

**Monterey Peninsula College**

# **Final Budget**

**Fiscal Year 2010-2011**

Pending Board Approval of  
August 24, 2010

**Monterey Peninsula College**

***Final Budget***

***2010-2011 Fiscal Year***

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# *Executive Summary*

## *2010-2011 Final Budget*

### Introduction

The District maintains accounts in seven (7) major funds. The following is a summary indicating the projected beginning balances, 2010-11 budgets, and projected ending balances for each fund:

Funds	Beginning Fund Balance 7/1/2010	Budgets 2010-2011		Ending Fund Balance 6/30/2011
		Revenue	Expense	
General				
Unrestricted	\$4,264,428	\$39,423,936	\$39,419,605	\$4,268,759
Restricted	\$0	\$5,494,907	\$5,494,907	\$0
Special Revenue				
Child Development - Unrestricted	\$0	\$533,856	\$533,856	\$0
Child Development - Restricted	\$0	\$250,632	\$250,632	\$0
Student Center	\$199,444	\$275,200	\$260,235	\$214,409
Parking	\$63,928	\$460,000	\$431,749	\$92,179
<b>Total Operating Funds</b>	<b>\$4,527,800</b>	<b>\$46,438,531</b>	<b>\$46,390,984</b>	<b>\$4,575,347</b>
Debt Service				
Student Center	\$20,905	\$19,425	\$19,425	\$20,905
Lease Payments	\$103,491	\$239,783	\$239,783	\$103,491
Capital Projects	\$352,946	\$342,741	\$600,664	\$95,023
Building	\$72,793,221	\$220,000	\$66,341,480	\$6,671,741
Self Insurance	\$8,479,076	\$7,163,249	\$6,906,139	\$8,736,186
Fiduciary				
Financial Aid	\$12,881	\$4,300,000	\$4,300,000	\$12,881
Associated Students	\$90,600	\$122,000	\$122,000	\$90,600
Scholarship and Loans	\$272,948	\$2,940,000	\$2,940,000	\$272,948
Trust Funds	\$223,917	\$590,000	\$520,000	\$293,917
Orr Scholarship	\$47,624	\$4,300	\$15,000	\$36,924
<b>Total</b>	<b>\$86,925,409</b>	<b>\$62,380,029</b>	<b>\$128,395,475</b>	<b>\$20,909,963</b>
Notes: Beginning Balance is prior to audit of 2009-2010 fiscal year end.				
Ending Balance is calculated based on Beginning Balance and Budgets				

Projections show positive beginning balances for all funds of the District, and revenues and expenses budgeted for the 2010-11 result in positive year end balances for all funds.

Significant portions of the District's operating budgets are dependent on funding from the state and the state does not yet have an approved budget. However, considering the economic issues facing the state, budgets proposed in the Governor's May Revise and the current Democratic legislative plan both recommend a very favorable budget for community colleges. The proposals include:

- 2.21% for growth, included in both proposals
- May Revise includes 0.39% negative cost of living allowance (COLA), Democratic plan rejects
- May Revise cuts \$10 million from EOP&S and \$10 million from part-time faculty compensation, Democratic plan rejects both
- May Revise increases \$20 million for career technical education, Democratic plan rejects
- The Democratic plan also proposes:
  - Augmentation of \$35 million to backfill 1-time federal ARRA funding
  - \$25 million augmentation to support workforce training enrollments
  - JPA to borrow against for mandate reimbursements from the state

A final approved state budget is not anticipated until mid September and the District may need to approve revisions to this budget to accommodate differences. The District's Final Budget was constructed assuming income from the state would be basically the same as 2009-10 (i.e. no growth, no negative COLA, and EOP&S and part-time faculty compensation would not change).

Without a COLA, all increased costs for the District needed to be absorbed by cutting current budgets. In addition, the District is currently dealing with deferrals of state payments totaling \$4 million and it is probable that the state will experience additional cash flow issues that will further negatively impact the District. The District maintains adequate reserves that should provide sufficient cash to continue operations without external borrowing; however, the deferrals do result in reduced interest income for the District.

The major financial issue facing the District this year is the projected 25% increase in costs for medical benefits. The District has been working with employee groups to implement cost containment measures to offset the increase. Agreements with the employee groups have been approved and this Final Budget projects expenses to be approximately the same as last year.

### **Institutional Goals**

Progress on institutional goals this year that require additional resources continue to be made despite the difficult economic times and impact on District finances.

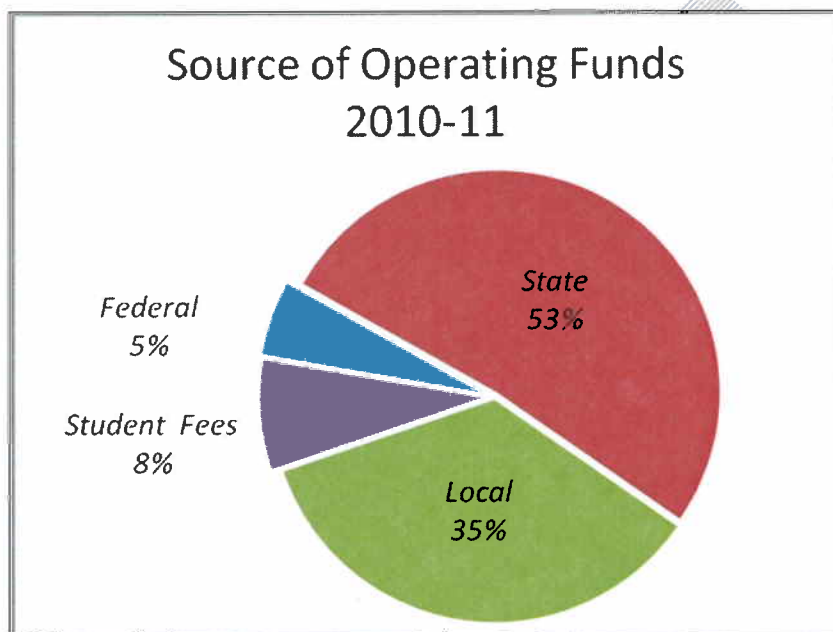
- Goal 3 to "grow enrollments and...teach employable skills." Adjunct budgets have been increased \$253,931 to allow for additional class offerings.
- Goal 5 to "provide educational programs and services in Seaside and Marina..." Total FTES at the Ed Center was reported at 342 for the 2009-10 fiscal year and additional Class offerings are planned for the 2010-11 fiscal year.
- Goal 6 to "ensure adequate levels of personnel to support current programs..." The District has created 14 additional regular classified positions to support current programs and eliminated part-time temporary substitute positions in the same areas.
- Goal 7 to "maintain and improve District facilities." Facility projects being worked on in the 2010-11 fiscal year include: completion of new Student Services building and renovations of Auto Technology and Business Computer Science buildings, parking lots B and C, and bus stop, maintenance repairs to the Music building, addition of swing space village on campus, substantial completion of the Ed Center in Marina, and starting renovations on the pool and tennis courts, Gym, Theater, Humanities, and old Student Service buildings.



## Long Term Outlook

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

- Economy in California - 53% of the District's operating income is from the state, making the state budget a major factor in finances for the District.

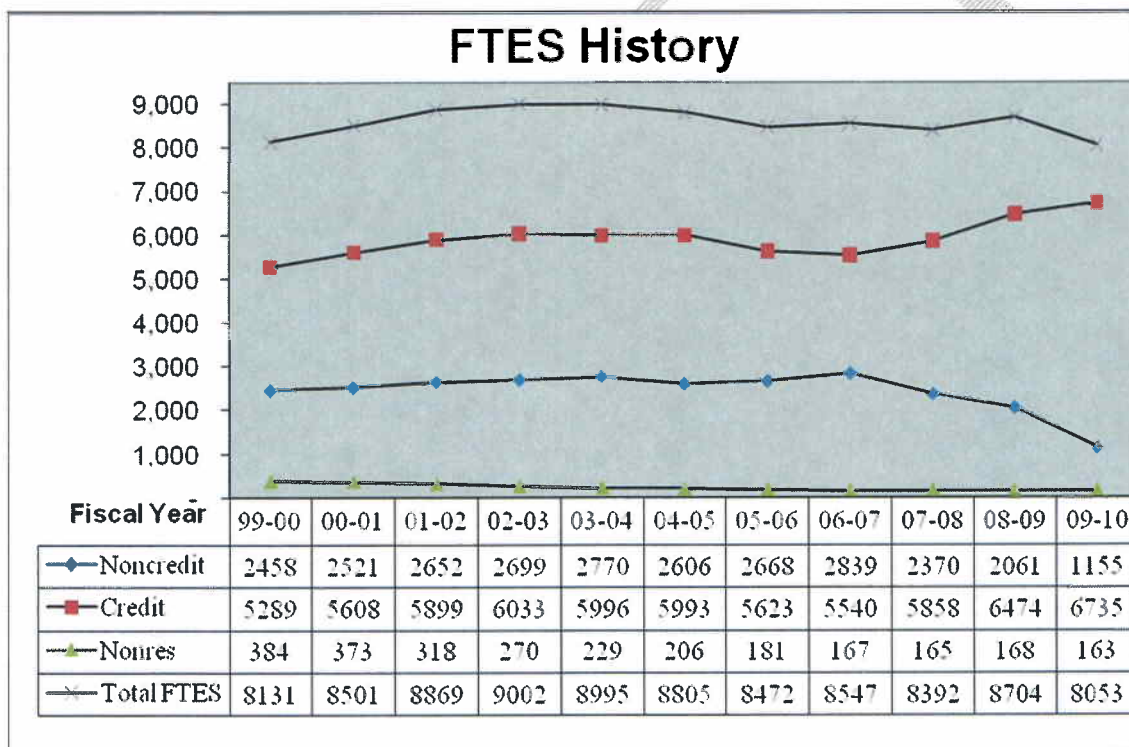


The state's fiscal year began on July 1, 2010, and the legislature failed to pass a budget by the deadline of June 15, 2010 and the state budget is now more than two months overdue. The state faces an estimated \$19.1 billion deficit, after trimming billions of dollars from state spending last year and temporarily raising some taxes. On July 28, 2010, the governor declared a financial state of emergency and ordered furloughs for 150,000 state workers. Although legislative leaders are meeting, sides are very polarized and both Democratic and Republican legislators have mentioned the possibility of not reaching an agreement until the next governor takes office in January 2011.

The nation and California entered 2009 at the peak of the worst recession since the Great Depression. Monthly job losses were high, unemployment was increasing at an alarming rate, and national economic output was declining. The ranks of the unemployed increased from about 7.5 million to 14.7 million in the nation and from 1.1 million to more than 2.2 million in California during the recession. The Employment Development Department reports the state unemployment rate at 12.2% and Monterey County at 10.8% for June 2010. The recession that began in December 2007 hasn't officially been declared over, but most economists believe the recovery began in July 2009. Slow hiring continues to be the biggest hurdle facing the economy. Jobs must be created for the economy to recover and the outlook is a long and slow recovery.

- Enrollments at MPC – The four largest sources of revenue (apportionment, lottery, nonresident fees, part-time faculty compensation) totaling 99% of the Unrestricted General Fund are dependent on enrollments, both in-state and nonresident. The demand for classes has increased fueled by the downturn in the economy (unemployment), caps on enrollments at UC and CSU, and the increase in high school graduates (tidal wave 2).

The state has not provided additional funding for enrollment growth for the past several years limiting the District's ability to offer additional classes. The District has been working to improve stability, increase efficiency, and maintain priority in basic skills, transfer, and career technical offerings. In 2007-08, an emphasis was put on increasing credit enrollments and decreasing dependence on noncredit instructional service agreements. This continues and the District reported its highest level of credit enrollments this past year. Although total enrollments have declined, Apportionment income continues to be maximized because of the higher rate of payment received for credit FTES.



The state continues to push colleges to prioritize courses that are of greater public interest to help in economic recovery and to deemphasize courses offered primarily to provide recreational or avocational pursuit. The District has some vulnerability here if changes were to be mandated.

Although it is not probable to see any significant population growth in the District's service area in the near future, it is believed demand for classes will continue to outpace availability for at least the next few years because of high unemployment, caps on enrollments at UC and CSU, and tidal wave 2. As the economy and the job market

improve, enrollments could be adversely affected in the future. Continued growth in core credit enrollments appears possible through improved retention and outreach, schedule improvements, and new and expanded programs.

- Employee compensation – District labor contracts tie increases in compensation to increases in apportionment income. Apportionment is the District’s largest single source of revenue, making up 95% of the Unrestricted General Fund income (81.6% of the District’s total Operating Fund income). Employee compensation includes salaries and fringe benefits and accounts for 83% of the District’s Unrestricted General Fund expenses (80% of the District’s total Operating Fund expenses). Although cost of benefits may increase at a different rate than apportionment income, the contract provision significantly helps keep future changes in revenues and expenses in balance.
- Cost trends for expenses – Costs for operating expenses are expected to continue to increase faster than inflation.
  - The District is self-insured for medical. Medical expenses nationwide continue to see double digit increases with no end in sight. A 25% increase in expenses was projected for the District’s self funded medical including 12% for industry trend. The projected increase will hopefully be mitigated through a number of negotiated cost containment measures. Future cost containment measures will be needed to keep the District’s medical below industry trends and avoid future double digit increases.
  - The District’s practice of providing medical coverage continuation after retirement at District expense and accounting rules requiring the recording of the retiree medical liability (GASB 45) will continue to take a larger portion of the District’s budget.
  - Costs for retirement plans are projected to increase significantly over the next several years. Required employer contribution rates to the Public Employee Retirement System (PERS) are scheduled to be increased from the current 10.707% to 14.507% by 2013-14. This 3.8% increase will mean an additional \$356K in annual expenses. The State Teachers Retirement System (STRS) will need a 14% increase in contributions to make up a \$22.5B shortfall. A 14% increase in the District’s contribution would increase annual expenses \$197K.
  - Costs for energy have seen significant swings both up and down. For the 2010-11 fiscal year, expenses are projected to be down because of very favorable electricity rates negotiated by the Leagues consortium and District’s reduced utilization from conservation measures. However, rates are projected to increase beyond normal inflation in the future. The District should continue an aggressive campaign to implement additional conservation measures.
  - Other operating expenses projected to increase faster than COLA increases would include maintenance contracts, supplies, and equipment.

## *Conclusion*

All funds are balanced and positive year-end balances (reserves) are projected. Minimal use of one-time solutions has been used to balance on-going budgets.

A state budget has not yet been approved and budgets in the operating funds of the District were constructed using the same state funding as received in the last fiscal year (2009-2010). Current discussions by the state legislature do not indicate any significant cuts to community colleges; however, the final budget approved by the state will likely alter some District assumptions which will require adjustments to the District's budgets. The state's budget problems will likely continue and will have a negative impact on future funding for the District.

Diligent planning in course offerings that will be fully supported by the state will be needed to enable the District to maintain stable enrollments and receive maximum apportionment funding from the state.

Revenue has been flat and expenses continue to increase because of inflation for the past several years. The District has been able to maintain balanced budgets through improved efficiencies and realignment of resources but at the cost of reduced service levels. Flat revenue and increasing expenses are likely to continue for at least the next several years and it will become more difficult to realign resources and further reduce programs and services. The need for future reductions is certain and planning for them needs to be done well in advance to allow programs sufficient time to accommodate changes.

## Summaries by Fund

The District maintains accounts in seven (7) major funds. Revenue is budgeted by the source of the funding and expenses are budgeted by their function. The District's financial activities for day-to-day operating revenues and expenses are recorded in the General and Special Revenue Funds (aka Operating Funds).

### **General Fund**

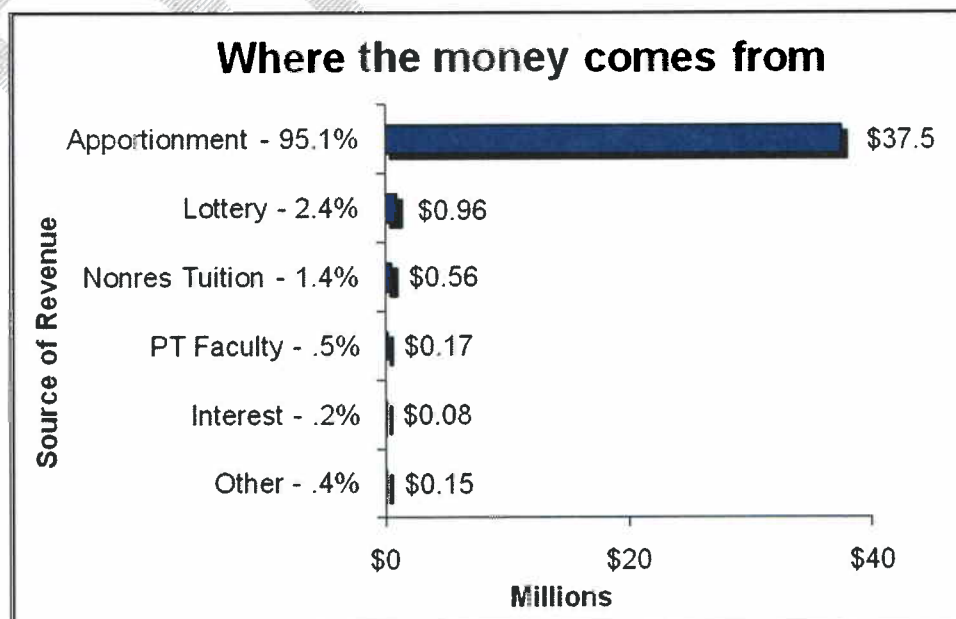
The General Fund includes the general operating budgets for the District. Some monies are restricted as to their use and the fund is therefore separated by unrestricted and restricted.

### **Unrestricted General Fund**

The District's primary financial activities for day-to-day operating revenues and expenses occur in the Unrestricted General Fund (UGF). Amounts budgeted for revenue and expense in the Unrestricted General Fund show revenue to exceed expenses by \$4,331 and an ending balance of \$4,268,759 (10.8% of budgeted revenues).

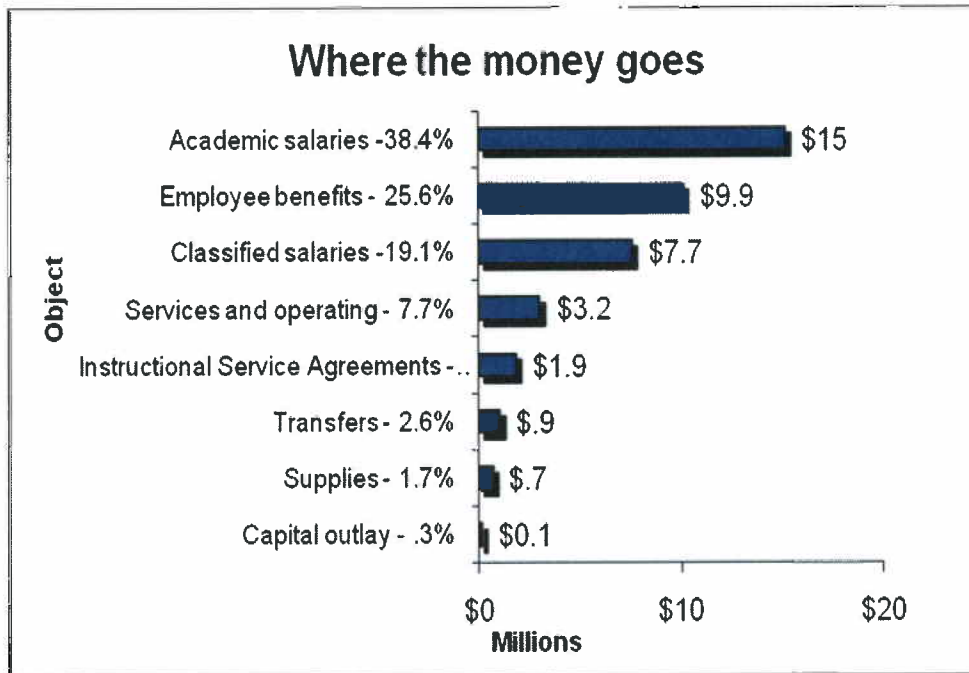
The Final Budget indicates total UGF revenue is budgeted to decrease \$248,236 (0.6%) from the current 2009-2010 Revised Budget. The largest single item accounting for the change is the projection of a reduction in budgeted interest income of \$255,000.

Apportionment is the largest source of revenue and represents 95% of total unrestricted income. Apportionment is calculated by the State Chancellor's office based on in-state enrollments referred to as full time equivalent students (FTES) at the District. This Final Budget uses the same in-state FTES as the District projects to generate for 2009-2010 (7890). No new apportionment funds are budgeted for growth or a COLA. The four largest sources of revenue (apportionment, lottery, nonresident fees, part-time faculty compensation) total 99% of the Unrestricted General Fund are dependent on enrollments, both in-state and nonresident.





Total expenses are projected to decrease \$171,177 (0.4%) from the current 2009-2010 Revised Budget. The largest portions of expenses are for people with salaries and corresponding fringe benefits for employees accounting for 83% of total expenses. The cost of employee benefits continues to be the second largest expense in the budget, currently representing 25.6% of total expenses.



Labor contracts with the faculty and staff have been settled and increases for total compensation (salaries and benefits) are tied to increases in Apportionment revenue. Because no increases are included in this budget for Apportionment COLA or growth, no increases for compensation have been budgeted. Should a COLA or growth be realized, corresponding increases in compensation would also be realized.

The UGF budget includes \$124,839 from one-time funding sources.

#### Restricted General Fund

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

Budgets for state programs are based on the last years' state budget. One-time funding of \$68,674 from the UGF is being used to balance Disabled Students Programs and Services (DSP&S). Funds budgeted for all programs total just under \$5.5 million including:

Disabled Students Programs and Services (DSP&S)	\$ 834,507
Extended Opportunities Programs and Services (EOP&S)	\$ 554,408
Marine Advanced Technology Education (MATE)	\$ 372,731
Upward Bound	\$ 369,995
Math Science Upward Bound (MSUB)	\$ 358,042
Health Services	\$ 350,600
Matriculation - CR/NCR	\$ 346,349
New Scholars	\$ 249,046
Student Financial Aid Allowance (SFAA/BFAP)	\$ 222,047
Enrollment Growth- Nursing	\$ 166,870
CalWorks/TANF	\$ 147,208
Perkins I-C Student Support Structure	\$ 144,360
Federal Work Study	\$ 136,838
Lottery	\$ 117,000
Workability	\$ 111,828
Tech Prep	\$ 69,708
CARE	\$ 63,517
Marine Tech Mentor/Intern	\$ 59,930

### **Special Revenue Fund**

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

Revenues and expenses for child development services are recorded in the CDC fund. The CDC Fund includes monies that are restricted as to their use and the fund is therefore separated by unrestricted and restricted. The CDC Fund has a total budget of \$784,488 (unrestricted and restricted). The fund has no reserves and a transfer of \$466,158 (59% of their total budget) from the Unrestricted General Fund is budgeted to balance current year expenses.

The Student Center Fund is maintained to record financial transactions of the Student Center building that was partially constructed using lease revenue bonds. The Student Center Fund receives revenue primarily from student use fees and commissions from the bookstore and cafeteria. The bond requires income to be used to make debt payments and maintain the facility. A transfer of \$19,425 is budgeted to the Debt Service Fund for the required payment. Half of the Student Activity Coordinator in the Student Center Fund is paid by the Unrestricted General Fund. The reserve in the fund, projected to be over \$214 thousand by year end, will be used for maintenance on the building.

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

Expenses in this fund are for parking security and maintenance and improvements to the parking lots. The fund is projected to have a reserve of over \$92 thousand which will be used for future parking related repairs and improvements. This year, the fund is being assessed \$9,700 as a cost for electricity for parking lot lighting.

### **Debt Service Fund**

Long-term debt principal, interest, and related costs of the District are accounted for in the Debt Service Fund. There are two obligations accounted for in this fund: the annual long-term debt payment for the Student Center and the capital lease for energy conservation projects (SunTrust lease) both requiring annual payments. Student Use Fees in the Student Center operating accounts pay the Student Center required payment of \$19,425. A transfer from the Unrestricted General Fund representing projected energy savings is budgeted to cover the required payments to SunTrust. Normally, the annual payment is \$275,324; however, this year the payment will be \$239,783 because of a 1-time construction work credit of \$35,541.

### **Capital Projects Fund**

Non-bond expenses for all major acquisition, construction and maintenance projects are accounted for in the Capital Projects Fund. State funded projects include the renovation of old Student Services and Humanities and demolition of Business/Humanities, and carry over state scheduled maintenance funds to rebuild art lockers. Local projects include IPP & FPP processing, donations for the Library & Technology Center and athletic facilities, and District expenses for Fort Ord including environmental insurance required by FORA. Current expenses budgeted total \$600,664.

### **Building Fund**

Expenses associated with Measure 1, the \$145 million Proposition 39 bond, are accounted for in the Building Fund. At this time, the budget balances for all currently active projects, \$66,341,480 are being included in the Tentative Budget. The Board will be considering adjustments to bond budgets at their meeting on August 24, 2010 which will alter this total. If approved, adjustments to these budgets will need to be made.

### **Self Insurance Fund**

Expenses for the District's self insured medical benefits are budgeted and recorded in the Self Insurance Fund. Transfers are made from the various operating accounts to the Self Insurance Fund to cover the expenses. A major financial issue facing the District this year is the projected 25% increase in costs for medical benefits. Agreements with the employee groups have been approved that are intended to mitigate the projected increase:

- Academic and management employees have agreed to cost containment measures that will be implemented in 3 phases depending on actual expenses whereby the 1<sup>st</sup> phase was implemented July 1, 2010, expenses will be reviewed each 6 months for 3 years and if current expense exceed budget the subsequent phase would be implemented.
- Classified employees have agreed to the 1<sup>st</sup> phase cost containment measures and a furlough of 65 hours for the 2009-10 year.



A total contribution of \$7,163,249 is currently being budgeted including \$257,110 from classified furloughs. Expenses are budgeted at \$6,906,139 including \$6,739,038 for medical (approximately the same as last year), \$112,620 for categorical contributions for retiree benefits (OPEB GASB 45) and \$54,481 for other categorical medical (vision, dental, life & disability).

It is projected that expenses in 2009-10 will exceed budget by approximately \$1 million leaving an approximate fund balance in the Self Insurance Fund of \$7.5 million, including \$3.05 million designated for GASB 45 liability. The actuarial study completed in February 2009 calculates the actuarial accrued liability as of November 1, 2008 to be \$11,082,229. In addition, the fund balance may be further reduced in 2010-11 because the cost containment measures to be implemented in 2010-2011 for faculty and management employees will be implemented in three (3) phases. The furlough money from classified employees will be used for medical expenses that exceed budget while negotiations for additional cost containment measures are worked out with classified employees.

