Self Insurance (Fund 35)-Res/Unres	6,676,132	6,721,550	6,555,923	6,298,231	6,777,696	221,773	3.38%

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

Print Date: Monday, September 14, 2009
 Print Time: 5:04 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	6,676,132	6,721,550	6,555,923	6,298,231	6,777,696	221,773	3.38%

**Variance: Column 5 - Column 3.

**Object Analysis (Detail)
Expense by Object - Summary
Self Insurance (Fund 35)-Res/Unres**

Print Date: Monday, September 14, 2009
Print Time: 5:04 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
3220 PERS Non-Instructional							
3320 OASDI (FICA) Non-Instructional							
3340 Medicare Non-Instructional							
3400 Health and Welfare Benefits							
3450 Aggregate Health Insurance Expense	4,895,863	5,786,564	6,553,223	6,818,915	6,777,696	224,473	3.43%
3451 Smoking cessation	1,460	2,210	0	0	0	0	0.00%
3452 Self Insurance (Abatement)	0	-1,193,122	0	-508,143	0	0	0.00%
3400 Total >	4,897,323	4,595,652	6,553,223	6,310,771	6,777,696	224,473	3.43%
3520 SUI Non-Instructional							
3620 WC Non-Instructional							
3xxx Total >	4,897,323	4,595,652	6,553,223	6,310,771	6,777,696	224,473	3.43%
4500 Non-Instructional Supplies							
4503 Subscription	0	3,990	0	0	0	0	0.00%
4500 Total >	0	3,990	0	0	0	0	0.00%
4xxx Total >	0	3,990	0	0	0	0	0.00%
5100 Contracts							
5145 Temp. Contract Service	0	9,900	0	43,150	0	0	0.00%
5100 Total >	0	9,900	0	43,150	0	0	0.00%
5700 Legal, Election and Audit Expenses							
5800 Other Services & Expense							
5848 Valuation/Surveys	0	4,900	2,700	2,700	0	-2,700	-100.00%
5800 Total >	0	4,900	2,700	2,700	0	-2,700	-100.00%
5xxx Total >	0	14,800	2,700	45,850	0	-2,700	-100.00%
6400 Capital Equipment - New							
7300 Interfund Transfers - Out							
Self Insurance (Fund 35)-Res/Unres	4,897,323	4,614,442	6,555,923	6,356,622	6,777,696	221,773	3.38%

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**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 5:04 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	4,897,323	4,614,442	6,555,923	6,356,622	6,777,696	221,773	3.38%

Exhibit G

Capital Projects

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

Print Date: Monday, September 14, 2009
Print Time: 4:59 PM

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

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
4300 Instructional Supplies							
4312 Instructional Program Materials	1,277	0	0	3,511	0	0	0.00%
4300 Total >	1,277	0	0	3,511	0	0	0.00%
4500 Non-Instructional Supplies							
4511 Printing (Non-Printshop)	6,781	4,546	0	0	0	0	0.00%
4525 Office Supplies	2,356	0	0	0	0	0	0.00%
4553 Uniforms (Parking, Athletics)	0	0	0	9,942	0	0	0.00%
4558 Library Reserve	0	0	2,352	2,352	5,614	3,262	138.69%
4500 Total >	9,136	4,546	2,352	12,294	5,614	3,262	138.69%
4xxx Total >	10,414	4,546	2,352	15,805	5,614	3,262	138.69%
5100 Contracts							
5131 Engineering & Design Services	1,352	75	55,223	46,618	54,763	-460	-0.83%
5145 Temp. Contract Service	161	-6,738	0	0	0	0	0.00%
5147 Marina Remodel	78,698	-8,812	0	0	0	0	0.00%
5167 IPP/FPP (Arch Res incl for FO)	25,097	55,489	22,321	25,311	0	-22,321	-100.00%
5169 IPP/FPP (0405)	29,124	0	20,875	0	27,680	6,805	32.60%
5100 Total >	134,432	40,014	98,419	71,929	82,443	-15,976	-16.23%
5400 Insurance							
5401 Insurance (Property,STAG,Children's Ctr)	51,205	0	0	0	0	0	0.00%
5420 Environmental Insurance	51,205	0	51,205	51,205	51,205	0	0.00%
5400 Total >	102,410	0	51,205	51,205	51,205	0	0.00%
5600 Rents, Leases and Repairs							
5700 Legal, Election and Audit Expenses							
5710 Legal (Advertising & Fees)	0	3,338	9,327	14,025	1,327	-8,000	-85.77%
5700 Total >	0	3,338	9,327	14,025	1,327	-8,000	-85.77%
5800 Other Services & Expense							
5813 Marketing	7,821	0	0	0	0	0	0.00%
5865 Marketing	0	34,180	0	0	0	0	0.00%
5800 Total >	7,821	34,180	0	0	0	0	0.00%
5xxx Total >	244,663	77,531	158,951	137,159	134,975	-23,976	-15.08%
6100 Sites and Site Improvements							
6105 Building Renovation/Repair	0	0	57,691	0	57,691	0	0.00%
6100 Total >	0	0	57,691	0	57,691	0	0.00%

