

**Monterey Peninsula College**

**Tentative Budget**

**Fiscal Year 2012-2013**

*Pending Board Approval of  
June 27, 2012*

# **Exhibit A**

## **Unrestricted General Fund**

# Object Analysis (Detail)

## Expense by Object - Summary

### General Fund (Fund 01)-Unrestricted

Print Date: Monday, June 18, 2012

Print Time: 9:41 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	7,001,358	6,879,593	6,084,936	5,164,522	6,256,430	171,494	2.82%
1120 Faculty Salary Contingency	0	0	-132,356	0	-157,054	-24,698	18.66%
<b>1100 Total &gt;</b>	<b>7,001,358</b>	<b>6,879,593</b>	<b>5,952,580</b>	<b>5,164,522</b>	<b>6,099,376</b>	<b>146,796</b>	<b>2.47%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1202 Non-Teaching - Executives	673,713	618,720	664,403	600,571	704,214	39,812	5.99%
1203 Non-Teaching - Deans	504,320	500,802	504,520	448,532	503,564	-956	-0.19%
1210 Non-Teaching - Vacation Payoff	0	26,679	0	0	0	0	0.00%
1215 Counselors	684,581	673,078	568,603	443,035	454,720	-113,883	-20.03%
1220 Division/Department Chairs	356,836	414,345	432,029	379,576	420,238	-11,791	-2.73%
1225 Academic Senate Officers	40,778	43,309	47,739	32,445	50,621	2,882	6.04%
1230 CTA Reassigned Time	36,611	25,071	30,387	27,772	39,347	8,960	29.49%
1235 Reassigned Time	339,577	360,309	382,353	273,874	298,382	-83,970	-21.96%
1240 Librarians	318,530	287,379	287,080	255,279	255,214	-31,866	-11.10%
1260 Administrative Salary Contingency	0	0	-19,755	0	-24,397	-4,642	23.50%
1275 Non-Teaching Stipend	0	3,235	0	0	6,470	6,470	0.00%
<b>1200 Total &gt;</b>	<b>2,954,947</b>	<b>2,952,928</b>	<b>2,897,359</b>	<b>2,461,083</b>	<b>2,708,374</b>	<b>-188,985</b>	<b>-6.52%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	3,276,596	3,335,253	3,097,899	2,976,474	3,098,690	791	0.03%
1302 Hourly Teaching - Early Spring	127,524	109,332	132,158	78,976	131,341	-817	-0.62%
1303 Hourly Teaching - Summer	614,763	594,657	810,180	719,534	810,206	26	0.00%
1304 Hourly Teaching - Substitutes	59,977	54,710	57,200	306	57,200	0	0.00%
1305 Hourly Teaching - Retirees	0	11,617	29,028	0	20,700	-8,328	-28.69%
1306 Hourly Teaching - Professional Experts	0	14,139	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	0	213	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	25,332	25,667	28,000	0	28,000	0	0.00%
1326 Hrly Teaching - Flex Time	97,466	133,282	110,000	0	110,000	0	0.00%
1328 Grading Factor	110,106	108,453	126,619	89,446	126,619	0	0.00%
1329 Grading Factor - Contract	0	106	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	460,892	530,620	427,000	207,851	427,000	0	0.00%
1380 Unknown	10,280	0	0	0	0	0	0.00%
<b>1300 Total &gt;</b>	<b>4,782,936</b>	<b>4,918,049</b>	<b>4,818,084</b>	<b>4,072,587</b>	<b>4,809,756</b>	<b>-8,328</b>	<b>-0.17%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	123,144	108,107	150,962	114,774	213,624	62,662	41.51%

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

Print Date: Monday, June 18, 2012

Print Time: 9:41 AM

Object	
1402	Hourly Non-Teaching - Early Spring
1403	Hourly Non-Teaching - Summer
1408	Hourly Non-Teaching - Governance Cmte.
1435	Hrly Non-Inst - contract employee
<i>1400 Total &gt;</i>	
<i>1xxx Total &gt;</i>	

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
12,709	147	4,000	3,711	6,180	2,180	54.50%
42,479	30,947	17,419	4,515	17,419	0	0.00%
0	0	2,295	0	2,295	0	0.00%
0	1,500	0	0	0	0	0.00%
178,332	140,700	174,676	123,001	239,518	64,842	37.12%
14,917,573	14,891,270	13,842,699	11,821,193	13,857,024	14,325	0.10%

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

2101	Non-Instructional Classified
2102	Managers
2103	Supervisors
2104	Confidential
2107	Classified Retro
2110	Accrued Vacation Payoff
2114	NI Classified-Educ Incentive
2120	MSC Salary Contingency
2130	Class. Sal. Contingency
<i>2100 Total &gt;</i>	

4,410,632	4,388,352	4,718,905	4,129,542	4,944,845	225,939	4.79%
851,178	849,624	744,351	603,037	563,950	-180,401	-24.24%
154,435	149,254	161,100	109,931	128,136	-32,964	-20.46%
348,327	337,537	377,459	337,736	387,997	10,538	2.79%
5,907	0	0	0	0	0	0.00%
26,121	28,999	0	0	0	0	0.00%
10,396	6,939	0	0	0	0	0.00%
0	0	-22,846	0	-23,210	-364	1.59%
0	13,159	-334,785	0	-126,833	207,952	-62.12%
5,806,995	5,773,865	5,644,185	5,180,247	5,874,885	230,700	4.09%

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

2201	Instructional Aid
2203	Supervisor (Instructional)
2211	Accrued Vac. Payoff (Instructional)
2214	Inst Classified - Educ Incentive
<i>2200 Total &gt;</i>	

683,659	681,833	714,724	580,810	746,356	31,631	4.43%
68,904	68,904	68,904	61,932	68,904	0	0.00%
0	2,326	0	0	0	0	0.00%
700	1,000	0	0	0	0	0.00%
753,263	754,063	783,628	642,742	815,260	31,631	4.04%

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

2301	Hourly Part Time, Permanent
2302	Hourly Student Help
2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary
2308	Substitutes for Classified
2310	Accrued Vacation payoff
2312	Overtime
2313	Unknown

117,833	135,407	146,485	112,975	123,239	-23,246	-15.87%
458	929	2,873	498	6,873	4,000	139.23%
103,880	135,989	55,920	146,715	55,920	0	0.00%
17,150	18,520	11,756	11,400	13,049	1,293	11.00%
121,455	31,447	38,829	27,973	35,665	-3,164	-8.15%
0	59,249	397	196	5,200	4,803	1209.82%
25,856	0	0	0	0	0	0.00%
-4,793	-12,341	0	0	0	0	0.00%
2,660	17,136	0	0	0	0	0.00%



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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
2347 Classified hourly retro NI (07-08)	2	0	0	0	0	0	0.00%
2300 Total >	384,501	386,336	256,260	299,757	239,946	-16,314	-6.37%
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	61,634	56,271	62,456	46,701	62,456	0	0.00%
2402 Hourly, Part Time, Permanent	358,684	420,626	455,731	394,103	464,444	8,713	1.91%
2403 Professional Experts (Instructional)	164,881	161,926	80,379	76,875	80,379	0	0.00%
2404 Hourly Temporary	65,993	9,457	31,420	12,121	27,956	-3,464	-11.02%
2405 Summer	8,041	5,821	10,500	6,922	10,500	0	0.00%
2406 Early Spring	1,124	1,311	1,500	1,232	1,500	0	0.00%
2408 Substitute	0	17,183	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	2,953	680	0	0	0	0	0.00%
2411 Vacation Payoff	0	264	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	1,150	4,300	0	0	0	0	0.00%
2400 Total >	664,459	677,838	641,986	537,953	647,235	5,249	0.82%
2xxx Total >	7,609,219	7,592,101	7,326,059	6,660,698	7,577,325	251,266	3.43%
<b>3110 STRS Instructional</b>							
1101 Teaching	575,594	565,318	494,853	437,512	508,818	13,965	2.82%
1301 Hourly Teaching - Fall/Spring	211,168	217,066	255,580	182,864	255,645	65	0.03%
1302 Hourly Teaching - Early Spring	9,164	8,459	10,903	6,098	10,836	-67	-0.61%
1303 Hourly Teaching - Summer	42,867	44,382	66,847	49,300	66,849	2	0.00%
1304 Hourly Teaching - Substitutes	4,317	3,548	4,719	25	4,719	0	0.00%
1305 Hourly Teaching - Retirees	0	0	2,395	0	1,708	-687	-28.68%
1306 Hourly Teaching - Professional Experts	0	173	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	0	18	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	1,677	1,605	2,310	0	2,310	0	0.00%
1326 Hrly Teaching - Flex Time	6,598	8,956	9,075	0	9,075	0	0.00%
1328 Grading Factor	6,853	7,071	10,446	6,064	10,446	0	0.00%
1329 Grading Factor - Contract	0	9	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	37,564	43,366	35,228	16,770	35,228	0	0.00%
1380 Unknown	848	0	0	0	0	0	0.00%
2201 Instructional Aid	3,010	2,881	0	0	0	0	0.00%
2403 Professional Experts (Instructional)	5,509	4,537	0	0	0	0	0.00%
3950 Retirement Incentive	0	9,877	0	0	0	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
5202 Executive Contract Payroll Expense	1,807	1,313	0	0	0	0	0.00%
5209 Automobile Allowance	619	619	0	0	0	0	0.00%
<b>3110 Total &gt;</b>	<b>907,595</b>	<b>919,198</b>	<b>892,356</b>	<b>698,633</b>	<b>905,634</b>	<b>13,278</b>	<b>1.49%</b>
<b>3120 STRS Non-Instructional</b>							
1202 Non-Teaching - Executives	55,587	41,118	42,754	32,406	45,684	2,930	6.85%
1203 Non-Teaching - Deans	21,265	20,624	20,624	18,210	20,517	-107	-0.52%
1215 Counselors	49,596	47,728	42,908	34,347	33,391	-9,517	-22.18%
1220 Division/Department Chairs	29,439	34,183	35,642	33,556	34,670	-973	-2.73%
1225 Academic Senate Officers	3,364	3,573	3,938	2,677	4,176	238	6.04%
1230 CTA Reassigned Time	3,020	2,068	2,507	2,291	3,246	739	29.49%
1235 Reassigned Time	24,209	25,804	31,544	24,675	24,617	-6,928	-21.96%
1240 Librarians	26,279	23,709	23,684	22,900	21,055	-2,629	-11.10%
1275 Non-Teaching Stipend	0	267	0	0	534	534	0.00%
1401 Hourly Non-Teaching - Fall/Spring	8,590	8,863	9,104	5,373	14,142	5,038	55.34%
1402 Hourly Non-Teaching - Early Spring	684	8	330	306	510	180	54.55%
1403 Hourly Non-Teaching - Summer	3,505	2,314	1,329	373	1,329	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	189	0	189	0	0.00%
1435 Hrly Non-Inst - contract employee	0	124	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	1,411	0	1,411	0	0.00%
5209 Automobile Allowance	0	0	567	0	567	0	0.00%
<b>3120 Total &gt;</b>	<b>225,538</b>	<b>210,384</b>	<b>216,532</b>	<b>177,113</b>	<b>206,038</b>	<b>-10,494</b>	<b>-4.85%</b>
<b>3210 PERS Instructional</b>							
1101 Teaching	7,986	9,032	9,472	8,428	10,155	682	7.20%
1301 Hourly Teaching - Fall/Spring	3,039	2,699	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	438	126	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	48	55	0	0	0	0	0.00%
2201 Instructional Aid	108,178	114,548	128,100	103,712	137,323	9,223	7.20%
2203 Supervisor (Instructional)	11,513	12,201	12,350	11,100	12,690	340	2.76%
2402 Hourly, Part Time, Permanent	16,620	18,782	19,859	16,778	18,054	-1,804	-9.09%
2403 Professional Experts (Instructional)	108	161	0	0	0	0	0.00%
2404 Hourly Temporary	1,712	68	0	0	0	0	0.00%
2405 Summer	175	-259	0	60	0	0	0.00%
2406 Early Spring	45	0	0	0	0	0	0.00%
2408 Substitute	0	370	0	0	0	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

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

Object

3210 Total >

Actual	Actual	Budget	Actual	Budget	Variance**	(%)
09-10	10-11	11-12	11-12	12-13		
149,864	157,783	169,781	140,078	178,222	8,441	4.97%

3220 PERS Non-Instructional

1202	Non-Teaching - Executives	0	12,883	15,966	14,293	17,179	1,213	7.59%
1203	Non-Teaching - Deans	23,939	26,854	27,802	24,884	29,098	1,296	4.66%
1215	Counselors	8,166	10,125	5,298	4,672	5,706	407	7.69%
1235	Reassigned Time	4,479	5,089	0	0	0	0	0.00%
1401	Hourly Non-Teaching - Fall/Spring	1,344	0	978	0	0	-978	-100.00%
2101	Non-Instructional Classified	737,374	776,238	845,769	741,377	910,692	64,923	7.68%
2102	Managers	142,294	150,503	133,410	108,082	103,863	-29,547	-22.15%
2103	Supervisors	25,804	26,429	28,874	19,703	23,599	-5,275	-18.27%
2104	Confidential	58,202	59,768	67,652	60,532	71,457	3,805	5.63%
2107	Classified Retro	987	0	0	0	0	0	0.00%
2110	Accrued Vacation Payoff	0	14	0	0	0	0	0.00%
2130	Class. Sal. Contingency	0	2,330	0	0	0	0	0.00%
2301	Hourly Part Time, Permanent	5,048	5,686	2,158	3,547	2,330	172	7.97%
2303	Hourly Overtime	0	150	386	0	386	0	0.00%
2304	Hourly Professional Experts	0	0	54	0	54	0	0.00%
2306	Hourly Temporary	5,412	1,592	2,500	876	2,500	0	0.00%
2308	Substitutes for Classified	0	153	0	0	0	0	0.00%
2313	Unknown	0	162	0	0	0	0	0.00%
5202	Executive Contract Payroll Expense	0	0	524	0	524	0	0.00%
3220 Total >		1,013,050	1,077,975	1,131,372	977,966	1,167,388	36,015	3.18%

3310 OASDI (FICA) Instructional

1101	Teaching	5,100	5,230	5,377	4,784	5,514	138	2.56%
1301	Hourly Teaching - Fall/Spring	2,231	1,758	0	0	0	0	0.00%
1302	Hourly Teaching - Early Spring	73	0	0	0	0	0	0.00%
1303	Hourly Teaching - Summer	1,263	62	0	0	0	0	0.00%
1326	Hrly Teaching - Flex Time	58	31	0	0	0	0	0.00%
1335	Hrly Inst - contract employee	345	308	0	0	0	0	0.00%
2201	Instructional Aid	39,870	39,945	44,313	35,859	46,274	1,961	4.43%
2203	Supervisor (Instructional)	4,272	4,272	4,272	3,840	4,272	0	0.00%
2211	Accrued Vac. Payoff (Instructional)	0	144	0	0	0	0	0.00%
2214	Inst Classified - Educ Incentive	27	62	0	0	0	0	0.00%
2402	Hourly, Part Time, Permanent	6,636	7,033	6,870	6,432	6,078	-792	-11.52%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(% )
	09-10	10-11	11-12	11-12	12-13		
2403 Professional Experts (Instructional)	104	165	0	109	0	0	0.00%
2404 Hourly Temporary	700	37	0	77	0	0	0.00%
2405 Summer	219	200	0	0	0	0	0.00%
2406 Early Spring	17	0	0	0	0	0	0.00%
2408 Substitute	0	136	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	0	28	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	0	56	0	0	0	0	0.00%
3950 Retirement Incentive	0	3,365	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	248	0	0	0	0	0.00%
<b>3310 Total &gt;</b>	<b>60,915</b>	<b>63,080</b>	<b>60,831</b>	<b>51,100</b>	<b>62,138</b>	<b>1,307</b>	<b>2.15%</b>

3320 OASDI (FICA) Non-Instructional							
Object	Actual	Actual	Budget	Actual	Budget	Variance**	(% )
1202 Non-Teaching - Executives	0	7,460	9,063	5,563	9,329	266	2.94%
1203 Non-Teaching - Deans	12,300	13,393	15,781	11,916	15,802	21	0.13%
1215 Counselors	5,126	5,776	3,007	2,652	3,098	91	3.03%
1235 Reassigned Time	2,772	2,860	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	232	0	372	0	0	-372	-100.00%
2101 Non-Instructional Classified	271,380	269,091	292,572	252,706	306,580	14,008	4.79%
2102 Managers	51,616	51,510	46,150	36,806	34,965	-11,185	-24.24%
2103 Supervisors	9,550	9,229	9,988	6,793	7,944	-2,044	-20.46%
2104 Confidential	21,481	20,757	23,402	20,728	24,056	653	2.79%
2107 Classified Retro	366	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	1,614	1,798	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	358	425	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	816	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,852	1,910	746	680	784	38	5.07%
2303 Hourly Overtime	6,430	7,434	3,466	7,081	3,466	0	0.00%
2304 Hourly Professional Experts	0	0	18	0	18	0	0.00%
2306 Hourly Temporary	3,641	975	1,000	497	1,000	0	0.00%
2308 Substitutes for Classified	0	114	0	0	0	0	0.00%
2310 Accrued Vacation payoff	1,603	0	0	0	0	0	0.00%
2312 Overtime	199	0	0	0	0	0	0.00%
2313 Unknown	165	1,062	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	298	0	298	0	0.00%
<b>3320 Total &gt;</b>	<b>390,686</b>	<b>394,609</b>	<b>405,864</b>	<b>345,422</b>	<b>407,341</b>	<b>1,477</b>	<b>0.36%</b>

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<i>3330 Medicare Instructional</i>							
1101 Teaching	84,305	83,198	76,050	66,979	82,394	6,344	8.34%
1301 Hourly Teaching - Fall/Spring	47,496	48,366	44,917	43,078	44,930	13	0.03%
1302 Hourly Teaching - Early Spring	1,662	1,397	1,918	1,111	1,906	-12	-0.63%
1303 Hourly Teaching - Summer	8,659	7,658	11,755	10,181	11,756	1	0.01%
1304 Hourly Teaching - Substitutes	864	788	829	36	829	0	0.00%
1305 Hourly Teaching - Retirees	0	168	421	0	300	-121	-28.74%
1306 Hourly Teaching - Professional Experts	0	205	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	0	3	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	367	367	406	0	406	0	0.00%
1326 Hrly Teaching - Flex Time	10,035	1,881	1,595	0	1,595	0	0.00%
1328 Grading Factor	1,597	1,573	1,836	1,297	1,836	0	0.00%
1329 Grading Factor - Contract	0	2	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	5,871	6,598	6,191	2,777	6,191	0	0.00%
1380 Unknown	149	0	0	0	0	0	0.00%
2201 Instructional Aid	9,844	9,837	10,364	8,406	10,822	459	4.43%
2203 Supervisor (Instructional)	999	999	999	898	999	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	34	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	10	15	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	5,201	6,099	6,608	5,700	6,575	-33	-0.50%
2403 Professional Experts (Instructional)	2,404	2,402	1,166	1,144	1,166	0	0.00%
2404 Hourly Temporary	957	137	455	176	405	-50	-10.99%
2405 Summer	117	140	152	100	152	0	0.00%
2406 Early Spring	16	19	22	18	22	0	0.00%
2408 Substitute	0	249	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	43	10	0	0	0	0	0.00%
2411 Vacation Payoff	0	4	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	17	62	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	246	219	0	0	0	0	0.00%
5209 Automobile Allowance	109	109	0	0	0	0	0.00%
<b>3330 Total &gt;</b>	<b>180,967</b>	<b>172,539</b>	<b>165,684</b>	<b>141,900</b>	<b>172,284</b>	<b>6,600</b>	<b>3.98%</b>
<i>3340 Medicare Non-Instructional</i>							
1202 Non-Teaching - Executives	7,651	6,877	7,556	6,848	8,133	577	7.64%
1203 Non-Teaching - Deans	7,281	7,231	7,316	6,482	7,302	-14	-0.19%