### **Fiduciary Fund**

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

# Monterey Peninsula College

## 3-Year Comparison

	2007-2008	2008-2009	2009-2010		2010-2011	% 2009-10 Budget to Final
	<u>Actual</u>	<u>Actual</u>	<u>Actual*</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>Unrestricted General Fund:</b>						
Income						
Federal	\$7,819	\$8,977	\$11,043	\$2,000	\$10,500	425.0%
State	\$13,691,246	\$23,875,935	\$17,778,977	\$22,071,672	\$21,092,956	-4.4%
Local	\$26,031,931	\$18,325,567	\$17,602,260	\$17,598,500	\$18,320,480	4.1%
Total Income	<u>\$39,730,997</u>	<u>\$42,210,479</u>	<u>\$35,392,280</u>	<u>\$39,672,172</u>	<u>\$39,423,936</u>	-0.6%
Expense						
Academic Salaries	\$14,634,195	\$15,745,978	\$14,917,573	\$14,948,843	\$15,116,946	1.1%
Classified Salaries	\$7,593,262	\$7,740,028	\$7,609,219	\$7,637,468	\$7,542,458	-1.2%
Fringe Benefits	\$3,976,687	\$4,159,078	\$4,192,621	\$4,328,761	\$4,457,802	3.0%
Books and Supplies	\$745,873	\$820,607	\$778,320	\$721,008	\$676,897	-6.1%
Operating	\$6,819,468	\$6,330,251	\$4,287,901	\$5,533,500	\$4,843,960	-12.5%
Capital Outlay	\$218,216	\$232,857	\$172,014	\$137,616	\$125,212	-9.0%
Transfers	\$6,122,632	\$7,092,698	\$5,994,448	\$6,283,588	\$6,656,331	5.9%
Total Expenses	<u>\$40,110,333</u>	<u>\$42,121,497</u>	<u>\$37,952,096</u>	<u>\$39,590,783</u>	<u>\$39,419,606</u>	-0.4%
<b>Restricted General Fund:</b>						
Income						
Federal	\$2,110,556	\$2,137,247	\$1,873,165	\$2,523,576	\$2,458,901	-2.6%
State	\$4,044,886	\$3,667,509	\$3,222,172	\$3,048,373	\$2,347,749	-23.0%
Local	\$504,277	\$474,331	\$535,973	\$669,250	\$688,257	2.8%
Total Income	<u>\$6,659,719</u>	<u>\$6,279,087</u>	<u>\$5,631,310</u>	<u>\$6,241,199</u>	<u>\$5,494,907</u>	-12.0%
Expense						
Academic Salaries	\$1,526,755	\$1,484,864	\$1,230,885	\$1,478,427	\$1,285,911	-13.0%
Classified Salaries	\$1,264,448	\$1,192,471	\$1,106,491	\$1,139,623	\$1,218,313	6.9%
Fringe Benefits	\$452,924	\$401,826	\$380,403	\$414,822	\$418,994	1.0%
Books and Supplies	\$462,522	\$345,857	\$199,625	\$288,868	\$111,382	-61.4%
Operating	\$1,446,868	\$1,628,262	\$1,665,069	\$1,667,774	\$1,498,249	-10.2%
Capital Outlay	\$330,272	\$152,007	\$120,622	\$389,705	\$178,400	-54.2%
Transfers	\$1,396,525	\$1,073,800	\$729,158	\$861,977	\$783,658	-9.1%
Total Expenses	<u>\$6,880,313</u>	<u>\$6,279,087</u>	<u>\$5,432,253</u>	<u>\$6,241,196</u>	<u>\$5,494,907</u>	-12.0%
<b>Unrestricted Child Development</b>						
Income	\$424,246	\$528,288	\$507,412	\$514,302	\$533,856	3.8%
Expense	\$424,246	\$528,288	\$478,650	\$514,302	\$533,856	3.8%
<b>Restricted Child Development</b>						
Income	\$253,338	\$216,594	\$255,793	\$265,567	\$250,632	-5.6%
Expense	\$253,338	\$216,594	\$286,773	\$265,567	\$250,633	-5.6%
<b>Student Center</b>						
Income	\$287,083	\$293,645	\$277,271	\$279,200	\$275,200	-1.4%
Expense	\$214,256	\$214,201	\$200,688	\$264,983	\$260,235	-1.8%

	2007-2008	2008-2009	2009-2010		2010-2011	% 2009-10
	<u>Actual</u>	<u>Actual</u>	<u>Actual*</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget to Final Bud</u>
<b>Student Revenue Bond</b>						
Income	\$42,077	\$19,484	\$20,345	\$19,875	\$19,425	-2.3%
Expense	\$20,776	\$20,325	\$19,875	\$19,875	\$19,425	-2.3%
<b>Debt Service</b>						
Income	\$440,413	\$356,607	\$170,503	\$275,324	\$239,783	-12.9%
Expense	\$416,105	\$517,063	\$68,831	\$275,324	\$239,783	-12.9%
<b>Parking</b>						
Income	\$304,314	\$325,351	\$604,395	\$446,000	\$460,000	3.1%
Expense	\$304,314	\$327,926	\$388,499	\$443,853	\$431,749	-2.7%
<b>Capital Projects</b>						
Income	\$3,062,696	\$1,005,509	\$32,866	\$245,705	\$342,741	39.5%
Expense	\$2,989,101	\$1,605,493	\$346,361	\$554,721	\$600,664	8.3%
<b>Self Insurance</b>						
Income	\$6,721,550	\$6,598,751	\$7,007,564	\$6,777,696	\$7,163,249	5.7%
Expense	\$5,291,292	\$6,010,816	\$7,149,451	\$6,777,696	\$6,906,139	1.9%
<b>Financial Aid</b>						
Income	\$2,036,953	\$2,779,674	\$4,460,481	\$4,460,481	\$4,300,000	-3.6%
Expense	\$2,071,067	\$2,779,674	\$4,460,481	\$4,460,481	\$4,300,000	-3.6%
<b>Associated Students</b>						
Income	\$96,487	\$117,593	\$110,247	\$114,000	\$122,000	7.0%
Expense	\$96,487	\$84,065	\$159,062	\$114,000	\$122,000	7.0%
<b>Scholarship and Loans</b>						
Income	\$2,072,886	\$2,289,368	\$2,911,277	\$2,915,000	\$2,940,000	0.9%
Expense	\$2,032,290	\$2,303,470	\$2,929,688	\$2,915,000	\$2,940,000	0.9%
<b>Trust Funds</b>						
Income	\$778,677	\$444,575	\$587,677	\$475,000	\$590,000	24.2%
Expense	\$855,694	\$392,038	\$537,591	\$400,000	\$520,000	30.0%
<b>Orr Scholarship</b>						
Income	\$36,929	\$46,693	\$5,221	\$6,000	\$4,300	-28.3%
Expense	\$25,675	\$24,809	\$24,544	\$30,000	\$15,000	-50.0%
<b>Building Fund</b>						
Income	\$109,937,250	\$198,008	\$595,973	\$1,700,000	\$220,000	-87.1%
Expense	\$22,925,031	\$16,162,764	\$13,421,701	\$14,029,511	\$66,341,480	372.9%

\*Actual through June 30, 2010 (prior to closing entries).

# Unrestricted General Fund Highlights

2010-2011 Final Budget

## Revenues:

Total Unrestricted General Fund income budgeted for 2010-11 is \$39,423,936, \$248,236 (.63%) less than the 2009-10 adjusted budget. The District's budget has been calculated using estimates based on a roll-over budget from the state. Although the Governor's May Revise calls for a negative cost of livings allowance (COLA) of 0.39% and 2.21% for growth, it is not believed that the state's final approved budget will provide any additional funding for community colleges.

- **Apportionment** - The largest source of unrestricted revenue, \$37,500,000 (95.2%) is based on actual enrollments of the College. These funds are referred to as apportionment and are received from student registration fees, local property taxes, and the state. Apportionment is calculated based on full time equivalent students (FTES): \$4,564.83 per credit FTES and \$2,744.96 per noncredit FTES plus a base allocation of \$3,321,545 for a single campus district and \$276,795 for a satellite campus. In state FTES of 7890.03 (6734.98 credit, and 1155.05 noncredit) as reported at July 15 Annual Period CCFS320 for 2009-10 has been used in the calculation for this budget. The state budget includes additional funding to (hopefully) avoid a property tax shortfall and no amount is included in the District's budget for a shortfall.
- **Part-Time Faculty Compensation** – The District has budgeted \$173,268, the same allocation as provided in 2009-10.
- **Lottery** – Funds received from the Lottery Commission are based on prior years FTES, including non-resident and apprenticeship. Assuming the total FTES of 8079.14 (7890.03 in-state, 163.41 non-resident, 25.7 apprenticeship) and School Services projection of \$115 per FTES results in a total of \$929,000, \$40,000 less than the 2009-10 Final Budget. (The District's Restricted General Fund includes a budget of \$145,000 for projected Prop 20 Lottery funds, assuming \$18 per FTES, resulting in total Lottery funds of \$1,074,000.)
- **Nonresident Fees** – Non-resident enrollments are projected to be \$11,000 less than budgeted in 2009-10 because of a reduction in rates from \$190 to \$182 per unit. Using 163.41 FTES reported on the July 15 CCFS320 income is budgeted at \$564,000.
- **Interest** – Interest income is budgeted at \$75,000 (assuming an average monthly balance of \$15M at 0.5%), a reduction of \$255,000 from last year's budget. (Actual interest income for last year is projected to be significantly less than the \$330,000 budgeted.)
- **Apprenticeship** – Normally apprenticeship funding is received based on actual hours of apprenticeship; however, through 2011-2012 schools have been provided a set allocation. MPC is budgeted to receive \$68,674. Although these funds are unrestricted, they are being recorded in the Restricted Fund to balance Supportive Services budgets.

## **Expenses:**

Total Unrestricted General Fund Expenses are budgeted at \$39,419,606, a decrease of \$171,178 (0.43%) from the 2009-10 adjusted budget. Projections are included for all known obligations including negotiated employee contracts.

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

Total academic salaries at \$15,116,946 are up \$268,103 from last year's adjusted budget primarily because of an increase in adjunct salaries. \$4,915,943 is budgeted for adjuncts, overloads and other non regular instructional salaries, an increase of \$253,931 from last year.

Classified salaries at \$7,542,458 are down \$128,273 from last year's adjusted budget. Major items accounting for the reduction include a reduction of \$166,084 in pay for furloughs, a reduction in hourly temp budgets of \$38,493, and turnover savings netted with an equity increase for \$109,376.

- **Fringe Benefits** – Fringe benefits are shown in two categories: salary roll-up costs and medical benefits.

Salary roll-up costs of \$4,477,802 include retirement, Medicare, FICA, unemployment, and workers comp and total 29.077% for classified employees and 13.42% for academic employees. Roll-up costs associated with salary increases for required step and column movement, longevity, and equity increases have been budgeted. Net salary roll-up costs are projected to increase by \$130,175 primarily due to an increase in unemployment from 0.3% to 0.72% and an increase in PERS from 16.709% to 17.707%.

Expenses for the District's self insured medical benefits are budgeted and recorded in the Self Insurance Fund. Transfers are made from the various operating accounts to the Self Insurance Fund to cover the expenses. This Final Budget shows transfers for medical benefits at \$5,616,476, \$132,296 more than 2009-10. The increase was required to keep the total budget in the self insurance fund the same as 2009-10 and comply with the June 14, 2010 Accounting Advisory from the Chancellor's Office concerning charges for retiree medical benefits (OPEB) against categorical programs.

- **Books and Supplies** – At \$676,897, this budget category is \$40,607 less than last year, primarily from a \$33,712 reduction in printing.
- **Services and Operating** – At \$4,843,960, this budget category is \$762,295 less than last year:
  1. **Utilities** – Total utility expenses are budgeted at \$1,162,580 (\$1,265,553 for all funds of the District), a reduction of \$83,984 from last year. Electricity is budgeted at \$624,978, natural gas at \$189,800, water at \$169,337, waste disposal at \$38,721, sewage at \$38,000 and telephone at \$98,812.

(A transfer to the Debt Services Fund of \$239,783 is also budgeted to make lease payments for the energy conservation projects completed by Siemens.)

2. Risk Management (insurance) – Budgeted basically at the same level as last year. The District is in a pool with other community colleges and is self insured for property and liability coverage. Property and liability is budgeted at \$257,400 plus \$30,000 for deductibles. Student accident insurance for athletes is budgeted at \$66,756. (A budget for student accident insurance is also included in the Restricted General Fund at \$43,449, and a transfer of \$51,205 is budgeted as a transfer in the Unrestricted General Fund to the Capital Outlay Fund for insurance required for Fort Ord properties).
  3. Instructional Service Agreements – \$1,829,216 is budgeted for Instructional Service Agreements (ISA), a decrease of \$22,291 from last year.
  4. Travel – Budgeted at \$163,803, a reduction of \$15,143 from last year.
  5. Legal Expenses – Budgeted at \$45,000 a reduction of \$34,000 from last year.
  6. Election Expenses – No funds are budgeted for election expenses, a reduction of \$95,000 from last year.
  7. Building Maintenance – Minor capital improvements remains the same as last year with a budget of \$73,285.
  8. Other Services & Expenses – Budgeted at \$389,572 represents a reduction of \$84,006 from last year primarily from reductions in advertising of \$27,798 (to \$137,419), accreditation expenses of \$12,650, postage \$7,032, 1098 processing \$5,000, and special services budget for negotiations \$5,000.
  9. Contingencies – Total general contingencies remain basically the same as last year, \$77,537; \$50,000 for unanticipated institutional expenditures (utilities, postage, telephone, etc.), \$7,740 for the Superintendent, \$8,500 total for VPs, \$5,200 total for deans, and \$6,097 for athletics.
- **Capital Outlay** – Budgeted at \$125,212, a reduction of \$11,023 from last year.
  - **Transfers** - Transfers to other funds are budgeted at \$6,656,331, an increase of \$372,743 from last year, primarily from: a transfer for classified furloughs of \$215,325, increased costs of \$132,296 in the UGF to comply with accounting changes regarding charges for OPEB against categorical programs, an increase of \$60,329 in support for CDC, and a 1-time reduction of \$35,541 for debt service. The following transfers are budgeted:

Self Insurance Fund – medical	\$5,616,476
Self Insurance Fund – furloughs	215,325
Child Development Fund	466,158
Debt Service (energy conservation)	239,783

EOP&S	67,384
Capital Outlay (insurance for Fort Ord)	51,205

- **Other** - The District records the mandatory allocation of revenue generated by Supportive Services (DSPS) classes by covering direct expenses in the Unrestricted General Fund. The revenue generated last year totaled \$303,786 and expenses of \$325,354 are budgeted for 2010-11.

### **Fund Balance:**

Revenues are budgeted to exceed expenses by \$4,330 and an ending Unrestricted General Fund balance of \$4,268,759 is projected which is 10.83% of Unrestricted General Fund revenues.

### **Use of One-time revenues to cover on-going expenses:**

The following is a list of one-time revenues used in this budget:

Debt services credit for energy conservation work not completed	\$35,541
Transfer from left over State Instructional Equip to cover library materials	\$33,500
Transfer from library donations to cover TTIP	\$36,036
Rebate from BACC Property/Liability JPA	\$19,762
<b>Monies included in the Final Budget from one-time funding sources</b>	<b><u>\$124,839</u></b>

In addition, UGF Apprenticeship funding of \$68,674 which may be eliminated after 2011/12 is being used to balance RGF accounts for Supportive Services.

# *Exhibit A*

## *Unrestricted General Fund*



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

Print Date: Tuesday, August 10, 2010

Print Time: 10:31 AM

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	6,829,376	7,134,422	7,073,780	7,001,358	7,047,116	-26,665	-0.38%
1105 Sabbatical	28,006	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	120,782	0	0	0	0	0	0.00%
<b>1100 Total &gt;</b>	<b>6,978,164</b>	<b>7,134,422</b>	<b>7,073,780</b>	<b>7,001,358</b>	<b>7,047,116</b>	<b>-26,665</b>	<b>-0.38%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1202 Non-Teaching - Executives	629,670	660,544	673,786	673,713	685,358	11,572	1.72%
1203 Non-Teaching - Deans	594,317	741,976	504,320	504,320	500,802	-3,518	-0.70%
1205 Non-Teaching - Executive Vacation Payoff	0	1,985	0	0	0	0	0.00%
1206 Associate Dean	29,991	29,428	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	48,007	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	0	24,535	0	0	0	0	0.00%
1215 Counselors	634,392	677,106	685,266	684,581	710,931	25,666	3.75%
1220 Division/Department Chairs	357,857	356,776	356,836	356,836	416,066	59,230	16.60%
1225 Academic Senate Officers	49,419	40,488	40,778	40,778	41,051	273	0.67%
1230 CTA Reassigned Time	25,563	36,446	36,611	36,611	25,071	-11,540	-31.52%
1235 Reassigned Time	272,708	340,157	339,578	339,577	337,948	-1,630	-0.48%
1240 Librarians	289,355	311,703	316,814	318,530	287,733	-29,081	-9.18%
<b>1200 Total &gt;</b>	<b>2,931,278</b>	<b>3,221,143</b>	<b>2,953,988</b>	<b>2,954,947</b>	<b>3,004,961</b>	<b>50,973</b>	<b>1.73%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	2,947,105	3,426,770	3,142,127	3,276,596	3,208,542	66,415	2.11%
1302 Hourly Teaching - Early Spring	145,399	162,374	147,626	127,524	132,387	-15,239	-10.32%
1303 Hourly Teaching - Summer	595,985	802,183	623,440	614,763	812,395	188,955	30.31%
1304 Hourly Teaching - Substitutes	42,780	59,622	57,200	59,977	57,200	0	0.00%
1305 Hourly Teaching - Retirees	6,894	6,350	0	0	13,800	13,800	0.00%
1307 Hourly Teaching - Retros	5,582	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	22,197	23,770	28,000	25,332	28,000	0	0.00%
1326 Hrly Teaching - Flex Time	99,171	109,605	110,000	97,466	110,000	0	0.00%
1328 Grading Factor	66,188	91,628	126,619	110,106	126,619	0	0.00%
1335 Hrly Inst - contract employee	564,702	526,669	427,000	460,892	427,000	0	0.00%
1340 Faculty Sal. PT Contingency	48,989	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	3,279	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	10,633	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	12,982	0	0	0	0	0	0.00%

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

Print Date: Tuesday, August 10, 2010

Print Time: 10:31 AM

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

Object	Actual 07-08	Actual 08-09	Adj Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1360 Hourly Teaching Flex Time (Retro)	1,256	0	0	0	0	0	0.00%
1365 Hourly Teaching Grading Factor (Retro)	1,187	0	0	0	0	0	0.00%
1370 Hourly Teaching Student Advisement (Retro)	648	0	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	831	0	0	0	0	0	0.00%
1380 Unknown	0	0	0	10,280	0	0	0.00%
<b>1300 Total &gt;</b>	<b>4,575,810</b>	<b>5,208,972</b>	<b>4,662,012</b>	<b>4,782,936</b>	<b>4,915,943</b>	<b>253,931</b>	<b>5.45%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	117,360	127,294	127,888	123,144	124,597	-3,291	-2.57%
1402 Hourly Non-Teaching - Early Spring	9,448	23,834	6,101	12,709	4,000	-2,101	-34.44%
1403 Hourly Non-Teaching - Summer	15,221	38,593	22,778	42,479	18,034	-4,744	-20.83%
1405 Hourly Non-Teaching - Retirees	3,685	0	0	0	0	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	2,295	0	2,295	0	0.00%
1435 Hrly Non-Inst - contract employee	654	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	2,106	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	172	0	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	4	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	293	0	0	0	0	0	0.00%
<b>1400 Total &gt;</b>	<b>148,943</b>	<b>189,721</b>	<b>159,063</b>	<b>178,332</b>	<b>148,926</b>	<b>-10,137</b>	<b>-6.37%</b>
<b>1xxx Total &gt;</b>	<b>14,634,195</b>	<b>15,754,258</b>	<b>14,848,843</b>	<b>14,917,573</b>	<b>15,116,946</b>	<b>268,103</b>	<b>1.81%</b>
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	4,102,626	4,388,671	4,554,867	4,410,632	4,603,254	48,387	1.06%
2102 Managers	835,526	858,299	854,228	851,178	854,228	0	0.00%
2103 Supervisors	145,244	150,214	156,368	154,435	156,368	0	0.00%
2104 Confidential	539,407	431,517	355,257	348,327	365,157	9,900	2.79%
2107 Classified Retro	1,303	0	0	5,907	0	0	0.00%
2110 Accrued Vacation Payoff	14,423	4,864	22,599	26,121	0	-22,599	-100.00%
2114 NI Classified-Educ Incentive	8,100	10,489	0	10,396	0	0	0.00%
2120 MSC Salary Equity Contingency	0	0	35,710	0	0	-35,710	-100.00%
2130 Class. Sal. Contingency	0	0	0	0	-166,819	-166,819	0.00%
2147 Classified retro 07-08	79,891	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	23,881	0	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>5,750,401</b>	<b>5,844,055</b>	<b>5,979,029</b>	<b>5,806,995</b>	<b>5,812,189</b>	<b>-166,841</b>	<b>-2.79%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							

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

Print Date: Tuesday, August 10, 2010

Print Time: 10:31 AM

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2201 Instructional Aid	577,688	645,723	688,196	683,659	715,628	27,432	3.99%
2203 Supervisor (Instructional)	67,878	68,904	68,904	68,904	68,904	0	0.00%
2210 Instructional Overtime	12,225	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	5,030	4,300	0	700	0	0	0.00%
2247 Instructional Classified retro 07-08	11,650	0	0	0	0	0	0.00%
2257 MSC retro 07-08	1,026	0	0	0	0	0	0.00%
<b>2200 Total &gt;</b>	<b>675,497</b>	<b>718,927</b>	<b>757,100</b>	<b>753,263</b>	<b>784,532</b>	<b>27,432</b>	<b>3.62%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	117,065	121,759	125,316	117,833	136,794	11,478	9.16%
2302 Hourly Student Help	10,807	7,252	5,560	458	2,873	-2,687	-48.33%
2303 Hourly Overtime	147,506	149,348	57,294	103,880	56,714	-580	-1.01%
2304 Hourly Professional Experts	22,914	23,983	18,733	17,150	11,756	-6,977	-37.24%
2306 Hourly Temporary	253,103	217,254	86,849	121,455	48,356	-38,493	-44.32%
2310 Accrued Vacation payoff	695	2,636	0	25,856	0	0	0.00%
2312 Overtime	-9,381	-8,084	0	-4,793	0	0	0.00%
2313 Unknown	0	0	0	2,660	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	1,250	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	3,065	0	0	2	0	0	0.00%
2348 Hrly PT perm retro 07-08	1,786	0	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>547,561</b>	<b>515,398</b>	<b>293,752</b>	<b>384,501</b>	<b>256,493</b>	<b>-37,259</b>	<b>-12.68%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	63,121	78,243	68,033	61,634	64,956	-3,077	-4.52%
2402 Hourly, Part Time, Permanent	332,631	337,820	352,809	358,684	467,328	114,519	32.46%
2403 Professional Experts (Instructional)	115,611	106,189	131,814	164,881	113,497	-18,317	-13.90%
2404 Hourly Temporary	72,065	136,557	76,193	65,993	31,463	-44,730	-58.71%
2405 Summer	5,829	9,218	10,500	8,041	10,500	0	0.00%
2406 Early Spring	1,196	678	1,500	1,124	1,500	0	0.00%
2407 Hourly Overtime (Instructional)	17,144	995	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	3,842	3,100	0	2,953	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	2,500	400	0	1,150	0	0	0.00%
2447 Hrly PT perm retro 07-08	5,864	0	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>619,803</b>	<b>673,200</b>	<b>640,849</b>	<b>664,459</b>	<b>689,244</b>	<b>48,395</b>	<b>7.55%</b>
<b>2xxx Total &gt;</b>	<b>7,593,262</b>	<b>7,751,580</b>	<b>7,670,731</b>	<b>7,609,219</b>	<b>7,542,458</b>	<b>-128,273</b>	<b>-1.67%</b>

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:31 AM

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>3110 STRS Instructional</b>							
1101 Teaching	562,108	586,240	576,801	575,594	574,427	-2,373	-0.41%
1105 Sabbatical	2,311	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	9,853	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	204,018	234,766	259,224	211,168	264,712	5,488	2.12%
1302 Hourly Teaching - Early Spring	11,416	12,614	12,178	9,164	10,922	-1,256	-10.31%
1303 Hourly Teaching - Summer	45,214	59,479	51,433	42,867	67,029	15,596	30.32%
1304 Hourly Teaching - Substitutes	3,011	3,720	4,719	4,317	4,719	0	0.00%
1305 Hourly Teaching - Retirees	0	0	0	0	1,139	1,139	0.00%
1307 Hourly Teaching - Retros	461	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	1,528	1,668	2,310	1,677	2,310	0	0.00%
1326 Hrly Teaching - Flex Time	7,348	7,765	9,075	6,598	9,075	0	0.00%
1328 Grading Factor	3,915	5,616	10,446	6,853	10,446	0	0.00%
1335 Hrly Inst - contract employee	46,588	43,200	35,228	37,564	35,228	0	0.00%
1340 Faculty Sal. PT Contingency	3,385	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	256	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	877	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	966	0	0	0	0	0	0.00%
1360 Hourly Teaching Flex Time (Retro)	93	0	0	0	0	0	0.00%
1365 Hourly Teaching Grading Factor (Retro)	70	0	0	0	0	0	0.00%
1370 Hourly Teaching Student Advisement (Retro)	49	0	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	63	0	0	0	0	0	0.00%
1380 Unknown	0	0	0	848	0	0	0.00%
2201 Instructional Aid	1,810	2,822	0	3,010	0	0	0.00%
2247 Instructional Classified retro 07-08	37	0	0	0	0	0	0.00%
2403 Professional Experts (Instructional)	0	0	0	5,509	0	0	0.00%
2404 Hourly Temporary	139	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	1,807	1,807	792	1,807	792	0	0.00%
5209 Automobile Allowance	619	619	0	619	0	0	0.00%
<b>3110 Total &gt;</b>	<b>907,939</b>	<b>960,315</b>	<b>962,206</b>	<b>907,595</b>	<b>980,799</b>	<b>18,594</b>	<b>1.93%</b>
<b>3120 STRS Non-Instructional</b>							
1202 Non-Teaching - Executives	51,948	54,495	55,587	55,587	56,542	955	1.72%
1203 Non-Teaching - Deans	38,881	41,746	21,265	21,265	20,624	-641	-3.01%
1206 Associate Dean	2,474	512	0	0	0	0	0.00%