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

Print Date: Monday, September 14, 2009
Print Time: 4:59 PM

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

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
6200 Building Improvements							
6235 Building Re-roofing	22,412	156,665	0	61,597	100,000	100,000	0.00%
6237 Preliminary Plans	0	0	0	0	91,000	91,000	0.00%
6238 Working Drawings	0	0	0	0	91,000	91,000	0.00%
6243 Air Handling	0	0	121,542	0	0	-121,542	-100.00%
6244 Seismic upgrade	0	0	117,899	37,471	0	-117,899	-100.00%
6245 Flooring	0	0	254,999	395,372	0	-254,999	-100.00%
6269 New Construction	275,178	1,990,496	636,939	0	0	-636,939	-100.00%
	297,589	2,147,161	1,131,379	494,440	282,000	-849,379	-75.07%
6400 Capital Equipment - New							
6404 Equipment Purchase - New	35,483	26,428	381,670	65,667	39,637	-342,033	-89.61%
6405 Instructional Equipment - New	681,632	433,555	125,936	107,579	22,543	-103,393	-82.10%
6406 Telephone Parts/Equipment-New	25,000	0	0	0	0	0	0.00%
6421 Furniture	250	0	0	0	0	0	0.00%
6422 Classroom Furniture (0506)	28,690	0	0	0	0	0	0.00%
6443 Technology Refreshment (08-09)	246,562	249,879	0	238,781	11,219	11,219	0.00%
	1,017,617	709,863	507,606	412,027	73,399	-434,207	-85.54%
	1,315,206	2,857,024	1,696,676	906,467	413,090	-1,283,586	-75.65%
7200 Long-Term Debt and Other Financing							
7300 Interfund Transfers - Out							
7308 Capital Projects Interfund Transfer Out	105,000	50,000	50,000	50,000	0	-50,000	-100.00%
	105,000	50,000	50,000	50,000	0	-50,000	-100.00%
	105,000	50,000	50,000	50,000	0	-50,000	-100.00%
	1,675,283	2,989,102	1,907,979	1,109,431	553,679	-1,354,300	-70.98%

**Variance: Column 5 - Column 3.

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

Print Date: Monday, September 14, 2009
Print Time: 4:59 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	1,675,283	2,989,102	1,907,979	1,109,431	553,679	-1,354,300	-70.98%

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Monday, September 14, 2009
 Print Time: 4:58 PM