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

Print Date: Monday, June 18, 2012  
Print Time: 9:41 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
1205 Non-Teaching - Executive Vacation Payoff	0	359	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	0	387	0	0	0	0	0.00%
1215 Counselors	8,343	8,122	5,608	4,843	5,116	-491	-8.76%
1220 Division/Department Chairs	5,165	5,984	6,264	5,478	6,093	-171	-2.73%
1225 Academic Senate Officers	591	628	692	470	734	42	6.04%
1230 CTA Reassigned Time	434	266	262	244	391	130	49.68%
1235 Reassigned Time	4,860	5,172	5,544	4,311	4,327	-1,218	-21.96%
1240 Librarians	4,560	4,112	4,163	3,640	3,701	-462	-11.10%
1275 Non-Teaching Stipend	0	47	0	0	94	94	0.00%
1401 Hourly Non-Teaching - Fall/Spring	1,623	1,553	2,248	1,663	3,156	908	40.39%
1402 Hourly Non-Teaching - Early Spring	183	2	58	53	90	32	55.17%
1403 Hourly Non-Teaching - Summer	591	446	253	65	253	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	33	0	33	0	0.00%
1435 Hrly Non-Inst - contract employee	0	22	0	0	0	0	0.00%
2101 Non-Instructional Classified	63,439	63,151	68,424	59,413	71,700	3,276	4.79%
2102 Managers	12,223	12,192	10,793	8,632	8,177	-2,616	-24.24%
2103 Supervisors	2,233	2,158	2,336	1,589	1,858	-478	-20.46%
2104 Confidential	5,024	4,854	5,473	4,848	5,626	153	2.79%
2107 Classified Retro	86	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	378	420	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	79	97	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	191	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,709	1,964	2,124	1,638	1,787	-337	-15.87%
2303 Hourly Overtime	1,504	1,971	810	2,123	810	0	0.00%
2304 Hourly Professional Experts	249	269	170	165	170	0	0.00%
2306 Hourly Temporary	1,762	520	563	424	517	-46	-8.17%
2308 Substitutes for Classified	0	859	6	3	75	69	1150.00%
2310 Accrued Vacation payoff	375	0	0	0	0	0	0.00%
2312 Overtime	47	0	0	0	0	0	0.00%
2313 Unknown	39	248	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	249	0	249	0	0.00%
5209 Automobile Allowance	0	0	107	0	107	0	0.00%
<b>3340 Total &gt;</b>	<b>130,426</b>	<b>130,103</b>	<b>131,051</b>	<b>112,932</b>	<b>130,499</b>	<b>-552</b>	<b>-0.42%</b>

3400 Health and Welfare Benefits

**FY 11-12 Actual as of May 31, 2012 prior to year-end closing.**

\*\*Variance Column 5 - Column 3.



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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

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

Object

3416	Vision
3417	Dental
3418	Life Insurance
3419	Long Term Disability Insurance
3420	Life Insurance employee pymts
3430	Non-Medical for Categoricals (Abatement)

3400 Total >

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
39,105	38,864	31,692	32,370	31,692	0	0.00%
344,302	341,345	356,118	365,817	356,118	0	0.00%
39,000	37,465	41,569	33,996	41,569	0	0.00%
27,034	29,483	30,024	26,981	30,024	0	0.00%
-1,910	-1,515	0	0	0	0	0.00%
0	0	-59,949	0	-61,425	-1,476	2.46%
447,530	445,642	399,454	459,164	397,978	-1,476	-0.37%

3510 SUI Instructional

1101	Teaching
1301	Hourly Teaching - Fall/Spring
1302	Hourly Teaching - Early Spring
1303	Hourly Teaching - Summer
1304	Hourly Teaching - Substitutes
1305	Hourly Teaching - Retirees
1306	Hourly Teaching - Professional Experts
1307	Hourly Teaching - Retros
1325	Hourly Teaching - Student Advisement Pool
1326	Hrly Teaching - Flex Time
1328	Grading Factor
1335	Hrly Inst - contract employee
1380	Unknown
2201	Instructional Aid
2203	Supervisor (Instructional)
2211	Accrued Vac. Payoff (Instructional)
2214	Inst Classified - Educ Incentive
2402	Hourly, Part Time, Permanent
2403	Professional Experts (Instructional)
2404	Hourly Temporary
2405	Summer
2406	Early Spring
2408	Substitute
2410	Retro Pay (Instructional)
2411	Vacation Payoff
2414	Inst Hourly PT Educ Incentives

20,959	49,400	97,798	86,340	100,729	2,930	3.00%
9,841	24,146	49,876	47,920	49,889	13	0.03%
382	786	2,127	1,272	2,114	-13	-0.61%
1,842	5,798	13,046	11,582	13,047	1	0.01%
172	406	921	82	921	0	0.00%
0	84	467	0	333	-134	-28.69%
0	102	0	0	0	0	0.00%
0	2	0	0	0	0	0.00%
76	185	451	0	451	0	0.00%
291	975	1,771	0	1,771	0	0.00%
330	781	2,038	1,440	2,038	0	0.00%
1,380	3,806	6,875	3,337	6,875	0	0.00%
31	0	0	0	0	0	0.00%
2,037	4,884	11,507	9,333	12,016	509	4.43%
207	496	1,109	997	1,109	0	0.00%
0	17	0	0	0	0	0.00%
2	9	0	0	0	0	0.00%
1,076	3,066	7,337	6,329	7,300	-37	-0.50%
497	1,196	987	1,270	1,264	277	28.06%
198	74	154	195	310	156	101.30%
24	3	32	111	169	137	428.13%
3	9	5	20	24	19	380.00%
0	124	0	0	0	0	0.00%
9	5	0	0	0	0	0.00%
0	2	0	0	0	0	0.00%
2	35	0	0	0	0	0.00%

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

Print Date: Monday, June 18, 2012  
Print Time: 9:41 AM

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

Object	
3950	Retirement Incentive
5202	Executive Contract Payroll Expense
5209	Automobile Allowance

3510 Total >

**3520 SUI Non-Instructional**

1202	Non-Teaching - Executives
1203	Non-Teaching - Deans
1205	Non-Teaching - Executive Vacation Payoff
1210	Non-Teaching - Vacation Payoff
1215	Counselors
1220	Division/Department Chairs
1225	Academic Senate Officers
1230	CTA Reassigned Time
1235	Reassigned Time
1240	Librarians
1275	Non-Teaching Stipend
1401	Hourly Non-Teaching - Fall/Spring
1402	Hourly Non-Teaching - Early Spring
1403	Hourly Non-Teaching - Summer
1406	Hourly Non-Teaching - Professional Expert
1408	Hourly Non-Teaching - Governance Cmte.
1435	Hourly Non-Inst - contract employee
2101	Non-Instructional Classified
2102	Managers
2103	Supervisors
2104	Confidential
2107	Classified Retro
2110	Accrued Vacation Payoff
2114	NI Classified-Educ Incentive
2130	Class. Sal. Contingency
2301	Hourly Part Time, Permanent
2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
0	1,053	0	0	0	0	0.00%
66	143	0	0	0	0	0.00%
23	54	0	0	0	0	0.00%
<b>39,447</b>	<b>97,638</b>	<b>196,502</b>	<b>170,227</b>	<b>200,360</b>	<b>3,858</b>	<b>1.96%</b>
2,013	4,447	10,697	9,669	11,338	641	5.99%
1,506	3,591	8,123	7,214	8,107	-15	-0.19%
0	178	0	0	0	0	0.00%
0	192	0	0	0	0	0.00%
2,032	4,767	8,578	6,836	7,321	-1,257	-14.65%
1,068	2,972	6,956	6,083	6,766	-190	-2.73%
122	312	769	522	815	46	6.04%
109	180	489	447	633	144	29.49%
1,006	2,568	6,156	4,787	4,804	-1,352	-21.96%
944	2,042	4,622	4,042	4,109	-513	-11.10%
0	23	0	0	104	104	0.00%
326	793	1,097	1,847	3,338	2,241	204.28%
38	1	29	59	64	35	120.69%
126	243	69	73	69	0	0.00%
0	0	3	0	0	-3	-100.00%
0	0	7	0	7	0	0.00%
0	11	0	0	0	0	0.00%
13,128	31,358	75,974	65,970	79,612	3,638	4.79%
2,529	6,058	11,984	9,585	9,080	-2,904	-24.24%
462	1,072	2,594	1,764	2,063	-531	-20.46%
1,039	2,411	6,077	5,383	6,247	170	2.79%
17	0	0	0	0	0	0.00%
78	213	0	0	0	0	0.00%
13	59	0	0	0	0	0.00%
0	95	0	0	0	0	0.00%
354	991	2,358	1,819	1,984	-374	-15.87%
311	1,010	235	2,357	478	243	103.40%
51	133	84	184	206	122	145.24%
362	285	281	450	262	-19	-6.76%



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

Print Date: Monday, June 18, 2012  
Print Time: 9:41 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
2308 Substitutes for Classified	0	427	6	3	84	78	1300.00%
2310 Accrued Vacation payoff	78	0	0	0	0	0	0.00%
2312 Overtime	10	0	0	0	0	0	0.00%
2313 Unknown	7	127	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	138	0	180	42	30.43%
5209 Automobile Allowance	0	0	4	0	4	0	0.00%
<b>3520 Total &gt;</b>	<b>27,729</b>	<b>66,558</b>	<b>147,329</b>	<b>129,093</b>	<b>147,675</b>	<b>346</b>	<b>0.23%</b>
<b>3600 Worker's Compensation Insurance</b>							
3615 WC - NCCP (Contribution)	660,017	569,677	500,000	513,947	500,000	0	0.00%
3616 WC - NCCP (Abatement)	-839,946	-714,422	-500,000	-421,472	-500,000	0	0.00%
3618 Unknown	14,271	0	0	0	0	0	0.00%
<b>3600 Total &gt;</b>	<b>-165,657</b>	<b>-144,745</b>	<b>0</b>	<b>92,475</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3610 WC Instructional</b>							
1101 Teaching	235,000	205,832	182,548	160,882	187,693	5,145	2.82%
1301 Hourly Teaching - Fall/Spring	106,475	100,469	92,941	89,291	92,963	22	0.02%
1302 Hourly Teaching - Early Spring	3,820	3,277	3,966	2,369	3,942	-24	-0.61%
1303 Hourly Teaching - Summer	34,119	14,410	24,307	21,581	24,308	1	0.00%
1304 Hourly Teaching - Substitutes	1,961	1,641	1,716	152	1,716	0	0.00%
1305 Hourly Teaching - Retirees	0	349	871	0	621	-250	-28.70%
1306 Hourly Teaching - Professional Experts	0	424	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	0	6	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	769	770	840	0	840	0	0.00%
1326 Hrly Teaching - Flex Time	3,110	4,004	3,300	0	3,300	0	0.00%
1328 Grading Factor	3,550	3,254	3,799	2,683	3,799	0	0.00%
1329 Grading Factor - Contract	0	3	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	14,814	15,860	12,811	6,218	12,811	0	0.00%
1380 Unknown	514	0	0	0	0	0	0.00%
2201 Instructional Aid	23,558	20,352	21,442	17,391	22,391	949	4.43%
2203 Supervisor (Instructional)	2,412	2,067	2,067	1,858	2,067	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	70	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	47	30	0	0	0	0	0.00%
2401 Student Help	2,126	1,689	1,912	1,401	1,987	75	3.92%
2402 Hourly, Part Time, Permanent	12,209	12,619	13,672	11,792	13,603	-69	-0.51%
2403 Professional Experts (Instructional)	5,859	4,969	2,411	2,366	2,411	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

Object	
2404	Hourly Temporary
2405	Summer
2406	Early Spring
2408	Substitute
2410	Retro Pay (Instructional)
2411	Vacation Payoff
2414	Inst Hourly PT Educ Incentives
3950	Retirement Incentive
5202	Executive Contract Payroll Expense
5209	Automobile Allowance

3610 Total >

3620 WC Non-Instructional

1202	Non-Teaching - Executives
1203	Non-Teaching - Deans
1205	Non-Teaching - Executive Vacation Payoff
1210	Non-Teaching - Vacation Payoff
1215	Counselors
1220	Division/Department Chairs
1225	Academic Senate Officers
1230	CTA Reassigned Time
1235	Reassigned Time
1240	Librarians
1275	Non-Teaching Stipend
1401	Hourly Non-Teaching - Fall/Spring
1402	Hourly Non-Teaching - Early Spring
1403	Hourly Non-Teaching - Summer
1406	Hourly Non-Teaching - Professional Expert
1408	Hourly Non-Teaching - Governance Cmte.
1435	Hrly Non-Inst - contract employee
2101	Non-Instructional Classified
2102	Managers
2103	Supervisors
2104	Confidential
2107	Classified Retro

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
2,209	284	942	364	839	-103	-10.93%
441	175	315	208	315	0	0.00%
34	39	45	37	45	0	0.00%
0	515	0	0	0	0	0.00%
89	20	0	0	0	0	0.00%
0	8	0	0	0	0	0.00%
50	129	0	0	0	0	0.00%
0	4,387	0	0	0	0	0.00%
763	596	0	0	0	0	0.00%
263	225	0	0	0	0	0.00%
454,189	398,474	369,905	318,595	375,651	5,746	1.55%
23,462	18,528	19,932	18,017	21,126	1,194	5.99%
17,576	14,961	15,136	13,469	15,107	-29	-0.19%
0	743	0	0	0	0	0.00%
491	800	0	0	0	0	0.00%
22,896	19,860	17,058	12,738	13,642	-3,417	-20.03%
11,981	12,381	12,961	11,334	12,607	-354	-2.73%
1,372	1,299	1,432	973	1,519	86	6.04%
1,225	750	912	833	1,180	269	29.49%
11,336	10,701	11,471	8,920	8,951	-2,519	-21.96%
10,573	8,508	8,612	7,532	7,656	-956	-11.10%
0	97	0	0	194	194	0.00%
3,930	3,242	4,470	3,441	6,530	2,060	46.09%
380	4	120	109	185	65	54.17%
2,174	923	523	135	523	0	0.00%
0	0	180	0	0	-180	-100.00%
0	0	69	0	69	0	0.00%
0	45	0	0	0	0	0.00%
153,675	130,657	141,567	122,923	148,345	6,778	4.79%
29,526	25,225	22,331	17,860	16,919	-5,412	-24.24%
5,399	4,466	4,833	3,287	3,844	-989	-20.46%
12,278	10,044	11,324	10,030	11,640	316	2.79%
177	0	0	0	0	0	0.00%

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

Print Date: Monday, June 18, 2012

Print Time: 9:41 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
2110 Accrued Vacation Payoff	1,222	869	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	273	206	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	395	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	3,981	4,064	4,395	3,389	3,697	-697	-15.87%
2302 Hourly Student Help	16	4,307	4,035	15	4,155	120	2.97%
2303 Hourly Overtime	3,434	4,079	1,718	4,392	1,718	0	0.00%
2304 Hourly Professional Experts	718	556	354	342	354	0	0.00%
2306 Hourly Temporary	4,260	1,075	1,165	794	1,070	-95	-8.15%
2308 Substitutes for Classified	0	1,778	12	6	156	144	1200.00%
2310 Accrued Vacation payoff	776	0	0	0	0	0	0.00%
2312 Overtime	104	0	0	0	0	0	0.00%
2313 Unknown	80	514	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	6	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	657	0	657	0	0.00%
5209 Automobile Allowance	0	0	243	0	243	0	0.00%
<b>3620 Total &gt;</b>	<b>323,320</b>	<b>281,075</b>	<b>285,508</b>	<b>240,540</b>	<b>282,088</b>	<b>-3,420</b>	<b>-1.20%</b>
<b>3900 Other Benefits</b>							
1120 Faculty Salary Contingency	0	0	-18,940	0	-22,474	-3,534	18.66%
1260 Administrative Salary Contingency	0	0	-2,651	0	-4,259	-1,608	60.66%
2120 MSC Salary Contingency	0	0	-6,895	0	-7,120	-225	3.26%
2130 Class. Sal. Contingency	0	0	-98,068	0	-36,642	61,426	-62.64%
3120 STRS Non-Instr.	0	0	1,285	0	0	-1,285	-100.00%
3930 Educational Incentive/Classified	0	0	10,000	0	10,000	0	0.00%
3950 Retirement Incentive	7,000	146,445	249,604	0	51,372	-198,232	-79.42%
<b>3900 Total &gt;</b>	<b>7,000</b>	<b>146,445</b>	<b>134,335</b>	<b>0</b>	<b>-9,123</b>	<b>-143,458</b>	<b>-106.79%</b>
<b>3xxx Total &gt;</b>	<b>4,192,598</b>	<b>4,416,758</b>	<b>4,706,505</b>	<b>4,055,239</b>	<b>4,624,174</b>	<b>-82,332</b>	<b>-1.75%</b>
<b>4300 Instructional Supplies</b>							
4302 Printing (in Printshop)	7,225	1,573	962	0	962	0	0.00%
4304 Royalties/Scripts	9,495	9,453	8,079	8,041	8,079	0	0.00%
4306 Fee Generated Art Supplies	15,288	15,306	12,000	9,801	12,000	0	0.00%
4312 Instructional Program Materials	214,337	238,203	209,617	116,327	210,293	676	0.32%
4331 Subscription	758	864	793	126	400	-393	-49.56%
4350 Books	86	130	245	0	245	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
4352 Film Supplies (Drama)	2,500	1,504	2,125	2,199	1,125	-1,000	-47.06%
<i>4300 Total &gt;</i>	249,689	267,033	233,821	136,493	233,104	-717	-0.31%
<b>4500 Non-Instructional Supplies</b>							
4501 Catalog Data Base	5,509	7,055	7,020	4,295	7,020	0	0.00%
4502 Reference Data Base	2,600	1,700	4,178	3,810	4,178	0	0.00%
4503 Subscription	42,532	44,156	37,557	20,875	37,732	175	0.47%
4507 Recruiting	15,523	23,293	30,347	20,440	29,197	-1,150	-3.79%
4508 Printing Abatement	-3,032	-4,235	0	-1,664	0	0	0.00%
4511 Printing (Non- Printshop)	60,608	48,539	30,297	23,890	29,372	-925	-3.05%
4514 Graduation Supplies	5,212	6,477	5,840	18	6,340	500	8.56%
4516 Warehouse Abatement (Warehouse Only)	-3,046	-1,867	-2,000	-1,822	0	2,000	-100.00%
4517 Warehouse Charges (Warehouse Only)	5,239	7,215	2,000	0	0	-2,000	-100.00%
4525 Office Supplies	101,219	92,791	100,095	58,233	101,401	1,306	1.30%
4528 Reference Material	3,750	3,420	3,500	2,850	3,500	0	0.00%
4529 Instructional Materials (abatement)	0	0	-165,471	0	-155,000	10,471	-6.33%
4536 Computer Network Related Supplies	14,191	8,724	10,000	6,121	10,000	0	0.00%
4537 Computer Software Non-Instructional	0	5,000	0	0	0	0	0.00%
4540 State/County Health Required Innoculations	1,019	0	500	0	3,000	2,500	500.00%
4550 Pool Chemicals	13,445	13,561	14,000	5,118	14,000	0	0.00%
4551 Minor Equipment/Property	12,853	14,615	15,864	14,948	15,864	0	0.00%
4553 Uniforms (Parking, Athletics)	17,628	19,806	11,262	7,164	23,262	12,000	106.55%
4556 Professional Reference Books	532	513	200	30	200	0	0.00%
4561 Maintenance Supplies	17,726	16,921	19,149	9,348	18,601	-548	-2.86%
4571 Equipment Repair Parts & Material	80,481	53,369	78,980	36,027	77,980	-1,000	-1.27%
4580 Safety Equipment	0	0	6,175	0	6,175	0	0.00%
4590 Custodial Consumable Supplies	125,387	132,076	140,000	113,878	140,000	0	0.00%
4591 Custodial Supplies (from Fac. Rental)	-450	-1,900	0	0	0	0	0.00%
<i>4500 Total &gt;</i>	518,927	491,230	349,493	323,560	372,822	23,329	6.68%
<b>4700 Food</b>							
4706 Food (Receptions, Special Events, Program Supp)	9,704	9,760	3,470	800	3,420	-50	-1.44%
<i>4700 Total &gt;</i>	9,704	9,760	3,470	800	3,420	-50	-1.44%
<i>4xxx Total &gt;</i>	778,320	768,023	586,784	460,853	609,346	22,562	3.85%
<b>5100 Contracts</b>							