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

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1209 Non Teaching Retro (07-08)	3,647	0	0	0	0	0	0.00%
1215 Counselors	48,534	49,138	49,596	49,596	50,851	1,255	2.53%
1220 Division/Department Chairs	29,523	29,434	29,439	29,439	34,325	4,887	16.60%
1225 Academic Senate Officers	4,077	3,340	3,364	3,364	3,387	23	0.67%
1230 CTA Reassigned Time	2,109	3,007	3,020	3,020	2,068	-952	-31.52%
1235 Reassigned Time	19,277	24,371	28,233	24,209	23,960	-4,274	-15.14%
1240 Librarians	23,872	25,716	32,236	26,279	23,738	-8,498	-26.36%
1401 Hourly Non-Teaching - Fall/Spring	10,235	11,113	9,063	8,590	9,122	59	0.65%
1402 Hourly Non-Teaching - Early Spring	779	1,722	503	684	330	-173	-34.44%
1403 Hourly Non-Teaching - Summer	723	3,263	1,879	3,505	1,380	-499	-26.56%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	189	0	189	0	0.00%
1435 Hrly Non-Inst - contract employee	54	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	173	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	14	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	24	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	963	0	963	0	0.00%
5209 Automobile Allowance	0	0	567	0	567	0	0.00%
<b>3120 Total &gt;</b>	<b>236,344</b>	<b>247,855</b>	<b>235,906</b>	<b>225,538</b>	<b>228,046</b>	<b>-7,860</b>	<b>-3.33%</b>
<b>3210 PERS Instructional</b>							
1101 Teaching	7,114	7,545	13,744	7,986	9,032	-4,712	-34.28%
1109 Teaching Retro (07-08)	126	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	656	1,996	0	3,039	0	0	0.00%
1303 Hourly Teaching - Summer	189	138	0	438	0	0	0.00%
1304 Hourly Teaching - Substitutes	12	21	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	10	43	0	48	0	0	0.00%
1340 Faculty Sal. PT Contingency	8	0	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	0	0	0	0	0	0	0.00%
2201 Instructional Aid	90,621	100,461	114,991	108,178	126,716	11,726	10.20%
2203 Supervisor (Instructional)	11,068	11,320	11,513	11,513	12,201	688	5.97%
2247 Instructional Classified retro 07-08	1,826	0	0	0	0	0	0.00%
2257 MSC retro 07-08	167	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	16,141	16,528	15,377	16,620	19,437	4,060	26.41%
2403 Professional Experts (Instructional)	1,565	385	108	108	0	-108	-100.00%
2404 Hourly Temporary	2,234	2,618	1,300	1,712	0	-1,300	-100.00%



# Object Analysis (Detail)

## Expense by Object - Summary

### General Fund (Fund 01)-Unrestricted

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2405 Summer	92	403	0	175	0	0	0.00%
2406 Early Spring	0	0	0	45	0	0	0.00%
2447 Hrly PT perm retro 07-08	328	0	0	0	0	0	0.00%
<b>3210 Total &gt;</b>	<b>132,158</b>	<b>141,459</b>	<b>157,033</b>	<b>149,864</b>	<b>167,387</b>	<b>10,353</b>	<b>6.59%</b>
<b>3220 PERS Non-Instructional</b>							
1203 Non-Teaching - Deans	11,449	23,627	41,199	23,939	26,854	-14,344	-34.82%
1209 Non Teaching Retro (07-08)	354	0	0	0	0	0	0.00%
1215 Counselors	4,291	7,684	14,053	8,166	10,125	-3,928	-27.95%
1235 Reassigned Time	3,634	4,219	7,709	4,479	5,089	-2,620	-33.98%
1401 Hourly Non-Teaching - Fall/Spring	0	0	978	1,344	978	0	0.00%
2101 Non-Instructional Classified	670,808	725,487	761,073	757,374	815,098	54,025	7.10%
2102 Managers	132,916	141,005	139,560	142,294	151,258	11,699	8.38%
2103 Supervisors	23,683	24,677	26,128	25,804	27,688	1,561	5.97%
2104 Confidential	87,956	70,839	59,360	58,202	64,658	5,298	8.93%
2107 Classified Retro	0	0	0	987	0	0	0.00%
2147 Classified retro 07-08	12,826	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	3,831	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,647	4,835	1,684	5,048	2,029	345	20.51%
2303 Hourly Overtime	178	287	386	0	386	0	0.00%
2304 Hourly Professional Experts	0	234	54	0	54	0	0.00%
2306 Hourly Temporary	8,804	13,821	2,700	5,412	2,500	-200	-7.41%
2347 Classified hourly retro NI (07-08)	468	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	35	0	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>962,881</b>	<b>1,016,717</b>	<b>1,054,882</b>	<b>1,013,050</b>	<b>1,106,718</b>	<b>51,836</b>	<b>4.91%</b>
<b>3310 OASDI (FICA) Instructional</b>							
1101 Teaching	4,739	4,962	5,100	5,100	5,230	130	2.56%
1109 Teaching Retro (07-08)	84	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	447	1,579	0	2,231	0	0	0.00%
1302 Hourly Teaching - Early Spring	0	0	0	73	0	0	0.00%
1303 Hourly Teaching - Summer	38	517	0	1,263	0	0	0.00%
1304 Hourly Teaching - Substitutes	8	14	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	7	46	0	58	0	0	0.00%
1335 Hrly Inst - contract employee	0	188	0	345	0	0	0.00%
1340 Faculty Sal. PT Contingency	5	0	0	0	0	0	0.00%

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

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1355 Hourly Summer (Retro)	4	0	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	0	0	0	0	0	0	0.00%
2201 Instructional Aid	34,327	37,699	42,668	39,870	44,369	1,701	3.99%
2203 Supervisor (Instructional)	4,208	4,272	4,272	4,272	4,272	0	0.00%
2210 Instructional Overtime	758	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	328	256	0	27	0	0	0.00%
2247 Instructional Classified retro 07-08	693	0	0	0	0	0	0.00%
2257 MSC retro 07-08	64	0	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	6	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	6,875	6,729	7,319	6,636	8,728	1,409	19.25%
2403 Professional Experts (Instructional)	645	145	40	104	0	-40	-100.00%
2404 Hourly Temporary	914	961	380	700	0	-380	-100.00%
2405 Summer	0	148	0	219	0	0	0.00%
2406 Early Spring	0	0	0	17	0	0	0.00%
2407 Hourly Overtime (Instructional)	1,062	71	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	224	0	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	36	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	125	0	0	0	0	0	0.00%
<b>3310 Total &gt;</b>	<b>55,592</b>	<b>57,593</b>	<b>59,780</b>	<b>60,915</b>	<b>62,599</b>	<b>2,820</b>	<b>4.72%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
1203 Non-Teaching - Deans	6,041	13,112	15,287	12,300	15,550	263	1.72%
1209 Non Teaching Retro (07-08)	232	0	0	0	0	0	0.00%
1215 Counselors	2,795	4,965	5,214	5,126	5,863	648	12.43%
1235 Reassigned Time	2,364	2,687	2,860	2,772	2,947	86	3.02%
1401 Hourly Non-Teaching - Fall/Spring	0	0	372	232	372	0	0.00%
1402 Hourly Non-Teaching - Early Spring	0	184	0	0	0	0	0.00%
2101 Non-Instructional Classified	252,448	270,161	282,402	271,380	285,402	3,000	1.06%
2102 Managers	47,734	51,153	51,785	51,616	52,962	1,178	2.27%
2103 Supervisors	9,005	9,288	9,695	9,550	9,695	0	0.00%
2104 Confidential	33,045	26,579	22,026	21,481	22,640	613	2.79%
2107 Classified Retro	81	0	0	366	0	0	0.00%
2110 Accrued Vacation Payoff	894	302	1,401	1,614	429	-972	-69.38%
2114 NI Classified-Educ Incentive	502	471	0	358	0	0	0.00%
2147 Classified retro 07-08	4,831	0	0	0	0	0	0.00%

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
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Object	Actual 07-08	Actual 08-09	Adj Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2157 MSC Retro 07-08	1,443	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	173	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	704	1,918	625	1,852	710	86	13.72%
2303 Hourly Overtime	8,918	9,162	3,552	6,430	3,515	-37	-1.04%
2304 Hourly Professional Experts	0	88	18	0	18	0	0.00%
2306 Hourly Temporary	4,122	5,879	825	3,641	1,000	175	21.21%
2310 Accrued Vacation payoff	0	0	0	1,603	0	0	0.00%
2312 Overtime	0	41	0	199	0	0	0.00%
2313 Unknown	0	0	0	165	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	56	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	177	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	13	0	0	0	0	0	0.00%
2404 Hourly Temporary	0	44	0	0	0	0	0.00%
2405 Summer	63	48	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>375,413</b>	<b>396,311</b>	<b>396,062</b>	<b>390,686</b>	<b>401,103</b>	<b>5,041</b>	<b>1.27%</b>
<b>3330 Medicare Instructional</b>							
1101 Teaching	78,850	82,669	85,095	84,305	86,024	929	1.09%
1105 Sabbatical	406	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	1,395	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	42,581	49,638	45,559	47,496	46,532	973	2.14%
1302 Hourly Teaching - Early Spring	1,884	2,159	2,141	1,662	1,921	-220	-10.28%
1303 Hourly Teaching - Summer	6,826	11,082	9,040	8,660	11,788	2,748	30.40%
1304 Hourly Teaching - Substitutes	608	868	829	864	829	0	0.00%
1305 Hourly Teaching - Retirees	100	92	0	0	200	200	0.00%
1307 Hourly Teaching - Retros	81	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	322	344	406	367	406	0	0.00%
1326 Hrly Teaching - Flex Time	1,361	1,572	1,595	10,035	1,595	0	0.00%
1328 Grading Factor	960	1,329	1,836	1,597	1,836	0	0.00%
1335 Hrly Inst - contract employee	6,221	6,508	6,191	5,871	6,191	0	0.00%
1340 Faculty Sal. PT Contingency	705	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	44	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	118	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	174	0	0	0	0	0	0.00%
1360 Hourly Teaching Flex Time (Retro)	17	0	0	0	0	0	0.00%



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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1365 Hourly Teaching Grading Factor (Retro)	17	0	0	0	0	0	0.00%
1370 Hourly Teaching Student Advisement (Retro)	9	0	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	10	0	0	0	0	0	0.00%
1380 Unknown	0	0	0	149	0	0	0.00%
2201 Instructional Aid	8,346	9,313	9,979	9,844	10,377	398	3.99%
2203 Supervisor (Instructional)	984	999	999	999	999	0	0.00%
2210 Instructional Overtime	177	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	73	62	0	10	0	0	0.00%
2247 Instructional Classified retro 07-08	169	0	0	0	0	0	0.00%
2257 MSC retro 07-08	15	0	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	4	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	4,823	4,898	5,116	5,201	6,776	1,661	32.46%
2403 Professional Experts (Instructional)	1,704	1,558	1,911	2,404	1,646	-265	-13.87%
2404 Hourly Temporary	1,076	1,980	1,106	957	456	-650	-58.76%
2405 Summer	85	134	152	117	152	0	0.00%
2406 Early Spring	17	10	22	16	22	0	0.00%
2407 Hourly Overtime (Instructional)	248	17	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	56	45	0	43	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	36	-30	0	17	0	0	0.00%
2447 Hrly PT perm retro 07-08	85	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	247	247	70	246	70	0	0.00%
5209 Automobile Allowance	109	109	0	109	0	0	0.00%
<b>3330 Total &gt;</b>	<b>160,939</b>	<b>175,606</b>	<b>172,047</b>	<b>180,968</b>	<b>177,820</b>	<b>5,773</b>	<b>3.36%</b>

**3340 Medicare Non-Instructional**

1202 Non-Teaching - Executives	7,049	7,465	7,692	7,651	7,860	168	2.18%
1203 Non-Teaching - Deans	8,590	10,732	7,313	7,281	7,262	-51	-0.70%
1205 Non-Teaching - Executive Vacation Payoff	0	28	0	0	0	0	0.00%
1206 Associate Dean	429	424	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	596	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	0	356	0	0	0	0	0.00%
1215 Counselors	7,618	8,196	7,299	8,343	7,671	372	5.10%
1220 Division/Department Chairs	3,510	5,157	5,174	5,165	6,033	859	16.60%
1225 Academic Senate Officers	714	587	591	591	595	4	0.67%
1230 CTA Reassigned Time	368	432	437	434	267	-170	-38.84%

**Object Analysis (Detail)**  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1235 Reassigned Time	3,799	4,730	4,924	4,860	4,900	-24	-0.48%
1240 Librarians	4,115	4,436	5,666	4,560	4,172	-1,493	-26.36%
1401 Hourly Non-Teaching - Fall/Spring	1,686	1,855	1,855	1,623	1,865	10	0.56%
1402 Hourly Non-Teaching - Early Spring	135	343	88	183	58	-30	-33.84%
1403 Hourly Non-Teaching - Summer	214	503	330	591	262	-68	-20.61%
1405 Hourly Non-Teaching - Retirees	53	0	0	0	0	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	33	0	33	0	0.00%
1435 Hrly Non-Inst - contract employee	9	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	31	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	2	0	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	0	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	4	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	59,145	63,241	66,046	63,439	66,747	702	1.06%
2102 Managers	11,991	12,327	12,386	12,223	12,386	0	0.00%
2103 Supervisors	2,106	2,172	2,267	2,233	2,267	0	0.00%
2104 Confidential	7,728	6,216	5,151	5,024	5,295	144	2.80%
2107 Classified Retro	19	0	0	86	0	0	0.00%
2110 Accrued Vacation Payoff	209	71	327	378	100	-227	-69.45%
2114 NI Classified-Educ Incentive	117	150	0	79	0	0	0.00%
2147 Classified retro 07-08	1,148	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	343	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,697	1,780	1,817	1,709	1,984	166	9.16%
2302 Hourly Student Help	0	2	0	0	0	0	0.00%
2303 Hourly Overtime	2,115	2,159	830	1,504	822	-8	-0.97%
2304 Hourly Professional Experts	277	336	271	249	170	-101	-37.27%
2306 Hourly Temporary	3,688	3,206	1,137	1,762	637	-500	-43.98%
2310 Accrued Vacation payoff	10	38	0	375	0	0	0.00%
2312 Overtime	0	10	0	47	0	0	0.00%
2313 Unknown	0	0	0	39	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	14	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	44	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	26	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	176	0	176	0	0.00%
5209 Automobile Allowance	0	0	107	0	107	0	0.00%

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>3340 Total &gt;</b>	129,586	136,965	131,916	130,427	131,670	-247	-0.19%
<b>3400 Health and Welfare Benefits</b>							
3416 Vision	39,985	39,987	38,907	39,105	38,907	0	0.00%
3417 Dental	308,406	327,032	339,768	344,302	339,768	0	0.00%
3418 Life Insurance	36,686	39,121	36,678	39,000	36,678	0	0.00%
3419 Long Term Disability Insurance	27,464	27,195	26,433	27,034	26,433	0	0.00%
3420 Life Insurance employee pymts	-3,475	-3,150	0	-1,910	0	0	0.00%
3430 Non-Medical for Categoricals (Abatement)	0	0	-55,019	0	-54,481	538	-0.98%
<b>3400 Total &gt;</b>	<b>409,064</b>	<b>430,186</b>	<b>386,767</b>	<b>447,530</b>	<b>387,305</b>	<b>538</b>	<b>0.14%</b>
<b>3510 SUI Instructional</b>							
1101 Teaching	3,403	21,336	21,221	20,959	50,739	29,518	139.10%
1105 Sabbatical	14	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	60	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	1,472	10,295	9,432	9,841	23,099	13,667	144.90%
1302 Hourly Teaching - Early Spring	73	487	441	382	955	514	116.55%
1303 Hourly Teaching - Summer	283	2,942	1,869	1,844	5,844	3,975	212.68%
1304 Hourly Teaching - Substitutes	21	183	172	180	412	240	139.53%
1305 Hourly Teaching - Retirees	3	19	0	0	99	99	0.00%
1307 Hourly Teaching - Retros	3	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	11	71	84	76	202	118	140.48%
1326 Hrly Teaching - Flex Time	50	340	330	292	792	462	140.00%
1328 Grading Factor	33	275	379	330	911	532	140.37%
1335 Hrly Inst - contract employee	282	1,576	1,281	1,380	3,074	1,793	139.97%
1340 Faculty Sal. PT Contingency	24	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	2	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	5	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	6	0	0	0	0	0	0.00%
1360 Hourly Teaching Flex Time (Retro)	0	0	0	0	0	0	0.00%
1365 Hourly Teaching Grading Factor (Retro)	1	0	0	0	0	0	0.00%
1370 Hourly Teaching Student Advisement (Retro)	0	0	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	0	0	0	0	0	0	0.00%
1380 Unknown	0	0	0	31	0	0	0.00%
2201 Instructional Aid	288	1,927	2,065	2,037	5,153	3,088	149.57%
2203 Supervisor (Instructional)	34	207	207	207	496	289	140.00%

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

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2210 Instructional Overtime	6	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	3	14	0	2	0	0	0.00%
2247 Instructional Classified retro 07-08	6	0	0	0	0	0	0.00%
2257 MSC retro 07-08	1	0	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	1	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	99	1,047	1,058	1,076	3,365	2,306	217.91%
2403 Professional Experts (Instructional)	59	326	402	497	485	83	20.51%
2404 Hourly Temporary	39	412	212	198	91	-121	-57.10%
2405 Summer	3	36	32	24	32	0	0.00%
2406 Early Spring	1	2	5	3	5	0	0.00%
2407 Hourly Overtime (Instructional)	9	3	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	2	9	0	9	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	1	3	0	3	0	0	0.00%
2447 Hrly PT perm retro 07-08	3	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	11	66	28	66	28	0	0.00%
5209 Automobile Allowance	4	23	0	23	0	0	0.00%
<b>3510 Total &gt;</b>	<b>6,314</b>	<b>41,600</b>	<b>39,219</b>	<b>39,460</b>	<b>95,782</b>	<b>56,563</b>	<b>144.22%</b>
<b>3520 SUI Non-Instructional</b>							
1202 Non-Teaching - Executives	313	1,974	2,021	2,013	4,935	2,913	144.12%
1203 Non-Teaching - Deans	296	2,220	1,513	1,506	3,606	2,093	138.33%
1205 Non-Teaching - Executive Vacation Payoff	0	6	0	0	0	0	0.00%
1206 Associate Dean	15	88	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	24	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	0	74	0	0	0	0	0.00%
1215 Counselors	314	2,009	2,056	2,032	4,934	2,878	139.99%
1220 Division/Department Chairs	178	1,067	1,071	1,068	2,996	1,925	179.84%
1225 Academic Senate Officers	25	121	122	122	296	173	141.62%
1230 CTA Reassigned Time	13	109	110	109	181	71	64.36%
1235 Reassigned Time	136	1,008	1,019	1,006	2,433	1,414	138.85%
1240 Librarians	142	918	1,172	944	2,072	899	76.74%
1401 Hourly Non-Teaching - Fall/Spring	27	397	273	326	527	254	93.29%
1402 Hourly Non-Teaching - Early Spring	5	71	18	38	29	11	59.78%
1403 Hourly Non-Teaching - Summer	7	128	68	126	71	3	4.41%
1405 Hourly Non-Teaching - Retirees	2	0	0	0	0	0	0.00%



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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1406 Hourly Non-Teaching - Professional Expert	0	0	3	0	3	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	7	0	7	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	1	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	0	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	0	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	2,028	13,077	13,665	13,128	33,143	19,479	142.55%
2102 Managers	413	2,553	2,563	2,529	6,150	3,588	140.00%
2103 Supervisors	73	449	469	462	1,126	657	140.00%
2104 Confidential	267	1,286	1,065	1,039	2,629	1,564	146.76%
2107 Classified Retro	1	0	0	18	0	0	0.00%
2110 Accrued Vacation Payoff	7	15	68	78	21	-47	-69.14%
2114 NI Classified-Educ Incentive	4	37	0	16	0	0	0.00%
2147 Classified retro 07-08	40	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	12	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	-147	377	376	354	985	609	161.98%
2303 Hourly Overtime	5	475	175	311	241	66	37.66%
2304 Hourly Professional Experts	10	70	57	51	84	27	47.37%
2306 Hourly Temporary	127	679	267	364	310	43	16.14%
2310 Accrued Vacation payoff	0	8	0	78	0	0	0.00%
2312 Overtime	0	2	0	10	0	0	0.00%
2313 Unknown	0	0	0	8	0	0	0.00%
2314 Hrly PT Educ Incentive	0	3	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	2	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	1	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	18	0	18	0	0.00%
5209 Automobile Allowance	0	0	4	0	4	0	0.00%
<b>3520 Total &gt;</b>	<b>4,340</b>	<b>29,221</b>	<b>28,179</b>	<b>27,737</b>	<b>66,799</b>	<b>38,620</b>	<b>137.05%</b>
<b>3600 Worker's Compensation Insurance</b>							
3615 WC - NCCP (Contribution)	691,660	620,006	642,894	660,017	642,894	0	0.00%
3616 WC - NCCP (Abatement)	-764,591	-736,965	-642,894	-839,946	-642,894	0	0.00%
3618 Unknown	0	0	0	14,271	0	0	0.00%
<b>3600 Total &gt;</b>	<b>-72,931</b>	<b>-116,959</b>	<b>0</b>	<b>-165,657</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**3610 WC Instructional**

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

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

Object	Actual 07-08	Actual 08-09	Adj Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1101 Teaching	204,150	213,359	212,213	235,000	211,413	-800	-0.38%
1105 Sabbatical	840	0	0	0	0	0	0.00%
1109 Teaching Retro (07-08)	3,613	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	88,301	102,581	94,266	106,475	96,256	1,990	2.11%
1302 Hourly Teaching - Early Spring	4,356	4,865	4,430	3,820	3,973	-457	-10.32%
1303 Hourly Teaching - Summer	17,300	24,282	18,703	34,119	24,373	5,670	30.32%
1304 Hourly Teaching - Substitutes	1,274	1,788	1,716	1,962	1,716	0	0.00%
1305 Hourly Teaching - Retirees	207	191	0	0	414	414	0.00%
1307 Hourly Teaching - Retros	167	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	664	713	840	769	840	0	0.00%
1326 Hrly Teaching - Flex Time	2,967	3,288	3,300	3,110	3,300	0	0.00%
1328 Grading Factor	1,986	2,749	3,799	3,550	3,799	0	0.00%
1335 Hrly Inst - contract employee	16,897	15,762	12,811	14,814	12,811	0	0.00%
1340 Faculty Sal. PT Contingency	1,470	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	98	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	319	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	389	0	0	0	0	0	0.00%
1360 Hourly Teaching Flex Time (Retro)	38	0	0	0	0	0	0.00%
1365 Hourly Teaching Grading Factor (Retro)	36	0	0	0	0	0	0.00%
1370 Hourly Teaching Student Advisement (Retro)	19	0	0	0	0	0	0.00%
1375 Hourly Instruct. Substitute (Retro)	25	0	0	0	0	0	0.00%
1380 Unknown	0	0	0	514	0	0	0.00%
2201 Instructional Aid	17,268	19,267	20,646	23,558	21,469	823	3.99%
2203 Supervisor (Instructional)	2,036	2,067	2,067	2,412	2,067	0	0.00%
2210 Instructional Overtime	367	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	148	128	0	47	0	0	0.00%
2247 Instructional Classified retro 07-08	349	0	0	0	0	0	0.00%
2257 MSC retro 07-08	31	0	0	0	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	9	0	0	0	0	0.00%
2401 Student Help	2,465	1,782	2,079	2,126	1,987	-92	-4.43%
2402 Hourly, Part Time, Permanent	10,051	10,095	10,559	12,209	14,020	3,460	32.77%
2403 Professional Experts (Instructional)	3,530	3,219	4,230	5,859	3,640	-590	-13.96%
2404 Hourly Temporary	2,359	4,094	2,310	2,209	943	-1,367	-59.18%
2405 Summer	180	266	315	441	315	0	0.00%

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

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2406 Early Spring	36	20	45	34	45	0	0.00%
2407 Hourly Overtime (Instructional)	512	34	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	115	93	0	89	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	77	10	0	50	0	0	0.00%
2447 Hrly PT perm retro 07-08	176	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	654	655	262	763	262	0	0.00%
5209 Automobile Allowance	225	225	0	263	0	0	0.00%
<b>3610 Total &gt;</b>	<b>385,693</b>	<b>411,541</b>	<b>394,593</b>	<b>454,190</b>	<b>403,643</b>	<b>9,051</b>	<b>2.29%</b>
<b>3620 WC Non-Instructional</b>							
1202 Non-Teaching - Executives	18,806	19,743	20,214	23,462	20,561	347	1.72%
1203 Non-Teaching - Deans	17,772	22,204	15,130	17,576	15,024	-106	-0.70%
1205 Non-Teaching - Executive Vacation Payoff	0	58	0	0	0	0	0.00%
1206 Associate Dean	887	877	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	1,431	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	0	736	0	491	0	0	0.00%
1215 Counselors	18,837	20,088	20,558	22,896	21,328	770	3.75%
1220 Division/Department Chairs	10,694	10,670	10,705	11,981	12,482	1,777	16.60%
1225 Academic Senate Officers	1,477	1,215	1,223	1,372	1,232	8	0.67%
1230 CTA Reassigned Time	762	1,088	1,098	1,225	752	-346	-31.52%
1235 Reassigned Time	8,152	10,083	10,187	11,336	10,138	-49	-0.48%
1240 Librarians	8,515	9,178	11,148	10,573	8,632	-2,516	-22.57%
1401 Hourly Non-Teaching - Fall/Spring	3,512	3,944	3,658	3,930	3,679	21	0.59%
1402 Hourly Non-Teaching - Early Spring	279	709	181	380	120	-61	-33.83%
1403 Hourly Non-Teaching - Summer	433	1,168	683	2,174	541	-142	-20.79%
1405 Hourly Non-Teaching - Retirees	111	0	0	0	0	0	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	180	0	180	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	69	0	69	0	0.00%
1435 Hrly Non-Inst - contract employee	20	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	63	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	5	0	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	0	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	9	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	122,379	130,774	136,646	153,675	138,098	1,452	1.06%
2102 Managers	24,809	25,501	25,627	29,526	25,627	0	0.00%