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

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8100 Federal Revenues							
8600 State Revenues							
8604 State Funded Project	0	0	0	0	182,000	182,000	0.00%
8636 Child Dev Center - State	267,000	465,944	12,489	0	0	-12,489	-100.00%
8638 Admin Blding - State	0	1,897,973	968,973	0	0	-968,973	-100.00%
8654 Integrated Waste Mgmt -State	100,000	0	0	0	0	0	0.00%
8600 Total >	367,000	2,363,917	981,462	0	182,000	-799,462	-81.46%
8800 Local Revenues							
8850 Prior Year Adjustments	0	-51,205	0	0	0	0	0.00%
8852 Rents (Facilities)	0	0	19,513	28,905	11,458	-8,055	-41.28%
8853 A/R Not Recorded	0	9,466	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	29,584	0	-26,320	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	0	0	0	-1	0	0	0.00%
8898 Local Grants	200,000	201,393	0	1,498	0	0	0.00%
8800 Total >	200,000	189,238	19,513	4,082	11,458	-8,055	-41.28%
8860 Local Interest							
0000 Reserve for Contingencies	0	9,125	0	0	0	0	0.00%
8857 Interest on Fund Balance	36,573	0	0	0	0	0	0.00%
8860 Total >	36,573	9,125	0	0	0	0	0.00%
8900 Other							
8983 transfer in	0	51,205	51,205	51,205	51,205	0	0.00%
8991 Transfer In - From Capital Outlay	0	311,711	0	0	0	0	0.00%
8994 Transfer In from General Fund	0	137,500	619	0	0	-619	-100.00%
8900 Total >	0	500,416	51,824	51,205	51,205	-619	-1.19%
8xxx Total >	603,573	3,062,696	1,052,799	55,287	244,663	-808,136	-76.76%
Capital Projects Fund (CC) (Fund 14)-Res/Unres	603,573	3,062,696	1,052,799	55,287	244,663	-808,136	-76.76%

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

Print Date: Monday, September 14, 2009
 Print Time: 4:58 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	603,573	3,062,696	1,052,799	55,287	244,663	-808,136	-76.76%

**Variance: Column 5 - Column 3.

Exhibit H

Building Fund

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

Print Date: Monday, September 14, 2009
 Print Time: 5:08 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
4500 Non-Instructional Supplies							
4511 Printing (Non- Printshop)	0	15	0	0	0	0	0.00%
4525 Office Supplies	0	0	0	931	0	0	0.00%
4500 Total >	0	15	0	931	0	0	0.00%
4xxx Total >	0	15	0	931	0	0	0.00%
5100 Contracts							
5173 Bond Program Mgmt	0	906,438	720,000	758,403	7,986	-712,014	-98.89%
5180 Contract Services	9,433,292	5,257,789	5,797,791	4,684,937	5,864,450	66,659	1.15%
5100 Total >	9,433,292	6,164,227	6,517,791	5,443,340	5,872,436	-645,355	-9.90%
5600 Rents, Leases and Repairs	0	0	0	247	0	0	0.00%
5602 Rental/Renewal	0	0	0	247	0	0	0.00%
5800 Other Services & Expense	0	0	0	247	0	0	0.00%
5600 Total >	0	0	0	247	0	0	0.00%
5xxx Total >	0	0	0	247	0	0	0.00%
6100 Sites and Site Improvements							
6105 Building Renovation/Repair	0	22,733	0	0	0	0	0.00%
6100 Total >	0	22,733	0	0	0	0	0.00%
6200 Building Improvements							
6202 ADA Access Compliance Project	0	120	0	0	0	0	0.00%
6205 Heating/Ventilation/Air Cond.	0	10,080	1,000,000	108,442	878,523	-121,477	-12.15%
6237 Preliminary Plans	0	0	0	0	91,000	91,000	0.00%
6238 Working Drawings	0	0	0	0	91,000	91,000	0.00%
6268 Architect Fees	485,075	1,468,153	4,404,278	853,758	3,834,015	-570,263	-12.95%
6269 New Construction	14,073,208	11,525,651	5,943,304	7,551,917	2,656,880	-3,286,424	-55.30%
6273 Reconstruction	0	0	2,000,000	67,671	0	-2,000,000	-100.00%
6200 Total >	14,558,284	13,004,004	13,347,582	8,581,788	7,551,418	-5,796,164	-43.42%
6400 Capital Equipment - New							
6404 Equipment Purchase - New	0	48,532	0	559,097	0	0	0.00%
6405 Instructional Equipment - New	0	58,787	1,000,000	40,576	605,657	-394,343	-39.43%
6400 Total >	0	107,319	1,000,000	599,674	605,657	-394,343	-39.43%
6xxx Total >	14,558,284	13,134,055	14,347,582	9,181,462	8,157,075	-6,190,507	-43.15%
Building Fund (Fund 48)-Res/Unres	23,991,576	19,298,298	20,865,373	14,625,981	14,029,511	-6,835,862	-32.76%