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
5103 Drama Contracts	171,309	152,873	171,000	85,715	186,980	15,980	9.35%
5104 American Society of Composers/Broadcast Musi	4,696	4,517	5,036	3,938	5,036	0	0.00%
5105 Music	4,710	2,800	2,481	2,320	2,481	0	0.00%
5106 Hope Services LNSK410	9,486	10,065	11,000	5,452	9,000	-2,000	-18.18%
5107 CHOMP - Community Health	9,000	0	0	0	0	0	0.00%
5108 VEA Home Economics	0	100	300	0	200	-100	-33.33%
5114 Technical Assistance/Training	36,578	69,217	76,160	38,546	56,160	-20,000	-26.26%
5120 Planning	0	0	1,000	0	1,000	0	0.00%
5121 Fire Academy-Guest Lecturer	29,780	29,903	25,466	24,488	25,466	0	0.00%
5122 CHOMP (Community Hospital Of Monterey Pe	41,425	490,130	457,255	0	503,987	46,732	10.22%
5123 MOBAC Library System	1,784	1,784	1,713	1,713	1,713	0	0.00%
5124 Program Consultant	461	2,128	19,700	176	9,700	-10,000	-50.76%
5126 South Bay Regional Pub. Safety	866,667	1,114,285	439,365	482,148	439,365	0	0.00%
5130 Occupational Education, Fire	47,260	48,822	82,850	24,835	82,850	0	0.00%
5131 Engineering & Design Services	0	2,346	2,000	139	2,000	0	0.00%
5134 Monterey Bay Aquarium	6,500	6,801	10,500	1,632	5,000	-5,500	-52.38%
5135 Park Ranger Academy	46,187	86,636	83,926	0	70,656	-13,270	-15.81%
5139 Specialists/Workshops	3,000	2,198	9,600	3,898	9,600	0	0.00%
5145 Temp. Contract Service	2,065	600	19,950	11,630	19,950	0	0.00%
5154 N/A	0	750	0	0	0	0	0.00%
5156 American Legion	14,982	0	0	0	0	0	0.00%
5161 Occupational Education, Police	12,272	11,376	14,000	14,232	15,000	1,000	7.14%
5162 Occupational Education, Fitness	259,407	0	0	0	0	0	0.00%
5163 North Bay Industries	0	15,329	13,000	12,514	18,000	5,000	38.46%
5165 School of Nursing-Consultant	500	0	5,000	350	0	-5,000	-100.00%
5168 Central Coast Lighthouse Keepers	10,000	12,614	13,000	5,774	13,000	0	0.00%
5174 Temporary Service Agency	0	669	0	0	0	0	0.00%
5180 Contract Services	4,691	15,000	31,000	34,000	25,771	-5,229	-16.87%
5181 Unknown	16,230	5,309	0	0	0	0	0.00%
5194 Old Monterey Preservation Society	4,754	4,828	6,210	3,133	5,000	-1,210	-19.48%
5195 Mandated cost consulting	5,000	5,000	5,000	5,000	5,000	0	0.00%
5198 Monterey Fire Department - NERT	21,000	25,715	55,000	12,287	55,000	0	0.00%
5100 Total >	1,629,742	2,121,792	1,561,512	773,917	1,567,915	6,403	0.41%

5200 Travel and Conference Expenses

FY 11-12 Actual as of May 31, 2012 prior to year-end closing.

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

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
5202 Executive Contract Payroll Expense	21,900	19,920	21,700	19,841	21,900	200	0.92%
5203 Field Trips	9,508	10,057	10,710	8,228	10,610	-100	-0.93%
5209 Automobile Allowance	7,500	7,500	7,500	6,875	7,500	0	0.00%
5220 Conference Attendance & Related Expenses	101,076	116,698	87,659	32,782	79,659	-8,000	-9.13%
5221 State Fire Training Course Fee	1,848	0	0	0	0	0	0.00%
5230 Mileage	1,876	3,476	13,422	729	13,522	100	0.75%
5235 Board Community Events Travel	0	0	1,500	663	1,500	0	0.00%
5245 Participant Support	1,308	12,707	0	0	0	0	0.00%
<b>5200 Total &gt;</b>	<b>145,017</b>	<b>170,358</b>	<b>142,491</b>	<b>69,117</b>	<b>134,691</b>	<b>-7,800</b>	<b>-5.47%</b>
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	131,564	136,938	119,044	112,528	166,676	47,632	40.01%
5325 Special Services	1,500	1,500	1,500	1,500	1,500	0	0.00%
5327 The Research & Planning Group	350	350	400	350	400	0	0.00%
<b>5300 Total &gt;</b>	<b>133,414</b>	<b>138,788</b>	<b>120,944</b>	<b>114,378</b>	<b>168,576</b>	<b>47,632</b>	<b>39.38%</b>
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	20,386	271,015	322,095	356,731	337,886	15,791	4.90%
5405 Deductibles (Claims)	910	0	30,000	0	30,000	0	0.00%
5414 Property Insurance Abatement	-17,545	-17,545	-17,545	-17,545	-17,545	0	0.00%
5415 Fine Arts Insurance	850	758	750	758	758	8	1.07%
5416 Insurance- International	48,246	72,716	0	0	0	0	0.00%
<b>5400 Total &gt;</b>	<b>52,847</b>	<b>326,944</b>	<b>335,300</b>	<b>339,944</b>	<b>351,099</b>	<b>15,799</b>	<b>4.71%</b>
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	561,398	525,220	586,237	394,517	588,237	2,000	0.34%
5502 Natural Gas	77,020	155,886	171,448	115,741	178,948	7,500	4.37%
5503 Water	146,647	207,697	292,189	153,949	316,996	24,807	8.49%
5504 Telephone	47,781	44,298	80,876	57,043	85,500	4,624	5.72%
5505 Gasoline & Oil	30,688	38,066	28,880	27,434	31,332	2,452	8.49%
5506 Waste Disposal	33,940	34,082	39,648	29,215	39,496	-152	-0.38%
5507 Sewage	36,745	35,423	41,500	31,634	35,500	-6,000	-14.46%
5508 Electricity (Abatement)	-5,151	-741	0	0	0	0	0.00%
5510 Utilities Abatement	0	0	-84,658	0	-84,658	0	0.00%
5511 Custodial Services (in-house)	1,992	0	0	0	0	0	0.00%
5512 Unspecified	-45,000	-41,250	-45,000	-26,250	-45,000	0	0.00%
5513 Contract Services	48,008	44,975	44,690	43,578	45,090	400	0.90%



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

Print Date: Monday, June 18, 2012  
Print Time: 9:41 AM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
5514	General Maintenance	37,199	25,813	31,455	35,140	30,945	-510	-1.62%
5516	Parking Utilities Abatement	0	0	-14,700	0	-14,700	0	0.00%
5517	N/A	0	2,122	0	0	0	0	0.00%
5521	Telephone (Long Distance)	3,532	3,921	120	0	0	-120	-100.00%
5528	Mobil Phone	17,522	15,439	12,900	13,165	16,900	4,000	31.01%
<i>5500 Total &gt;</i>		<b>992,321</b>	<b>1,090,953</b>	<b>1,185,585</b>	<b>875,167</b>	<b>1,224,586</b>	<b>39,001</b>	<b>3.29%</b>
<i>5600 Rents, Leases and Repairs</i>								
5601	Minor Capital Improvement/Renewal	296,913	120,804	82,000	35,884	72,000	-10,000	-12.20%
5602	Rental/Renewal	6,725	8,854	3,025	3,650	4,025	1,000	33.06%
5604	Vehicle Repair/Maintenance	19,558	10,279	21,915	13,366	13,915	-8,000	-36.50%
5605	Vehicle Rental	9,104	8,246	9,368	9,808	10,368	1,000	10.67%
5616	Facility Rental/Lease	6,447	7,996	10,030	2,362	6,030	-4,000	-39.88%
5620	Maintenance Agreement	98,298	110,592	98,436	70,872	100,086	1,650	1.68%
5621	Computer Hardware Maintenance	73,264	54,198	78,280	55,942	78,280	0	0.00%
5622	Computer Software Maintenance	101,215	70,210	75,326	59,545	75,326	0	0.00%
5626	Alarm Maint., Fire & Burglar	0	0	20,921	15,496	20,921	0	0.00%
5630	Equipment Repair	47,507	38,620	44,995	23,506	47,644	2,649	5.89%
5631	Equipment Rental	2,386	0	0	0	0	0	0.00%
5635	Postage Meter Lease/Maintenance Agreement	3,861	4,703	4,438	4,048	4,438	0	0.00%
5637	Copier Equipment Lease	155,205	182,619	150,900	142,411	152,400	1,500	0.99%
5643	Computer Software License	10,691	12,359	13,500	5,594	13,500	0	0.00%
5645	License Fee, Permit, and Certification	3,403	2,413	3,179	3,482	3,029	-150	-4.72%
5660	Sign Maintenance/Repair	2,616	1,279	2,000	692	2,000	0	0.00%
5672	Electrical Maintenance/Repair	1,501	0	0	0	0	0	0.00%
5678	Burglar Alarm system	4,597	6,048	0	0	0	0	0.00%
<i>5600 Total &gt;</i>		<b>843,292</b>	<b>639,219</b>	<b>618,313</b>	<b>446,658</b>	<b>603,962</b>	<b>-14,351</b>	<b>-2.32%</b>
<i>5700 Legal, Election and Audit Expenses</i>								
5701	Audit	95,224	56,375	60,750	30,400	63,500	2,750	4.53%
5702	Audit Abatement	0	0	-1,100	0	-1,100	0	0.00%
5710	Legal (Advertising & Fees)	46,309	46,549	45,000	40,680	55,000	10,000	22.22%
5751	Election	39,525	0	198,805	42,643	0	-198,805	-100.00%
<i>5700 Total &gt;</i>		<b>181,059</b>	<b>102,924</b>	<b>303,455</b>	<b>113,724</b>	<b>117,400</b>	<b>-186,055</b>	<b>-61.31%</b>
<i>5800 Other Services &amp; Expense</i>								
0000	Reserve for Contingencies	72	306	0	0	0	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
5802 Advertising	105,285	112,587	132,060	100,138	131,752	-308	-0.23%
5803 Athletics - Entry Fee	5,020	10,723	6,056	3,230	6,056	0	0.00%
5804 Miscellaneous Expense	1,773	621	0	0	0	0	0.00%
5805 Postage/Bulk Mailing	88,942	68,146	85,365	55,736	85,365	0	0.00%
5806 Payroll correction	1,085	919	0	0	0	0	0.00%
5810 Loomis	11,101	11,746	11,000	10,643	11,000	0	0.00%
5811 Finger Prints	224	-194	210	305	210	0	0.00%
5816 Special Events	172	0	1,000	52	1,000	0	0.00%
5819 Peninsula Messenger Svc	3,866	3,511	5,310	3,533	5,310	0	0.00%
5821 Accreditation Fee	15,404	0	7,700	7,673	0	-7,700	-100.00%
5825 Athletics - Physical Exams	3,240	2,340	2,868	3,040	2,868	0	0.00%
5827 Foundation Services	100,000	100,000	100,000	91,667	100,000	0	0.00%
5830 County Support Services	0	0	53,010	0	53,010	0	0.00%
5834 Indirect Cost	-140,601	-93,143	-110,000	-116,396	-110,000	0	0.00%
5836 Athletics - Officials & Scorekeepers	32,478	28,119	30,340	38,216	35,850	5,510	18.16%
5838 Use Tax	6,012	5,382	10,000	12,897	10,000	0	0.00%
5839 Other Services	0	365	0	0	0	0	0.00%
5840 General Institutional Contingency	1,435	1,226	92,080	17	77,080	-15,000	-16.29%
5842 Registration/Renewal (Vehical & Dental)	0	205	294	120	1,095	801	272.45%
5845 EDD Quarterly Taxes	33,719	25,440	20,000	17,186	20,000	0	0.00%
5890 Return to Title IV Funding	30,480	16,771	0	0	0	0	0.00%
5897 1098s, for Hope Scholarship	10,503	9,985	10,000	0	10,000	0	0.00%
<b>5800 Total &gt;</b>	<b>310,210</b>	<b>305,054</b>	<b>457,293</b>	<b>228,058</b>	<b>440,596</b>	<b>-16,697</b>	<b>-3.65%</b>
<b>5xxx Total &gt;</b>	<b>4,287,901</b>	<b>4,896,031</b>	<b>4,724,893</b>	<b>2,960,962</b>	<b>4,608,825</b>	<b>-116,068</b>	<b>-2.46%</b>
<b>6200 Building Improvements</b>							
6201 Hazardous Material / Abatement	18,836	31,899	27,301	18,159	27,301	0	0.00%
<b>6200 Total &gt;</b>	<b>18,836</b>	<b>31,899</b>	<b>27,301</b>	<b>18,159</b>	<b>27,301</b>	<b>0</b>	<b>0.00%</b>
<b>6300 Library Books</b>							
6301 Library Materials	97	-943	70,000	70,000	70,000	0	0.00%
6310 PC Software	46,456	46,456	59,500	67,530	59,500	0	0.00%
<b>6300 Total &gt;</b>	<b>46,553</b>	<b>45,513</b>	<b>129,500</b>	<b>137,530</b>	<b>129,500</b>	<b>0</b>	<b>0.00%</b>
<b>6400 Capital Equipment - New</b>							
6403 Equipment Replacement	2,868	0	0	0	0	0	0.00%



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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
6404 Equipment Purchase - New	12,903	24,577	2,000	22,397	2,000	0	0.00%
6405 Instructional Equipment - New	2,007	26,441	1,000	0	1,000	0	0.00%
6425 Non-Instructional Equipment - Replacement	22,314	23,534	4,500	8,911	4,500	0	0.00%
6440 PC Hardware - Non-Instructional - New	52,261	0	0	0	0	0	0.00%
6441 PC Hardware - Non-Instructional - Replacement	14,272	12,283	19,755	4,565	19,755	0	0.00%
6400 Total >	106,625	86,835	27,255	35,873	27,255	0	0.00%
6xxx Total >	172,014	164,247	184,056	191,561	184,056	0	0.00%
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	0	51,205	51,205	51,205	0	-51,205	-100.00%
7309 Health & Welfare Interfund Transfer Out	5,484,180	5,616,476	5,484,524	5,026,909	5,363,807	-120,717	-2.20%
7310 Debt Service Fund Transfer-Out	68,831	239,783	275,324	275,324	275,324	0	0.00%
7313 Transfer Out to Self Ins for Furlough	0	215,325	0	0	0	0	0.00%
7314 Child Development Interfund Transfer-Out	441,437	466,158	280,978	450,978	280,978	0	0.00%
7316 Restricted Interfund Transfer-Out	0	67,384	67,121	0	66,936	-185	-0.28%
7300 Total >	5,994,448	6,656,331	6,159,152	5,804,416	5,987,045	-172,107	-2.79%
<b>7600 Other Payments to Students</b>							
7602 Textbooks/Supplies Vouchers	0	0	0	0	1,200	1,200	0.00%
7600 Total >	0	0	0	0	1,200	1,200	0.00%
7xxx Total >	5,994,448	6,656,331	6,159,152	5,804,416	5,988,245	-170,907	-2.77%
<b>General Fund (Fund 01)-Unrestricted</b>	<b>37,952,074</b>	<b>39,384,762</b>	<b>37,530,148</b>	<b>31,954,922</b>	<b>37,448,994</b>	<b>-81,154</b>	<b>-0.22%</b>