# Object Analysis (Detail)

## Expense by Object - Summary

### General Fund (Fund 01)-Unrestricted

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2103 Supervisors	4,357	4,494	4,691	5,399	4,691	0	0.00%
2104 Confidential	15,990	12,861	10,657	12,278	10,955	297	2.79%
2107 Classified Retro	39	0	0	177	0	0	0.00%
2110 Accrued Vacation Payoff	433	145	992	1,222	208	-784	-79.03%
2114 NI Classified-Educ Incentive	244	305	0	273	0	0	0.00%
2147 Classified retro 07-08	2,374	0	0	0	0	0	0.00%
2157 MSC Retro 07-08	710	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	3,722	3,672	3,759	3,981	4,104	344	9.16%
2302 Hourly Student Help	3,731	4,032	4,116	16	4,035	-81	-1.97%
2303 Hourly Overtime	4,451	4,434	1,767	3,434	1,742	-25	-1.40%
2304 Hourly Professional Experts	573	695	566	718	354	-212	-37.46%
2306 Hourly Temporary	7,616	6,614	2,621	4,260	1,457	-1,164	-44.42%
2310 Accrued Vacation payoff	21	79	0	776	0	0	0.00%
2312 Overtime	0	20	0	104	0	0	0.00%
2313 Unknown	0	0	0	80	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	29	0	6	0	0	0.00%
2347 Classified hourly retro NI (07-08)	92	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	54	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	386	0	386	0	0.00%
5209 Automobile Allowance	0	0	243	0	243	0	0.00%
3620 Total >	283,357	295,416	287,106	323,320	286,637	-469	-0.16%
3900 Other Benefits							
2120 MSC Salary Equity Contingency	0	0	11,932	0	0	-11,932	-100.00%
2130 Class. Sal. Contingency	0	0	0	0	-48,506	-48,506	0.00%
3930 Educational Incentive/Classified	0	0	10,000	0	10,000	0	0.00%
3950 Unknown	0	0	0	7,000	0	0	0.00%
3900 Total >	0	0	21,932	7,000	-38,506	-60,438	-275.57%
3xxx Total >	3,976,687	4,223,825	4,327,627	4,192,621	4,457,802	130,175	3.01%
4300 Instructional Supplies							
4302 Printing (in Printshop)	2,169	2,037	8,324	7,225	1,132	-7,192	-86.40%
4304 Royalties/Scripts	4,782	9,498	9,504	9,495	9,504	0	0.00%
4306 Fee Generated Art Supplies	12,921	10,871	12,000	15,288	12,000	0	0.00%
4312 Instructional Program Materials	101,184	234,703	237,977	214,337	234,065	-3,912	-1.64%



**Object Analysis (Detail)**  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
4331 Subscription	866	1,024	888	758	845	-43	-4.84%
4335 Computer Software ( Upgrades & New)	433	224	0	0	0	0	0.00%
4350 Books	0	102	243	86	243	0	0.00%
4352 Film Supplies (Drama)	0	2,500	2,500	2,500	2,500	0	0.00%
<b>4300 Total &gt;</b>	<b>122,356</b>	<b>260,960</b>	<b>271,436</b>	<b>249,689</b>	<b>260,289</b>	<b>-11,147</b>	<b>-4.11%</b>

4400 N/A

4500 Non-Instructional Supplies

4501 Catalog Data Base	5,153	7,374	5,620	5,509	5,870	250	4.45%
4502 Reference Data Base	1,900	1,337	2,600	2,600	2,600	0	0.00%
4503 Subscription	34,665	44,953	44,808	42,532	43,351	-1,457	-3.25%
4507 Recruiting	37,486	28,630	27,897	15,523	30,347	2,450	8.78%
4508 Printing Abatement	-3,752	-3,562	-10,000	-3,032	-10,000	0	0.00%
4509 Printing Charges (Print Shop Only)	0	0	10,000	0	10,000	0	0.00%
4511 Printing (Non- Printshop)	155,670	162,824	95,864	60,608	69,344	-26,520	-27.66%
4514 Graduation Supplies	4,213	5,375	6,840	5,212	6,840	0	0.00%
4516 Warehouse Abatement (Warehouse Only)	-1,632	-3,022	-2,000	-3,046	-2,000	0	0.00%
4517 Warehouse Charges (Warehouse Only)	0	0	2,000	5,239	2,000	0	0.00%
4525 Office Supplies	132,650	136,387	117,977	101,219	107,573	-10,404	-8.82%
4528 Reference Material	3,420	3,420	3,750	3,750	3,500	-250	-6.67%
4529 Instructional Materials (abatement)	0	0	-122,000	0	-117,000	5,000	-4.10%
4536 Computer Network Related Supplies	10,201	15,360	10,000	14,191	10,000	0	0.00%
4540 State/County Health Required Innoculations	196	60	600	1,019	500	-100	-16.67%
4550 Pool Chemicals	11,238	8,946	11,000	13,445	7,000	-4,000	-36.36%
4551 Minor Equipment/Property	49,482	17,283	20,186	12,853	20,124	-62	-0.31%
4553 Uniforms (Parking, Athletics)	22,416	35,252	20,262	17,628	19,762	-500	-2.47%
4556 Professional Reference Books	700	684	700	532	700	0	0.00%
4561 Maintenance Supplies	17,640	15,418	19,649	17,726	19,649	0	0.00%
4571 Equipment Repair Parts & Material	67,302	67,937	75,296	80,481	78,980	3,684	4.89%
4580 Safety Equipment	0	0	6,175	0	6,175	0	0.00%
4590 Custodial Consumable Supplies	64,103	108,844	85,893	125,387	89,893	4,000	4.66%
4591 Custodial Supplies (from Fac. Rental)	0	0	0	-450	0	0	0.00%
<b>4500 Total &gt;</b>	<b>613,050</b>	<b>653,499</b>	<b>433,116</b>	<b>518,927</b>	<b>405,208</b>	<b>-27,908</b>	<b>-6.44%</b>

4700 Food

4706 Food (Receptions, Special Events, Program Supp	10,467	13,331	12,952	9,704	11,400	-1,552	-11.98%
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**General Fund (Fund 01)-Unrestricted**

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
4700 Total >	10,467	13,331	12,952	9,704	11,400	-1,552	-11.98%
4xxx Total >	745,873	927,790	717,504	778,320	676,897	-40,607	-5.66%

**5100 Contracts**

5103	Drama Contracts	246,189	187,884	187,000	171,309	169,000	-18,000	-9.63%
5104	American Society of Composers/Broadcast Musi	4,774	6,215	5,036	4,696	5,036	0	0.00%
5105	Music	2,160	5,180	3,419	4,710	2,919	-500	-14.62%
5106	Hope Services LNSK410	0	0	18,000	9,486	9,000	-9,000	-50.00%
5107	CHOMP - Community Health	10,434	10,014	9,000	9,000	0	-9,000	-100.00%
5108	VEA Home Economics	0	200	100	0	300	200	200.00%
5114	Technical Assistance/Training	32,838	29,116	43,018	36,578	82,260	39,242	91.22%
5120	Planning	19	190	447	0	1,200	753	168.46%
5121	Fire Academy-Guest Lecturer	31,140	28,085	29,960	29,780	29,960	0	0.00%
5122	CHOMP (Community Hospital Of Monterey Pe	468,286	437,786	508,432	41,425	490,130	-18,302	-3.60%
5123	MOBAC Library System	1,551	1,784	1,784	1,784	1,784	0	0.00%
5124	Program Consultant	7,099	17,054	26,700	461	22,700	-4,000	-14.98%
5126	South Bay Regional Pub. Safety	272,309	800,694	878,730	866,667	878,730	0	0.00%
5129	Monterey County EMS	22,804	0	0	0	0	0	0.00%
5130	Occupational Education, Fire	74,769	70,645	89,350	47,260	89,350	0	0.00%
5131	Engineering & Design Services	2,677	844	4,450	0	4,450	0	0.00%
5132	MPC Post Academy	223,270	0	0	0	0	0	0.00%
5134	Monterey Bay Aquarium	6,240	6,500	6,500	6,500	10,500	4,000	61.54%
5135	Park Ranger Academy	156,115	115,331	86,625	46,187	86,636	11	0.01%
5139	Specialists/Workshops	13,532	3,000	7,550	3,000	7,550	0	0.00%
5145	Temp. Contract Service	79,617	77,466	150	2,065	0	-150	-100.00%
5153	Nautical Science	3,264	3,264	4,000	0	0	-4,000	-100.00%
5156	American Legion	15,365	15,395	15,388	14,982	0	-15,388	-100.00%
5157	Farmworkers Institute for Education	543,574	590,489	0	0	0	0	0.00%
5161	Occupational Education, Police	33,120	17,040	14,000	12,272	14,000	0	0.00%
5162	Occupational Education, Fitness	490,297	520,704	278,000	259,407	0	-278,000	-100.00%
5163	North Bay Industries	0	0	0	0	9,000	9,000	0.00%
5165	School of Nursing-Consultant	600	1,774	800	500	0	-800	-100.00%
5168	Central Coast Lighthouse Keepers	9,822	9,684	10,000	10,000	11,000	1,000	10.00%
5172	Monterey Sports Center	206,797	53,588	0	0	0	0	0.00%

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
5174 Temporary Service Agency	0	100	0	0	0	0	0.00%
5180 Contract Services	468	5,629	5,868	4,691	0	-5,868	-100.00%
5181 Unknown	0	0	0	16,230	0	0	0.00%
5183 International Training Resources	76,704	0	0	0	0	0	0.00%
5185 Filing fee	1,927	0	0	0	0	0	0.00%
5193 UNKNOWN	0	11,694	0	0	0	0	0.00%
5194 Old Monterey Preservation Society	7,692	6,382	7,000	4,754	7,000	0	0.00%
5195 Mandated cost consulting	4,825	5,000	10,000	5,000	10,000	0	0.00%
5198 Monterey Fire Department - NERT	47,180	60,000	55,000	21,000	55,000	0	0.00%
<b>5100 Total &gt;</b>	<b>3,097,456</b>	<b>3,098,730</b>	<b>2,306,307</b>	<b>1,629,742</b>	<b>1,997,505</b>	<b>-308,802</b>	<b>-13.39%</b>
<b>5200 Travel and Conference Expenses</b>							
5202 Executive Contract Payroll Expense	21,900	21,900	21,725	21,900	21,725	0	0.00%
5203 Field Trips	12,477	16,305	16,319	9,508	15,785	-534	-3.27%
5209 Automobile Allowance	7,500	7,500	7,375	7,500	7,375	0	0.00%
5220 Conference Attendance & Related Expenses	132,982	110,057	125,007	101,076	110,775	-14,232	-11.39%
5221 State Fire Training Course Fee	0	0	0	1,848	0	0	0.00%
5230 Mileage	0	0	8,520	1,876	8,143	-377	-4.42%
5245 Conference (Student Programs)	-2,982	5,760	0	1,308	0	0	0.00%
5250 Recruitment Travel	2,242	2,152	0	0	0	0	0.00%
<b>5200 Total &gt;</b>	<b>174,119</b>	<b>163,674</b>	<b>178,946</b>	<b>145,017</b>	<b>163,803</b>	<b>-15,143</b>	<b>-8.46%</b>
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	133,935	140,086	140,230	131,564	142,471	2,241	1.60%
5325 Special Services	0	0	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>134,285</b>	<b>140,436</b>	<b>142,130</b>	<b>133,414</b>	<b>144,371</b>	<b>2,241</b>	<b>1.58%</b>
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	246,378	243,745	326,713	20,386	324,156	-2,557	-0.78%
5405 Deductibles (Claims)	16,508	11,261	30,000	910	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	71,303	952	750	850	750	0	0.00%
5416 Insurance- International	0	73,830	0	48,246	0	0	0.00%
5417 Rebate from BACC	0	0	0	0	-19,762	-19,762	0.00%
<b>5400 Total &gt;</b>	<b>316,644</b>	<b>312,242</b>	<b>339,918</b>	<b>52,847</b>	<b>317,599</b>	<b>-22,319</b>	<b>-6.57%</b>
<b>5500 Utilities and Housekeeping Services</b>							

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

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
5501 Electricity	510,900	614,495	698,425	561,398	624,978	-73,447	-10.52%
5502 Natural Gas	217,036	164,327	197,630	77,020	189,800	-7,830	-3.96%
5503 Water	143,309	140,792	159,850	146,647	169,337	9,487	5.93%
5504 Telephone	52,084	66,531	67,622	47,781	71,552	3,930	5.81%
5505 Gasoline & Oil	39,177	25,007	35,880	30,688	28,880	-7,000	-19.51%
5506 Waste Disposal	26,766	32,369	37,602	33,940	38,721	1,119	2.98%
5507 Sewage	34,323	34,615	40,500	36,745	38,000	-2,500	-6.17%
5508 Electricity (Abatement)	-2,412	-548	0	-5,151	0	0	0.00%
5510 Utilities Abatement (facilities use)	0	1,382	-100,185	0	-93,273	6,912	-6.90%
5511 Custodial Services (in-house)	0	0	0	1,992	0	0	0.00%
5512 Unspecified	-15,000	-45,000	-45,000	-45,000	-45,000	0	0.00%
5513 Contract Services	62,171	30,371	45,590	48,008	45,190	-400	-0.88%
5514 General Maintenance	35,433	41,404	35,280	37,199	31,835	-3,445	-9.76%
5516 Parking Utilities Abatement	0	0	0	0	-9,700	-9,700	0.00%
5521 Telephone (Long Distance)	14,112	5,468	10,240	3,532	10,240	0	0.00%
5528 Mobil Phone	13,033	16,316	18,130	17,522	17,020	-1,110	-6.12%
<b>5500 Total &gt;</b>	<b>1,130,933</b>	<b>1,127,529</b>	<b>1,201,564</b>	<b>992,321</b>	<b>1,117,580</b>	<b>-83,984</b>	<b>-6.99%</b>
<b>5600 Rents, Leases and Repairs</b>							
5601 Minor Capital Improvement/Renewal	265,491	242,453	76,285	296,913	77,285	1,000	1.31%
5602 Rental/Renewal	7,998	14,774	8,916	6,725	4,525	-4,391	-49.25%
5604 Vehicle Repair/Maintenance	56,874	17,994	15,671	19,558	21,915	6,244	39.84%
5605 Vehicle Rental	10,377	10,135	9,368	9,104	9,368	0	0.00%
5616 Facility Rental/Lease	113,492	89,514	12,107	6,447	12,107	0	0.00%
5620 Maintenance Agreement	97,158	108,457	119,085	98,298	118,316	-769	-0.65%
5621 Computer Hardware Maintenance	65,871	86,416	74,400	73,264	74,400	0	0.00%
5622 Computer Software Maintenance	86,920	60,225	124,322	101,215	88,275	-36,047	-28.99%
5630 Equipment Repair	40,653	48,279	54,927	47,507	47,122	-7,805	-14.21%
5631 Equipment Rental	0	853	2,386	2,386	0	-2,386	-100.00%
5635 Postage Meter Lease/Maintenance Agreement	7,220	4,566	7,438	3,861	4,438	-3,000	-40.33%
5637 Copier Equipment Lease	177,262	177,286	180,292	155,205	125,350	-54,942	-30.47%
5638 Unspecified	0	294	820	0	0	-820	-100.00%
5643 Computer Software License	10,870	10,870	11,000	10,691	20,000	9,000	81.82%
5645 License Fee, Permit, and Certification	17,253	2,086	2,979	3,403	3,179	200	6.71%
5660 Sign Maintenance/Repair	3,100	343	2,000	2,616	2,000	0	0.00%



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

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
5672 Electrical Maintenance/Repair	0	0	0	1,501	0	0	0.00%
5678 Burglar Alarm system	5,926	4,716	5,566	4,597	600	-4,966	-89.22%
<b>5600 Total &gt;</b>	<b>966,465</b>	<b>879,261</b>	<b>707,562</b>	<b>843,292</b>	<b>608,880</b>	<b>-98,682</b>	<b>-13.95%</b>
<b>5700 Legal, Election and Audit Expenses</b>							
5701 Audit	50,050	52,034	82,250	95,224	60,750	-21,500	-26.14%
5702 Audit Abatement	0	0	0	0	-1,100	-1,100	0.00%
5710 Legal (Advertising & Fees)	42,131	42,593	79,000	46,309	45,000	-34,000	-43.04%
5751 Election	0	0	95,000	39,525	0	-95,000	-100.00%
<b>5700 Total &gt;</b>	<b>92,181</b>	<b>94,627</b>	<b>256,250</b>	<b>181,059</b>	<b>104,650</b>	<b>-151,600</b>	<b>-59.16%</b>
<b>5800 Other Services &amp; Expense</b>							
0000 Reserve for Contingencies	0	0	0	72	0	0	0.00%
5802 Advertising	196,488	175,786	165,217	105,285	137,419	-27,798	-16.83%
5803 Athletics - Entry Fee	4,660	5,382	6,556	5,020	6,556	0	0.00%
5804 Miscellaneous Expense	48,331	37,007	0	1,773	0	0	0.00%
5805 Postage/Bulk Mailing	115,773	101,457	92,903	88,942	85,871	-7,032	-7.57%
5806 Payroll correction	2	0	0	1,085	0	0	0.00%
5809 Negotiations	0	0	5,000	0	0	-5,000	-100.00%
5810 Loomis	10,318	11,951	11,000	11,101	11,000	0	0.00%
5811 Finger Prints	311	-160	210	224	210	0	0.00%
5816 Special Events	939	319	2,167	172	1,667	-500	-23.07%
5819 Peninsula Messenger Svc	4,190	4,386	5,310	3,866	5,310	0	0.00%
5821 Accreditation Fee	0	0	12,650	15,404	0	-12,650	-100.00%
5825 Athletics - Physical Exams	2,205	2,860	3,368	3,240	3,368	0	0.00%
5827 Foundation Services	100,000	100,000	100,000	100,000	100,000	0	0.00%
5834 Indirect Cost	-153,798	-155,392	-110,000	-140,601	-110,000	0	0.00%
5836 Athletics - Officials & Scorekeepers	25,752	34,034	33,040	32,478	30,340	-2,700	-8.17%
5838 Use Tax	15,850	13,594	14,419	6,012	10,000	-4,419	-30.65%
5840 General Institutional Contingency	1,375	6,374	101,444	1,435	77,537	-23,907	-23.57%
5842 Registration/Renewal (Vehical & Dental)	0	0	294	0	294	0	0.00%
5845 EDD Quarterly Taxes	14,959	15,771	15,000	33,719	20,000	5,000	33.33%
5846 One-Time Increase 2007-08	212,928	0	0	0	0	0	0.00%
5860 Fines & Penalties	2,036	0	0	0	0	0	0.00%
5890 Return to Title IV Funding	9,427	1,753	0	30,480	0	0	0.00%
5897 1098s, for Hope Scholarship	10,006	9,247	15,000	10,503	10,000	-5,000	-33.33%

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

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj. Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
5898 Other Grant Repayments	285,632	4,628	0	0	0	0	0.00%
5800 Total >	907,384	368,994	473,578	310,210	389,572	-84,006	-17.74%
5xxx Total >	6,819,468	6,185,494	5,606,255	4,287,901	4,843,960	-762,295	-13.60%
6100 Sites and Site Improvements							
6200 Building Improvements							
6201 Hazardous Material / Abatement	24,801	26,912	27,255	18,836	27,301	46	0.17%
6268 Architect Fees	2,453	0	0	0	0	0	0.00%
6200 Total >	27,254	26,912	27,255	18,836	27,301	46	0.17%
6300 Library Books							
6301 Library Materials	-1,128	-360	0	97	0	0	0.00%
6310 PC Software	42,277	76,286	46,456	46,456	46,456	0	0.00%
6300 Total >	41,149	75,926	46,456	46,553	46,456	0	0.00%
6400 Capital Equipment - New							
6403 Equipment Replacement	0	744	1,673	2,868	0	-1,673	-100.00%
6404 Equipment Purchase - New	56,581	76,934	17,484	12,903	13,000	-4,484	-25.65%
6405 Instructional Equipment - New	29,510	56,159	1,000	2,007	0	-1,000	-100.00%
6410 Instructional Equipment - Replacement	0	2,976	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	39,629	13,236	21,400	22,314	18,700	-2,700	-12.62%
6440 PC Hardware - Non-Instructional - New	0	0	0	52,261	0	0	0.00%
6441 PC Hardware - Non-Instructional - Replacement	24,093	12,264	20,967	14,272	19,755	-1,212	-5.78%
6400 Total >	149,812	162,314	62,524	106,625	51,455	-11,069	-17.70%
6xxx Total >	218,216	265,152	136,235	172,014	125,212	-11,023	-8.09%
7300 Interfund Transfers - Out							
7308 Capital Projects Interfund Transfer Out	362,916	90,159	51,205	0	51,205	0	0.00%
7309 Health & Welfare Interfund Transfer Out	5,435,233	5,603,090	5,484,180	5,484,180	5,616,476	132,296	2.41%
7310 Debt Service Fund Transfer-Out	169,457	306,736	275,324	68,831	239,783	-35,541	-12.91%
7313 Transfer Out to Self Ins for Furlough	0	0	0	0	215,325	215,325	0.00%
7314 Child Development Interfund Transfer-Out	351,272	430,020	405,829	441,437	466,158	60,329	14.87%
7316 Restricted Interfund Transfer-Out	221,246	0	67,050	0	67,384	334	0.50%
7300 Total >	6,540,124	6,430,005	6,283,588	5,994,448	6,656,331	372,743	5.93%
7600 Other Payments to Students							
7602 Textbooks/Supplies Vouchers	25,000	25,000	0	0	0	0	0.00%
7600 Total >	25,000	25,000	0	0	0	0	0.00%

# Object Analysis (Detail)

## Expense by Object - Summary

### General Fund (Fund 01)-Unrestricted

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
7xxx Total >	6,565,124	6,455,005	6,283,588	5,994,448	6,656,331	372,743	5.93%
General Fund (Fund 01)-Unrestricted	40,552,826	41,563,104	39,590,783	37,952,096	39,419,605	-171,178	-0.43%



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

*Print Date: Tuesday, August 10, 2010*  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	40,552,826	41,563,104	39,590,783	37,952,096	39,419,605	-171,178	-0.43%

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

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8100 Federal Revenues</b>							
0000 Reserve for Contingencies	2,425	0	0	0	0	0	0.00%
8105 VA Education - Reporting Fee	1,134	1,190	0	1,435	1,500	1,500	0.00%
8107 PELL Allowance	4,260	4,760	0	7,641	7,000	7,000	0.00%
8117 Forest Reserve	0	2,187	2,000	1,967	2,000	0	0.00%
<b>8100 Total &gt;</b>	<b>7,819</b>	<b>8,137</b>	<b>2,000</b>	<b>11,043</b>	<b>10,500</b>	<b>8,500</b>	<b>425.00%</b>
<b>8600 State Revenues</b>							
8620 Apprenticeship Allowance	154,435	113,733	0	6,829	0	0	0.00%
8621 Student Financial Aid Admin (BFAP)	14,600	12,476	0	0	0	0	0.00%
8629 Enrollment Fee Admin Allowance	0	0	17,000	14,862	17,000	0	0.00%
8634 Part Time Faculty	395,523	324,606	173,272	145,545	173,268	-4	0.00%
8640 Part Time Faculty Office hours	6,880	0	3,400	2,469	2,688	-712	-20.94%
8647 Transfer & Articulation Fund	0	280,391	0	0	0	0	0.00%
8661 New Monterey Police Academy	994,184	0	0	0	0	0	0.00%
8663 UNKNOWN	0	480,986	0	0	0	0	0.00%
8664 UNKNOWN	0	676,850	0	0	0	0	0.00%
8696 Appt. Adjustment	-1,937,605	1,937,605	0	0	0	0	0.00%
8809 Lottery	0	0	0	5,200	0	0	0.00%
<b>8600 Total &gt;</b>	<b>-371,983</b>	<b>3,826,647</b>	<b>193,672</b>	<b>174,905</b>	<b>192,956</b>	<b>-716</b>	<b>-0.37%</b>
<b>8610 State Apportionment</b>							
8601 Apportionment	14,055,131	20,328,632	21,878,000	17,601,756	20,900,000	-978,000	-4.47%
<b>8610 Total &gt;</b>	<b>14,055,131</b>	<b>20,328,632</b>	<b>21,878,000</b>	<b>17,601,756</b>	<b>20,900,000</b>	<b>-978,000</b>	<b>-4.47%</b>
<b>8699 Other Miscellaneous State Revenue</b>							
0000 Reserve for Contingencies	8,098	0	0	2,316	0	0	0.00%
8844 Bond Interest & Redemption	0	9,321	0	0	0	0	0.00%
<b>8699 Total &gt;</b>	<b>8,098</b>	<b>9,321</b>	<b>0</b>	<b>2,316</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8801 Secured Taxes	12,221,436	12,892,990	12,500,000	13,178,273	13,000,000	500,000	4.00%
8802 Unsecured Taxes	505,503	595,248	500,000	540,897	500,000	0	0.00%
8803 Prior Year Taxes	408,167	1,012,675	400,000	831,965	730,000	330,000	82.50%
8804 Supplemental Taxes	383,209	193,924	500,000	83,748	300,000	-200,000	-40.00%
8805 Athletic Ticket Sales	7,607	10,468	10,000	6,139	10,000	0	0.00%
8809 Lottery	0	499,009	969,000	0	956,980	-12,020	-1.24%
8810 Transcripts	46,671	39,286	45,000	45,626	45,000	0	0.00%