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

Print Date: Monday, September 14, 2009
 Print Time: 5:08 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	23,991,576	19,298,298	20,865,373	14,625,981	14,029,511	-6,835,862	-32.76%

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

Print Date: Monday, September 14, 2009
 Print Time: 5:07 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
8600 State Revenues							
8650 Categorical Program Allowances							
8649 GO Bond	0	104,999,300	0	0	0	0	0.00%
8650 Total >	0	104,999,300	0	0	0	0	0.00%
8800 Local Revenues							
8850 Prior Year Adjustments	0	-6,157	0	0	0	0	0.00%
8853 A/R Not Recorded	0	825	0	0	0	0	0.00%
8857 Interest on Fund Balance	1,182,538	297,430	0	173,078	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	0	0	0	-64,182	0	0	0.00%
8800 Total >	1,182,538	292,098	0	108,895	0	0	0.00%
8860 Local Interest							
0000 Reserve for Contingencies	0	1,016,140	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	0	3,150,000	0	1,700,000	-1,450,000	-46.03%
8860 Total >	0	1,016,140	3,150,000	0	1,700,000	-1,450,000	-46.03%
8xxx Total >	1,182,538	106,307,537	3,150,000	108,895	1,700,000	-1,450,000	-46.03%
Building Fund (Fund 48)-Res/Unres	1,182,538	106,307,537	3,150,000	108,895	1,700,000	-1,450,000	-46.03%

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

Print Date: Monday, September 14, 2009
 Print Time: 5:07 PM

Object	Actual 06-07	Actual 07-08	Adj_Bud 08-09	Actual 08-09	Budget 09-10	Variance**	(%)
	1,182,538	106,307,537	3,150,000	108,895	1,700,000	-1,450,000	-46.03%

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, 2007 – 2010

December, 2007

Monterey Peninsula College is committed to promoting Academic Excellence and Enrollment Growth based on the following Institutional Goals.

1. Promote academic excellence and critical thinking across all areas and disciplines.

Objectives:

1. Support faculty and staff development for effective teaching, learning, and service delivery
2. Expand distance education by providing leadership, technical assistance, services, training opportunities, exploring partnerships, and designing quality control mechanisms
3. Articulate the meaning, value, and use of SLOs (Student Learning Outcomes) at MPC

2. Foster a climate that promotes diversity throughout the institution.

Objectives:

1. Actively seek and enhance diversity in all college programs, curricula, extra-curricula, outreach and community events, and in the college population, students, employees and Board of Trustees
2. Recruit and retain a diverse college-wide community

3. Grow enrollment and build MPC into an economic driving force for the Monterey area by supporting and developing programs that teach employable skills.

Objectives:

1. Improve the college's financial stability by diversifying the college's revenue sources and increasing enrollment
2. Establish and strengthen industry, government, and community partnerships
3. Establish and strengthen partnerships with high schools and transfer institutions
4. Develop an integrated, effective district-wide marketing strategy for continuing programs, new programs and services

Approved December 18 2007 College Council

Approved Governing Board (1st reading January 22, 2nd reading February 26, 2008)

4. Create pathways to success that address the diverse, holistic needs of all MPC students.

Objectives:

1. Identify barriers that prevent students from achieving their goals
2. Increase collaboration between Student Services and Academic Affairs to provide systems and programs that better assist students
3. Improve the delivery of academic support for diverse student learners

5. Provide educational programs and services in Seaside and Marina that meet community needs.

Objectives:

1. Develop class and service delivery schedules based on assessment and analysis of community needs
2. Provide support services that are sufficient in quantity, currency, depth, and variety to facilitate educational offerings

6. Ensure adequate levels of personnel to support current programs and establish priorities for future growth.

Objectives:

1. Provide adequate levels of well-trained support personnel to meet the needs of learning, teaching, college-wide communications, research and operational systems
2. Attract and retain the best-qualified employees by continuing to increase compensation for full and part-time staff and faculty

7. Maintain and improve district facilities.

Objectives:

1. Create safe, attractive, functional facilities through the allocation of bond funds
2. Provide a stable and secure technical environment for the entire institution

bca 12-15-07