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:41 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	37,952,074	39,384,762	37,530,148	31,954,922	37,448,994	-81,154	-0.22%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:42 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>8100 Federal Revenues</b>							
8105 VA Education - Reporting Fee	1,435	2,135	2,000	0	2,000	0	0.00%
8107 PELL Allowance	7,641	7,450	7,000	0	7,000	0	0.00%
8117 Forest Reserve	1,967	1,772	1,700	0	1,700	0	0.00%
<b>8100 Total &gt;</b>	<b>11,043</b>	<b>11,357</b>	<b>10,700</b>	<b>0</b>	<b>10,700</b>	<b>0</b>	<b>0.00%</b>
<b>8600 State Revenues</b>							
8620 Apprenticeship Allowance	6,829	0	0	0	0	0	0.00%
8629 Enrollment Fee Admin Allowance	14,862	23,731	21,833	21,757	21,833	0	0.00%
8634 Part Time Faculty	145,545	173,268	159,407	145,545	159,407	0	0.00%
8640 Part Time Faculty Office hours	2,469	2,715	2,688	2,281	2,688	0	0.00%
8661 New Monterey Police Academy	0	423,408	0	0	0	0	0.00%
8665 Lottery	0	-65,180	841,698	0	841,698	0	0.00%
8809 Lottery	5,200	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>174,905</b>	<b>557,942</b>	<b>1,025,626</b>	<b>169,583</b>	<b>1,025,626</b>	<b>0</b>	<b>0.00%</b>
<b>8610 State Apportionment</b>							
8601 Apportionment	17,601,756	22,846,104	19,536,115	-1,987,917	19,104,397	-431,718	-2.21%
<b>8610 Total &gt;</b>	<b>17,601,756</b>	<b>22,846,104</b>	<b>19,536,115</b>	<b>-1,987,917</b>	<b>19,104,397</b>	<b>-431,718</b>	<b>-2.21%</b>
<b>8699 Other Miscellaneous State Revenue</b>							
0000 Reserve for Contingencies	2,316	0	0	0	0	0	0.00%
<b>8699 Total &gt;</b>	<b>2,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
0000 Reserve for Contingencies	0	0	0	-349	0	0	0.00%
8801 Secured Taxes	13,178,273	7,775,220	11,412,045	12,785,806	12,731,663	1,319,618	11.56%
8802 Unsecured Taxes	540,897	503,430	500,000	516,322	500,000	0	0.00%
8803 Prior Year Taxes	831,965	5,613,841	330,796	531,248	330,796	0	0.00%
8804 Supplemental Taxes	83,748	291,374	300,000	147,001	300,000	0	0.00%
8805 Athletic Ticket Sales	6,139	7,071	7,000	5,861	7,000	0	0.00%
8806 Mandated Costs	0	145,768	5,000	0	13,000	8,000	160.00%
8810 Transcripts	45,626	56,712	45,000	41,642	45,000	0	0.00%
8812 Course Materials Fee	13,071	14,242	12,000	14,211	24,000	12,000	100.00%
8813 Home Owners Property Tax Relief (HOPTR)	85,239	88,855	75,000	44,903	75,000	0	0.00%
8814 Duplicate ID Cards	11,010	0	0	0	0	0	0.00%
8816 Non-Resident Tuition - MPC Campus	600,077	706,333	575,000	546,332	585,000	10,000	1.74%
8817 Old Non-Resident Tuition	3,334	1,260	0	0	0	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:42 AM

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

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
8820 NSF Checks	-23,776	-8,138	0	-6,959	0	0	0.00%
8822 Other Income	95,294	25,491	25,000	36,941	35,000	10,000	40.00%
8824 Old State Fees	3,638	8,467	0	0	0	0	0.00%
8826 State Enrollment Fees	2,066,327	2,049,969	2,518,674	2,045,254	1,256,881	-1,261,793	-50.10%
8830 Community Service Class Fees	1,271	35	0	0	0	0	0.00%
8831 NSF Checks Collected	18,828	2,010	1,000	2,256	2,000	1,000	100.00%
8832 NSF Checks Service Charge	247	130	150	143	150	0	0.00%
8841 Penalties/Interest	-71,777	-117,364	0	-21,352	0	0	0.00%
8842 Delinquent Property Tax	-29,413	24,222	0	0	0	0	0.00%
8845 Modess Machine	189	0	0	0	0	0	0.00%
8850 Prior Year Adjustments	0	8,983	0	0	0	0	0.00%
8852 Rents (Facilites)	1,417	3,112	5,000	1,512	1,500	-3,500	-70.00%
8853 A/R Not Recorded	6,174	1,504	6,000	5,806	6,000	0	0.00%
8854 Chemistry Breakage	21	0	0	0	0	0	0.00%
8855 Educational Revenue Augmentation Fund (ERA	0	-141,996	0	0	0	0	0.00%
8856 Interest (Cash Reserve Program)	-64,418	31,298	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	0	30,000	0	30,000	0	0.00%
8858 Agency Collections	0	0	0	8,000	12,000	12,000	0.00%
8862 Library (Equipment Revenue)	33,576	0	0	0	0	0	0.00%
8863 Student Fee Overpayment	-2,826	-4,641	0	0	0	0	0.00%
8877 Old PE Fees	100	331	0	0	0	0	0.00%
8878 Student International Insurance	65,520	76,191	0	0	0	0	0.00%
8881 VA Holding Account	0	20,679	0	0	0	0	0.00%
8884 Return to Title IV	3,386	19,095	0	0	0	0	0.00%
8886 PE Fee	414	764	0	646	600	600	0.00%
8888 Library Materials	1,693	1,939	0	0	0	0	0.00%
8889 Library Fines/Dues	9,563	13,245	8,000	4,216	5,000	-3,000	-37.50%
8894 Bank Account Interest (FNB)	2,027	1,916	1,000	1,018	1,000	0	0.00%
<b>8800 Total &gt;</b>	<b>17,516,854</b>	<b>17,221,344</b>	<b>15,856,665</b>	<b>16,710,459</b>	<b>15,961,590</b>	<b>104,925</b>	<b>0.66%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	81,360	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	3,666	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>81,360</b>	<b>3,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8890 N/A</b>							

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:42 AM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
0000	Reserve for Contingencies	4,046	0	0	0	0	0	0.00%
<i>8890 Total &gt;</i>		4,046	0	0	0	0	0	0.00%
<i>8900 Other</i>								
8991	Transfer In - From Capital Outlay	0	50,000	513,323	513,323	479,000	-34,323	-6.69%
8998	Transfer In - From Self Insurance	0	0	590,959	590,959	867,692	276,733	46.83%
<i>8900 Total &gt;</i>		0	50,000	1,104,282	1,104,282	1,346,692	242,410	21.95%
<i>8xxx Total &gt;</i>		35,392,281	40,690,413	37,533,388	15,996,407	37,449,005	-84,383	-0.22%
<b>General Fund (Fund 01)-Unrestricted</b>		<b>35,392,281</b>	<b>40,690,413</b>	<b>37,533,388</b>	<b>15,996,407</b>	<b>37,449,005</b>	<b>-84,383</b>	<b>-0.22%</b>

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

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:42 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	35,392,281	40,690,413	37,533,388	15,996,407	37,449,005	-84,383	-0.22%

# **Exhibit B**

## **Restricted General Fund**

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	115,715	112,083	51,274	45,587	9,509	-41,765	-81.45%
1120 Faculty Salary Contingency	0	0	-14,708	0	-17,314	-2,606	17.72%
<b>1100 Total &gt;</b>	<b>115,715</b>	<b>112,083</b>	<b>36,566</b>	<b>45,587</b>	<b>-7,805</b>	<b>-44,371</b>	<b>-121.34%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1203 Non-Teaching - Deans	133,278	141,042	141,042	110,637	142,336	1,294	0.92%
1206 Associate Dean	9,943	0	0	0	0	0	0.00%
1215 Counselors	666,406	694,202	774,087	696,827	780,379	6,291	0.81%
1235 Reassigned Time	16,171	35,577	63,392	56,361	66,562	3,170	5.00%
1260 Administrative Salary Contingency	0	0	-2,700	0	-2,744	-44	1.63%
<b>1200 Total &gt;</b>	<b>825,798</b>	<b>870,821</b>	<b>975,821</b>	<b>863,825</b>	<b>986,532</b>	<b>10,711</b>	<b>1.10%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	50,291	69,605	45,642	40,484	84,359	38,717	84.83%
1303 Hourly Teaching - Summer	23,881	3,189	11,341	9,734	11,341	0	0.00%
1304 Hourly Teaching - Substitutes	0	1,194	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	482	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	5,916	0	0	0	0	0	0.00%
<b>1300 Total &gt;</b>	<b>80,570</b>	<b>73,988</b>	<b>56,983</b>	<b>50,218</b>	<b>95,700</b>	<b>38,717</b>	<b>67.94%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	173,188	149,710	152,300	107,789	112,048	-40,252	-26.43%
1402 Hourly Non-Teaching - Early Spring	5,789	5,767	3,000	0	0	-3,000	-100.00%
1403 Hourly Non-Teaching - Summer	27,647	30,808	5,263	9,590	9,137	3,874	73.61%
1405 Hourly Non-Teaching - Retirees	0	0	48,000	13,949	40,000	-8,000	-16.67%
1406 Hourly Non-Teaching - Professional Expert	2,179	2,225	0	0	0	0	0.00%
<b>1400 Total &gt;</b>	<b>208,802</b>	<b>188,510</b>	<b>208,563</b>	<b>131,327</b>	<b>161,185</b>	<b>-47,378</b>	<b>-22.72%</b>
<b>1xxx Total &gt;</b>	<b>1,230,885</b>	<b>1,245,402</b>	<b>1,277,933</b>	<b>1,090,958</b>	<b>1,235,612</b>	<b>-42,321</b>	<b>-3.31%</b>
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	588,329	549,920	597,537	487,902	605,754	8,217	1.38%
2114 NI Classified-Educ Incentive	1,771	2,511	885	655	1,406	521	58.87%
2130 Class. Sal. Contingency	0	0	-41,278	0	-14,038	27,240	-65.99%
<b>2100 Total &gt;</b>	<b>590,100</b>	<b>552,431</b>	<b>557,144</b>	<b>488,557</b>	<b>593,122</b>	<b>35,978</b>	<b>6.46%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	5,294	13,807	17,199	15,338	18,139	940	5.46%



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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
2302 Hourly Student Help	116,367	143,646	131,838	99,360	131,838	0	0.00%
2303 Hourly Overtime	4,762	2,097	0	0	0	0	0.00%
2304 Hourly Professional Experts	201,693	208,656	198,559	197,010	161,268	-37,291	-18.78%
2306 Hourly Temporary	35,646	4,416	0	0	0	0	0.00%
2308 Substitutes for Classified	0	13,573	0	0	0	0	0.00%
2310 Accrued Vacation payoff	521	0	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>364,283</b>	<b>386,196</b>	<b>347,596</b>	<b>311,708</b>	<b>311,245</b>	<b>-36,351</b>	<b>-10.46%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	5,031	8,276	18,579	6,390	16,360	-2,219	-11.94%
2402 Hourly, Part Time, Permanent	18,962	67,397	86,672	54,567	89,149	2,477	2.86%
2403 Professional Experts (Instructional)	63,216	47,026	49,937	26,660	68,000	18,063	36.17%
2404 Hourly Temporary	64,898	31,722	26,354	23,025	1,104	-25,250	-95.81%
2408 Substitute	0	3,879	2,500	12,878	2,500	0	0.00%
2411 Vacation Payoff	0	273	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>152,108</b>	<b>158,574</b>	<b>184,042</b>	<b>123,520</b>	<b>177,113</b>	<b>-6,929</b>	<b>-3.76%</b>
<b>2xxx Total &gt;</b>	<b>1,106,491</b>	<b>1,097,201</b>	<b>1,088,782</b>	<b>923,785</b>	<b>1,081,480</b>	<b>-7,302</b>	<b>-0.67%</b>
<b>3110 STRS Instructional</b>							
1101 Teaching	9,546	9,247	4,230	3,761	784	-3,446	-81.45%
1301 Hourly Teaching - Fall/Spring	2,255	2,439	3,765	2,096	6,960	3,195	84.86%
1303 Hourly Teaching - Summer	1,970	263	936	803	936	0	0.00%
1304 Hourly Teaching - Substitutes	0	99	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	40	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	488	0	0	0	0	0	0.00%
<b>3110 Total &gt;</b>	<b>14,299</b>	<b>12,047</b>	<b>8,931</b>	<b>6,660</b>	<b>8,680</b>	<b>-251</b>	<b>-2.81%</b>
<b>3120 STRS Non-Instructional</b>							
1203 Non-Teaching - Deans	10,996	11,636	11,636	10,511	11,743	107	0.92%
1215 Counselors	52,349	54,596	61,194	55,100	61,633	438	0.72%
1235 Reassigned Time	1,334	2,935	5,230	4,650	5,491	262	5.00%
1401 Hourly Non-Teaching - Fall/Spring	13,011	10,783	13,417	8,234	9,245	-4,172	-31.09%
1402 Hourly Non-Teaching - Early Spring	394	476	250	0	0	-250	-100.00%
1403 Hourly Non-Teaching - Summer	2,212	2,042	433	631	755	322	74.36%
1406 Hourly Non-Teaching - Professional Expert	155	184	0	0	0	0	0.00%
2306 Hourly Temporary	270	0	0	0	0	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>3120 Total &gt;</b>	<b>80,720</b>	<b>82,651</b>	<b>92,160</b>	<b>79,126</b>	<b>88,867</b>	<b>-3,293</b>	<b>-3.57%</b>
<b>3210 PERS Instructional</b>							
2402 Hourly, Part Time, Permanent	581	1,879	1,999	1,791	2,157	158	7.93%
2404 Hourly Temporary	378	20	0	26	0	0	0.00%
2408 Substitute	0	117	0	0	0	0	0.00%
<b>3210 Total &gt;</b>	<b>959</b>	<b>2,015</b>	<b>1,999</b>	<b>1,816</b>	<b>2,157</b>	<b>158</b>	<b>7.93%</b>
<b>3220 PERS Non-Instructional</b>							
1215 Counselors	2,976	2,833	3,532	3,162	3,804	272	7.69%
1401 Hourly Non-Teaching - Fall/Spring	726	1,992	0	0	0	0	0.00%
2101 Non-Instructional Classified	100,136	98,934	107,096	87,613	111,562	4,465	4.17%
2304 Hourly Professional Experts	19,582	22,341	21,688	21,519	18,412	-3,276	-15.11%
2306 Hourly Temporary	23	0	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>123,444</b>	<b>126,100</b>	<b>132,317</b>	<b>112,294</b>	<b>133,777</b>	<b>1,461</b>	<b>1.10%</b>
<b>3310 OASDI (FICA) Instructional</b>							
1301 Hourly Teaching - Fall/Spring	0	117	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	187	658	691	619	726	35	5.03%
2404 Hourly Temporary	240	12	0	9	0	0	0.00%
2408 Substitute	0	68	0	0	0	0	0.00%
<b>3310 Total &gt;</b>	<b>427</b>	<b>854</b>	<b>691</b>	<b>628</b>	<b>726</b>	<b>35</b>	<b>5.03%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
1215 Counselors	2,158	1,640	2,005	1,795	2,066	61	3.03%
1401 Hourly Non-Teaching - Fall/Spring	1,237	1,178	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	178	521	0	0	0	0	0.00%
2101 Non-Instructional Classified	36,738	33,667	37,047	30,077	37,557	509	1.38%
2114 NI Classified-Educ Incentive	108	153	55	41	87	32	58.18%
2303 Hourly Overtime	293	129	0	0	0	0	0.00%
2304 Hourly Professional Experts	12,505	12,937	12,310	12,073	9,999	-2,311	-18.77%
2306 Hourly Temporary	31	0	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>53,248</b>	<b>50,225</b>	<b>51,417</b>	<b>43,985</b>	<b>49,708</b>	<b>-1,709</b>	<b>-3.32%</b>
<b>3330 Medicare Instructional</b>							
1101 Teaching	415	312	743	309	0	-743	-100.00%
1301 Hourly Teaching - Fall/Spring	729	1,009	662	587	1,223	561	84.74%
1302 Hourly Teaching - Early Spring	0	0	0	20	0	0	0.00%
1303 Hourly Teaching - Summer	346	46	164	141	164	0	0.00%

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

Print Date: Monday, June 18, 2012  
Print Time: 9:43 AM

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

Object	
1304	Hourly Teaching - Substitutes
1326	Hrly Teaching - Flex Time
1335	Hrly Inst - contract employee
2402	Hourly, Part Time, Permanent
2403	Professional Experts (Instructional)
2404	Hourly Temporary
2408	Substitute
2411	Vacation Payoff

3330 Total >

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
0	17	0	0	0	0	0.00%
7	0	0	0	0	0	0.00%
86	0	0	0	0	0	0.00%
275	977	1,257	791	1,293	36	2.86%
917	682	724	387	988	264	36.46%
941	460	382	334	16	-366	-95.81%
0	56	36	187	36	0	0.00%
0	4	0	0	0	0	0.00%
3,716	3,564	3,968	2,754	3,720	-249	-6.26%

3340 Medicare Non-Instructional

1203	Non-Teaching - Deans
1206	Associate Dean
1215	Counselors
1235	Reassigned Time
1401	Hourly Non-Teaching - Fall/Spring
1402	Hourly Non-Teaching - Early Spring
1403	Hourly Non-Teaching - Summer
1405	Hourly Non-Teaching - Retirees
1406	Hourly Non-Teaching - Professional Expert
2101	Non-Instructional Classified
2114	NI Classified-Educ Incentive
2301	Hourly Part Time, Permanent
2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary
2308	Substitutes for Classified
2310	Accrued Vacation payoff

3340 Total >

1,933	2,045	2,045	1,847	2,064	19	0.92%
144	0	0	0	0	0	0.00%
9,533	9,753	11,095	9,844	11,315	220	1.98%
231	509	919	0	0	-919	-100.00%
2,511	2,169	2,209	1,525	1,626	-583	-26.39%
84	84	44	0	0	-44	-100.00%
6	403	77	139	133	56	72.73%
0	0	696	202	580	-116	-16.67%
27	32	0	0	0	0	0.00%
8,456	7,874	8,664	7,035	8,783	119	1.38%
23	35	13	9	20	7	53.85%
77	200	249	222	263	14	5.46%
69	30	0	0	0	0	0.00%
2,925	3,025	2,880	2,857	2,338	-542	-18.82%
509	64	0	0	0	0	0.00%
0	197	0	0	0	0	0.00%
8	0	0	0	0	0	0.00%
26,535	26,421	28,892	23,681	27,123	-1,770	-6.12%

3510 SUI Instructional

1101	Teaching
1301	Hourly Teaching - Fall/Spring
1302	Hourly Teaching - Early Spring
1303	Hourly Teaching - Summer
1304	Hourly Teaching - Substitutes

318	781	826	715	153	-672	-81.45%
151	507	735	652	1,358	623	84.76%
0	0	0	22	0	0	0.00%
72	29	183	156	183	0	0.00%
0	9	0	0	0	0	0.00%

Monterey Peninsula Community College District

Budget 1213T Tentative Budget Tentativ

Page 4 of 10

FY 11-12 Actual as of May 31, 2012 prior to year-end closing.

\*\*Variance Column 5 - Column 3.