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
8812 Course Materials Fee	79,814	18,824	20,000	13,071	12,000	-8,000	-40.00%
8813 Home Owners Property Tax Relief (HOPTR)	73,655	78,717	70,000	85,239	70,000	0	0.00%
8814 Duplicate ID Cards	0	0	0	11,010	0	0	0.00%
8815 Schedules / Catalogs	6	0	0	0	0	0	0.00%
8816 Non-Resident Tuition - MPC Campus	564,375	608,411	575,000	600,077	564,000	-11,000	-1.91%
8817 Old Non-Resident Tuition	2,618	547	0	3,334	0	0	0.00%
8820 NSF Checks	-10,065	-8,755	0	-23,776	0	0	0.00%
8822 Other Income	30,344	125,756	0	95,294	0	0	0.00%
8824 Old State Fees	1,546	2,375	0	3,638	0	0	0.00%
8826 State Enrollment Fees	1,639,258	1,621,117	1,600,000	2,066,327	2,000,000	400,000	25.00%
8827 Testing Fees	270	0	0	0	0	0	0.00%
8830 Community Service Class Fees	1,819	2,974	4,000	1,271	4,000	0	0.00%
8831 NSF Checks Collected	9,190	8,962	10,000	18,828	10,000	0	0.00%
8832 NSF Checks Service Charge	455	390	500	247	500	0	0.00%
8841 Penalties/Interest	0	0	0	-71,777	0	0	0.00%
8842 Delinquent Property Tax	68,674	181,850	0	-29,413	0	0	0.00%
8844 Bond Interest & Redemption	0	5,336	0	0	0	0	0.00%
8845 Modess Machine	184	0	0	189	0	0	0.00%
8850 Prior Year Adjustments	78,506	0	0	0	0	0	0.00%
8852 Rents (Facilities)	28,593	9,607	15,000	1,417	15,000	0	0.00%
8853 A/R Not Recorded	28,393	17,299	20,000	6,174	20,000	0	0.00%
8854 Chemistry Breakage	374	330	0	21	0	0	0.00%
8855 Educational Revenue Augmentation Fund (ERA	9,572,355	-390,363	0	0	0	0	0.00%
8856 Interest (Cash Reserve Program)	0	0	0	-64,418	0	0	0.00%
8857 Interest on Fund Balance	459,491	-73,194	330,000	0	75,000	-255,000	-77.27%
8860 ERAF interest	98,505	0	0	0	0	0	0.00%
8861 Police Academy Revenue	3,666	0	0	0	0	0	0.00%
8862 Library (Equipment Revenue)	22,682	29,060	23,000	33,576	0	-23,000	-100.00%
8863 Student Fee Overpayment	2,725	-5,597	0	-2,826	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	0	83,205	0	0	0	0	0.00%
8870 Retiree Insurance Contribution	386,695	387,535	0	0	0	0	0.00%
8873 COBRA	31,886	40,547	0	0	0	0	0.00%
8877 Old PE Fees	35	0	0	100	0	0	0.00%
8878 Student International Insurance	72,262	75,288	0	65,520	0	0	0.00%

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

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
8884 Fund 35 Subsidy from Fund 04	0	1,266	0	3,386	0	0	0.00%
8885 Diploma Covers	269	45	0	0	0	0	0.00%
8886 PE Fee	287	1,014	0	414	0	0	0.00%
8888 Library Materials	2,002	2,348	0	1,693	0	0	0.00%
8889 Library Fines/Dues	8,016	11,229	7,000	9,563	8,000	1,000	14.29%
8894 Bank Account Interest (FNB)	5,940	934	0	2,027	0	0	0.00%
<b>8800 Total &gt;</b>	<b>26,837,418</b>	<b>18,080,656</b>	<b>17,598,500</b>	<b>17,516,854</b>	<b>18,320,480</b>	<b>721,980</b>	<b>4.10%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	62,270	0	0	81,360	0	0	0.00%
<b>8860 Total &gt;</b>	<b>62,270</b>	<b>0</b>	<b>0</b>	<b>81,360</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8890 N/A</b>							
0000 Reserve for Contingencies	8,926	0	0	4,046	0	0	0.00%
8844 Bond Interest & Redemption	22,068	0	0	0	0	0	0.00%
<b>8890 Total &gt;</b>	<b>30,994</b>	<b>0</b>	<b>0</b>	<b>4,046</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8991 Transfer In - From Capital Outlay	50,000	50,000	0	0	0	0	0.00%
<b>8900 Total &gt;</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>	<b>40,679,746</b>	<b>42,303,393</b>	<b>39,672,172</b>	<b>35,392,281</b>	<b>39,423,936</b>	<b>-248,236</b>	<b>-0.63%</b>
<b>General Fund (Fund 01)-Unrestricted</b>	<b>40,679,746</b>	<b>42,303,393</b>	<b>39,672,172</b>	<b>35,392,281</b>	<b>39,423,936</b>	<b>-248,236</b>	<b>-0.63%</b>

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

*Print Date: Tuesday, August 10, 2010*  
*Print Time: 10:34 AM*

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	40,679,746	42,303,393	39,672,172	35,392,281	39,423,936	-248,236	-0.63%

# ***Exhibit B***

## ***Restricted General Fund***

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	204,759	144,588	115,715	115,715	112,083	-3,632	-3.14%
1109 Teaching Retro (07-08)	4,687	0	0	0	0	0	0.00%
1155 Short Term Contract	59,064	0	0	0	0	0	0.00%
<b>1100 Total &gt;</b>	<b>268,510</b>	<b>144,588</b>	<b>115,715</b>	<b>115,715</b>	<b>112,083</b>	<b>-3,632</b>	<b>-3.14%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1203 Non-Teaching - Deans	120,986	123,198	129,536	133,278	141,042	11,506	8.88%
1205 Non-Teaching - Executive Vacation Payoff	0	5,955	0	0	0	0	0.00%
1206 Associate Dean	89,973	88,284	9,943	9,943	0	-9,943	-100.00%
1209 Non Teaching Retro (07-08)	16,460	0	0	0	0	0	0.00%
1215 Counselors	598,955	651,548	685,211	666,406	696,236	11,024	1.61%
1235 Reassigned Time	12,147	17,306	16,176	16,171	35,577	19,401	119.94%
1250 College Nurse	86,897	9,059	0	0	0	0	0.00%
1260 Administrative Salary Contingency	0	0	1,115	0	14,188	13,073	1172.47%
<b>1200 Total &gt;</b>	<b>925,418</b>	<b>895,349</b>	<b>841,981</b>	<b>825,798</b>	<b>887,042</b>	<b>45,061</b>	<b>5.35%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	22,364	72,980	281,053	50,291	37,673	-243,380	-86.60%
1302 Hourly Teaching - Early Spring	3,598	0	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	29,386	24,069	14,997	23,881	12,182	-2,815	-18.77%
1304 Hourly Teaching - Substitutes	11,226	331	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	0	482	482	0	-482	-100.00%
1335 Hrly Inst - contract employee	27,503	9,492	10,000	5,916	10,000	0	0.00%
1340 Faculty Sal. PT Contingency	457	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	88	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	447	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	267	0	0	0	0	0	0.00%
<b>1300 Total &gt;</b>	<b>95,336</b>	<b>106,871</b>	<b>306,531</b>	<b>80,570</b>	<b>59,855</b>	<b>-246,676</b>	<b>-80.47%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	157,105	230,210	140,461	173,188	207,168	66,707	47.49%
1402 Hourly Non-Teaching - Early Spring	23,964	11,279	0	5,789	0	0	0.00%
1403 Hourly Non-Teaching - Summer	50,772	81,310	41,606	27,647	15,763	-25,843	-62.11%
1404 Hourly Non-Teaching - Substitutes	0	7,257	1,639	0	0	-1,639	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	5,494	2,179	4,000	-1,494	-27.19%
1435 Hrly Non-Inst - contract employee	1,664	0	0	0	0	0	0.00%



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

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1440 Hourly Non-Tchg Fall Sp (Retro)	2,419	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	557	0	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	41	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	970	0	0	0	0	0	0.00%
<b>1400 Total &gt;</b>	<b>237,491</b>	<b>330,055</b>	<b>189,200</b>	<b>208,802</b>	<b>226,931</b>	<b>37,731</b>	<b>19.94%</b>
<b>1xxx Total &gt;</b>	<b>1,526,755</b>	<b>1,476,864</b>	<b>1,453,427</b>	<b>1,230,885</b>	<b>1,285,911</b>	<b>-167,516</b>	<b>-11.53%</b>
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	623,641	533,194	603,385	588,329	565,935	-37,450	-6.21%
2102 Managers	0	25,788	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	12,618	4,853	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	5,900	6,260	3,673	1,771	1,000	-2,673	-72.77%
2130 Class. Sal. Contingency	0	0	384	0	1,586	1,202	313.02%
2147 Classified retro 07-08	12,374	0	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>654,533</b>	<b>570,095</b>	<b>607,442</b>	<b>590,100</b>	<b>568,521</b>	<b>-38,921</b>	<b>-6.41%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	42,917	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	900	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	940	0	0	0	0	0	0.00%
<b>2200 Total &gt;</b>	<b>44,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	8,414	7,290	6,026	5,294	16,265	10,239	169.89%
2302 Hourly Student Help	120,454	132,170	129,936	116,367	131,838	1,902	1.46%
2303 Hourly Overtime	7,825	4,170	0	4,762	0	0	0.00%
2304 Hourly Professional Experts	228,198	195,852	225,954	201,693	299,463	73,509	32.53%
2306 Hourly Temporary	66,497	172,310	41,014	35,646	8,379	-32,635	-79.57%
2310 Accrued Vacation payoff	5,028	0	521	521	0	-521	-100.00%
2347 Classified hourly retro NI (07-08)	120	0	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>436,535</b>	<b>511,792</b>	<b>403,451</b>	<b>364,283</b>	<b>455,945</b>	<b>52,494</b>	<b>13.01%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	14,146	8,287	9,109	5,031	13,046	3,937	43.22%
2402 Hourly, Part Time, Permanent	16,014	16,083	15,390	18,962	85,358	69,968	454.62%
2403 Professional Experts (Instructional)	38,075	47,172	35,273	63,216	51,000	15,727	44.59%
2404 Hourly Temporary	59,681	59,538	67,145	64,898	44,443	-22,702	-33.81%

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2410 Retro Pay (Instructional)	456	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	251	0	0	0	0	0	0.00%
2400 Total >	128,623	131,079	126,917	152,108	193,847	66,930	52.73%
2xxx Total >	1,264,448	1,212,966	1,137,811	1,106,491	1,218,313	80,502	7.08%

**3110 STRS Instructional**

1101 Teaching	16,893	11,928	9,546	9,546	9,247	-300	-3.14%
1109 Teaching Retro (07-08)	387	0	0	0	0	0	0.00%
1155 Short Term Contract	4,873	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	820	3,664	15,248	2,255	3,108	-12,140	-79.62%
1302 Hourly Teaching - Early Spring	297	0	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	2,210	931	1,237	1,970	1,005	-232	-18.77%
1304 Hourly Teaching - Substitutes	243	27	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	0	40	40	0	-40	-100.00%
1335 Hrly Inst - contract employee	2,269	783	500	488	825	325	65.00%
1340 Faculty Sal. PT Contingency	7	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	7	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	37	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	22	0	0	0	0	0	0.00%
3110 Total >	28,064	17,334	26,571	14,299	14,185	-12,387	-46.62%

**3120 STRS Non-Instructional**

1203 Non-Teaching - Deans	9,981	10,164	10,686	10,996	11,636	949	8.88%
1206 Associate Dean	7,423	1,536	0	0	0	0	0.00%
1209 Non Teaching Retro (07-08)	1,358	0	0	0	0	0	0.00%
1215 Counselors	49,414	50,721	53,398	52,349	54,853	1,455	2.73%
1235 Reassigned Time	1,002	1,428	1,335	1,334	2,935	1,600	119.86%
1250 College Nurse	7,169	747	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	12,997	16,220	8,746	13,011	17,087	8,341	95.37%
1402 Hourly Non-Teaching - Early Spring	1,977	769	0	394	0	0	0.00%
1403 Hourly Non-Teaching - Summer	4,114	6,407	3,196	2,212	1,301	-1,895	-59.29%
1404 Hourly Non-Teaching - Substitutes	0	599	135	0	0	-135	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	453	155	330	-123	-27.15%
1435 Hrly Non-Inst - contract employee	137	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	200	0	0	0	0	0	0.00%

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1445 Hourly Non-Tchg Early Sp (Retro)	46	0	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	3	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	78	0	0	0	0	0	0.00%
2306 Hourly Temporary	0	488	204	270	0	-204	-100.00%
<b>3120 Total &gt;</b>	<b>95,898</b>	<b>89,079</b>	<b>78,153</b>	<b>80,720</b>	<b>88,142</b>	<b>9,989</b>	<b>12.78%</b>
<b>3210 PERS Instructional</b>							
1335 Hrly Inst - contract employee	0	0	935	0	0	-935	-100.00%
2201 Instructional Aid	6,998	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	153	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	232	101	0	581	1,887	1,887	0.00%
2404 Hourly Temporary	419	874	328	378	127	-201	-61.28%
<b>3210 Total &gt;</b>	<b>7,802</b>	<b>976</b>	<b>1,263</b>	<b>959</b>	<b>2,014</b>	<b>751</b>	<b>59.48%</b>
<b>3220 PERS Non-Instructional</b>							
1215 Counselors	0	3,464	3,687	2,976	3,357	-329	-8.94%
1401 Hourly Non-Teaching - Fall/Spring	0	76	1,198	726	0	-1,198	-100.00%
1403 Hourly Non-Teaching - Summer	85	214	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	2	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	101,542	87,593	100,819	100,136	100,210	-609	-0.60%
2102 Managers	0	4,236	0	0	0	0	0.00%
2147 Classified retro 07-08	2,009	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	481	0	0	0	0	0	0.00%
2304 Hourly Professional Experts	37,199	30,531	21,938	19,582	32,064	10,126	46.16%
2306 Hourly Temporary	2,068	2,003	0	23	0	0	0.00%
2347 Classified hourly retro NI (07-08)	20	0	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>143,405</b>	<b>128,118</b>	<b>127,642</b>	<b>123,444</b>	<b>135,631</b>	<b>7,989</b>	<b>6.26%</b>
<b>3310 OASDI (FICA) Instructional</b>							
1335 Hrly Inst - contract employee	0	0	410	0	0	-410	-100.00%
2201 Instructional Aid	2,661	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	56	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	58	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	74	67	0	187	661	661	0.00%
2404 Hourly Temporary	227	355	203	240	74	-129	-63.55%
2410 Retro Pay (Instructional)	28	0	0	0	0	0	0.00%
<b>3310 Total &gt;</b>	<b>3,104</b>	<b>422</b>	<b>613</b>	<b>427</b>	<b>735</b>	<b>122</b>	<b>19.87%</b>

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>3320 OASDI (FICA) Non-Instructional</b>							
1215 Counselors	0	2,278	2,354	2,158	1,944	-410	-17.43%
1401 Hourly Non-Teaching - Fall/Spring	0	702	765	1,237	0	-765	-100.00%
1402 Hourly Non-Teaching - Early Spring	0	122	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	56	226	178	178	0	-178	-100.00%
1455 Hourly Non-Tchg Summer (Retro)	1	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	38,269	32,679	37,402	36,738	35,088	-2,314	-6.19%
2102 Managers	0	1,588	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	778	301	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	359	379	226	108	62	-164	-72.58%
2147 Classified retro 07-08	758	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	154	0	0	0	0	0	0.00%
2303 Hourly Overtime	447	277	0	293	0	0	0.00%
2304 Hourly Professional Experts	14,144	11,920	14,009	12,505	18,567	4,558	32.53%
2306 Hourly Temporary	837	1,141	0	31	0	0	0.00%
2310 Accrued Vacation payoff	312	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	7	0	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>56,122</b>	<b>51,613</b>	<b>54,935</b>	<b>53,248</b>	<b>55,661</b>	<b>726</b>	<b>1.32%</b>
<b>3330 Medicare Instructional</b>							
1101 Teaching	2,592	1,840	1,230	415	1,625	395	32.11%
1109 Teaching Retro (07-08)	61	0	0	0	0	0	0.00%
1155 Short Term Contract	856	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	354	1,059	9,110	729	546	-8,564	-94.01%
1302 Hourly Teaching - Early Spring	52	0	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	426	325	217	346	177	-40	-18.60%
1304 Hourly Teaching - Substitutes	163	5	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	0	7	7	0	-7	-100.00%
1335 Hrly Inst - contract employee	398	138	145	86	145	0	0.00%
1340 Faculty Sal. PT Contingency	7	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	1	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	6	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	4	0	0	0	0	0	0.00%
2201 Instructional Aid	622	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	13	0	0	0	0	0	0.00%

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2247 Instructional Classified retro 07-08	14	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	232	233	223	275	1,238	1,015	454.62%
2403 Professional Experts (Instructional)	552	701	669	917	740	71	10.61%
2404 Hourly Temporary	865	863	973	941	643	-330	-33.92%
2410 Retro Pay (Instructional)	7	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	4	0	0	0	0	0	0.00%
<b>3330 Total &gt;</b>	<b>7,230</b>	<b>5,164</b>	<b>12,575</b>	<b>3,716</b>	<b>5,114</b>	<b>-7,461</b>	<b>-59.33%</b>
<b>3340 Medicare Non-Instructional</b>							
1203 Non-Teaching - Deans	1,754	1,786	1,878	1,933	2,045	167	8.90%
1205 Non-Teaching - Executive Vacation Payoff	0	84	0	0	0	0	0.00%
1206 Associate Dean	1,286	1,272	144	144	0	-144	-100.00%
1209 Non Teaching Retro (07-08)	233	0	0	0	0	0	0.00%
1215 Counselors	8,565	9,321	9,804	9,533	9,967	163	1.66%
1235 Reassigned Time	0	0	235	231	516	281	119.52%
1250 College Nurse	1,260	131	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	2,125	3,182	4,593	2,511	3,005	-1,588	-34.58%
1402 Hourly Non-Teaching - Early Spring	277	164	0	84	0	0	0.00%
1403 Hourly Non-Teaching - Summer	600	973	500	6	230	-270	-54.03%
1404 Hourly Non-Teaching - Substitutes	0	105	24	0	0	-24	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	80	27	58	-22	-27.50%
1435 Hrly Non-Inst - contract employee	24	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	32	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	6	0	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	1	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	12	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	8,962	7,624	8,748	8,456	8,206	-542	-6.19%
2102 Managers	0	371	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	182	70	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	84	89	54	25	15	-39	-72.07%
2147 Classified retro 07-08	178	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	122	106	87	77	236	148	169.90%
2303 Hourly Overtime	109	60	0	69	0	0	0.00%
2304 Hourly Professional Experts	3,309	2,840	3,278	2,925	4,342	1,064	32.44%
2306 Hourly Temporary	964	2,594	651	509	122	-529	-81.25%



**Object Analysis (Detail)**  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2310 Accrued Vacation payoff	73	0	8	8	0	-8	-100.00%
2347 Classified hourly retro N1 (07-08)	2	0	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>30,160</b>	<b>30,772</b>	<b>30,084</b>	<b>26,537</b>	<b>28,741</b>	<b>-1,342</b>	<b>-4.46%</b>

3400 Health and Welfare Benefits

3410 H & W Instructional

3510 SUI Instructional

1101 Teaching	102	431	325	318	807	482	148.39%
1109 Teaching Retro (07-08)	2	0	0	0	0	0	0.00%
1155 Short Term Contract	30	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	13	219	554	151	272	-282	-50.90%
1302 Hourly Teaching - Early Spring	2	0	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	15	103	45	72	88	43	95.60%
1304 Hourly Teaching - Substitutes	6	1	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	0	1	1	0	-1	-100.00%
1335 Hrly Inst - contract employee	14	28	30	18	72	42	140.00%
1340 Faculty Sal. PT Contingency	-3	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	0	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	0	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	0	0	0	0	0	0	0.00%
2201 Instructional Aid	21	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	0	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	-9	48	46	57	615	568	1231.12%
2403 Professional Experts (Instructional)	19	152	92	190	367	275	298.91%
2404 Hourly Temporary	30	178	203	157	317	114	56.16%
2410 Retro Pay (Instructional)	0	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	0	0	0	0	0	0.00%
<b>3510 Total &gt;</b>	<b>242</b>	<b>1,160</b>	<b>1,296</b>	<b>964</b>	<b>2,538</b>	<b>1,241</b>	<b>95.73%</b>

3520 SUI Non-Instructional

1203 Non-Teaching - Deans	60	370	389	400	1,016	627	161.24%
1205 Non-Teaching - Executive Vacation Payoff	0	17	0	0	0	0	0.00%
1206 Associate Dean	44	263	30	30	0	-30	-100.00%
1209 Non Teaching Retro (07-08)	8	0	0	0	0	0	0.00%
1215 Counselors	295	1,928	2,055	1,972	5,013	2,958	143.97%



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Object	Actual 07-08	Actual 08-09	Adj. Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1235 Reassigned Time	6	52	49	48	256	207	422.76%
1250 College Nurse	43	27	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	79	698	355	510	1,489	1,134	319.41%
1402 Hourly Non-Teaching - Early Spring	12	34	0	17	0	0	0.00%
1403 Hourly Non-Teaching - Summer	25	-1,490	125	83	113	-12	-9.47%
1404 Hourly Non-Teaching - Substitutes	0	22	5	0	0	-5	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	16	6	29	13	81.25%
1435 Hrly Non-Inst - contract employee	1	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	1	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	0	0	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	0	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	0	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	309	1,543	1,810	1,751	4,075	2,264	125.08%
2102 Managers	0	77	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	6	21	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	3	23	11	5	7	-4	-33.52%
2147 Classified retro 07-08	6	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	4	22	18	16	117	99	547.72%
2302 Hourly Student Help	0	1	0	0	0	0	0.00%
2303 Hourly Overtime	4	13	0	14	0	0	0.00%
2304 Hourly Professional Experts	114	588	405	605	2,156	1,751	432.29%
2306 Hourly Temporary	33	542	115	105	60	-55	-48.01%
2310 Accrued Vacation payoff	3	0	2	2	0	-2	-100.00%
2347 Classified hourly retro NI (07-08)	0	0	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>1,059</b>	<b>4,750</b>	<b>5,384</b>	<b>5,563</b>	<b>14,330</b>	<b>8,946</b>	<b>166.17%</b>
<b>3610 WC Instructional</b>							
1101 Teaching	6,094	4,309	3,417	3,376	3,362	-54	-1.59%
1109 Teaching Retro (07-08)	140	0	0	0	0	0	0.00%
1155 Short Term Contract	1,772	0	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	733	2,190	5,544	1,509	1,130	-4,414	-79.62%
1302 Hourly Teaching - Early Spring	108	0	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	874	673	647	913	365	-282	-43.55%
1304 Hourly Teaching - Substitutes	337	10	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	0	14	14	0	-14	-100.00%

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
1335 Hrly Inst - contract employee	824	285	300	177	300	0	0.00%
1340 Faculty Sal. PT Contingency	17	0	0	0	0	0	0.00%
1345 Hourly Teaching Early Sp (Retro)	3	0	0	0	0	0	0.00%
1350 Hourly Contract Faculty (Retro)	13	0	0	0	0	0	0.00%
1355 Hourly Summer (Retro)	8	0	0	0	0	0	0.00%
2201 Instructional Aid	1,288	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	26	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	28	0	0	0	0	0	0.00%
2401 Student Help	416	245	273	151	433	160	58.45%
2402 Hourly, Part Time, Permanent	496	482	462	569	2,561	2,099	454.62%
2403 Professional Experts (Instructional)	1,148	1,442	915	1,896	1,530	615	67.21%
2404 Hourly Temporary	1,794	1,784	2,017	1,981	1,336	-681	-33.76%
2410 Retro Pay (Instructional)	14	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	8	0	0	0	0	0	0.00%
<b>3610 Total &gt;</b>	<b>16,139</b>	<b>11,419</b>	<b>13,589</b>	<b>10,587</b>	<b>11,017</b>	<b>-2,572</b>	<b>-18.92%</b>
<b>3620 WC Non-Instructional</b>							
1203 Non-Teaching - Deans	3,630	3,696	3,886	3,998	4,231	345	8.88%
1205 Non-Teaching - Executive Vacation Payoff	0	173	0	0	0	0	0.00%
1206 Associate Dean	2,660	2,631	497	298	0	-497	-100.00%
1209 Non Teaching Retro (07-08)	489	0	0	0	0	0	0.00%
1215 Counselors	17,722	19,285	21,813	19,786	20,887	-926	-4.24%
1235 Reassigned Time	364	519	485	477	1,067	582	120.06%
1250 College Nurse	2,607	272	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	4,713	6,902	3,791	5,745	6,236	2,445	64.48%
1402 Hourly Non-Teaching - Early Spring	717	338	0	174	0	0	0.00%
1403 Hourly Non-Teaching - Summer	1,481	2,528	2,038	859	473	-1,565	-76.79%
1404 Hourly Non-Teaching - Substitutes	0	218	49	0	0	-49	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	165	56	120	-45	-27.27%
1435 Hrly Non-Inst - contract employee	50	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	73	0	0	0	0	0	0.00%
1445 Hourly Non-Tchg Early Sp (Retro)	17	0	0	0	0	0	0.00%
1450 Hourly Non-Tchg Contract- Retro	1	0	0	0	0	0	0.00%
1455 Hourly Non-Tchg Summer (Retro)	29	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	18,541	15,883	18,964	17,545	16,978	-1,986	-10.47%

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Object	Actual 07-08	Actual 08-09	Adj. Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2102 Managers	0	768	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	384	138	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	175	177	135	59	30	-105	-77.81%
2130 Class. Sal. Contingency	0	0	0	0	41	41	0.00%
2147 Classified retro 07-08	368	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	249	219	181	159	488	307	169.90%
2302 Hourly Student Help	189	129	139	3,590	0	-139	-100.00%
2303 Hourly Overtime	227	124	0	142	0	0	0.00%
2304 Hourly Professional Experts	6,846	5,876	7,049	6,051	8,984	1,935	27.46%
2306 Hourly Temporary	2,013	5,361	1,325	982	252	-1,073	-80.99%
2310 Accrued Vacation payoff	151	0	16	16	0	-16	-100.00%
2347 Classified hourly retro NI (07-08)	3	0	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>63,698</b>	<b>65,237</b>	<b>60,534</b>	<b>59,938</b>	<b>59,788</b>	<b>-746</b>	<b>-1.23%</b>
<b>3900 Other Benefits</b>							
1260 Administrative Salary Contingency	0	0	745	0	160	-585	-78.52%
1301 Hourly Teaching - Fall/Spring	0	0	0	0	330	330	0.00%
1401 Hourly Non-Teaching - Fall/Spring	0	0	56	0	13	-43	-76.79%
1406 Hourly Non-Teaching - Professional Expert	0	0	418	0	595	177	42.34%
2130 Class. Sal. Contingency	0	0	608	0	0	-608	-100.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>1,827</b>	<b>0</b>	<b>1,098</b>	<b>-729</b>	<b>-39.90%</b>
<b>3910 Retirees Instructional</b>							
<b>3xxx Total &gt;</b>	<b>452,924</b>	<b>406,043</b>	<b>414,467</b>	<b>380,403</b>	<b>418,994</b>	<b>4,527</b>	<b>1.09%</b>
<b>4300 Instructional Supplies</b>							
4302 Printing (in Printshop)	804	0	0	0	0	0	0.00%
4304 Royalties/Scripts	3,807	0	0	0	0	0	0.00%
4305 Video Tapes	281	0	0	0	0	0	0.00%
4312 Instructional Program Materials	260,407	49,395	196,954	117,967	26,636	-170,318	-86.48%
4335 Computer Software ( Upgrades & New)	2,837	22,268	0	0	0	0	0.00%
4350 Books	1,282	4,464	3,282	3,181	2,397	-885	-26.97%
<b>4300 Total &gt;</b>	<b>269,418</b>	<b>76,126</b>	<b>200,236</b>	<b>121,148</b>	<b>29,033</b>	<b>-171,203</b>	<b>-85.50%</b>
<b>4500 Non-Instructional Supplies</b>							
4503 Subscription	37,352	36,363	8,970	9,719	0	-8,970	-100.00%
4507 Recruiting	13,014	9,608	7,769	3,796	3,697	-4,072	-52.41%