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

Object	
1326	Hrly Teaching - Flex Time
1335	Hrly Inst - contract employee
2402	Hourly, Part Time, Permanent
2403	Professional Experts (Instructional)
2404	Hourly Temporary
2408	Substitute
2411	Vacation Payoff

3510 Total >

Actual	Actual	Budget	Actual	Budget	Variance**	(%)
09-10	10-11	11-12	11-12	12-13		
1	0	0	0	0	0	0.00%
18	0	0	0	0	0	0.00%
57	485	1,395	879	1,435	40	2.86%
190	341	763	429	1,096	333	43.64%
157	228	264	371	18	-246	-93.18%
0	28	40	207	40	0	0.00%
0	2	0	0	0	0	0.00%
964	2,410	4,206	3,431	4,283	77	1.84%

3520 SUI Non-Instructional

1203	Non-Teaching - Deans
1206	Associate Dean
1215	Counselors
1235	Reassigned Time
1401	Hourly Non-Teaching - Fall/Spring
1402	Hourly Non-Teaching - Early Spring
1403	Hourly Non-Teaching - Summer
1405	Hourly Non-Teaching - Retirees
1406	Hourly Non-Teaching - Professional Expert
2101	Non-Instructional Classified
2114	NI Classified-Educ Incentive
2301	Hourly Part Time, Permanent
2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary
2308	Substitutes for Classified
2310	Accrued Vacation payoff

3520 Total >

400	1,015	2,271	2,051	2,292	21	0.92%
30	0	0	0	0	0	0.00%
1,972	4,843	12,463	10,930	12,564	101	0.81%
48	253	1,021	870	1,072	51	5.00%
510	1,091	2,275	1,693	1,802	-473	-20.79%
17	42	22	0	0	-22	-100.00%
83	277	84	154	146	62	73.81%
0	0	773	225	644	-129	-16.69%
6	16	0	0	0	0	0.00%
1,751	3,912	9,620	7,809	9,753	132	1.38%
5	25	14	11	23	9	64.29%
16	99	277	247	292	15	5.46%
14	15	0	0	0	0	0.00%
605	1,502	3,196	3,172	2,596	-600	-18.77%
105	37	0	0	0	0	0.00%
0	98	0	0	0	0	0.00%
2	0	0	0	0	0	0.00%
5,563	13,225	32,015	27,162	31,183	-832	-2.60%

3510 WC Instructional

1101	Teaching
1301	Hourly Teaching - Fall/Spring
1303	Hourly Teaching - Summer
1304	Hourly Teaching - Substitutes
1326	Hrly Teaching - Flex Time
1335	Hrly Inst - contract employee

3,376	3,253	1,538	1,333	285	-1,253	-81.45%
1,509	2,088	1,369	1,215	2,531	1,162	84.88%
913	96	340	291	340	0	0.00%
0	36	0	0	0	0	0.00%
14	0	0	0	0	0	0.00%
177	0	0	0	0	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

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

Object	
2401	Student Help
2402	Hourly, Part Time, Permanent
2403	Professional Experts (Instructional)
2404	Hourly Temporary
2408	Substitute
2411	Vacation Payoff

3610 Total >

3620 WC Non-Instructional

1203	Non-Teaching - Deans
1206	Associate Dean
1215	Counselors
1235	Reassigned Time
1401	Hourly Non-Teaching - Fall/Spring
1402	Hourly Non-Teaching - Early Spring
1403	Hourly Non-Teaching - Summer
1405	Hourly Non-Teaching - Retirees
1406	Hourly Non-Teaching - Professional Expert
2101	Non-Instructional Classified
2114	NI Classified-Educ Incentive
2301	Hourly Part Time, Permanent
2302	Hourly Student Help
2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary
2308	Substitutes for Classified
2310	Accrued Vacation payoff

3620 Total >

3900 Other Benefits

1120	Faculty Salary Contingency
1260	Administrative Salary Contingency
2130	Class. Sal. Contingency
3930	Educational Incentive/Classified

3900 Total >

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
151	248	557	192	490	-67	-12.03%
569	2,022	2,600	1,637	2,674	74	2.86%
1,896	1,411	1,498	800	2,040	542	36.18%
1,981	952	790	691	32	-758	-95.95%
0	116	75	386	75	0	0.00%
0	8	0	0	0	0	0.00%
10,587	10,230	8,767	6,545	8,468	-300	-3.42%
3,998	4,231	4,231	3,822	4,270	39	0.92%
298	0	0	0	0	0	0.00%
19,786	20,180	23,223	20,367	23,411	189	0.81%
477	1,052	1,902	1,621	1,997	95	5.00%
5,745	4,488	4,568	3,155	3,361	-1,207	-26.42%
174	173	90	0	0	-90	-100.00%
859	917	158	287	274	116	73.42%
0	0	1,440	418	1,200	-240	-16.67%
56	67	0	0	0	0	0.00%
17,545	16,291	17,926	14,554	18,173	247	1.38%
59	73	26	20	42	16	61.54%
159	414	516	460	544	28	5.46%
3,590	38	0	0	0	0	0.00%
142	63	0	0	0	0	0.00%
6,051	6,260	5,957	5,910	4,837	-1,120	-18.80%
982	133	0	0	0	0	0.00%
0	407	0	0	0	0	0.00%
16	0	0	0	0	0	0.00%
59,939	54,786	60,037	50,615	58,109	-1,928	-3.21%
0	0	-2,150	0	-2,516	-366	17.02%
0	0	-382	0	-390	-8	2.09%
0	0	-11,201	0	-3,918	7,283	-65.02%
0	0	2,099	0	1,350	-749	-35.68%
0	0	-11,634	0	-5,474	6,160	-52.95%



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

Print Date: Monday, June 18, 2012

Print Time: 9:43 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
3xxx Total >	380,401	384,529	413,767	358,699	411,328	-2,439	-0.59%

**4300 Instructional Supplies**

4312	Instructional Program Materials	117,967	42,464	121,907	12,728	39,846	-82,061	-67.31%
4331	Subscription	0	1,343	0	0	2,000	2,000	0.00%
4335	Computer Software ( Upgrades & New)	0	9,956	0	0	0	0	0.00%
4350	Books	3,181	2,649	1,000	122	1,000	0	0.00%
4300 Total >		121,148	56,412	122,907	12,850	42,846	-80,061	-65.14%

**4500 Non-Instructional Supplies**

4503	Subscription	9,719	0	2,500	140	2,500	0	0.00%
4507	Recruiting	3,796	4,187	5,037	0	4,697	-340	-6.75%
4511	Printing (Non- Printshop)	5,387	12,228	14,850	1,359	15,100	250	1.68%
4524	Recruitment Supplies	318	0	0	0	0	0	0.00%
4525	Office Supplies	35,707	38,231	43,472	27,556	44,062	590	1.36%
4540	State/County Health Required Innoculations	366	0	800	0	800	0	0.00%
4556	Professional Reference Books	73	0	0	0	0	0	0.00%
4500 Total >		55,365	54,647	66,659	29,054	67,159	500	0.75%

**4700 Food**

4706	Food (Receptions,Special Events, Program Supp	23,111	26,841	18,000	23,389	18,000	0	0.00%
4700 Total >		23,111	26,841	18,000	23,389	18,000	0	0.00%
4xxx Total >		199,625	137,899	207,566	65,293	128,005	-79,561	-38.33%

**5100 Contracts**

5114	Technical Assistance/Training	0	224	500	0	0	-500	-100.00%
5122	CHOMP (Community Hospital Of Monterey Pe	181,308	116,112	128,912	128,912	129,989	1,077	0.84%
5124	Program Consultant	254,438	285,394	341,457	186,232	248,953	-92,504	-27.09%
5130	Occupational Education, Fire	0	1,291	0	0	0	0	0.00%
5139	Specialists/Workshops	477	6,696	0	0	0	0	0.00%
5144	Psychological Services Supervision	13,245	13,225	5,000	4,388	0	-5,000	-100.00%
5145	Temp. Contract Service	22,404	30,639	57,000	3,476	52,324	-4,676	-8.20%
5165	School of Nursing-Consultant	2,065	0	0	0	13,400	13,400	0.00%
5174	Temporary Service Agency	298	720	160	160	500	340	212.50%
5180	Contract Services	168,973	177,311	169,275	95,762	169,275	0	0.00%
5100 Total >		643,209	631,611	702,304	418,930	614,441	-87,863	-12.51%

**5200 Travel and Conference Expenses**

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
5203	Field Trips	26,638	25,378	25,750	23,751	25,685	-65	-0.25%
5220	Conference Attendance & Related Expenses	240,761	223,695	238,325	196,697	213,165	-25,160	-10.56%
5221	State Fire Training Course Fee	38,137	59,239	49,520	37,348	49,520	0	0.00%
5230	Mileage	0	0	1,000	408	0	-1,000	-100.00%
5245	Participant Support	146,372	214,209	199,262	136,207	87,000	-112,262	-56.34%
<b>5200 Total &gt;</b>		<b>451,907</b>	<b>522,522</b>	<b>513,857</b>	<b>394,410</b>	<b>375,370</b>	<b>-138,487</b>	<b>-26.95%</b>
<b>5300 Dues and Memberships</b>								
5306	Professional Organization/Service Club (Membe	1,151	1,445	700	475	700	0	0.00%
5328	License Fee Renewal	2,610	0	0	0	0	0	0.00%
<b>5300 Total &gt;</b>		<b>3,761</b>	<b>1,445</b>	<b>700</b>	<b>475</b>	<b>700</b>	<b>0</b>	<b>0.00%</b>
<b>5400 Insurance</b>								
5401	Insurance (Property,STAG,Children's Ctr)	345,620	68,467	44,207	43,639	45,522	1,315	2.97%
<b>5400 Total &gt;</b>		<b>345,620</b>	<b>68,467</b>	<b>44,207</b>	<b>43,639</b>	<b>45,522</b>	<b>1,315</b>	<b>2.97%</b>
<b>5500 Utilities and Housekeeping Services</b>								
5528	Mobil Phone	525	355	500	242	500	0	0.00%
<b>5500 Total &gt;</b>		<b>525</b>	<b>355</b>	<b>500</b>	<b>242</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>5600 Rents, Leases and Repairs</b>								
5602	Rental/Renewal	0	0	1,000	804	0	-1,000	-100.00%
5616	Facility Rental/Lease	14,119	17,919	0	0	0	0	0.00%
5620	Maintenance Agreement	18,620	14,119	7,600	5,422	5,000	-2,600	-34.21%
5622	Computer Software Maintenance	5,121	3,079	0	1,017	0	0	0.00%
5630	Equipment Repair	0	172	0	68	0	0	0.00%
5672	Electrical Maintenance/Repair	1,270	0	0	0	0	0	0.00%
<b>5600 Total &gt;</b>		<b>39,129</b>	<b>35,290</b>	<b>8,600</b>	<b>7,311</b>	<b>5,000</b>	<b>-3,600</b>	<b>-41.86%</b>
<b>5800 Other Services &amp; Expense</b>								
5804	Miscellaneous Expense	0	1,200	42,920	9,476	14,308	-28,612	-66.66%
5805	Postage/Bulk Mailing	625	1,252	0	0	0	0	0.00%
5816	Special Events	4,619	4,310	5,000	2,860	5,000	0	0.00%
5834	Indirect Cost	129,532	92,633	149,880	109,435	137,296	-12,584	-8.40%
5837	Guest Lecturer/Speaker	0	0	0	0	6,000	6,000	0.00%
5839	Other Services	0	7,240	5,000	8,183	14,000	9,000	180.00%
5861	Subaward Wash. State Univ.	46,142	33,187	40,661	40,661	0	-40,661	-100.00%
<b>5800 Total &gt;</b>		<b>180,918</b>	<b>139,822</b>	<b>243,461</b>	<b>170,616</b>	<b>176,604</b>	<b>-66,857</b>	<b>-27.46%</b>

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<i>5xxx Total &gt;</i>	1,665,069	1,399,511	1,513,629	1,035,622	1,218,137	-295,492	-19.52%
<b>6300 Library Books</b>							
6301 Library Materials	35,681	120	0	0	0	0	0.00%
6310 PC Software	0	18,203	0	0	0	0	0.00%
<i>6300 Total &gt;</i>	35,681	18,324	0	0	0	0	0.00%
<b>6400 Capital Equipment - New</b>							
6403 Equipment Replacement	10,904	0	0	0	0	0	0.00%
6404 Equipment Purchase - New	17,755	5,152	1,150	914	0	-1,150	-100.00%
6405 Instructional Equipment - New	39,128	52,498	233,253	44,733	283,393	50,140	21.50%
6406 Telephone Parts/Equipment-New	17,154	0	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	0	0	2,000	1,357	2,000	0	0.00%
<i>6400 Total &gt;</i>	84,941	57,651	236,403	47,003	285,393	48,990	20.72%
<i>6xxx Total &gt;</i>	120,622	75,974	236,403	47,003	285,393	48,990	20.72%
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	0	33,500	0	0	0	0	0.00%
7309 Health & Welfare Interfund Transfer Out	553,097	532,638	566,507	433,953	546,207	-20,300	-3.58%
7313 Transfer Out to Self Ins for Furlough	0	23,565	0	0	0	0	0.00%
<i>7300 Total &gt;</i>	553,097	589,703	566,507	433,953	546,207	-20,300	-3.58%
<b>7500 Student Financial Aid Payment</b>							
7501 Payment to Student	48,528	17,505	30,633	11,405	20,000	-10,633	-34.71%
7502 Child Care Grants to students	0	0	15,211	0	23,614	8,403	55.24%
<i>7500 Total &gt;</i>	48,528	17,505	45,844	11,405	43,614	-2,230	-4.86%
<b>7600 Other Payments to Students</b>							
7602 Textbooks/Supplies Vouchers	90,003	87,025	190,943	1,856	204,628	13,685	7.17%
7604 Student Meal Ticket	37,531	41,329	35,000	28,297	40,000	5,000	14.29%
<i>7600 Total &gt;</i>	127,534	128,355	225,943	30,153	244,628	18,685	8.27%
<i>7xxx Total &gt;</i>	729,158	735,563	838,294	475,511	834,449	-3,845	-0.46%
<b>General Fund (Fund 01)-Restricted</b>	5,432,251	5,076,079	5,576,375	3,996,870	5,194,404	-381,971	-6.85%



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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

**Grand Totals**

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	5,432,251	5,076,079	5,576,375	3,996,870	5,194,404	-381,971	-6.85%

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

Print Date: Monday, June 18, 2012

Print Time: 9:55 AM

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

Object

**8100 Federal Revenues**

8110	VATEA - Title II C
8112	Workability
8113	New Scholars
8115	Work Study
8116	Upward Bound
8118	Child Development/Training
8122	Math / Science
8126	Federal Grants
8132	Unknown
8152	Tech Prep
8153	TANF

8100 Total >

Actual	Actual	Budget	Actual	Budget	Variance**	(%)
09-10	10-11	11-12	11-12	12-13		
50,687	86,457	142,130	0	146,249	4,119	2.90%
74,635	61,455	111,828	46,640	123,980	12,152	10.87%
271,320	210,822	304,351	234,602	294,916	-9,435	-3.10%
94,097	107,675	136,838	84,041	136,838	0	0.00%
311,202	221,055	369,995	308,689	358,486	-11,509	-3.11%
8,174	9,541	10,000	1,108	10,000	0	0.00%
307,397	150,795	358,042	305,250	347,067	-10,975	-3.07%
508,201	602,982	953,597	662,074	618,476	-335,121	-35.14%
220,943	25,086	0	0	0	0	0.00%
0	56,800	0	0	0	0	0.00%
26,510	32,430	32,430	28,673	32,430	0	0.00%
1,873,165	1,565,098	2,419,211	1,671,077	2,068,442	-350,769	-14.50%

**8600 State Revenues**

8604	State Funded Project
8610	Matriculation
8611	Faculty & Staff Development
8612	California Articulation Number System
8618	Instructional Equipment & Library Material
8620	Apprenticeship Allowance
8621	Student Financial Aid Admin (BFAP)
8622	Basic Skills Funding
8626	Assoc. Degree Nursing- RN Program
8628	UC Santa Cruz - ACCESS Program
8650	Men in Nursing
8651	Bay Area Reg Tech Prep Collab Grant
8657	Career Tech - Trailer Bill (One Time)
8659	Instructional Material - Trailer Bill (One Time)
8661	New Monterey Police Academy

8600 Total >

0	0	104,086	0	102,253	-1,833	-1.76%
436,297	381,259	346,346	290,800	346,190	-156	-0.05%
953	319	0	319	0	0	0.00%
2,738	142	0	0	0	0	0.00%
98,212	30,140	0	30,140	30,140	30,140	0.00%
50,857	68,638	68,638	57,656	68,638	0	0.00%
188,469	220,978	211,620	181,390	215,941	4,321	2.04%
340,150	327,839	272,784	258,384	180,000	-92,784	-34.01%
126,822	110,171	131,156	99,679	140,987	9,831	7.50%
3,599	4,250	16,000	1,210	16,000	0	0.00%
0	4,413	0	0	0	0	0.00%
9,912	9,236	0	8,052	0	0	0.00%
285	57	0	0	0	0	0.00%
180,721	45,111	0	11,611	11,610	11,610	0.00%
571,578	0	0	0	0	0	0.00%
2,010,595	1,202,553	1,150,630	939,240	1,111,759	-38,871	-3.38%

**8620 Categorical Apportionments**

8606	Apprenticeship
8608	Supportive Services (DSP&S)
8609	EOPS

20,394	20,394	0	0	0	0	0.00%
450,741	557,310	524,005	434,662	517,455	-6,550	-1.25%
535,804	573,583	537,106	451,169	537,106	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:55 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
8635 Instructional Equipment Block Grant	26,839	15,453	0	11,875	0	0	0.00%
8642 CAL WORKS	97,144	125,833	125,832	109,783	125,832	0	0.00%
8692 Cooperative Agencies Resources Education	70,031	94,589	89,761	76,787	91,413	1,652	1.84%
8695 State - TTIP Grant	6,470	0	0	0	0	0	0.00%
<b>8620 Total &gt;</b>	<b>1,207,423</b>	<b>1,387,162</b>	<b>1,276,704</b>	<b>1,084,276</b>	<b>1,271,806</b>	<b>-4,898</b>	<b>-0.38%</b>
<b>8690 State Revenue</b>							
8616 Staff Diversity	4,154	9,533	5,597	7,224	5,597	0	0.00%
<b>8690 Total &gt;</b>	<b>4,154</b>	<b>9,533</b>	<b>5,597</b>	<b>7,224</b>	<b>5,597</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8809 Lottery	0	0	165,462	0	165,462	0	0.00%
8828 Health Fees	359,784	374,702	363,300	314,292	355,000	-8,300	-2.28%
8880 Fire Training (Local Revenue)	76,868	86,527	81,897	15,556	81,897	0	0.00%
8895 Act Against Violence	2,092	2,092	0	0	0	0	0.00%
8898 Local Grants	96,826	125,570	46,454	56,877	67,006	20,552	44.24%
<b>8800 Total &gt;</b>	<b>535,570</b>	<b>588,891</b>	<b>657,113</b>	<b>386,725</b>	<b>669,365</b>	<b>12,252</b>	<b>1.86%</b>
<b>8870 Local Revenue</b>							
8827 Testing Fees	403	1,208	0	0	500	500	0.00%
<b>8870 Total &gt;</b>	<b>403</b>	<b>1,208</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>8900 Other</b>							
8984 Interfund Transfer - In Restricted Funds	0	67,384	67,121	0	66,936	-185	-0.28%
<b>8900 Total &gt;</b>	<b>0</b>	<b>67,384</b>	<b>67,121</b>	<b>0</b>	<b>66,936</b>	<b>-185</b>	<b>-0.28%</b>
<b>8xxx Total &gt;</b>	<b>5,631,310</b>	<b>4,821,830</b>	<b>5,576,376</b>	<b>4,088,542</b>	<b>5,194,405</b>	<b>-381,971</b>	<b>-6.85%</b>
<b>General Fund (Fund 01)-Restricted</b>	<b>5,631,310</b>	<b>4,821,830</b>	<b>5,576,376</b>	<b>4,088,542</b>	<b>5,194,405</b>	<b>-381,971</b>	<b>-6.85%</b>

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:55 AM

**Grand Totals**

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	5,631,310	4,821,830	5,576,376	4,088,542	5,194,405	-381,971	-6.85%

# **Exhibit C**

## **Child Development**

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

Print Date: Monday, June 18, 2012

Print Time: 9:43 AM

**Child Development (Fund 04)-Unrestricted**

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>								
2101	Non-Instructional Classified	24,709	34,848	37,026	33,104	37,913	887	2.40%
2102	Managers	0	77,364	77,364	69,327	68,854	-8,510	-11.00%
2120	MSC Salary Contingency	0	0	-1,307	0	-1,391	-84	6.43%
2130	Class. Sal. Contingency	0	0	-15,208	0	-4,951	10,257	-67.44%
<b>2100 Total &gt;</b>		<b>24,709</b>	<b>112,212</b>	<b>97,875</b>	<b>102,431</b>	<b>100,425</b>	<b>2,550</b>	<b>2.61%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>								
2201	Instructional Aid	194,173	121,952	155,155	132,760	145,272	-9,883	-6.37%
<b>2200 Total &gt;</b>		<b>194,173</b>	<b>121,952</b>	<b>155,155</b>	<b>132,760</b>	<b>145,272</b>	<b>-9,883</b>	<b>-6.37%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>								
2301	Hourly Part Time, Permanent	0	4,917	10,329	593	10,340	11	0.11%
2308	Substitutes for Classified	0	3,076	0	0	0	0	0.00%
2310	Accrued Vacation payoff	0	648	0	0	0	0	0.00%
<b>2300 Total &gt;</b>		<b>0</b>	<b>8,641</b>	<b>10,329</b>	<b>593</b>	<b>10,340</b>	<b>11</b>	<b>0.11%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>								
2401	Student Help	9,683	9,745	12,523	8,256	12,523	0	0.00%
2402	Hourly, Part Time, Permanent	28,325	46,025	49,507	43,952	51,604	2,097	4.24%
2404	Hourly Temporary	438	0	0	0	0	0	0.00%
2405	Summer	4,437	2,686	9,435	3,090	9,435	0	0.00%
<b>2400 Total &gt;</b>		<b>42,883</b>	<b>58,457</b>	<b>71,465</b>	<b>55,299</b>	<b>73,562</b>	<b>2,097</b>	<b>2.93%</b>
<b>2xxx Total &gt;</b>		<b>261,765</b>	<b>301,262</b>	<b>334,824</b>	<b>291,083</b>	<b>329,599</b>	<b>-5,224</b>	<b>-1.56%</b>
<b>5210 PERS Instructional</b>								
2201	Instructional Aid	32,444	21,594	27,808	23,795	26,755	-1,054	-3.79%
2405	Summer	798	600	1,691	554	1,691	0	0.00%
<b>5210 Total &gt;</b>		<b>33,242</b>	<b>22,194</b>	<b>29,499</b>	<b>24,348</b>	<b>28,446</b>	<b>-1,054</b>	<b>-3.57%</b>
<b>3220 PERS Non-Instructional</b>								
2101	Non-Instructional Classified	4,129	6,171	6,636	5,933	6,983	346	5.22%
2102	Managers	0	13,699	13,866	12,425	12,681	-1,185	-8.55%
<b>3220 Total &gt;</b>		<b>4,129</b>	<b>19,870</b>	<b>20,502</b>	<b>18,359</b>	<b>19,663</b>	<b>-839</b>	<b>-4.09%</b>
<b>3310 OASDI (FICA) Instructional</b>								
2201	Instructional Aid	12,039	7,561	9,620	8,231	9,007	-613	-6.37%
2405	Summer	246	167	585	192	585	0	0.00%
<b>3310 Total &gt;</b>		<b>12,285</b>	<b>7,728</b>	<b>10,205</b>	<b>8,423</b>	<b>9,592</b>	<b>-613</b>	<b>-6.00%</b>



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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

**Child Development (Fund 04)-Unrestricted**

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	1,532	2,161	2,296	2,052	2,351	55	2.40%
2102 Managers	0	4,761	4,797	4,266	4,269	-528	-11.00%
<b>3320 Total &gt;</b>	<b>1,532</b>	<b>6,922</b>	<b>7,092</b>	<b>6,319</b>	<b>6,620</b>	<b>-473</b>	<b>-6.66%</b>
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	2,816	1,768	2,250	1,925	2,106	-143	-6.37%
2402 Hourly, Part Time, Permanent	411	667	718	637	748	30	4.24%
2404 Hourly Temporary	6	0	0	0	0	0	0.00%
2405 Summer	64	39	137	45	137	0	0.00%
<b>3330 Total &gt;</b>	<b>3,297</b>	<b>2,475</b>	<b>3,105</b>	<b>2,607</b>	<b>2,992</b>	<b>-113</b>	<b>-3.64%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	358	505	537	480	550	13	2.40%
2102 Managers	0	1,113	1,122	998	998	-123	-11.00%
2301 Hourly Part Time, Permanent	0	71	150	9	150	0	0.11%
2308 Substitutes for Classified	0	45	0	0	0	0	0.00%
2310 Accrued Vacation payoff	0	9	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>358</b>	<b>1,744</b>	<b>1,808</b>	<b>1,486</b>	<b>1,698</b>	<b>-110</b>	<b>-6.10%</b>
<b>3510 SUI Instructional</b>							
2201 Instructional Aid	583	878	2,498	2,137	2,339	-159	-6.37%
2402 Hourly, Part Time, Permanent	85	331	797	708	831	34	4.24%
2404 Hourly Temporary	1	0	0	0	0	0	0.00%
2405 Summer	13	26	152	50	152	0	0.00%
<b>3510 Total &gt;</b>	<b>682</b>	<b>1,235</b>	<b>3,447</b>	<b>2,895</b>	<b>3,322</b>	<b>-125</b>	<b>-3.64%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	74	251	596	533	610	14	2.40%
2102 Managers	0	553	1,246	1,108	1,109	-137	-11.00%
2301 Hourly Part Time, Permanent	0	35	166	10	166	0	0.11%
2308 Substitutes for Classified	0	22	0	0	0	0	0.00%
2310 Accrued Vacation payoff	0	5	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>74</b>	<b>866</b>	<b>2,008</b>	<b>1,650</b>	<b>1,885</b>	<b>-123</b>	<b>-6.10%</b>
<b>3610 WC Instructional</b>							
2201 Instructional Aid	5,825	3,659	4,655	3,983	4,358	-296	-6.37%
2401 Student Help	291	292	395	248	395	0	0.00%
2402 Hourly, Part Time, Permanent	850	1,381	1,485	1,319	1,548	63	4.24%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

**Child Development (Fund 04)-Unrestricted**

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
2404 Hourly Temporary	13	0	0	0	0	0	0.00%
2405 Summer	268	81	283	93	283	0	0.00%
<b>3610 Total &gt;</b>	<b>7,247</b>	<b>5,412</b>	<b>6,818</b>	<b>5,642</b>	<b>6,584</b>	<b>-234</b>	<b>-3.43%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	741	1,045	1,111	993	1,137	27	2.40%
2102 Managers	0	2,304	2,321	2,064	2,066	-255	-11.00%
2301 Hourly Part Time, Permanent	0	148	310	18	310	0	0.11%
2308 Substitutes for Classified	0	92	0	0	0	0	0.00%
2310 Accrued Vacation payoff	0	19	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>741</b>	<b>3,608</b>	<b>3,742</b>	<b>3,075</b>	<b>3,513</b>	<b>-228</b>	<b>-6.10%</b>
<b>3900 Other Benefits</b>							
2120 MSC Salary Contingency	0	0	-395	0	-425	-30	7.59%
2130 Class. Sal. Contingency	0	0	-3,601	0	-1,209	2,392	-66.43%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>-3,996</b>	<b>0</b>	<b>-1,634</b>	<b>2,362</b>	<b>-59.11%</b>
<b>3xxx Total &gt;</b>	<b>63,587</b>	<b>72,054</b>	<b>84,230</b>	<b>74,804</b>	<b>82,681</b>	<b>-1,549</b>	<b>-1.84%</b>
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	0	270	0	270	0	0.00%
<b>4300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	0	0	1,493	0	2,889	1,396	93.50%
<b>4500 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>1,493</b>	<b>0</b>	<b>2,889</b>	<b>1,396</b>	<b>93.50%</b>
<b>4xxx Total &gt;</b>	<b>0</b>	<b>0</b>	<b>1,763</b>	<b>0</b>	<b>3,159</b>	<b>1,396</b>	<b>79.18%</b>
<b>5400 Insurance</b>							
<b>5600 Rents, Leases and Repairs</b>							
5645 License Fee, Permit, and Certification	0	660	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>0</b>	<b>660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
<b>5xxx Total &gt;</b>	<b>0</b>	<b>660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	153,299	135,151	139,759	127,896	136,932	-2,827	-2.02%
7313 Transfer Out to Self Ins for Furlough	0	6,562	0	0	0	0	0.00%
<b>7300 Total &gt;</b>	<b>153,299</b>	<b>141,713</b>	<b>139,759</b>	<b>127,896</b>	<b>136,932</b>	<b>-2,827</b>	<b>-2.02%</b>

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

Print Date: Monday, June 18, 2012  
Print Time: 9:43 AM

**Child Development (Fund 04)-Unrestricted**

Object  
7xxx Total >  
Child Development (Fund 04)-Unrestricted

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
153,299	141,713	139,759	127,896	136,932	-2,827	-2.02%
478,651	515,688	560,575	493,783	552,371	-8,204	-1.46%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:43 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	478,651	515,688	560,575	493,783	552,371	-8,204	-1.46%

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

Print Date: Monday, June 18, 2012  
Print Time: 9:44 AM

**Child Development (Fund 04)-Unrestricted**

Object

8800 Local Revenues

8838	Child Care Enrollment Fee
8847	Summer Program
8857	Interest on Fund Balance
8887	Optional Fee

8800 Total >

8860 Local Interest

0000	Reserve for Contingencies
------	---------------------------

8860 Total >

8870 Local Revenue

8825	Child Care Fees (Other)
8892	Child Care Fee - Full Cost

8870 Total >

8890 N/A

0000	Reserve for Contingencies
------	---------------------------

8890 Total >

8900 Other

8985	Interfund Transfer - In (Fund 01 RGF)
------	---------------------------------------

8900 Total >

8xxx Total >

Child Development (Fund 04)-Unrestricted

Actual	Actual	Budget	Actual	Budget	Variance**	(%)
09-10	10-11	11-12	11-12	12-13		
905	905	270	650	270	0	0.00%
5,580	5,826	15,328	2,819	15,328	0	0.00%
0	-26	0	0	0	0	0.00%
1,215	1,478	0	0	0	0	0.00%
7,700	8,182	15,598	3,469	15,598	0	0.00%
1,831	426	0	0	0	0	0.00%
1,831	426	0	0	0	0	0.00%
22,394	18,289	0	6,328	0	0	0.00%
34,049	45,513	264,000	50,556	255,796	-8,204	-3.11%
56,443	63,802	264,000	56,885	255,796	-8,204	-3.11%
0	334	0	0	0	0	0.00%
0	334	0	0	0	0	0.00%
441,437	466,158	280,978	450,978	280,978	0	0.00%
441,437	466,158	280,978	450,978	280,978	0	0.00%
507,412	538,903	560,576	511,332	552,372	-8,204	-1.46%
507,412	538,903	560,576	511,332	552,372	-8,204	-1.46%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:44 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	507,412	538,903	560,576	511,332	552,372	-8,204	-1.46%



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

Print Date: Monday, June 18, 2012  
Print Time: 9:44 AM

**Child Development (Fund 04)-Restricted**

Object

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

2101	Non-Instructional Classified
2102	Managers
2120	MSC Salary Contingency
2130	Class. Sal. Contingency

2100 Total >

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

2201	Instructional Aid
------	-------------------

2200 Total >

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

2301	Hourly Part Time, Permanent
2308	Substitutes for Classified

2300 Total >

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

2402	Hourly, Part Time, Permanent
------	------------------------------

2400 Total >

2xxx Total >

**3210 PERS Instructional**

2201	Instructional Aid
------	-------------------

3210 Total >

**3220 PERS Non-Instructional**

2101	Non-Instructional Classified
2102	Managers

3220 Total >

**3310 OASDI (FICA) Instructional**

2201	Instructional Aid
------	-------------------

3310 Total >

**3320 OASDI (FICA) Non-Instructional**

2101	Non-Instructional Classified
2102	Managers

3320 Total >

**3330 Medicare Instructional**

2201	Instructional Aid
------	-------------------

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
18,761	0	0	0	0	0	0.00%
67,694	0	0	0	8,510	8,510	0.00%
0	0	0	0	-172	-172	0.00%
0	0	-6,885	0	-2,443	4,442	-64.52%
86,455	0	-6,885	0	5,895	12,780	-185.62%
53,270	123,462	117,892	112,038	120,944	3,052	2.59%
53,270	123,462	117,892	112,038	120,944	3,052	2.59%
11,228	0	0	0	0	0	0.00%
0	1,318	0	0	0	0	0.00%
11,228	1,318	0	0	0	0	0.00%
14,806	0	0	0	0	0	0.00%
14,806	0	0	0	0	0	0.00%
165,758	124,780	111,007	112,038	126,839	15,832	14.26%
8,901	21,861	21,130	20,081	22,274	1,145	5.42%
8,901	21,861	21,130	20,081	22,274	1,145	5.42%
3,135	0	0	0	0	0	0.00%
11,311	0	0	0	1,567	1,567	0.00%
14,446	0	0	0	1,567	1,567	0.00%
3,303	7,655	7,309	6,946	7,499	189	2.59%
3,303	7,655	7,309	6,946	7,499	189	2.59%
1,159	0	0	0	0	0	0.00%
4,168	0	0	0	528	528	0.00%
5,327	0	0	0	528	528	0.00%
772	1,790	1,709	1,625	1,754	44	2.59%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:44 AM

**Child Development (Fund 04)-Restricted**

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
2402 Hourly, Part Time, Permanent	215	0	0	0	0	0	0.00%
<b>3330 Total &gt;</b>	<b>987</b>	<b>1,790</b>	<b>1,709</b>	<b>1,625</b>	<b>1,754</b>	<b>44</b>	<b>2.59%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	271	0	0	0	0	0	0.00%
2102 Managers	975	0	0	0	123	123	0.00%
2301 Hourly Part Time, Permanent	163	0	0	0	0	0	0.00%
2308 Substitutes for Classified	0	19	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>1,409</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>123</b>	<b>123</b>	<b>0.00%</b>
<b>3570 SUI Instructional</b>							
2201 Instructional Aid	160	889	1,898	1,804	1,947	49	2.59%
2402 Hourly, Part Time, Permanent	44	0	0	0	0	0	0.00%
<b>3510 Total &gt;</b>	<b>204</b>	<b>889</b>	<b>1,898</b>	<b>1,804</b>	<b>1,947</b>	<b>49</b>	<b>2.59%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	56	0	0	0	0	0	0.00%
2102 Managers	196	0	0	0	137	137	0.00%
2301 Hourly Part Time, Permanent	34	0	0	0	0	0	0.00%
2308 Substitutes for Classified	0	9	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>286</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>137</b>	<b>137</b>	<b>0.00%</b>
<b>3610 WC Instructional</b>							
2201 Instructional Aid	1,598	3,704	3,537	3,361	3,628	92	2.59%
2402 Hourly, Part Time, Permanent	444	0	0	0	0	0	0.00%
<b>3610 Total &gt;</b>	<b>2,042</b>	<b>3,704</b>	<b>3,537</b>	<b>3,361</b>	<b>3,628</b>	<b>92</b>	<b>2.59%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	561	0	0	0	0	0	0.00%
2102 Managers	2,026	0	0	0	255	255	0.00%
2301 Hourly Part Time, Permanent	337	0	0	0	0	0	0.00%
2308 Substitutes for Classified	0	40	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>2,923</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>255</b>	<b>255</b>	<b>0.00%</b>
<b>3900 Other Benefits</b>							
2120 MSC Salary Contingency	0	0	0	0	-53	-53	0.00%
2130 Class. Sal. Contingency	0	0	-2,079	0	-748	1,331	-64.02%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>-2,079</b>	<b>0</b>	<b>-801</b>	<b>1,278</b>	<b>-61.47%</b>
<b>3xxx Total &gt;</b>	<b>39,828</b>	<b>35,967</b>	<b>33,504</b>	<b>33,816</b>	<b>38,912</b>	<b>5,407</b>	<b>16.14%</b>

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:44 AM

**Child Development (Fund 04)-Restricted**

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	479	428	0	0	0	0	0.00%
<b>4300 Total &gt;</b>	479	428	0	0	0	0	0.00%
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	85	85	0	0	0	0	0.00%
4525 Office Supplies	4,426	2,821	835	2,483	800	-35	-4.19%
<b>4500 Total &gt;</b>	4,511	2,907	835	2,483	800	-35	-4.19%
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	18,253	19,182	16,400	17,023	16,400	0	0.00%
<b>4700 Total &gt;</b>	18,253	19,182	16,400	17,023	16,400	0	0.00%
<b>4xxx Total &gt;</b>	23,242	22,516	17,235	19,506	17,200	-35	-0.20%
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	0	0	200	0	0	-200	-100.00%
<b>5400 Total &gt;</b>	0	0	200	0	0	-200	-100.00%
<b>5600 Rents, Leases and Repairs</b>							
5645 License Fee, Permit, and Certification	660	0	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	660	0	0	0	0	0	0.00%
<b>5800 Other Services &amp; Expense</b>							
5834 Indirect Cost	11,069	0	0	0	0	0	0.00%
5884 Children's Center - Background Check	0	0	190	0	190	0	0.00%
<b>5800 Total &gt;</b>	11,069	0	190	0	190	0	0.00%
<b>5xxx Total &gt;</b>	11,729	0	390	0	190	-200	-51.28%
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	2,525	0	0	0	0	0.00%
<b>6100 Total &gt;</b>	0	2,525	0	0	0	0	0.00%
<b>6xxx Total &gt;</b>	0	2,525	0	0	0	0	0.00%
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	46,216	67,576	69,054	63,300	71,175	2,121	3.07%
7313 Transfer Out to Self Ins for Furlough	0	5,139	0	0	0	0	0.00%
<b>7300 Total &gt;</b>	46,216	72,715	69,054	63,300	71,175	2,121	3.07%
<b>7xxx Total &gt;</b>	46,216	72,715	69,054	63,300	71,175	2,121	3.07%

Child Development (Fund 04)-Restricted

286,773	258,503	231,190	228,660	254,316	23,126	10.00%
---------	---------	---------	---------	---------	--------	--------

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:44 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	286,773	258,503	231,190	228,660	254,316	23,126	10.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:44 AM

**Child Development (Fund 04)-Restricted**

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<i>8100 Federal Revenues</i>							
8114 Child Care Food	58,260	71,440	17,000	62,117	17,000	0	0.00%
<i>8100 Total &gt;</i>	58,260	71,440	17,000	62,117	17,000	0	0.00%
<i>8600 State Revenues</i>							
8615 Child Care Grant	159,268	196,220	214,190	122,656	237,316	23,126	10.80%
8645 Infant Toddler Resource	0	104	0	0	0	0	0.00%
<i>8600 Total &gt;</i>	159,268	196,324	214,190	122,656	237,316	23,126	10.80%
<i>8690 State Revenue</i>							
8615 Child Care Grant	38,265	31,547	0	0	0	0	0.00%
<i>8690 Total &gt;</i>	38,265	31,547	0	0	0	0	0.00%
<i>8xxx Total &gt;</i>	255,793	299,310	231,190	184,773	254,316	23,126	10.00%
<b>Child Development (Fund 04)-Restricted</b>	255,793	299,310	231,190	184,773	254,316	23,126	10.00%



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

Print Date: Monday, June 18, 2012  
 Print Time: 9:44 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	255,793	299,310	231,190	184,773	254,316	23,126	10.00%

\*\*Variance Column 5 - Column 3.