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
4511 Printing (Non- Printshop)	26,066	16,142	7,903	5,387	15,100	7,197	91.07%
4524 Recruitment Supplies	0	0	0	318	0	0	0.00%
4525 Office Supplies	87,430	73,402	37,794	35,707	41,902	4,108	10.87%
4540 State/County Health Required Innoculations	0	338	800	366	800	0	0.00%
4551 Minor Equipment/Property	0	1,512	0	0	0	0	0.00%
4556 Professional Reference Books	0	0	0	73	0	0	0.00%
<b>4500 Total &gt;</b>	<b>163,862</b>	<b>137,365</b>	<b>63,236</b>	<b>55,365</b>	<b>61,499</b>	<b>-1,737</b>	<b>-2.75%</b>
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	29,242	29,519	26,367	23,111	20,850	5,517	-20.92%
<b>4700 Total &gt;</b>	<b>29,242</b>	<b>29,519</b>	<b>26,367</b>	<b>23,111</b>	<b>20,850</b>	<b>-5,517</b>	<b>-20.92%</b>
<b>4xxx Total &gt;</b>	<b>462,522</b>	<b>243,010</b>	<b>289,839</b>	<b>199,625</b>	<b>111,382</b>	<b>-178,457</b>	<b>-61.57%</b>
<b>5100 Contracts</b>							
5122 CHOMP (Community Hospital Of Monterey Pe	257,105	311,866	144,657	181,308	150,452	5,795	4.01%
5124 Program Consultant	158,842	273,951	336,250	254,438	260,087	-76,163	-22.65%
5130 Occupational Education, Fire	0	580	1,724	0	3,300	1,576	91.39%
5139 Specialists/Workshops	0	22,800	4,000	477	6,000	2,000	50.00%
5144 Psychological Services Supervision	30,686	25,540	16,999	13,245	25,000	8,001	47.07%
5145 Temp. Contract Service	121,874	88,872	63,709	22,404	57,000	-6,709	-10.53%
5165 School of Nursing-Consultant	14,405	32,825	4,473	2,065	0	-4,473	-100.00%
5174 Temporary Service Agency	0	0	0	298	0	0	0.00%
5180 Contract Services	6,256	69,218	167,276	168,973	169,275	1,999	1.20%
<b>5100 Total &gt;</b>	<b>589,167</b>	<b>825,651</b>	<b>739,089</b>	<b>643,209</b>	<b>671,114</b>	<b>-67,975</b>	<b>-9.20%</b>
<b>5200 Travel and Conference Expenses</b>							
5203 Field Trips	32,245	38,421	40,000	26,638	23,988	-16,012	-40.03%
5220 Conference Attendance & Related Expenses	266,899	223,987	264,821	240,761	254,072	-10,749	-4.06%
5221 State Fire Training Course Fee	0	61,756	49,520	38,137	49,520	0	0.00%
5245 Conference (Student Programs)	82,175	172,407	262,852	146,372	191,742	-71,110	-27.05%
<b>5200 Total &gt;</b>	<b>381,319</b>	<b>496,571</b>	<b>617,193</b>	<b>451,907</b>	<b>519,322</b>	<b>-97,871</b>	<b>-15.86%</b>
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	4,256	1,045	1,151	1,151	400	-751	-65.24%
5328 License Fee Renewal	10,604	0	0	2,610	0	0	0.00%
<b>5300 Total &gt;</b>	<b>14,860</b>	<b>1,045</b>	<b>1,151</b>	<b>3,761</b>	<b>400</b>	<b>-751</b>	<b>-65.24%</b>
<b>5400 Insurance</b>							



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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
5401 Insurance (Property,STAG,Children's Ctr)	105,455	107,665	44,815	345,620	43,449	-1,366	-3.05%
5400 Total >	105,455	107,665	44,815	345,620	43,449	-1,366	-3.05%
5500 Utilities and Housekeeping Services							
5513 Contract Services	0	642	0	0	0	0	0.00%
5528 Mobil Phone	778	743	855	525	500	-355	-41.52%
5500 Total >	778	1,385	855	525	500	-355	-41.52%
5600 Rents, Leases and Repairs							
5602 Rental/Renewal	4,091	287	7,516	0	2,500	-5,016	-66.74%
5616 Facility Rental/Lease	15,314	14,788	15,000	14,119	15,000	0	0.00%
5620 Maintenance Agreement	23,576	14,816	24,600	18,620	9,600	-15,000	-60.98%
5621 Computer Hardware Maintenance	508	2,583	0	0	0	0	0.00%
5622 Computer Software Maintenance	55,716	17,675	4,584	5,121	4,113	-471	-10.27%
5630 Equipment Repair	10,373	1,395	0	0	0	0	0.00%
5672 Electrical Maintenance/Repair	0	0	0	1,270	0	0	0.00%
5600 Total >	109,578	51,544	51,700	39,129	31,213	-20,487	-39.63%
5800 Other Services & Expense							
5802 Advertising	209	548	0	0	0	0	0.00%
5804 Miscellaneous Expense	-11	84	14,941	0	37,577	22,636	151.50%
5805 Postage/Bulk Mailing	1,110	95	250	625	0	-250	-100.00%
5816 Special Events	7,491	10,252	8,000	4,619	0	-8,000	-100.00%
5834 Indirect Cost	148,132	149,525	144,835	129,532	153,800	8,965	6.19%
5861 Subaward Wash. State Univ.	0	0	46,142	46,142	40,874	-5,268	-11.42%
5879 N/A	0	165	0	0	0	0	0.00%
5886 Subaward, Scripps (MATE)	3,779	0	0	0	0	0	0.00%
5887 Subaward, Texas A&M (MATE)	14,000	0	0	0	0	0	0.00%
5888 Subaward, Rutgers (MATE)	-2,000	0	0	0	0	0	0.00%
5800 Total >	172,710	160,669	214,168	180,918	232,251	18,083	8.44%
5xxx Total >	1,373,866	1,644,530	1,668,971	1,665,069	1,498,249	-170,722	-10.23%
6200 Building Improvements							
6300 Library Books							
6301 Library Materials	66,521	43,286	59,974	35,681	0	-59,974	-100.00%
6310 PC Software	14,754	0	285	0	17,500	17,215	6045.96%
6300 Total >	81,276	43,286	60,259	35,681	17,500	-42,759	-70.96%



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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>6400 Capital Equipment - New</b>							
6403 Equipment Replacement	0	9,537	48,937	10,904	0	-48,937	-100.00%
6404 Equipment Purchase - New	39,249	12,229	37,588	17,755	0	-37,588	-100.00%
6405 Instructional Equipment - New	188,268	47,743	224,921	39,128	160,900	-64,021	-28.46%
6406 Telephone Parts/Equipment-New	0	0	18,000	17,154	0	-18,000	-100.00%
6408 Network Hardware	16,540	5,103	0	0	0	0	0.00%
6419 Network Hardware - NI Replacement	1,173	0	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	3,766	844	0	0	0	0	0.00%
6400 Total >	248,996	75,456	329,446	84,941	160,900	-168,546	-51.16%
6xxx Total >	330,272	118,742	389,705	120,622	178,400	-211,305	-54.22%
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	137,500	100,000	0	0	33,500	33,500	0.00%
7309 Health & Welfare Interfund Transfer Out	638,211	497,930	553,097	553,097	532,638	-20,459	-3.70%
7313 Transfer Out to Self Ins for Furlough	0	0	0	0	23,565	23,565	0.00%
7300 Total >	775,711	597,930	553,097	553,097	589,703	36,606	6.62%
<b>7500 Student Financial Aid Payment</b>							
7501 Payment to Student	100,615	118,172	111,986	48,528	31,281	-80,705	-72.07%
7502 Child Care Grants to students	0	25,804	10,147	0	8,495	-1,652	-16.28%
7500 Total >	100,615	143,976	122,133	48,528	39,776	-82,357	-67.43%
<b>7600 Other Payments to Students</b>							
7602 Textbooks/Supplies Vouchers	273,357	303,758	183,230	90,003	120,662	-62,568	-34.15%
7603 Child Care Assistance	1,080	570	0	0	0	0	0.00%
7604 Student Meal Ticket	24,515	37,774	28,517	37,531	33,517	5,000	17.53%
7600 Total >	298,952	342,102	211,747	127,534	154,179	-57,568	-27.19%
7xxx Total >	1,175,279	1,084,008	886,977	729,158	783,658	-103,319	-11.65%
<b>General Fund (Fund 01)-Restricted</b>	<b>6,586,065</b>	<b>6,186,163</b>	<b>6,241,196</b>	<b>5,432,253</b>	<b>5,494,907</b>	<b>-746,289</b>	<b>-11.96%</b>

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

*Print Date: Tuesday, August 10, 2010*  
*Print Time: 10:41 AM*

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	6,586,065	6,186,163	6,241,196	5,432,253	5,494,907	-746,289	-11.96%

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

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8100 Federal Revenues</b>							
8110 VATEA - Title II C	90,525	26,181	124,949	50,687	144,360	19,411	15.54%
8112 Workability	151,103	44,694	111,828	74,635	111,828	0	0.00%
8113 New Scholars	257,808	297,587	318,859	271,320	249,046	-69,813	-21.89%
8115 Work Study	121,265	120,008	136,838	94,097	136,838	0	0.00%
8116 Upward Bound	361,152	330,985	373,460	311,202	369,995	-3,465	-0.93%
8118 Child Development/Training	11,900	15,259	12,562	8,174	10,000	-2,562	-20.39%
8122 Math / Science	361,871	338,950	364,887	307,397	358,042	-6,845	-1.88%
8126 Federal Grants	579,727	496,064	980,883	508,201	977,524	-3,359	-0.34%
8132 Unknown	0	0	0	220,943	0	0	0.00%
8135 Calif Centers for Ocean Sci Educ	23,990	0	0	0	0	0	0.00%
8136 National Ocean Science Bowl	13,093	895	0	0	0	0	0.00%
8137 UNKNOWN	29,520	0	0	0	0	0	0.00%
8152 Tech Prep	64,187	15,470	67,750	0	69,708	1,958	2.89%
8153 TANF	24,846	18,903	31,560	26,510	31,560	0	0.00%
<b>8100 Total &gt;</b>	<b>2,090,985</b>	<b>1,704,996</b>	<b>2,523,576</b>	<b>1,873,165</b>	<b>2,458,901</b>	<b>-64,675</b>	<b>-2.56%</b>
<b>8600 State Revenues</b>							
8610 Matriculation	648,134	563,881	494,242	436,297	346,349	-147,893	-29.92%
8611 Faculty & Staff Development	14,867	4,133	953	953	0	-953	-100.00%
8612 California Articulation Number System	5,000	4,000	2,738	2,738	0	-2,738	-100.00%
8618 Instructional Equipment & Library Material	251,060	186,236	125,051	98,212	0	-125,051	-100.00%
8620 Apprenticeship Allowance	-71,013	0	68,298	50,857	68,674	376	0.55%
8621 Student Financial Aid Admin (BFAP)	201,281	203,217	223,998	188,469	222,047	-1,951	-0.87%
8622 Basic Skills Funding	27,429	338,243	354,995	340,150	242,186	-112,809	-31.78%
8626 Assoc. Degree Nursing- RN Program	283,234	275,805	160,843	126,822	166,870	6,027	3.75%
8628 UC Santa Cruz - ACCESS Program	11,257	7,764	16,165	3,599	19,800	3,635	22.48%
8638 Admin Bldg - State	57,096	0	0	0	0	0	0.00%
8650 Men in Nursing	33,000	20,000	6,000	0	0	-6,000	-100.00%
8651 Bay Area Reg Tech Prep Collab Grant	19,571	33,429	24,912	9,912	0	-24,912	-100.00%
8653 JTPA Mini-Grant	7,000	0	0	0	0	0	0.00%
8657 Career Tech - Trailer Bill (One Time)	22,937	285	285	285	0	-285	-100.00%
8659 Instructional Material - Trailer Bill (One Time)	2,114	214,221	180,721	180,721	33,500	-147,221	-81.46%
8661 New Monterey Police Academy	175,353	1	0	571,578	0	0	0.00%
8662 UNKNOWN	85,070	0	0	0	0	0	0.00%

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8600 Total &gt;</b>	<b>1,773,390</b>	<b>1,851,215</b>	<b>1,659,203</b>	<b>2,010,595</b>	<b>1,099,426</b>	<b>-559,777</b>	<b>-33.74%</b>
8610 State Apportionment							
8620 Categorical Apportionments							
8606 Apprenticeship	9,323	20,397	20,394	20,394	0	-20,394	-100.00%
8608 Supportive Services (DSP&S)	930,090	779,591	532,204	450,741	509,153	-23,051	-4.33%
8609 EOPS	931,342	824,924	624,509	535,804	554,408	-70,101	-11.23%
8635 Instructional Equipment Block Grant	9,071	26,839	0	26,839	0	0	0.00%
8642 CAL WORKS	157,275	130,869	115,648	97,144	115,648	0	0.00%
8692 Cooperative Agencies Resources Education	110,876	97,015	80,194	70,031	63,517	-16,677	-20.80%
8695 State - TTIP Grant	55,064	48,771	6,470	6,470	0	-6,470	-100.00%
<b>8620 Total &gt;</b>	<b>2,203,040</b>	<b>1,928,406</b>	<b>1,379,419</b>	<b>1,207,423</b>	<b>1,242,726</b>	<b>-136,693</b>	<b>-9.91%</b>
8690 State Revenue							
8616 Staff Diversity	14,373	12,586	9,751	4,154	5,597	-4,154	-42.60%
<b>8690 Total &gt;</b>	<b>14,373</b>	<b>12,586</b>	<b>9,751</b>	<b>4,154</b>	<b>5,597</b>	<b>-4,154</b>	<b>-42.60%</b>
8800 Local Revenues							
8809 Lottery	0	0	122,000	0	117,000	-5,000	-4.10%
8828 Health Fees	311,189	295,538	300,711	359,784	350,600	49,889	16.59%
8880 Fire Training (Local Revenue)	0	96,758	81,897	76,868	81,897	0	0.00%
8895 Act Against Violence	0	3,696	2,092	2,092	2,091	-1	-0.03%
8898 Local Grants	44,693	103,519	95,500	96,826	15,328	-80,172	-83.95%
<b>8800 Total &gt;</b>	<b>355,882</b>	<b>499,511</b>	<b>602,200</b>	<b>535,570</b>	<b>566,916</b>	<b>-35,284</b>	<b>-5.86%</b>
8870 Local Revenue							
8827 Testing Fees	150	294	0	403	0	0	0.00%
<b>8870 Total &gt;</b>	<b>150</b>	<b>294</b>	<b>0</b>	<b>403</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
8900 Other							
8984 Interfund Transfer - In Restricted Funds	79,936	0	67,050	0	121,341	54,291	80.97%
8986 Interfund Transfer - In (Fund 01)	68,310	0	0	0	0	0	0.00%
<b>8900 Total &gt;</b>	<b>148,245</b>	<b>0</b>	<b>67,050</b>	<b>0</b>	<b>121,341</b>	<b>54,291</b>	<b>80.97%</b>
<b>8xxx Total &gt;</b>	<b>6,586,065</b>	<b>5,997,007</b>	<b>6,241,199</b>	<b>5,631,310</b>	<b>5,494,907</b>	<b>-746,292</b>	<b>-11.96%</b>
<b>General Fund (Fund 01)-Restricted</b>	<b>6,586,065</b>	<b>5,997,007</b>	<b>6,241,199</b>	<b>5,631,310</b>	<b>5,494,907</b>	<b>-746,292</b>	<b>-11.96%</b>

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

Print Date: Tuesday, August 10, 2010  
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Object	Actual	Actual	Adj_Bud	Actual*	Budget	Variance**	(%)
	07-08	08-09	09-10	09-10	10-11		
	6,586,065	5,997,007	6,241,199	5,631,310	5,494,907	-746,292	-11.96%

# *Exhibit C*

## *Child Development*



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

Print Date: Tuesday, August 10, 2010

Print Time: 10:42 AM

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	34,442	32,090	33,799	24,709	34,846	1,047	3.10%
2102 Managers	0	0	0	0	77,364	77,364	0.00%
2110 Accrued Vacation Payoff	0	0	0	0	648	648	0.00%
2147 Classified retro 07-08	698	0	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>35,140</b>	<b>32,090</b>	<b>33,799</b>	<b>24,709</b>	<b>112,858</b>	<b>79,059</b>	<b>233.91%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	124,181	209,878	194,067	194,173	122,742	-71,325	-36.75%
2210 Instructional Overtime	2,554	0	0	0	0	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	7,189	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	450	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	2,650	0	0	0	0	0	0.00%
<b>2200 Total &gt;</b>	<b>137,024</b>	<b>209,878</b>	<b>194,067</b>	<b>194,173</b>	<b>122,742</b>	<b>-71,325</b>	<b>-36.75%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	0	0	0	0	10,329	10,329	0.00%
<b>2300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,329</b>	<b>10,329</b>	<b>0.00%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	0	10,557	12,523	9,683	12,523	0	0.00%
2402 Hourly, Part Time, Permanent	24,825	26,479	26,767	28,325	46,519	19,752	73.79%
2404 Hourly Temporary	3,856	0	0	438	0	0	0.00%
2405 Summer	5,271	7,228	9,516	4,437	9,516	0	0.00%
2447 Hrly PT perm retro 07-08	424	0	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>34,375</b>	<b>44,264</b>	<b>48,806</b>	<b>42,883</b>	<b>68,558</b>	<b>19,752</b>	<b>40.47%</b>
<b>2xxx Total &gt;</b>	<b>206,539</b>	<b>286,231</b>	<b>276,672</b>	<b>261,765</b>	<b>314,487</b>	<b>37,815</b>	<b>13.67%</b>
<b>3210 PERS Instructional</b>							
2201 Instructional Aid	20,259	34,479	32,427	32,444	21,734	-10,693	-32.97%
2247 Instructional Classified retro 07-08	432	0	0	0	0	0	0.00%
2404 Hourly Temporary	517	0	0	0	0	0	0.00%
2405 Summer	713	919	1,552	798	1,685	133	8.57%
<b>3210 Total &gt;</b>	<b>21,920</b>	<b>35,398</b>	<b>33,979</b>	<b>33,242</b>	<b>23,419</b>	<b>-10,560</b>	<b>-31.08%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	5,616	5,272	5,648	4,129	6,170	523	9.25%
2102 Managers	0	0	0	0	13,699	13,699	0.00%

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

Print Date: Tuesday, August 10, 2010  
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**Children's Center (Fund 04)-Unrestricted**

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2147 Classified retro 07-08	114	0	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>5,730</b>	<b>5,272</b>	<b>5,648</b>	<b>4,129</b>	<b>19,869</b>	<b>14,221</b>	<b>251.82%</b>
<b>3310 OASDI (FICA) Instructional</b>							
2201 Instructional Aid	7,700	13,012	12,032	12,039	7,610	-4,422	-36.75%
2210 Instructional Overtime	158	0	0	0	0	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	446	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	28	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	164	0	0	0	0	0	0.00%
2404 Hourly Temporary	196	0	0	0	0	0	0.00%
2405 Summer	294	327	590	246	590	0	0.00%
<b>3310 Total &gt;</b>	<b>8,986</b>	<b>13,339</b>	<b>12,622</b>	<b>12,285</b>	<b>8,200</b>	<b>-4,422</b>	<b>-35.03%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	2,135	1,990	2,096	1,532	2,160	65	3.10%
2102 Managers	0	0	0	0	4,797	4,797	0.00%
2147 Classified retro 07-08	43	0	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>2,179</b>	<b>1,990</b>	<b>2,096</b>	<b>1,532</b>	<b>6,957</b>	<b>4,861</b>	<b>231.99%</b>
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	1,801	3,043	2,814	2,816	1,780	-1,034	-36.75%
2210 Instructional Overtime	37	0	0	0	0	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	104	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	7	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	38	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	360	384	388	411	675	286	73.79%
2404 Hourly Temporary	56	0	0	6	0	0	0.00%
2405 Summer	76	105	138	64	138	0	0.00%
2447 Hrly PT perm retro 07-08	6	0	0	0	0	0	0.00%
<b>3330 Total &gt;</b>	<b>2,485</b>	<b>3,532</b>	<b>3,340</b>	<b>3,297</b>	<b>2,592</b>	<b>-748</b>	<b>-22.39%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	499	465	490	358	505	15	3.10%
2102 Managers	0	0	0	0	1,122	1,122	0.00%
2110 Accrued Vacation Payoff	0	0	0	0	9	9	0.00%
2147 Classified retro 07-08	10	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	0	0	0	0	150	150	0.00%
<b>3340 Total &gt;</b>	<b>510</b>	<b>465</b>	<b>490</b>	<b>358</b>	<b>1,786</b>	<b>1,296</b>	<b>264.39%</b>

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

Print Date: Tuesday, August 10, 2010  
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**Children's Center (Fund 04)-Unrestricted**

**Object**

**3510 SUI Instructional**

2201	Instructional Aid
2210	Instructional Overtime
2211	Accrued Vac. Payoff (Instructional)
2214	Inst Classified - Educ Incentive
2247	Instructional Classified retro 07-08
2402	Hourly, Part Time, Permanent
2404	Hourly Temporary
2405	Summer
2447	Hrly PT perm retro 07-08

3510 Total >

**3520 SUI Non-Instructional**

2101	Non-Instructional Classified
2102	Managers
2147	Classified retro 07-08
2301	Hourly Part Time, Permanent
3520	SUI Non-Instr.

3520 Total >

**3610 WC Instructional**

2201	Instructional Aid
2210	Instructional Overtime
2211	Accrued Vac. Payoff (Instructional)
2214	Inst Classified - Educ Incentive
2247	Instructional Classified retro 07-08
2401	Student Help
2402	Hourly, Part Time, Permanent
2404	Hourly Temporary
2405	Summer
2447	Hrly PT perm retro 07-08

3610 Total >

**3620 WC Non-Instructional**

2101	Non-Instructional Classified
2102	Managers
2147	Classified retro 07-08

Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
62	630	582	583	884	302	51.79%
1	0	0	0	0	0	0.00%
4	18	0	0	0	0	0.00%
0	0	0	0	0	0	0.00%
1	0	0	0	0	0	0.00%
12	79	80	85	335	255	317.11%
2	0	0	1	0	0	0.00%
3	29	29	13	69	40	137.93%
0	0	0	0	0	0	0.00%
86	756	692	682	1,288	596	86.22%
17	96	101	74	251	149	147.43%
0	0	0	0	557	557	0.00%
0	0	0	0	0	0	0.00%
0	0	0	0	74	74	0.00%
0	0	0	0	5	5	0.00%
18	96	101	74	887	786	775.03%
3,726	6,296	5,822	5,825	3,682	-2,140	-36.75%
77	0	0	0	0	0	0.00%
237	-21	0	0	0	0	0.00%
14	0	0	0	0	0	0.00%
80	0	0	0	0	0	0.00%
0	317	375	291	395	20	5.33%
745	794	803	850	1,396	593	73.79%
116	0	0	13	0	0	0.00%
162	208	285	268	285	0	0.00%
13	0	0	0	0	0	0.00%
5,168	7,594	7,285	7,247	5,758	-1,527	-20.96%
1,033	963	1,014	741	1,045	31	3.10%
0	0	0	0	2,321	2,321	0.00%
21	0	0	0	0	0	0.00%

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

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2301 Hourly Part Time, Permanent	0	0	0	0	310	310	0.00%
3620 Work Comp Non-Instr.	0	0	0	0	19	19	0.00%
3620 Total >	1,054	963	1,014	741	3,695	2,681	264.42%
3900 Other Benefits							
3xxx Total >	48,135	69,405	67,266	63,587	74,451	7,185	10.68%
4300 Instructional Supplies							
4312 Instructional Program Materials	0	0	270	0	270	0	0.00%
4300 Total >	0	0	270	0	270	0	0.00%
4500 Non-Instructional Supplies							
4511 Printing (Non- Printshop)	132	23	0	0	0	0	0.00%
4525 Office Supplies	0	113	2,249	0	2,116	-133	-5.91%
4500 Total >	132	135	2,249	0	2,116	-133	-5.91%
4xxx Total >	132	135	2,519	0	2,386	-133	-5.28%
5200 Travel and Conference Expenses							
5400 Insurance							
5401 Insurance (Property, STAG, Children's Ctr)	0	0	220	0	219	-1	-0.45%
5400 Total >	0	0	220	0	219	-1	-0.45%
5600 Rents, Leases and Repairs							
5645 License Fee, Permit, and Certification	0	0	600	0	600	0	0.00%
5600 Total >	0	0	600	0	600	0	0.00%
5800 Other Services & Expense							
5802 Advertising	0	0	300	0	0	-300	-100.00%
5884 Children's Center - Background Check	0	0	350	0	0	-350	-100.00%
5898 Other Grant Repayments	21,621	610	0	0	0	0	0.00%
5800 Total >	21,621	610	650	0	0	-650	-100.00%
5xxx Total >	21,621	610	1,470	0	819	-651	-44.29%
6400 Capital Equipment - New							
7300 Interfund Transfers - Out							
7309 Health & Welfare Interfund Transfer Out	147,819	171,907	166,375	153,299	135,151	-31,224	-18.77%
7313 Transfer Out to Self Ins for Furlough	0	0	0	0	6,562	6,562	0.00%
7300 Total >	147,819	171,907	166,375	153,299	141,713	-24,662	-14.82%
7xxx Total >	147,819	171,907	166,375	153,299	141,713	-24,662	-14.82%

Children's Center (Fund 04)-Unrestricted

424,246	528,288	514,302	478,651	533,856	19,554	3.80%
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**Object Analysis (Detail)**  
**Expense by Object - Summary**  
**Grand Totals**

Print Date: Tuesday, August 10, 2010  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	424,246	528,288	514,302	478,651	533,856	19,554	3.80%