# **Exhibit D**

## **Student Center**

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:45 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	19,098	19,486	21,198	18,931	22,347	1,149	5.42%
2130 Class. Sal. Contingency	0	0	-1,238	0	-451	787	-63.57%
<b>2100 Total &gt;</b>	<b>19,098</b>	<b>19,486</b>	<b>19,960</b>	<b>18,931</b>	<b>21,896</b>	<b>1,936</b>	<b>9.70%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2302 Hourly Student Help	0	328	0	0	0	0	0.00%
2306 Hourly Temporary	0	-272	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>0</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2xxx Total &gt;</b>	<b>19,098</b>	<b>19,543</b>	<b>19,960</b>	<b>18,931</b>	<b>21,896</b>	<b>1,936</b>	<b>9.70%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	3,191	3,451	3,799	3,393	4,116	316	8.33%
<b>3220 Total &gt;</b>	<b>3,191</b>	<b>3,451</b>	<b>3,799</b>	<b>3,393</b>	<b>4,116</b>	<b>316</b>	<b>8.33%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	1,184	1,208	1,314	1,174	1,386	71	5.42%
<b>3320 Total &gt;</b>	<b>1,184</b>	<b>1,208</b>	<b>1,314</b>	<b>1,174</b>	<b>1,386</b>	<b>71</b>	<b>5.42%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	277	283	307	275	324	17	5.42%
2306 Hourly Temporary	0	3	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>277</b>	<b>286</b>	<b>307</b>	<b>275</b>	<b>324</b>	<b>17</b>	<b>5.42%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	57	140	341	305	360	18	5.42%
2306 Hourly Temporary	0	1	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>57</b>	<b>142</b>	<b>341</b>	<b>305</b>	<b>360</b>	<b>18</b>	<b>5.42%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	665	585	636	568	670	34	5.42%
2302 Hourly Student Help	0	89	0	0	0	0	0.00%
2306 Hourly Temporary	0	6	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>665</b>	<b>680</b>	<b>636</b>	<b>568</b>	<b>670</b>	<b>34</b>	<b>5.42%</b>
<b>3900 Other Benefits</b>							
2130 Class. Sal. Contingency	0	0	-374	0	-138	236	-63.10%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>-374</b>	<b>0</b>	<b>-138</b>	<b>236</b>	<b>-63.10%</b>
<b>3xxx Total &gt;</b>	<b>5,374</b>	<b>5,766</b>	<b>6,024</b>	<b>5,714</b>	<b>6,717</b>	<b>693</b>	<b>11.51%</b>
<b>4500 Non-Instructional Supplies</b>							

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:45 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
4525 Office Supplies	-57	-12	1,150	116	1,150	0	0.00%
4536 Computer Network Related Supplies	905	0	0	0	0	0	0.00%
4500 Total >	847	-12	1,150	116	1,150	0	0.00%
4xxx Total >	847	-12	1,150	116	1,150	0	0.00%
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	0	125	1,500	451	1,500	0	0.00%
5200 Total >	0	125	1,500	451	1,500	0	0.00%
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	50	75	75	0	75	0	0.00%
5300 Total >	50	75	75	0	75	0	0.00%
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	17,545	17,545	17,545	17,545	17,545	0	0.00%
5400 Total >	17,545	17,545	17,545	17,545	17,545	0	0.00%
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	36,278	31,014	34,956	25,494	34,956	0	0.00%
5502 Natural Gas	5,229	13,011	10,453	7,252	10,453	0	0.00%
5503 Water	9,327	13,372	17,359	9,142	17,359	0	0.00%
5504 Telephone	0	0	5,260	0	5,260	0	0.00%
5506 Waste Disposal	4,404	4,356	6,472	3,990	6,472	0	0.00%
5507 Sewage	792	0	2,263	0	2,263	0	0.00%
5508 Electricity (Abatement)	0	-60	0	0	0	0	0.00%
5511 Custodial Services (in-house)	45,000	41,250	45,000	26,250	45,000	0	0.00%
5514 General Maintenance	7,629	6,416	29,000	4,026	27,792	-1,208	-4.17%
5500 Total >	108,658	109,359	150,763	76,154	149,555	-1,208	-0.80%
<b>5600 Rents, Leases and Repairs</b>							
5620 Maintenance Agreement	1,170	1,080	1,080	810	1,080	0	0.00%
5630 Equipment Repair	9,818	2,198	9,818	3,879	9,818	0	0.00%
5600 Total >	10,988	3,278	10,898	4,689	10,898	0	0.00%
<b>5800 Other Services &amp; Expense</b>							
5854 Pay ASMPCC for Bookstore	5,000	5,000	5,000	5,000	5,000	0	0.00%
5800 Total >	5,000	5,000	5,000	5,000	5,000	0	0.00%
5xxx Total >	142,241	135,382	185,781	103,839	184,573	-1,208	-0.65%
<b>6400 Capital Equipment - New</b>							

**Object Analysis (Detail)**

**Expense by Object - Summary**

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

Print Date: Monday, June 18, 2012

Print Time: 9:45 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
6404 Equipment Purchase - New	1,980	5,650	3,000	783	3,000	0	0.00%
6400 Total >	1,980	5,650	3,000	783	3,000	0	0.00%
6xxx Total >	1,980	5,650	3,000	783	3,000	0	0.00%
<b>7100 Debt Retirement</b>							
7101 College Center Bond	19,875	19,425	18,975	18,975	18,525	-450	-2.37%
7100 Total >	19,875	19,425	18,975	18,975	18,525	-450	-2.37%
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	11,272	11,453	11,784	10,606	11,784	0	0.00%
7310 Debt Service Fund Transfer-Out	0	0	17,555	0	17,555	0	0.00%
7313 Transfer Out to Self Ins for Furlough	0	812	0	0	0	0	0.00%
7300 Total >	11,272	12,265	29,339	10,606	29,339	0	0.00%
7xxx Total >	31,147	31,690	48,314	29,581	47,864	-450	-0.93%
Student Center (Fund 47)-Res/Unres	200,688	198,018	264,229	158,963	265,200	971	0.37%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:45 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	200,688	198,018	264,229	158,963	265,200	971	0.37%



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

Print Date: Monday, June 18, 2012  
 Print Time: 9:45 AM

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

Object	
<i>8800 Local Revenues</i>	
8833	College Center Building Fee
8843	College Center Use Fees
8846	Commission (Cafeteria)
8849	N/A
8853	A/R Not Recorded
8869	Bookstore Commission
<i>8800 Total &gt;</i>	
<i>8860 Local Interest</i>	
0000	Reserve for Contingencies
8857	Interest on Fund Balance
<i>8860 Total &gt;</i>	
<i>8xxx Total &gt;</i>	

Actual	Actual	Budget	Actual	Budget	Variance**	(%)
09-10	10-11	11-12	11-12	12-13		
0	0	200	0	200	0	0.00%
165,269	165,814	158,000	100,652	150,000	-8,000	-5.06%
15,000	11,250	15,000	3,750	15,000	0	0.00%
232	645	0	0	0	0	0.00%
280	10	0	0	0	0	0.00%
94,120	79,211	102,000	40,861	100,000	-2,000	-1.96%
<b>274,901</b>	<b>256,930</b>	<b>275,200</b>	<b>145,263</b>	<b>265,200</b>	<b>-10,000</b>	<b>-3.63%</b>
2,370	0	0	0	0	0	0.00%
0	747	0	0	0	0	0.00%
2,370	747	0	0	0	0	0.00%
<b>277,271</b>	<b>257,677</b>	<b>275,200</b>	<b>145,263</b>	<b>265,200</b>	<b>-10,000</b>	<b>-3.63%</b>
<b>277,271</b>	<b>257,677</b>	<b>275,200</b>	<b>145,263</b>	<b>265,200</b>	<b>-10,000</b>	<b>-3.63%</b>

Student Center (Fund 47)-Res/Unres

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

Print Date: Monday, June 18, 2012

Print Time: 9:45 AM

**Grand Totals**

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	277,271	257,677	275,200	145,263	265,200	-10,000	-3.63%

# **Exhibit E**

## **Parking**

**Object Analysis (Detail)**

**Expense by Object - Summary**

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

Print Date: Monday, June 18, 2012

Print Time: 9:45 AM

Object		Actual	Actual	Budget	Actual	Budget	Variance**	(%)
		09-10	10-11	11-12	11-12	12-13		
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>								
2101	Non-Instructional Classified	136,229	135,824	147,342	131,635	152,397	5,055	3.43%
2102	Managers	9,712	9,940	10,000	14,233	0	-10,000	-100.00%
2114	NI Classified-Educ Incentive	1,200	0	0	0	0	0	0.00%
2130	Class. Sal. Contingency	0	0	-8,605	0	-3,078	5,527	-64.23%
<b>2100 Total &gt;</b>		<b>147,141</b>	<b>145,764</b>	<b>148,737</b>	<b>145,867</b>	<b>149,319</b>	<b>582</b>	<b>0.39%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>								
2302	Hourly Student Help	5,174	0	2,000	0	0	-2,000	-100.00%
2303	Hourly Overtime	1,523	743	2,000	42	2,000	0	0.00%
2304	Hourly Professional Experts	0	0	0	0	46,110	46,110	0.00%
2306	Hourly Temporary	11,508	2,039	2,500	0	800	-1,700	-68.00%
2308	Substitutes for Classified	0	6,781	6,000	7,509	8,000	2,000	33.33%
2313	Unknown	0	48	0	0	0	0	0.00%
<b>2300 Total &gt;</b>		<b>18,204</b>	<b>9,610</b>	<b>12,500</b>	<b>7,550</b>	<b>56,910</b>	<b>44,410</b>	<b>355.28%</b>
<b>2xxx Total &gt;</b>		<b>165,345</b>	<b>155,373</b>	<b>161,237</b>	<b>153,418</b>	<b>206,229</b>	<b>44,992</b>	<b>27.90%</b>
<b>3220 PERS Non-Instructional</b>								
2101	Non-Instructional Classified	22,763	24,037	26,408	23,593	28,067	1,659	6.28%
2102	Managers	1,669	1,745	1,792	2,381	0	-1,792	-100.00%
2304	Hourly Professional Experts	0	0	0	0	8,492	8,492	0.00%
2308	Substitutes for Classified	0	0	1,075	0	0	-1,075	-100.00%
<b>3220 Total &gt;</b>		<b>24,432</b>	<b>25,782</b>	<b>29,275</b>	<b>25,973</b>	<b>36,559</b>	<b>7,284</b>	<b>24.88%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>								
2101	Non-Instructional Classified	8,364	8,421	9,135	8,161	9,449	313	3.43%
2102	Managers	602	616	620	882	0	-620	-100.00%
2114	NI Classified-Educ Incentive	74	0	0	0	0	0	0.00%
2303	Hourly Overtime	94	58	124	22	124	0	0.00%
2304	Hourly Professional Experts	0	0	0	0	2,859	2,859	0.00%
2308	Substitutes for Classified	0	0	372	0	496	124	33.33%
2313	Unknown	0	3	0	0	0	0	0.00%
<b>3320 Total &gt;</b>		<b>9,135</b>	<b>9,098</b>	<b>10,251</b>	<b>9,066</b>	<b>12,928</b>	<b>2,676</b>	<b>26.11%</b>
<b>3340 Medicare Non-Instructional</b>								
2101	Non-Instructional Classified	1,975	1,969	2,136	1,909	2,210	73	3.43%
2102	Managers	141	144	145	206	0	-145	-100.00%

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

**Object Analysis (Detail)**

**Expense by Object - Summary**

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

Print Date: Monday, June 18, 2012

Print Time: 9:45 AM

Object	
2114	NI Classified-Educ Incentive
2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary
2308	Substitutes for Classified

3340 Total >

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
17	0	0	0	0	0	0.00%
22	14	73	5	73	0	0.00%
0	0	0	0	669	669	0.00%
167	30	36	0	12	-24	-66.67%
0	98	87	109	116	29	33.33%
<b>2,322</b>	<b>2,255</b>	<b>2,477</b>	<b>2,229</b>	<b>3,080</b>	<b>602</b>	<b>24.31%</b>

**3520 SUI Non-Instructional**

2101	Non-Instructional Classified
2102	Managers
2114	NI Classified-Educ Incentive
2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary
2308	Substitutes for Classified

3520 Total >

404	978	2,372	2,119	2,454	81	3.43%
29	72	0	229	0	0	0.00%
4	3	0	0	0	0	0.00%
5	7	14	6	14	0	0.00%
0	0	0	0	742	742	0.00%
35	15	18	0	13	-5	-27.78%
0	49	43	121	129	86	200.00%
<b>476</b>	<b>1,123</b>	<b>2,447</b>	<b>2,475</b>	<b>3,352</b>	<b>904</b>	<b>36.96%</b>

**3620 WC Non-Instructional**

2101	Non-Instructional Classified
2102	Managers
2114	NI Classified-Educ Incentive
2302	Hourly Student Help
2303	Hourly Overtime
2304	Hourly Professional Experts
2306	Hourly Temporary
2308	Substitutes for Classified
2313	Unknown

3620 Total >

4,047	4,075	4,420	3,949	4,572	152	3.43%
291	298	300	427	0	-300	-100.00%
36	0	0	0	0	0	0.00%
155	0	60	0	0	-60	-100.00%
46	28	60	11	60	0	0.00%
0	0	0	0	1,383	1,383	0.00%
345	61	75	0	24	-51	-68.00%
0	203	180	225	240	60	33.33%
0	1	0	0	0	0	0.00%
<b>4,921</b>	<b>4,667</b>	<b>5,095</b>	<b>4,612</b>	<b>6,279</b>	<b>1,184</b>	<b>23.23%</b>

**3900 Other Benefits**

2130	Class. Sal. Contingency
------	-------------------------

3900 Total >

3xxx Total >

0	0	-2,597	0	-945	1,652	-63.61%
<b>0</b>	<b>0</b>	<b>-2,597</b>	<b>0</b>	<b>-945</b>	<b>1,652</b>	<b>-63.61%</b>
<b>41,286</b>	<b>42,926</b>	<b>46,949</b>	<b>44,355</b>	<b>61,252</b>	<b>14,303</b>	<b>30.46%</b>

**4500 Non-Instructional Supplies**

4511	Printing (Non- Printshop)
4525	Office Supplies

5,798	6,613	7,000	4,495	7,000	0	0.00%
8,566	2,122	3,200	1,809	3,500	300	9.38%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:45 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
4553 Uniforms (Parking, Athletics)	660	837	1,200	1,135	1,500	300	25.00%
4500 Total >	15,024	9,571	11,400	7,438	12,000	600	5.26%
4xxx Total >	15,024	9,571	11,400	7,438	12,000	600	5.26%
<b>5100 Contracts</b>							
5113 Security Services	46,800	46,800	46,800	0	0	-46,800	-100.00%
5100 Total >	46,800	46,800	46,800	0	0	-46,800	-100.00%
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	60	0	0	0	300	300	0.00%
5200 Total >	60	0	0	0	300	300	0.00%
<b>5500 Utilities and Housekeeping Services</b>							
5505 Gasoline & Oil	0	0	0	0	3,000	3,000	0.00%
5528 Mobil Phone	1,326	1,545	2,000	1,189	2,000	0	0.00%
5500 Total >	1,326	1,545	2,000	1,189	5,000	3,000	150.00%
<b>5600 Rents, Leases and Repairs</b>							
5620 Maintenance Agreement	0	0	0	0	2,700	2,700	0.00%
5630 Equipment Repair	8,349	7,355	7,000	4,589	5,000	-2,000	-28.57%
5632 Road/Pavement Repair	0	8,665	57,100	3,128	50,000	-7,100	-12.43%
5660 Sign Maintenance/Repair	6,364	1,360	3,000	0	5,500	2,500	83.33%
5600 Total >	14,713	17,380	67,100	7,717	63,200	-3,900	-5.81%
<b>5800 Other Services &amp; Expense</b>							
5804 Miscellaneous Expense	11	0	0	0	0	0	0.00%
5800 Total >	11	0	0	0	0	0	0.00%
5xxx Total >	62,910	65,725	115,900	8,906	68,500	-47,400	-40.90%
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	13,757	908	15,000	31,213	20,000	5,000	33.33%
6425 Non-Instructional Equipment - Replacement	0	376	5,000	1,818	5,000	0	0.00%
6400 Total >	13,757	1,284	20,000	33,031	25,000	5,000	25.00%
6xxx Total >	13,757	1,284	20,000	33,031	25,000	5,000	25.00%
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	90,176	91,628	94,272	86,416	94,272	0	0.00%
7313 Transfer Out to Self Ins for Furlough	0	5,707	0	0	0	0	0.00%
7321 Transfer Out to Unrestricted GF	0	0	14,700	0	14,700	0	0.00%



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

Print Date: Monday, June 18, 2012  
 Print Time: 9:45 AM

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

Object  
 7300 Total >  
 7xxx Total >  
 Parking Fund (Fund 39)-Res/Unres

Actual	Actual	Budget	Actual	Budget	Variance**	(% )
09-10	10-11	11-12	11-12	12-13		
90,176	97,335	108,972	86,416	108,972	0	0.00%
90,176	97,335	108,972	86,416	108,972	0	0.00%
388,499	372,215	464,458	333,564	481,953	17,495	3.77%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:45 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	388,499	372,215	464,458	333,564	481,953	17,495	3.77%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:45 AM

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

Object		Actual	Actual	Budget	Actual	Budget	Variance**	(%)
		09-10	10-11	11-12	11-12	12-13		
<b>8800 Local Revenues</b>								
8818	Parking Fines	78,274	89,369	75,000	72,699	80,000	5,000	6.67%
8852	Rents (Facilities)	12,625	10,800	12,000	11,200	12,000	0	0.00%
8853	A/R Not Recorded	220	0	0	0	0	0	0.00%
<b>8800 Total &gt;</b>		<b>91,119</b>	<b>100,169</b>	<b>87,000</b>	<b>83,899</b>	<b>92,000</b>	<b>5,000</b>	<b>5.75%</b>
<b>8860 Local Interest</b>								
0000	Reserve for Contingencies	3,796	0	0	0	0	0	0.00%
8857	Interest on Fund Balance	0	870	0	0	0	0	0.00%
<b>8860 Total &gt;</b>		<b>3,796</b>	<b>870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8870 Local Revenue</b>								
8829	Parking Fees (Daily)	454,474	516,948	330,000	474,501	365,000	35,000	10.61%
8848	Parking Spitters	55,007	59,046	52,000	46,672	55,000	3,000	5.77%
<b>8870 Total &gt;</b>		<b>509,481</b>	<b>575,993</b>	<b>382,000</b>	<b>521,174</b>	<b>420,000</b>	<b>38,000</b>	<b>9.95%</b>
<b>8xxx Total &gt;</b>		<b>604,396</b>	<b>677,032</b>	<b>469,000</b>	<b>605,072</b>	<b>512,000</b>	<b>43,000</b>	<b>9.17%</b>
<b>Parking Fund (Fund 39)-Res/Unres</b>		<b>604,396</b>	<b>677,032</b>	<b>469,000</b>	<b>605,072</b>	<b>512,000</b>	<b>43,000</b>	<b>9.17%</b>

\*\*Variance Column 5 - Column 3.