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

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8600 State Revenues</b>							
8647 Transfer & Articulation Fund	0	-46,321	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>0</b>	<b>-46,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8838 Child Care Enrollment Fee	970	670	1,170	905	1,170	0	0.00%
8847 Summer Program	8,896	14,429	15,328	5,580	15,328	0	0.00%
8850 Prior Year Adjustments	4,090	0	0	0	0	0	0.00%
8853 A/R Not Recorded	0	40	0	0	0	0	0.00%
8857 Interest on Fund Balance	208	-4,611	0	0	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	0	-1	0	0	0	0	0.00%
8874 Childcare from CALWORKS	0	25,810	25,000	0	0	-25,000	-100.00%
8887 Optional Fee	678	1,674	800	1,215	1,200	400	50.00%
<b>8800 Total &gt;</b>	<b>14,841</b>	<b>38,010</b>	<b>42,298</b>	<b>7,700</b>	<b>17,698</b>	<b>-24,600</b>	<b>-58.16%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	4,216	0	0	1,831	0	0	0.00%
<b>8860 Total &gt;</b>	<b>4,216</b>	<b>0</b>	<b>0</b>	<b>1,831</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8870 Local Revenue</b>							
8825 Child Care Fees (Other)	10,058	22,567	27,675	22,394	20,000	-7,675	-27.73%
8892 Child Care Fee - Full Cost	43,858	35,714	38,500	34,049	30,000	-8,500	-22.08%
<b>8870 Total &gt;</b>	<b>53,917</b>	<b>58,281</b>	<b>66,175</b>	<b>56,443</b>	<b>50,000</b>	<b>-16,175</b>	<b>-24.44%</b>
<b>8900 Other</b>							
8985 Interfund Transfer - In (Fund 01 RGF)	0	430,020	405,829	441,437	466,158	60,329	14.87%
<b>8900 Total &gt;</b>	<b>0</b>	<b>430,020</b>	<b>405,829</b>	<b>441,437</b>	<b>466,158</b>	<b>60,329</b>	<b>14.87%</b>
<b>8xxx Total &gt;</b>	<b>72,973</b>	<b>479,989</b>	<b>514,302</b>	<b>507,412</b>	<b>533,856</b>	<b>19,554</b>	<b>3.80%</b>
<b>Children's Center (Fund 04)-Unrestricted</b>	<b>72,973</b>	<b>479,989</b>	<b>514,302</b>	<b>507,412</b>	<b>533,856</b>	<b>19,554</b>	<b>3.80%</b>

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

Print Date: Tuesday, August 10, 2010  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	72,973	479,989	514,302	507,412	533,856	19,554	3.80%

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

Print Date: Tuesday, August 10, 2010  
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**Children's Center (Fund 04)-Restricted**

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	0	0	0	18,761	0	0	0.00%
2102 Managers	76,041	51,576	77,364	67,694	0	-77,364	-100.00%
2157 MSC Retro 07-08	1,323	0	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>77,364</b>	<b>51,576</b>	<b>77,364</b>	<b>86,455</b>	<b>0</b>	<b>-77,364</b>	<b>-100.00%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	58,954	29,441	53,229	53,270	123,433	70,204	131.89%
2211 Accrued Vac. Payoff (Instructional)	5,843	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	270	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	1,242	0	0	0	0	0	0.00%
<b>2200 Total &gt;</b>	<b>66,309</b>	<b>29,441</b>	<b>53,229</b>	<b>53,270</b>	<b>123,433</b>	<b>70,204</b>	<b>131.89%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	9,665	10,692	20,507	11,228	0	-20,507	-100.00%
2306 Hourly Temporary	193	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	163	0	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>10,021</b>	<b>10,692</b>	<b>20,507</b>	<b>11,228</b>	<b>0</b>	<b>-20,507</b>	<b>-100.00%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2402 Hourly, Part Time, Permanent	12,451	13,822	13,619	14,806	0	-13,619	-100.00%
2404 Hourly Temporary	1,668	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	214	0	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>14,333</b>	<b>13,822</b>	<b>13,619</b>	<b>14,806</b>	<b>0</b>	<b>-13,619</b>	<b>-100.00%</b>
<b>2xxx Total &gt;</b>	<b>168,026</b>	<b>105,532</b>	<b>164,719</b>	<b>165,758</b>	<b>123,433</b>	<b>-41,286</b>	<b>-25.06%</b>
<b>3120 STRS Non-Instructional</b>							
<b>3210 PERS Instructional</b>							
2201 Instructional Aid	9,613	4,837	8,894	8,901	21,856	12,962	145.74%
2247 Instructional Classified retro 07-08	203	0	0	0	0	0	0.00%
<b>3210 Total &gt;</b>	<b>9,816</b>	<b>4,837</b>	<b>8,894</b>	<b>8,901</b>	<b>21,856</b>	<b>12,962</b>	<b>145.74%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	0	0	0	3,135	0	0	0.00%
2102 Managers	12,399	8,473	12,927	11,311	0	-12,927	-100.00%
2157 MSC Retro 07-08	216	0	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>12,615</b>	<b>8,473</b>	<b>12,927</b>	<b>14,446</b>	<b>0</b>	<b>-12,927</b>	<b>-100.00%</b>

# Object Analysis (Detail)

## Expense by Object - Summary

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>3310 OASDI (FICA) Instructional</b>							
2201 Instructional Aid	3,655	1,825	3,300	3,303	7,653	4,353	131.89%
2211 Accrued Vac. Payoff (Instructional)	362	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	17	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	77	0	0	0	0	0	0.00%
<b>3310 Total &gt;</b>	<b>4,111</b>	<b>1,825</b>	<b>3,300</b>	<b>3,303</b>	<b>7,653</b>	<b>4,353</b>	<b>131.89%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	0	0	0	1,159	0	0	0.00%
2102 Managers	4,688	3,178	4,797	4,168	0	-4,797	-100.00%
2157 MSC Retro 07-08	82	0	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>4,769</b>	<b>3,178</b>	<b>4,797</b>	<b>5,327</b>	<b>0</b>	<b>-4,797</b>	<b>-100.00%</b>
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	855	427	772	772	1,790	1,018	131.89%
2211 Accrued Vac. Payoff (Instructional)	85	0	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	4	0	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	18	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	181	200	197	215	0	-197	-100.00%
2404 Hourly Temporary	24	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	3	0	0	0	0	0	0.00%
<b>3330 Total &gt;</b>	<b>1,169</b>	<b>627</b>	<b>969</b>	<b>987</b>	<b>1,790</b>	<b>820</b>	<b>84.65%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	0	0	0	271	0	0	0.00%
2102 Managers	1,096	743	1,122	975	0	-1,122	-100.00%
2157 MSC Retro 07-08	19	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	140	155	297	163	0	-297	-100.00%
2306 Hourly Temporary	3	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	2	0	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>1,261</b>	<b>898</b>	<b>1,419</b>	<b>1,409</b>	<b>0</b>	<b>-1,419</b>	<b>-100.00%</b>
<b>3510 SUI Instructional</b>							
2201 Instructional Aid	29	88	160	160	889	729	456.53%
2211 Accrued Vac. Payoff (Instructional)	3	15	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	1	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	1	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	6	41	41	44	0	-41	-100.00%

# Object Analysis (Detail)

## Expense by Object - Summary

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj. Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2404 Hourly Temporary	1	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	0	0	0	0	0	0	0.00%
<b>3510 Total &gt;</b>	<b>40</b>	<b>145</b>	<b>201</b>	<b>204</b>	<b>889</b>	<b>688</b>	<b>343.14%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	0	0	0	56	0	0	0.00%
2102 Managers	38	154	232	196	0	-232	-100.00%
2157 MSC Retro 07-08	1	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	5	32	62	34	0	-62	-100.00%
2306 Hourly Temporary	0	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	0	0	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>43</b>	<b>186</b>	<b>294</b>	<b>286</b>	<b>0</b>	<b>-294</b>	<b>-100.00%</b>
<b>3610 WC Instructional</b>							
2201 Instructional Aid	1,769	883	1,597	1,598	3,703	2,106	131.89%
2211 Accrued Vac. Payoff (Instructional)	193	-17	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	9	-1	0	0	0	0	0.00%
2247 Instructional Classified retro 07-08	37	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	374	415	409	444	0	-409	-100.00%
2404 Hourly Temporary	50	0	0	0	0	0	0.00%
2447 Hrly PT perm retro 07-08	6	0	0	0	0	0	0.00%
<b>3610 Total &gt;</b>	<b>2,438</b>	<b>1,280</b>	<b>2,005</b>	<b>2,042</b>	<b>3,703</b>	<b>1,698</b>	<b>84.65%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	0	0	0	561	0	0	0.00%
2102 Managers	2,268	1,538	2,321	2,026	0	-2,321	-100.00%
2157 MSC Retro 07-08	39	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	290	321	615	337	0	-615	-100.00%
2306 Hourly Temporary	6	0	0	0	0	0	0.00%
2348 Hrly PT perm retro 07-08	5	0	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>2,608</b>	<b>1,858</b>	<b>2,936</b>	<b>2,923</b>	<b>0</b>	<b>-2,936</b>	<b>100.00%</b>
<b>3900 Other Benefits</b>							
<b>3xxx Total &gt;</b>	<b>38,870</b>	<b>23,307</b>	<b>37,742</b>	<b>39,828</b>	<b>35,891</b>	<b>-1,851</b>	<b>-4.90%</b>
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	5,355	5,301	500	479	500	0	0.00%
<b>4300 Total &gt;</b>	<b>5,355</b>	<b>5,301</b>	<b>500</b>	<b>479</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>

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

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	0	126	200	85	0	-200	-100.00%
4525 Office Supplies	3,730	5,801	2,377	4,426	880	-1,497	-62.98%
<b>4500 Total &gt;</b>	<b>3,730</b>	<b>5,927</b>	<b>2,577</b>	<b>4,511</b>	<b>880</b>	<b>-1,697</b>	<b>-65.85%</b>
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	12,466	15,154	18,176	18,253	16,400	-1,776	-9.77%
<b>4700 Total &gt;</b>	<b>12,466</b>	<b>15,154</b>	<b>18,176</b>	<b>18,253</b>	<b>16,400</b>	<b>-1,776</b>	<b>-9.77%</b>
<b>4xxx Total &gt;</b>	<b>21,551</b>	<b>26,382</b>	<b>21,253</b>	<b>23,242</b>	<b>17,780</b>	<b>-3,473</b>	<b>-16.34%</b>
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	0	689	0	0	0	0	0.00%
<b>5200 Total &gt;</b>	<b>0</b>	<b>689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5300 Dues and Memberships</b>							
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	0	0	413	0	413	0	0.00%
<b>5400 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>413</b>	<b>0</b>	<b>413</b>	<b>0</b>	<b>0.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5645 License Fee, Permit, and Certification	600	600	0	660	0	0	0.00%
<b>5600 Total &gt;</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>660</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
5834 Indirect Cost	5,666	5,867	8,301	11,069	0	-8,301	-100.00%
5884 Children's Center - Background Check	0	0	0	0	401	401	0.00%
<b>5800 Total &gt;</b>	<b>5,666</b>	<b>5,867</b>	<b>8,301</b>	<b>11,069</b>	<b>401</b>	<b>-7,900</b>	<b>-95.17%</b>
<b>5xxx Total &gt;</b>	<b>6,266</b>	<b>7,156</b>	<b>8,714</b>	<b>11,729</b>	<b>814</b>	<b>-7,900</b>	<b>-90.66%</b>
<b>6100 Sites and Site Improvements</b>							
<b>6400 Capital Equipment - New</b>							
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	18,578	21,899	33,140	46,216	67,576	34,436	103.91%
7313 Transfer Out to Self Ins for Furlough	0	0	0	0	5,139	5,139	0.00%
<b>7300 Total &gt;</b>	<b>18,578</b>	<b>21,899</b>	<b>33,140</b>	<b>46,216</b>	<b>72,715</b>	<b>39,575</b>	<b>119.42%</b>
<b>7xxx Total &gt;</b>	<b>18,578</b>	<b>21,899</b>	<b>33,140</b>	<b>46,216</b>	<b>72,715</b>	<b>39,575</b>	<b>119.42%</b>
<b>Children's Center (Fund 04)-Restricted</b>	<b>253,292</b>	<b>184,276</b>	<b>265,567</b>	<b>286,773</b>	<b>250,633</b>	<b>-14,935</b>	<b>-5.62%</b>



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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:42 AM

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	253,292	184,276	265,567	286,773	250,633	-14,935	-5.62%

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

Print Date: Tuesday, August 10, 2010

Print Time: 10:42 AM

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8100 Federal Revenues</b>							
8114 Child Care Food	0	45,744	30,751	58,260	17,000	-13,751	-44.72%
<b>8100 Total &gt;</b>	<b>0</b>	<b>45,744</b>	<b>30,751</b>	<b>58,260</b>	<b>17,000</b>	<b>-13,751</b>	<b>-44.72%</b>
<b>8600 State Revenues</b>							
8615 Child Care Grant	70,751	65,016	112,605	159,268	203,590	90,985	80.80%
8645 Infant Toddler Resource	2,188	606	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>72,939</b>	<b>65,622</b>	<b>112,605</b>	<b>159,268</b>	<b>203,590</b>	<b>90,985</b>	<b>80.80%</b>
<b>8620 Categorical Apportionments</b>							
8604 State Funded Project	0	500	0	0	0	0	0.00%
<b>8620 Total &gt;</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8690 State Revenue</b>							
8615 Child Care Grant	164,663	122,211	122,211	38,265	30,042	-92,169	-75.42%
<b>8690 Total &gt;</b>	<b>164,663</b>	<b>122,211</b>	<b>122,211</b>	<b>38,265</b>	<b>30,042</b>	<b>-92,169</b>	<b>-75.42%</b>
<b>8900 Other</b>							
<b>8xxx Total &gt;</b>	<b>237,602</b>	<b>234,077</b>	<b>265,567</b>	<b>255,793</b>	<b>250,632</b>	<b>-14,935</b>	<b>-5.62%</b>
<b>Children's Center (Fund 04)-Restricted</b>	<b>237,602</b>	<b>234,077</b>	<b>265,567</b>	<b>255,793</b>	<b>250,632</b>	<b>-14,935</b>	<b>-5.62%</b>

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:42 AM

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	237,602	234,077	265,567	255,793	250,632	-14,935	-5.62%

# ***Exhibit D***

## ***Student Center***

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:44 AM

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	1,118	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	27	0	0	0	0	0	0.00%
1400 Total >	1,145	0	0	0	0	0	0.00%
Ixxx Total >	1,145	0	0	0	0	0	0.00%
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	9,890	15,822	19,098	19,098	19,486	388	2.03%
2147 Classified retro 07-08	72	0	0	0	0	0	0.00%
2100 Total >	9,962	15,822	19,098	19,098	19,486	388	2.03%
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2306 Hourly Temporary	18,725	844	0	0	0	0	0.00%
2300 Total >	18,725	844	0	0	0	0	0.00%
2xxx Total >	28,687	16,666	19,098	19,098	19,486	388	2.03%
<b>3110 STRS Instructional</b>							
<b>3120 STRS Non-Instructional</b>							
1401 Hourly Non-Teaching - Fall/Spring	92	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	2	0	0	0	0	0	0.00%
3120 Total >	94	0	0	0	0	0	0.00%
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	1,618	2,599	3,191	3,191	3,450	259	8.13%
2147 Classified retro 07-08	12	0	0	0	0	0	0.00%
2306 Hourly Temporary	0	139	0	0	0	0	0.00%
3220 Total >	1,629	2,738	3,191	3,191	3,450	259	8.13%
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	613	981	1,184	1,184	1,208	24	2.03%
2147 Classified retro 07-08	4	0	0	0	0	0	0.00%
2306 Hourly Temporary	0	52	0	0	0	0	0.00%
3320 Total >	618	1,033	1,184	1,184	1,208	24	2.03%
<b>3330 Medicare Instructional</b>							
<b>3340 Medicare Non-Instructional</b>							
1401 Hourly Non-Teaching - Fall/Spring	16	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	0	0	0	0	0	0	0.00%

# Object Analysis (Detail)

## Expense by Object - Summary

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2101 Non-Instructional Classified	143	229	277	277	283	6	2.03%
2147 Classified retro 07-08	1	0	0	0	0	0	0.00%
2306 Hourly Temporary	272	12	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>433</b>	<b>242</b>	<b>277</b>	<b>277</b>	<b>283</b>	<b>6</b>	<b>2.03%</b>
<b>3400 Health and Welfare Benefits</b>							
<b>3510 SUI Instructional</b>							
<b>3520 SUI Non-Instructional</b>							
1401 Hourly Non-Teaching - Fall/Spring	1	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	0	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	5	48	57	57	140	83	144.89%
2147 Classified retro 07-08	0	0	0	0	0	0	0.00%
2306 Hourly Temporary	9	3	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>15</b>	<b>50</b>	<b>57</b>	<b>57</b>	<b>140</b>	<b>83</b>	<b>144.89%</b>
<b>3610 WC Instructional</b>							
<b>3620 WC Non-Instructional</b>							
1401 Hourly Non-Teaching - Fall/Spring	34	0	0	0	0	0	0.00%
1440 Hourly Non-Tchg Fall Sp (Retro)	1	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	297	475	573	665	585	12	2.03%
2147 Classified retro 07-08	2	0	0	0	0	0	0.00%
2306 Hourly Temporary	562	25	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>895</b>	<b>500</b>	<b>573</b>	<b>665</b>	<b>585</b>	<b>12</b>	<b>2.03%</b>
<b>3xxx Total &gt;</b>	<b>3,684</b>	<b>4,563</b>	<b>5,282</b>	<b>5,374</b>	<b>5,666</b>	<b>384</b>	<b>7.26%</b>
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	-454	411	1,150	-57	1,150	0	0.00%
4536 Computer Network Related Supplies	0	0	0	905	0	0	0.00%
4551 Minor Equipment/Property	0	824	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>-454</b>	<b>1,235</b>	<b>1,150</b>	<b>847</b>	<b>1,150</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>-454</b>	<b>1,235</b>	<b>1,150</b>	<b>847</b>	<b>1,150</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>							
5114 Technical Assistance/Training	0	2,400	0	0	0	0	0.00%
<b>5100 Total &gt;</b>	<b>0</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	1,023	676	1,500	0	1,500	0	0.00%



# Object Analysis (Detail)

## Expense by Object - Summary

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>5200 Total &gt;</b>	1,023	676	1,500	0	1,500	0	0.00%
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	0	0	50	50	75	25	50.00%
<b>5300 Total &gt;</b>	0	0	50	50	75	25	50.00%
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	17,545	17,545	17,545	17,545	17,545	0	0.00%
<b>5400 Total &gt;</b>	17,545	17,545	17,545	17,545	17,545	0	0.00%
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	34,584	41,241	43,676	36,278	37,982	-5,694	-13.04%
5502 Natural Gas	14,785	11,191	12,199	5,229	11,499	-700	-5.74%
5503 Water	8,769	8,496	9,883	9,327	9,526	-357	-3.61%
5504 Telephone	0	0	5,260	0	5,260	0	0.00%
5506 Waste Disposal	3,953	4,935	5,550	4,404	5,980	430	7.75%
5507 Sewage	2,338	2,357	2,423	792	2,423	0	0.00%
5511 Custodial Services (in-house)	41,250	45,000	45,000	45,000	45,000	0	0.00%
5514 General Maintenance	1,994	7,241	36,132	7,629	29,000	-7,132	-19.74%
<b>5500 Total &gt;</b>	107,672	120,462	160,123	108,658	146,670	-13,453	-8.40%
<b>5600 Rents, Leases and Repairs</b>							
5620 Maintenance Agreement	990	810	1,080	1,170	1,080	0	0.00%
5630 Equipment Repair	1,298	5,283	2,453	9,818	9,818	7,365	300.24%
<b>5600 Total &gt;</b>	2,288	6,093	3,533	10,988	10,898	7,365	208.46%
<b>5800 Other Services &amp; Expense</b>							
5804 Miscellaneous Expense	133	0	0	0	0	0	0.00%
5854 Pay ASMPD for Bookstore	5,000	5,000	5,000	5,000	5,000	0	0.00%
<b>5800 Total &gt;</b>	5,133	5,000	5,000	5,000	5,000	0	0.00%
<b>5xxx Total &gt;</b>	133,662	152,175	187,751	142,241	181,688	-6,063	-3.23%
<b>6100 Sites and Site Improvements</b>							
<b>6200 Building Improvements</b>							
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	283	8,286	3,000	1,980	3,000	0	0.00%
<b>6400 Total &gt;</b>	283	8,286	3,000	1,980	3,000	0	0.00%
<b>6xxx Total &gt;</b>	283	8,286	3,000	1,980	3,000	0	0.00%
<b>7100 Debt Retirement</b>							

# Object Analysis (Detail)

## Expense by Object - Summary

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

Print Date: Tuesday, August 10, 2010

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Object

7101	College Center Bond
------	---------------------

7100 Total >

7300 Interfund Transfers - Out

7309	Health & Welfare Interfund Transfer Out
7310	Debt Service Fund Transfer-Out
7313	Transfer Out to Self Ins for Furlough

7300 Total >

7xxx Total >

College Center (Fund 47)-Res/Unres

Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
41,775	20,325	19,875	19,875	19,425	-450	-2.26%
41,775	20,325	19,875	19,875	19,425	-450	-2.26%
5,475	10,951	11,272	11,272	11,453	181	1.61%
0	0	17,555	0	17,555	0	0.00%
0	0	0	0	812	812	0.00%
5,475	10,951	28,827	11,272	29,820	993	3.44%
47,250	31,276	48,702	31,147	49,245	543	1.11%
214,256	214,201	264,983	200,688	260,235	-4,748	-1.79%

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

Print Date: Tuesday, August 10, 2010  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	214,256	214,201	264,983	200,688	260,235	-4,748	-1.79%

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:44 AM

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8600 State Revenues</b>							
8647 Transfer & Articulation Fund	0	-1,872	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>0</b>	<b>-1,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8833 College Center Building Fee	0	0	200	0	200	0	0.00%
8843 College Center Use Fees	160,315	163,290	158,000	165,269	158,000	0	0.00%
8846 Commission (Cafeteria)	11,250	7,500	15,000	15,000	15,000	0	0.00%
8849 N/A	50	180	0	232	0	0	0.00%
8850 Prior Year Adjustments	110	0	0	0	0	0	0.00%
8852 Rents (Facilities)	1,350	0	0	0	0	0	0.00%
8853 A/R Not Recorded	1,486	240	0	280	0	0	0.00%
8857 Interest on Fund Balance	1,581	-2,028	0	0	0	0	0.00%
8869 Bookstore Commission	109,892	110,120	106,000	94,120	102,000	-4,000	-3.77%
<b>8800 Total &gt;</b>	<b>286,034</b>	<b>279,302</b>	<b>279,200</b>	<b>274,901</b>	<b>275,200</b>	<b>-4,000</b>	<b>-1.43%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	1,049	0	0	2,370	0	0	0.00%
<b>8860 Total &gt;</b>	<b>1,049</b>	<b>0</b>	<b>0</b>	<b>2,370</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8910 Other Financing Sources</b>							
<b>8xxx Total &gt;</b>	<b>287,083</b>	<b>277,430</b>	<b>279,200</b>	<b>277,271</b>	<b>275,200</b>	<b>-4,000</b>	<b>-1.43%</b>
<b>College Center (Fund 47)-Res/Unres</b>	<b>287,083</b>	<b>277,430</b>	<b>279,200</b>	<b>277,271</b>	<b>275,200</b>	<b>-4,000</b>	<b>-1.43%</b>

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:44 AM

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	287,083	277,430	279,200	277,271	275,200	-4,000	-1.43%

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:44 AM

**College Center Bond (Fund 46)-Res/Unres**

Object		Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8800 Local Revenues</b>								
8857	Interest on Fund Balance	262	-897	0	0	0	0	0.00%
8899	Fund 46 Subsidy from Fund 47	41,775	20,325	19,875	19,875	19,425	-450	-2.26%
<b>8800 Total &gt;</b>		<b>42,037</b>	<b>19,428</b>	<b>19,875</b>	<b>19,875</b>	<b>19,425</b>	<b>-450</b>	<b>-2.26%</b>
<b>8860 Local Interest</b>								
0000	Reserve for Contingencies	40	0	0	470	0	0	0.00%
<b>8860 Total &gt;</b>		<b>40</b>	<b>0</b>	<b>0</b>	<b>470</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8980 Incoming Interfund Transfers-In</b>								
<b>8xxx Total &gt;</b>		<b>42,077</b>	<b>19,428</b>	<b>19,875</b>	<b>20,345</b>	<b>19,425</b>	<b>-450</b>	<b>-2.26%</b>
<b>College Center Bond (Fund 46)-Res/Unres</b>		<b>42,077</b>	<b>19,428</b>	<b>19,875</b>	<b>20,345</b>	<b>19,425</b>	<b>-450</b>	<b>-2.26%</b>



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

*Print Date: Tuesday, August 10, 2010*  
*Print Time: 10:44 AM*

Object	Actual	Actual	Adj_Bud	Actual*	Budget	Variance**	(%)
	07-08	08-09	09-10	09-10	10-11		
	42,077	19,428	19,875	20,345	19,425	-450	-2.26%

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:44 AM

**College Center Bond (Fund 46)-Res/Unres**

Object		Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>7100 Debt Retirement</b>								
7101	College Center Bond	20,775	20,325	19,875	19,875	19,425	-450	-2.26%
7100 Total >		20,775	20,325	19,875	19,875	19,425	-450	-2.26%
7xxx Total >		20,775	20,325	19,875	19,875	19,425	-450	-2.26%
College Center Bond (Fund 46)-Res/Unres		20,775	20,325	19,875	19,875	19,425	-450	-2.26%

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:44 AM

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	20,775	20,325	19,875	19,875	19,425	-450	-2.26%