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:45 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	604,396	677,032	469,000	605,072	512,000	43,000	9.17%

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

# **Exhibit F**

## **Self Insurance**

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

Print Date: Monday, June 18, 2012

Print Time: 9:46 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>3400 Health and Welfare Benefits</b>							
3450 Aggregate Health Insurance Expense	8,472,472	7,930,834	6,715,836	5,610,502	6,526,165	-189,671	-2.82%
3452 Self Insurance (Abatement)	-1,332,079	-1,710,072	0	0	0	0	0.00%
3454 Excess Sick Leave	9,937	0	0	0	0	0	0.00%
3455 Categorical assessed for OPEB	0	0	110,880	0	113,610	2,730	2.46%
<i>3400 Total &gt;</i>	<b>7,150,330</b>	<b>6,220,763</b>	<b>6,826,716</b>	<b>5,610,502</b>	<b>6,639,775</b>	<b>-186,941</b>	<b>-2.74%</b>
<i>3xxx Total &gt;</i>	<b>7,150,330</b>	<b>6,220,763</b>	<b>6,826,716</b>	<b>5,610,502</b>	<b>6,639,775</b>	<b>-186,941</b>	<b>-2.74%</b>
<b>4500 Non-Instructional Supplies</b>							
4503 Subscription	1,368	2,196	0	0	0	0	0.00%
<i>4500 Total &gt;</i>	<b>1,368</b>	<b>2,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>4xxx Total &gt;</i>	<b>1,368</b>	<b>2,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>							
5145 Temp. Contract Service	636	4,757	0	0	0	0	0.00%
<i>5100 Total &gt;</i>	<b>636</b>	<b>4,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>5xxx Total &gt;</i>	<b>636</b>	<b>4,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>7300 Interfund Transfers - Out</b>							
7318 Interfund Transfer Out - Non-Medical for Categ	0	0	59,949	590,959	61,425	1,476	2.46%
7321 Transfer Out to Unrestricted GF	0	0	590,959	0	867,692	276,733	46.83%
<i>7300 Total &gt;</i>	<b>0</b>	<b>0</b>	<b>650,908</b>	<b>590,959</b>	<b>929,117</b>	<b>278,209</b>	<b>42.74%</b>
<i>7xxx Total &gt;</i>	<b>0</b>	<b>0</b>	<b>650,908</b>	<b>590,959</b>	<b>929,117</b>	<b>278,209</b>	<b>42.74%</b>
<b>Self Insurance (Fund 35)-Res/Unres</b>	<b>7,152,334</b>	<b>6,227,716</b>	<b>7,477,624</b>	<b>6,201,461</b>	<b>7,568,892</b>	<b>91,268</b>	<b>1.22%</b>

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

Print Date: Monday, June 18, 2012

Print Time: 9:46 AM

**Grand Totals**

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	7,152,334	6,227,716	7,477,624	6,201,461	7,568,892	91,268	1.22%



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

Print Date: Monday, June 18, 2012

Print Time: 9:46 AM

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

Object

**8800 Local Revenues**

8822	Other Income
8870	Retiree Insurance Contribution
8873	COBRA
8876	Unknown

8800 Total >

**8860 Local Interest**

0000	Reserve for Contingencies
8857	Interest on Fund Balance

8860 Total >

**8900 Other**

8985	Interfund Transfer - In (Fund 01 RGF)
8986	Interfund Transfer - In (Fund 01)
8988	Interfund Transfer - In (Fund 04)
8989	Interfund Transfer - In (Fund 47)
8990	Interfund Transfer - in (Fund 39)
8999	Transfer-In to Self Insurance for Furloughs

8900 Total >

8xxx Total >

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
99,907	167,870	0	54,340	0	0	0.00%
367,953	399,038	490,765	296,117	446,317	-44,448	-9.06%
71,494	45,866	30,000	19,399	30,000	0	0.00%
4,057	0	0	0	0	0	0.00%
<b>543,410</b>	<b>612,774</b>	<b>520,765</b>	<b>369,855</b>	<b>476,317</b>	<b>-44,448</b>	<b>-8.54%</b>
125,914	0	0	0	0	0	0.00%
0	2,953	0	0	0	0	0.00%
<b>125,914</b>	<b>2,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
553,097	532,638	566,507	515,971	546,207	-20,300	-3.58%
5,484,180	5,616,401	5,484,524	5,026,909	5,363,807	-120,717	-2.20%
199,515	202,727	208,813	191,195	208,813	0	0.00%
11,272	11,453	11,784	10,606	11,784	0	0.00%
90,176	91,628	94,272	86,416	94,272	0	0.00%
0	257,110	0	0	0	0	0.00%
<b>6,338,240</b>	<b>6,711,957</b>	<b>6,365,900</b>	<b>5,831,097</b>	<b>6,224,883</b>	<b>-141,017</b>	<b>-2.22%</b>
<b>7,007,564</b>	<b>7,327,685</b>	<b>6,886,665</b>	<b>6,200,952</b>	<b>6,701,200</b>	<b>-185,465</b>	<b>-2.69%</b>
<b>7,007,564</b>	<b>7,327,685</b>	<b>6,886,665</b>	<b>6,200,952</b>	<b>6,701,200</b>	<b>-185,465</b>	<b>-2.69%</b>

Self Insurance (Fund 35)-Res/Unres

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:46 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	7,007,564	7,327,685	6,886,665	6,200,952	6,701,200	-185,465	-2.69%

# **Exhibit G**

## **Capital Projects**

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:46 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	13,425	12,703	6,947	5,000	-7,703	-60.64%
4300 Total >	0	13,425	12,703	6,947	5,000	-7,703	-60.64%
<b>4500 Non-Instructional Supplies</b>							
4502 Reference Data Base	0	44,816	0	0	0	0	0.00%
4503 Subscription	0	286	0	0	0	0	0.00%
4525 Office Supplies	0	6,288	5,210	5,925	8,710	3,500	67.18%
4558 Library Reserve	5,614	0	0	0	0	0	0.00%
4500 Total >	5,614	51,391	5,210	5,925	8,710	3,500	67.18%
4xxx Total >	5,614	64,815	17,913	12,872	13,710	-4,203	-23.46%
<b>5100 Contracts</b>							
5131 Engineering & Design Services	8,718	4,140	35,523	0	35,523	0	0.00%
5145 Temp. Contract Service	0	0	600	0	0	-600	-100.00%
5169 IPP/FPP (0405)	0	0	27,680	0	27,680	0	0.00%
5100 Total >	8,718	4,140	63,803	0	63,203	-600	-0.94%
<b>5400 Insurance</b>							
5420 Enviromental Insurance	51,205	51,205	51,205	51,205	0	-51,205	-100.00%
5400 Total >	51,205	51,205	51,205	51,205	0	-51,205	-100.00%
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	0	400	0	0	0	0	0.00%
5620 Maintenance Agreement	8,000	19,153	8,500	8,767	8,500	0	0.00%
5637 Copier Equipment Lease	0	4,954	2,700	6,428	2,700	0	0.00%
5600 Total >	8,000	24,507	11,200	15,195	11,200	0	0.00%
<b>5700 Legal, Election and Audit Expenses</b>							
5710 Legal (Advertising & Fees)	-6,563	0	6,327	0	6,327	0	0.00%
5700 Total >	-6,563	0	6,327	0	6,327	0	0.00%
5xxx Total >	61,360	79,852	132,535	66,400	80,730	-51,805	-39.09%
<b>6100 Sites and Site Improvements</b>							
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%
<b>6200 Building Improvements</b>							
6269 New Construction	0	0	3,108,000	0	709,424	-2,398,576	-77.17%
6200 Total >	0	0	3,108,000	0	709,424	-2,398,576	-77.17%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:46 AM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<i>6400 Capital Equipment - New</i>								
6404	Equipment Purchase - New	26,830	16,962	16,152	0	8,798	-7,354	-45.53%
6405	Instructional Equipment - New	16,315	-4,034	31,659	6,365	19,454	-12,205	-38.55%
6443	Technology Refreshment (08-09)	236,243	211,722	37,579	7,045	13,083	-24,496	-65.19%
<i>6400 Total &gt;</i>		<i>279,387</i>	<i>224,650</i>	<i>85,390</i>	<i>13,410</i>	<i>41,335</i>	<i>-44,055</i>	<i>-51.59%</i>
<i>6xxx Total &gt;</i>		<i>279,387</i>	<i>224,650</i>	<i>3,251,081</i>	<i>13,410</i>	<i>808,450</i>	<i>-2,442,631</i>	<i>-75.13%</i>
<i>7300 Interfund Transfers - Out</i>								
7308	Capital Projects Interfund Transfer Out	0	0	125,000	150,000	0	-125,000	-100.00%
7321	Transfer Out to Unrestricted GF	0	50,000	388,323	363,323	479,000	90,677	23.35%
<i>7300 Total &gt;</i>		<i>0</i>	<i>50,000</i>	<i>513,323</i>	<i>513,323</i>	<i>479,000</i>	<i>-34,323</i>	<i>-6.69%</i>
<i>7xxx Total &gt;</i>		<i>0</i>	<i>50,000</i>	<i>513,323</i>	<i>513,323</i>	<i>479,000</i>	<i>-34,323</i>	<i>-6.69%</i>
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>		<b>346,361</b>	<b>419,317</b>	<b>3,914,852</b>	<b>606,005</b>	<b>1,381,890</b>	<b>-2,532,962</b>	<b>-64.70%</b>

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:46 AM

**Grand Totals**

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	346,361	419,317	3,914,852	606,005	1,381,890	-2,532,962	-64.70%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:47 AM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>8600 State Revenues</b>							
8618 Instructional Equipment & Library Material	0	0	3,108,000	0	709,424	-2,398,576	-77.17%
<b>8600 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>3,108,000</b>	<b>0</b>	<b>709,424</b>	<b>-2,398,576</b>	<b>-77.17%</b>
<b>8800 Local Revenues</b>							
8852 Rents (Facilities)	22,425	50,565	12,000	93,531	12,000	0	0.00%
8862 Library (Equipment Revenue)	0	45,378	16,910	26,426	24,000	7,090	41.93%
8898 Local Grants	0	57,071	15,582	1,500	4,638	-10,944	-70.23%
<b>8800 Total &gt;</b>	<b>22,425</b>	<b>153,014</b>	<b>44,492</b>	<b>121,457</b>	<b>40,638</b>	<b>-3,854</b>	<b>-8.66%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	10,441	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	3,491	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>10,441</b>	<b>3,491</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8983 transfer in	0	51,205	51,205	51,205	0	-51,205	-100.00%
8991 Transfer In - From Capital Outlay	0	33,500	12,703	19,669	5,000	-7,703	-60.64%
<b>8900 Total &gt;</b>	<b>0</b>	<b>84,705</b>	<b>63,908</b>	<b>70,874</b>	<b>5,000</b>	<b>-58,908</b>	<b>-92.18%</b>
<b>8xxx Total &gt;</b>	<b>32,866</b>	<b>241,210</b>	<b>3,216,400</b>	<b>192,331</b>	<b>755,062</b>	<b>-2,461,338</b>	<b>-76.52%</b>
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>	<b>32,866</b>	<b>241,210</b>	<b>3,216,400</b>	<b>192,331</b>	<b>755,062</b>	<b>-2,461,338</b>	<b>-76.52%</b>



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

Print Date: Monday, June 18, 2012

Print Time: 9:47 AM

**Grand Totals**

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	32,866	241,210	3,216,400	192,331	755,062	-2,461,338	-76.52%

# **Exhibit H**

## **Building Fund**

# Object Analysis (Detail)

## Expense by Object - Summary

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

Print Date: Monday, June 18, 2012

Print Time: 9:47 AM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	2,683	0	0	0	0	0.00%
<b>4300 Total &gt;</b>	<b>0</b>	<b>2,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4551 Minor Equipment/Property	997	0	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>997</b>	<b>2,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>							
5173 Bond Program Mgmt	795,516	472,999	0	299,011	0	0	0.00%
5180 Contract Services	1,696,833	124,322	10,102,354	45,202	11,371,161	1,268,807	12.56%
<b>5100 Total &gt;</b>	<b>2,492,349</b>	<b>597,320</b>	<b>10,102,354</b>	<b>344,213</b>	<b>11,371,161</b>	<b>1,268,807</b>	<b>12.56%</b>
<b>5800 Other Services &amp; Expense</b>							
5839 Other Services	0	14,172	0	0	0	0	0.00%
<b>5800 Total &gt;</b>	<b>0</b>	<b>14,172</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>2,492,349</b>	<b>611,493</b>	<b>10,102,354</b>	<b>344,213</b>	<b>11,371,161</b>	<b>1,268,807</b>	<b>12.56%</b>
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	342,713	474,084	8,128,485	3,105,783	5,735,207	-2,393,278	-29.44%
<b>6100 Total &gt;</b>	<b>342,713</b>	<b>474,084</b>	<b>8,128,485</b>	<b>3,105,783</b>	<b>5,735,207</b>	<b>-2,393,278</b>	<b>-29.44%</b>
<b>6200 Building Improvements</b>							
6205 Heating/Ventilation/Air Cond.	547,468	336,069	0	0	0	0	0.00%
6237 Preliminary Plans	204,908	144,767	0	0	0	0	0.00%
6238 Working Drawings	210,375	0	0	0	0	0	0.00%
6268 Architect Fees	1,035,830	1,053,830	381,100	426,412	381,100	0	0.00%
6269 New Construction	8,194,453	12,202,290	19,374,949	5,843,194	12,966,683	-6,408,266	-33.08%
<b>6200 Total &gt;</b>	<b>10,193,035</b>	<b>13,736,957</b>	<b>19,756,049</b>	<b>6,269,605</b>	<b>13,347,783</b>	<b>-6,408,266</b>	<b>-32.44%</b>
<b>6300 Library Books</b>							
6310 PC Software	13,395	0	0	0	0	0	0.00%
<b>6300 Total &gt;</b>	<b>13,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	150,601	944,582	1,384,614	431,707	567,463	-817,151	-59.02%
6405 Instructional Equipment - New	324,452	635,281	0	30,574	0	0	0.00%
6441 PC Hardware - Non-Instructional - Replacement	0	313	0	0	0	0	0.00%
<b>6400 Total &gt;</b>	<b>475,053</b>	<b>1,580,176</b>	<b>1,384,614</b>	<b>462,281</b>	<b>567,463</b>	<b>-817,151</b>	<b>-59.02%</b>

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

Print Date: Monday, June 18, 2012

Print Time: 9:47 AM

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

Object  
 6xxx Total >  
 Building Fund (Fund 48)-Res/Unres

Actual	Actual	Budget	Actual	Budget	Variance**	(%)
09-10	10-11	11-12	11-12	12-13		
11,024,196	15,791,216	29,269,148	9,837,670	19,650,453	-9,618,695	-32.86%
13,517,542	16,405,392	39,371,502	10,181,883	31,021,614	-8,349,888	-21.21%

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

Print Date: Monday, June 18, 2012

Print Time: 9:47 AM

**Grand Totals**

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	13,517,542	16,405,392	39,371,502	10,181,883	31,021,614	-8,349,888	-21.21%

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

Print Date: Monday, June 18, 2012  
Print Time: 9:47 AM

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

Object

8800 Local Revenues

8822	Other Income
------	--------------

8800 Total >

8860 Local Interest

0000	Reserve for Contingencies
------	---------------------------

8857	Interest on Fund Balance
------	--------------------------

8860 Total >

8xxx Total >

Building Fund (Fund 48)-Res/Unres

Actual 09-10	Actual 10-11	Budget 11-12	Actual 11-12	Budget 12-13	Variance**	(%)
4,850	80,000	0	0	0	0	0.00%
4,850	80,000	0	0	0	0	0.00%
591,123	0	0	0	0	0	0.00%
0	84,123	200,000	0	200,000	0	0.00%
591,123	84,123	200,000	0	200,000	0	0.00%
595,973	164,123	200,000	0	200,000	0	0.00%
595,973	164,123	200,000	0	200,000	0	0.00%

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

Print Date: Monday, June 18, 2012  
 Print Time: 9:47 AM

Object	Actual	Actual	Budget	Actual	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	595,973	164,123	200,000	0	200,000	0	0.00%



The Budget Development Process for the District is as follows:

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

## **MONTEREY PENINSULA COLLEGE**

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

#### **Mission Statement**

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

#### **Values Statement**

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

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

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

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

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

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

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

Objective 1.4: Develop and implement ways to

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

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

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

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

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

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

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

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

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

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

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

Approved College Council April 5, 2011

Approved Governing Board May 24, 2011