# *Exhibit E*

## *Parking*

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:44 AM

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	90,791	98,876	136,494	136,229	137,053	559	0.41%
2102 Managers	3,428	8,255	14,550	9,712	0	-14,550	-100.00%
2114 NI Classified-Educ Incentive	0	0	1,400	1,200	0	-1,400	-100.00%
2147 Classified retro 07-08	2,002	0	0	0	0	0	0.00%
<b>2100 Total &gt;</b>	<b>96,221</b>	<b>107,131</b>	<b>152,444</b>	<b>147,141</b>	<b>137,053</b>	<b>-15,391</b>	<b>-10.10%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2302 Hourly Student Help	4,196	8,056	12,460	5,174	2,000	-10,460	-83.95%
2303 Hourly Overtime	1,492	1,010	1,750	1,523	2,000	250	14.29%
2306 Hourly Temporary	37,373	25,881	25,000	11,508	10,629	-14,371	-57.48%
2347 Classified hourly retro NI (07-08)	29	0	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>43,089</b>	<b>34,947</b>	<b>39,210</b>	<b>18,204</b>	<b>14,629</b>	<b>-24,581</b>	<b>-62.69%</b>
<b>2xxx Total &gt;</b>	<b>139,309</b>	<b>142,079</b>	<b>191,654</b>	<b>165,345</b>	<b>151,682</b>	<b>-39,972</b>	<b>-20.86%</b>
<b>3120 STRS Non-Instructional</b>							
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	14,827	16,243	22,807	22,763	24,268	1,461	6.41%
2102 Managers	6	1,290	2,431	1,669	0	-2,431	-100.00%
2147 Classified retro 07-08	326	0	0	0	0	0	0.00%
2306 Hourly Temporary	411	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	5	0	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>15,576</b>	<b>17,534</b>	<b>25,238</b>	<b>24,432</b>	<b>24,268</b>	<b>-970</b>	<b>-3.84%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	5,629	6,130	8,463	8,364	8,497	35	0.41%
2102 Managers	4	512	902	602	0	-902	-100.00%
2114 NI Classified-Educ Incentive	0	0	87	74	0	-87	-100.00%
2147 Classified retro 07-08	124	0	0	0	0	0	0.00%
2303 Hourly Overtime	95	63	108	94	124	16	14.81%
2306 Hourly Temporary	144	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	2	0	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>5,999</b>	<b>6,705</b>	<b>9,560</b>	<b>9,135</b>	<b>8,621</b>	<b>-939</b>	<b>-9.82%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	1,317	1,434	1,979	1,975	1,987	8	0.41%
2102 Managers	50	120	211	141	0	-211	-100.00%

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2114 NI Classified-Educ Incentive	0	0	21	17	0	-21	-100.00%
2147 Classified retro 07-08	29	0	0	0	0	0	0.00%
2303 Hourly Overtime	22	15	25	22	73	48	192.00%
2306 Hourly Temporary	542	371	363	167	154	-209	-57.58%
2347 Classified hourly retro NI (07-08)	0	0	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>1,960</b>	<b>1,939</b>	<b>2,599</b>	<b>2,322</b>	<b>2,214</b>	<b>-385</b>	<b>-14.80%</b>
<b>3400 Health and Welfare Benefits</b>							
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	45	297	409	404	987	577	140.98%
2102 Managers	2	25	44	29	0	-44	-100.00%
2114 NI Classified-Educ Incentive	0	0	4	4	0	-4	-100.00%
2147 Classified retro 07-08	1	0	0	0	0	0	0.00%
2303 Hourly Overtime	1	3	5	5	14	9	180.00%
2306 Hourly Temporary	19	81	75	35	77	2	2.67%
2347 Classified hourly retro NI (07-08)	0	0	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>68</b>	<b>406</b>	<b>538</b>	<b>476</b>	<b>1,078</b>	<b>540</b>	<b>100.45%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	2,723	2,966	4,095	4,047	4,112	17	0.41%
2102 Managers	103	247	437	291	0	-437	-100.00%
2114 NI Classified-Educ Incentive	0	0	42	36	0	-42	-100.00%
2147 Classified retro 07-08	60	0	0	0	0	0	0.00%
2302 Hourly Student Help	126	241	374	155	60	-314	-83.95%
2303 Hourly Overtime	46	30	68	46	60	-8	-11.76%
2306 Hourly Temporary	1,119	772	750	345	319	-431	-57.47%
2347 Classified hourly retro NI (07-08)	1	0	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>4,178</b>	<b>4,257</b>	<b>5,766</b>	<b>4,921</b>	<b>4,551</b>	<b>-1,215</b>	<b>-21.07%</b>
<b>3xxx Total &gt;</b>	<b>27,780</b>	<b>30,841</b>	<b>43,700</b>	<b>41,286</b>	<b>40,732</b>	<b>-2,968</b>	<b>-6.79%</b>
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	5,027	5,849	9,572	5,798	7,000	-2,572	-26.87%
4525 Office Supplies	2,440	5,624	2,730	8,566	3,200	470	17.22%
4553 Uniforms (Parking, Athletics)	195	1,037	1,000	660	1,200	200	20.00%
<b>4500 Total &gt;</b>	<b>7,662</b>	<b>12,509</b>	<b>13,302</b>	<b>15,024</b>	<b>11,400</b>	<b>-1,902</b>	<b>-14.30%</b>
<b>4xxx Total &gt;</b>	<b>7,662</b>	<b>12,509</b>	<b>13,302</b>	<b>15,024</b>	<b>11,400</b>	<b>-1,902</b>	<b>-14.30%</b>



# Object Analysis (Detail)

## Expense by Object - Summary

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>5100 Contracts</b>							
5113 Security Services	44,400	46,800	46,800	46,800	46,800	0	0.00%
5100 Total >	44,400	46,800	46,800	46,800	46,800	0	0.00%
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	796	105	60	60	0	-60	-100.00%
5200 Total >	796	105	60	60	0	-60	-100.00%
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	0	0	0	0	9,700	9,700	0.00%
5528 Mobil Phone	414	1,185	2,000	1,326	2,000	0	0.00%
5500 Total >	414	1,185	2,000	1,326	11,700	9,700	485.00%
<b>5600 Rents, Leases and Repairs</b>							
5630 Equipment Repair	1,016	18,129	10,000	8,349	7,000	-3,000	-30.00%
5632 Road/Pavement Repair	13,251	4,238	23,921	0	57,100	33,179	138.70%
5660 Sign Maintenance/Repair	0	6,697	3,000	6,364	3,000	0	0.00%
5600 Total >	14,267	29,065	36,921	14,713	67,100	30,179	81.74%
<b>5800 Other Services &amp; Expense</b>							
5804 Miscellaneous Expense	0	0	0	11	0	0	0.00%
5800 Total >	0	0	0	11	0	0	0.00%
5xxx Total >	59,877	77,155	85,781	62,910	125,600	39,819	46.42%
<b>6200 Building Improvements</b>							
6269 New Construction	3,990	0	0	0	0	0	0.00%
6200 Total >	3,990	0	0	0	0	0	0.00%
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	0	0	14,240	13,757	0	-14,240	-100.00%
6425 Non-Instructional Equipment - Replacement	0	0	5,000	0	5,000	0	0.00%
6400 Total >	0	0	19,240	13,757	5,000	-14,240	-74.01%
6xxx Total >	3,990	0	19,240	13,757	5,000	-14,240	-74.01%
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	65,697	65,703	90,176	90,176	91,628	1,452	1.61%
7313 Transfer Out to Self Ins for Furlough	0	0	0	0	5,707	5,707	0.00%
7300 Total >	65,697	65,703	90,176	90,176	97,335	7,159	7.94%
7xxx Total >	65,697	65,703	90,176	90,176	97,335	7,159	7.94%

Parking Fund (Fund 39)-Res/Unres

304,314	328,287	443,853	388,499	431,749	-12,104	-2.73%
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**Object Analysis (Detail)**  
**Expense by Object - Summary**  
**Grand Totals**

Print Date: Tuesday, August 10, 2010  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	304,314	328,287	443,853	388,499	431,749	-12,104	-2.73%

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

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8600 State Revenues</b>							
8647 Transfer & Articulation Fund	0	-210	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>0</b>	<b>-210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8818 Parking Fines	73,517	80,635	70,000	78,274	75,000	5,000	7.14%
8850 Prior Year Adjustments	-407	0	0	0	0	0	0.00%
8852 Rents (Facilities)	-68,941	93,601	12,000	12,625	12,000	0	0.00%
8853 A/R Not Recorded	0	840	0	220	0	0	0.00%
8857 Interest on Fund Balance	0	-3,832	0	0	0	0	0.00%
<b>8800 Total &gt;</b>	<b>4,169</b>	<b>171,244</b>	<b>82,000</b>	<b>91,119</b>	<b>87,000</b>	<b>5,000</b>	<b>6.10%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	0	0	3,796	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,796</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8870 Local Revenue</b>							
8829 Parking Fees (Daily)	255,526	265,198	318,000	454,474	323,000	5,000	1.57%
8848 Parking Spitters	44,619	54,849	46,000	55,007	50,000	4,000	8.70%
<b>8870 Total &gt;</b>	<b>300,145</b>	<b>320,048</b>	<b>364,000</b>	<b>509,481</b>	<b>373,000</b>	<b>9,000</b>	<b>2.47%</b>
<b>8xxx Total &gt;</b>	<b>304,314</b>	<b>491,082</b>	<b>446,000</b>	<b>604,396</b>	<b>460,000</b>	<b>14,000</b>	<b>3.14%</b>
<b>9791 N/A</b>							
<b>Parking Fund (Fund 39)-Res/Unres</b>	<b>304,314</b>	<b>491,082</b>	<b>446,000</b>	<b>604,396</b>	<b>460,000</b>	<b>14,000</b>	<b>3.14%</b>

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

Print Date: Tuesday, August 10, 2010  
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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	304,314	491,082	446,000	604,396	460,000	14,000	3.14%

# ***Exhibit F***

## ***Self Insurance***



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

Print Date: Wednesday, August 11, 2010  
 Print Time: 11:06 AM

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
3220 PERS Non-Instructional							
3320 OASDI (FICA) Non-Instructional							
3340 Medicare Non-Instructional							
3400 Health and Welfare Benefits							
3450 Aggregate Health Insurance Expense	5,786,564	6,818,915	6,777,696	8,472,472	6,739,038	-38,658	-0.57%
3451 Smoking cessation	2,210	0	0	0	0	0	0.00%
3452 Self Insurance (Abatement)	-1,193,122	-508,143	0	-1,332,079	0	0	0.00%
3453 Prefund Section 124	0	8,689	0	0	0	0	0.00%
3454 Excess Sick Leave	0	0	0	9,937	0	0	0.00%
3455 Categorical assessed for OPEB	0	0	0	0	112,620	112,620	0.00%
3400 Total >	4,595,652	6,319,460	6,777,696	7,150,330	6,851,658	73,962	1.09%
3520 SUI Non-Instructional							
3620 WC Non-Instructional							
3xxx Total >	4,595,652	6,319,460	6,777,696	7,150,330	6,851,658	73,962	1.09%
4500 Non-Instructional Supplies							
4503 Subscription	3,990	0	0	1,368	0	0	0.00%
4500 Total >	3,990	0	0	1,368	0	0	0.00%
4xxx Total >	3,990	0	0	1,368	0	0	0.00%
5100 Contracts							
5145 Temp. Contract Service	9,900	43,150	0	636	0	0	0.00%
5100 Total >	9,900	43,150	0	636	0	0	0.00%
5700 Legal, Election and Audit Expenses							
5800 Other Services & Expense							
5848 Valuation/Surveys	4,900	2,700	0	0	0	0	0.00%
5800 Total >	4,900	2,700	0	0	0	0	0.00%
5xxx Total >	14,800	45,850	0	636	0	0	0.00%
6400 Capital Equipment - New							
7300 Interfund Transfers - Out							
7318 Interfund Transfer Out - Non-Medical for Categ	0	0	0	0	54,481	54,481	0.00%
7300 Total >	0	0	0	0	54,481	54,481	0.00%
7xxx Total >	0	0	0	0	54,481	54,481	0.00%

Self Insurance (Fund 35)

4,614,442	6,365,311	6,777,696	7,152,334	6,906,139	128,443	1.90%
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**Object Analysis (Detail)**  
**Expense by Object - Summary**  
**Grand Totals**

Print Date: Wednesday, August 11, 2010  
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Object	Actual	Actual	Adj_Bud	Actual*	Budget	Variance**	(%)
	07-08	08-09	09-10	09-10	10-11		
	4,614,442	6,365,311	6,777,696	7,152,334	6,906,139	128,443	1.90%

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

Print Date: Tuesday, August 10, 2010

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

Object		Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8800 Local Revenues</b>								
8822	Other Income	65,601	122,024	0	99,907	0	0	0.00%
8857	Interest on Fund Balance	240,332	-195,273	0	0	0	0	0.00%
8870	Retiree Insurance Contribution	0	0	400,000	367,953	421,217	21,217	5.30%
8873	COBRA	0	0	40,000	71,494	30,000	-10,000	-25.00%
8876	Unknown	0	0	0	4,057	0	0	0.00%
<b>8800 Total &gt;</b>		<b>305,933</b>	<b>-73,249</b>	<b>440,000</b>	<b>543,410</b>	<b>451,217</b>	<b>11,217</b>	<b>2.55%</b>
<b>8860 Local Interest</b>								
0000	Reserve for Contingencies	104,605	0	0	125,914	0	0	0.00%
<b>8860 Total &gt;</b>		<b>104,605</b>	<b>0</b>	<b>0</b>	<b>125,914</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>								
8985	Interfund Transfer - In (Fund 01 RGF)	638,211	497,930	552,553	553,097	532,638	-19,915	-3.60%
8986	Interfund Transfer - In (Fund 01)	5,435,233	5,604,003	5,484,180	5,484,180	5,616,476	132,296	2.41%
8988	Interfund Transfer - In (Fund 04)	166,396	194,719	199,515	199,515	202,727	3,212	1.61%
8989	Interfund Transfer - In (Fund 47)	5,475	9,126	11,272	11,272	11,453	181	1.61%
8990	Interfund Transfer - in (Fund 39)	65,697	65,703	90,176	90,176	91,628	1,452	1.61%
8999	Furloughs Interf. Transfer-In to Self Insurance	0	0	0	0	257,110	257,110	0.00%
<b>8900 Total &gt;</b>		<b>6,311,012</b>	<b>6,371,480</b>	<b>6,337,696</b>	<b>6,338,240</b>	<b>6,712,032</b>	<b>374,336</b>	<b>5.91%</b>
<b>8xxx Total &gt;</b>		<b>6,721,550</b>	<b>6,298,231</b>	<b>6,777,696</b>	<b>7,007,564</b>	<b>7,163,249</b>	<b>385,553</b>	<b>5.69%</b>
<b>Self Insurance (Fund 35)-Res/Unres</b>		<b>6,721,550</b>	<b>6,298,231</b>	<b>6,777,696</b>	<b>7,007,564</b>	<b>7,163,249</b>	<b>385,553</b>	<b>5.69%</b>

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

*Print Date: Tuesday, August 10, 2010*  
*Print Time: 10:43 AM*

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	6,721,550	6,298,231	6,777,696	7,007,564	7,163,249	385,553	5.69%

# ***Exhibit G***

## ***Capital Projects***



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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:43 AM

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	3,511	0	0	33,500	33,500	0.00%
4300 Total >	0	3,511	0	0	33,500	33,500	0.00%
<b>4500 Non-Instructional Supplies</b>							
4503 Subscription	0	0	0	0	36,036	36,036	0.00%
4511 Printing (Non- Printshop)	4,546	0	0	0	0	0	0.00%
4525 Office Supplies	0	0	0	0	10,000	10,000	0.00%
4553 Uniforms (Parking, Athletics)	0	9,942	0	0	0	0	0.00%
4558 Library Reserve	0	2,352	5,614	5,614	0	-5,614	-100.00%
4500 Total >	4,546	12,294	5,614	5,614	46,036	40,422	720.02%
4xxx Total >	4,546	15,805	5,614	5,614	79,536	73,922	1316.74%
<b>5100 Contracts</b>							
5131 Engineering & Design Services	75	46,618	54,763	8,718	39,663	-15,100	-27.57%
5145 Temp. Contract Service	-6,738	0	0	0	0	0	0.00%
5147 Marina Remodel	-8,812	0	0	0	0	0	0.00%
5167 IPP/FPP (Arch Res incl for FO)	55,489	25,311	0	0	0	0	0.00%
5169 IPP/FPP (0405)	0	0	27,680	0	27,680	0	0.00%
5100 Total >	40,014	71,929	82,443	8,718	67,343	-15,100	-18.32%
<b>5400 Insurance</b>							
5420 Enviromental Insurance	0	51,205	51,205	51,205	51,205	0	0.00%
5400 Total >	0	51,205	51,205	51,205	51,205	0	0.00%
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	0	107	0	0	0	0	0.00%
5620 Maintenance Agreement	0	0	12,500	8,000	8,500	-4,000	-32.00%
5637 Copier Equipment Lease	0	0	0	0	2,700	2,700	0.00%
5600 Total >	0	107	12,500	8,000	11,200	-1,300	-10.40%
<b>5700 Legal, Election and Audit Expenses</b>							
5710 Legal (Advertising & Fees)	3,338	14,025	1,327	-6,563	6,327	5,000	376.79%
5700 Total >	3,338	14,025	1,327	-6,563	6,327	5,000	376.79%
<b>5800 Other Services &amp; Expense</b>							
5865 Marketing	34,180	0	0	0	0	0	0.00%
5800 Total >	34,180	0	0	0	0	0	0.00%
5xxx Total >	77,531	137,265	147,475	61,360	136,075	-11,400	-7.73%

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

Print Date: Tuesday, August 10, 2010  
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**Capital Projects Fund (CC) (Fund 14)-Res/Unres**

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	0	57,691	0	57,691	0	0.00%
<b>6100 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>57,691</b>	<b>0</b>	<b>57,691</b>	<b>0</b>	<b>0.00%</b>
<b>6200 Building Improvements</b>							
6235 Building Re-roofing	156,665	61,597	100,000	0	100,000	0	0.00%
6237 Preliminary Plans	0	0	91,000	0	91,000	0	0.00%
6238 Working Drawings	0	0	91,000	0	91,000	0	0.00%
6244 Seismic upgrade	0	37,471	0	0	0	0	0.00%
6245 Flooring	0	395,372	0	0	0	0	0.00%
6269 New Construction	1,990,496	0	0	0	0	0	0.00%
<b>6200 Total &gt;</b>	<b>2,147,161</b>	<b>494,440</b>	<b>282,000</b>	<b>0</b>	<b>282,000</b>	<b>0</b>	<b>0.00%</b>
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	26,428	65,667	39,637	26,830	19,015	-20,622	-52.03%
6405 Instructional Equipment - New	433,555	107,579	11,085	16,315	1,327	-9,758	-88.03%
6443 Technology Refreshment (08-09)	249,879	238,781	11,219	236,243	25,020	13,801	123.01%
<b>6400 Total &gt;</b>	<b>709,863</b>	<b>412,027</b>	<b>61,941</b>	<b>279,387</b>	<b>45,362</b>	<b>-16,579</b>	<b>-26.77%</b>
<b>6xxx Total &gt;</b>	<b>2,857,024</b>	<b>906,467</b>	<b>401,632</b>	<b>279,387</b>	<b>385,053</b>	<b>-16,579</b>	<b>-4.13%</b>
<b>7200 Long-Term Debt and Other Financing</b>							
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	50,000	50,000	0	0	0	0	0.00%
<b>7300 Total &gt;</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>7xxx Total &gt;</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>	<b>2,989,102</b>	<b>1,109,537</b>	<b>554,721</b>	<b>346,361</b>	<b>600,664</b>	<b>45,943</b>	<b>8.28%</b>

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

Print Date: Tuesday, August 10, 2010

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	2,989,102	1,109,537	554,721	346,361	600,664	45,943	8.28%

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

Print Date: Tuesday, August 10, 2010

Print Time: 10:42 AM

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>8100 Federal Revenues</b>							
<b>8600 State Revenues</b>							
8604 State Funded Project	0	0	182,000	0	182,000	0	0.00%
8636 Child Dev Center - State	465,944	0	0	0	0	0	0.00%
8638 Admin Blding - State	1,897,973	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>2,363,917</b>	<b>0</b>	<b>182,000</b>	<b>0</b>	<b>182,000</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8850 Prior Year Adjustments	-51,205	0	0	0	0	0	0.00%
8852 Rents (Facilities)	0	28,905	12,500	22,425	12,000	-500	-4.00%
8853 A/R Not Recorded	9,466	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	29,584	-26,320	0	0	0	0	0.00%
8862 Library (Equipment Revenue)	0	0	0	0	28,000	28,000	0.00%
8868 Prior Year Adjustments - Apportionment	0	-1	0	0	0	0	0.00%
8898 Local Grants	201,393	1,498	0	0	36,036	36,036	0.00%
<b>8800 Total &gt;</b>	<b>189,238</b>	<b>4,082</b>	<b>12,500</b>	<b>22,425</b>	<b>76,036</b>	<b>63,536</b>	<b>508.29%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	9,125	0	0	10,441	0	0	0.00%
<b>8860 Total &gt;</b>	<b>9,125</b>	<b>0</b>	<b>0</b>	<b>10,441</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8983 transfer in	51,205	51,205	51,205	0	51,205	0	0.00%
8991 Transfer In - From Capital Outlay	311,711	0	0	0	33,500	33,500	0.00%
8994 Transfer In from General Fund	137,500	138,954	0	0	0	0	0.00%
<b>8900 Total &gt;</b>	<b>500,416</b>	<b>190,159</b>	<b>51,205</b>	<b>0</b>	<b>84,705</b>	<b>33,500</b>	<b>65.42%</b>
<b>8xxx Total &gt;</b>	<b>3,062,696</b>	<b>194,241</b>	<b>245,705</b>	<b>32,866</b>	<b>342,741</b>	<b>97,036</b>	<b>39.49%</b>
<b>9791 N/A</b>							
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>	<b>3,062,696</b>	<b>194,241</b>	<b>245,705</b>	<b>32,866</b>	<b>342,741</b>	<b>97,036</b>	<b>39.49%</b>

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

*Print Date: Tuesday, August 10, 2010*  
*Print Time: 10:42 AM*

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	3,062,696	194,241	245,705	32,866	342,741	97,036	39.49%

# *Exhibit H*

## *Building Fund*



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

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Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	106,308,022	108,866	1,700,000	595,973	220,000	-1,480,000	-87.06%

# Object Analysis (Detail)

## Revenue by Object - Summary

Print Date: Tuesday, August 10, 2010

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
8600 State Revenues							
8650 Categorical Program Allowances							
8649 GO Bond	104,999,300	0	0	0	0	0	0.00%
8650 Total >	104,999,300	0	0	0	0	0	0.00%
8800 Local Revenues							
8822 Other Income	0	-30	0	4,850	0	0	0.00%
8850 Prior Year Adjustments	-6,157	0	0	0	0	0	0.00%
8853 A/R Not Recorded	825	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	297,430	173,078	0	0	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	0	-64,182	0	0	0	0	0.00%
8875 UNKNOWN	485	0	0	0	0	0	0.00%
8800 Total >	292,583	108,866	0	4,850	0	0	0.00%
8860 Local Interest							
0000 Reserve for Contingencies	1,016,140	0	0	591,123	0	0	0.00%
8857 Interest on Fund Balance	0	0	1,700,000	0	220,000	-1,480,000	-87.06%
8860 Total >	1,016,140	0	1,700,000	591,123	220,000	-1,480,000	-87.06%
8xxx Total >	106,308,022	108,866	1,700,000	595,973	220,000	-1,480,000	-87.06%
Building Fund (Fund 48)-Res/Unres	106,308,022	108,866	1,700,000	595,973	220,000	-1,480,000	-87.06%

# Object Analysis (Detail)

## Expense by Object - Summary

Print Date: Tuesday, August 10, 2010

Print Time: 10:45 AM

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	15	0	0	0	0	0	0.00%
4525 Office Supplies	0	931	0	0	0	0	0.00%
4551 Minor Equipment/Property	0	0	0	997	0	0	0.00%
<b>4500 Total &gt;</b>	<b>15</b>	<b>931</b>	<b>0</b>	<b>997</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>15</b>	<b>931</b>	<b>0</b>	<b>997</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>							
5173 Bond Program Mgmt	906,438	758,403	7,986	795,516	0	-7,986	-100.00%
5180 Contract Services	5,257,789	4,694,687	5,864,450	1,696,833	23,384,495	17,520,045	298.75%
<b>5100 Total &gt;</b>	<b>6,164,227</b>	<b>5,453,090</b>	<b>5,872,436</b>	<b>2,492,349</b>	<b>23,384,495</b>	<b>17,512,059</b>	<b>298.21%</b>
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	0	247	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>0</b>	<b>247</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>6,164,227</b>	<b>5,453,337</b>	<b>5,872,436</b>	<b>2,492,349</b>	<b>23,384,495</b>	<b>17,512,059</b>	<b>298.21%</b>
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	22,733	0	0	342,713	9,078,177	9,078,177	0.00%
<b>6100 Total &gt;</b>	<b>22,733</b>	<b>0</b>	<b>0</b>	<b>342,713</b>	<b>9,078,177</b>	<b>9,078,177</b>	<b>0.00%</b>
<b>6200 Building Improvements</b>							
6202 ADA Access Compliance Project	120	0	0	0	0	0	0.00%
6205 Heating/Ventilation/Air Cond.	10,080	108,442	878,523	547,468	473,397	-405,126	-46.11%
6237 Preliminary Plans	0	0	91,000	204,908	0	-91,000	-100.00%
6238 Working Drawings	0	0	91,000	210,375	0	-91,000	-100.00%
6268 Architect Fees	1,468,153	853,758	3,834,015	1,035,830	381,100	-3,452,915	-90.06%
6269 New Construction	11,545,199	9,075,416	2,656,880	8,194,453	29,680,550	27,023,670	1017.12%
6273 Reconstruction	0	67,671	0	0	0	0	0.00%
<b>6200 Total &gt;</b>	<b>13,023,552</b>	<b>10,105,288</b>	<b>7,551,418</b>	<b>10,193,035</b>	<b>30,535,047</b>	<b>22,983,629</b>	<b>304.36%</b>
<b>6300 Library Books</b>							
6310 PC Software	0	0	0	13,395	0	0	0.00%
<b>6300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,395</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	48,532	559,097	0	150,601	2,884,989	2,884,989	0.00%
6405 Instructional Equipment - New	58,787	296,903	605,657	324,452	458,772	-146,885	-24.25%

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

Print Date: Tuesday, August 10, 2010

Print Time: 10:45 AM

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

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
6400 Total >	107,319	856,001	605,657	475,053	3,343,761	2,738,104	452.09%
6xxx Total >	13,153,603	10,961,288	8,157,075	11,024,196	42,956,985	34,799,910	426.62%
Building Fund (Fund 48)-Res/Unres	19,317,846	16,415,557	14,029,511	13,517,542	66,341,480	52,311,969	372.87%

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

Print Date: Tuesday, August 10, 2010  
 Print Time: 10:45 AM

Object	Actual 07-08	Actual 08-09	Adj_Bud 09-10	Actual* 09-10	Budget 10-11	Variance**	(%)
	19,317,846	16,415,557	14,029,511	13,517,542	66,341,480	52,311,969	372.87%

# **Attachments**

The Budget Development Process for the District is as follows:

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



## **Monterey Peninsula College**

### **Institutional Goals, 2007 – 2010**

December, 2007

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

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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

**7. Maintain and improve district facilities.**

Objectives:

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