

Monterey Peninsula College

Final Budget

Fiscal Year 2010-2011

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 |
| Total Operating Funds | \$4,527,800 | \$46,438,531 | \$46,390,984 | \$4,575,347 |
| 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 |
| Total | \$86,925,409 | \$62,380,029 | \$128,395,475 | \$20,909,963 |

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

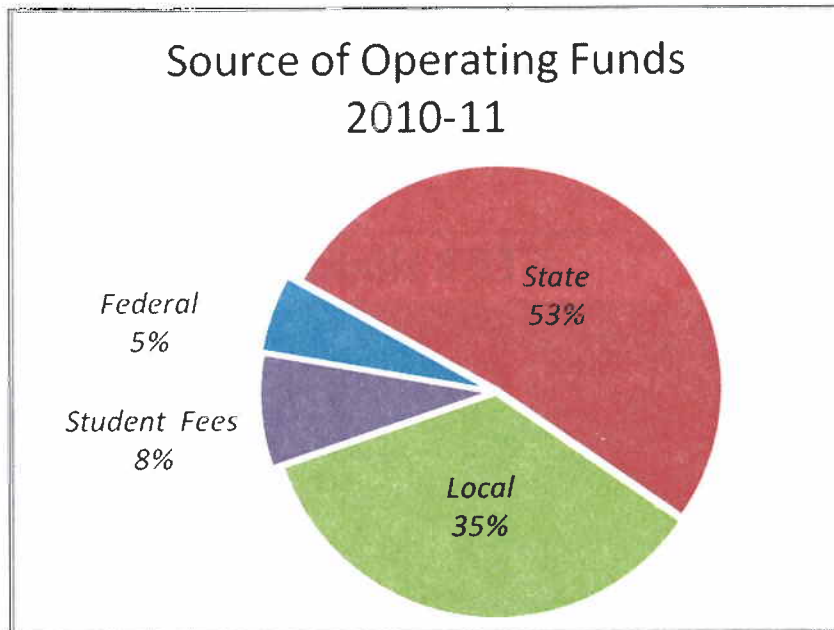
Progress on institutional goals this year that require additional resources continue to be made despite the difficult economic times and impact on District finances.

- 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.

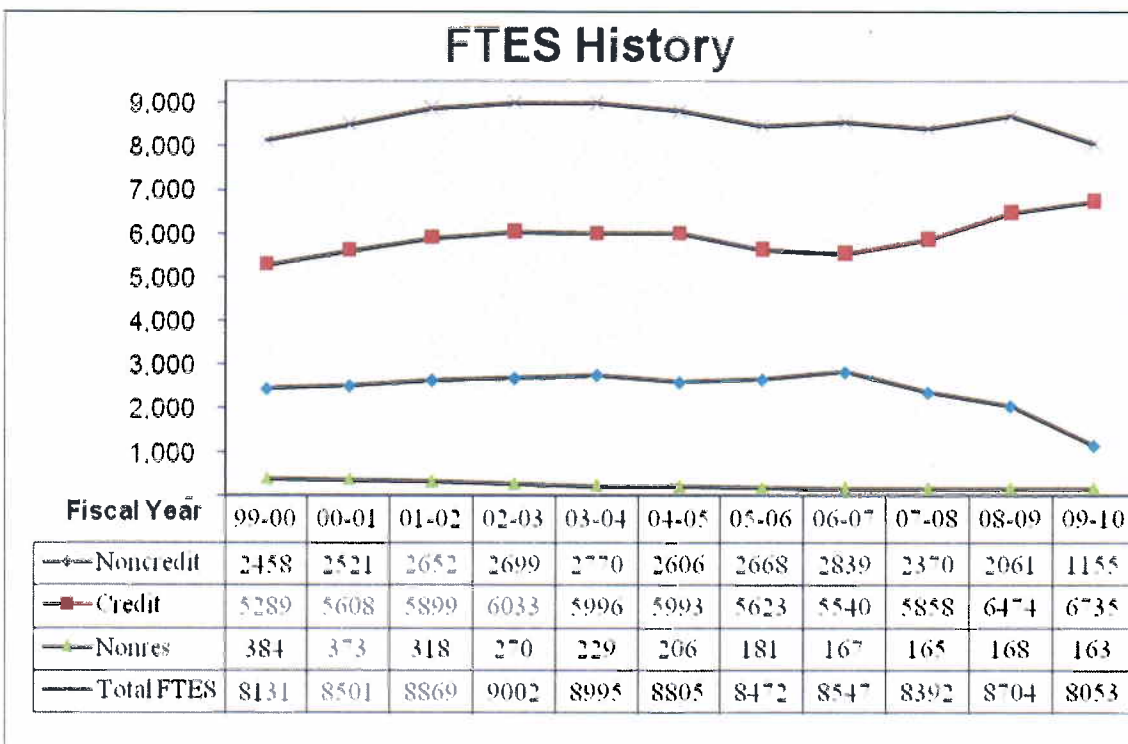


The state's fiscal year began on July 1, 2010, and the legislature failed to pass a budget by the deadline of June 15, 2010 and the state budget is now more than two months overdue. The state faces an estimated \$19.1 billion deficit, after trimming billions of dollars from state spending last year and 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

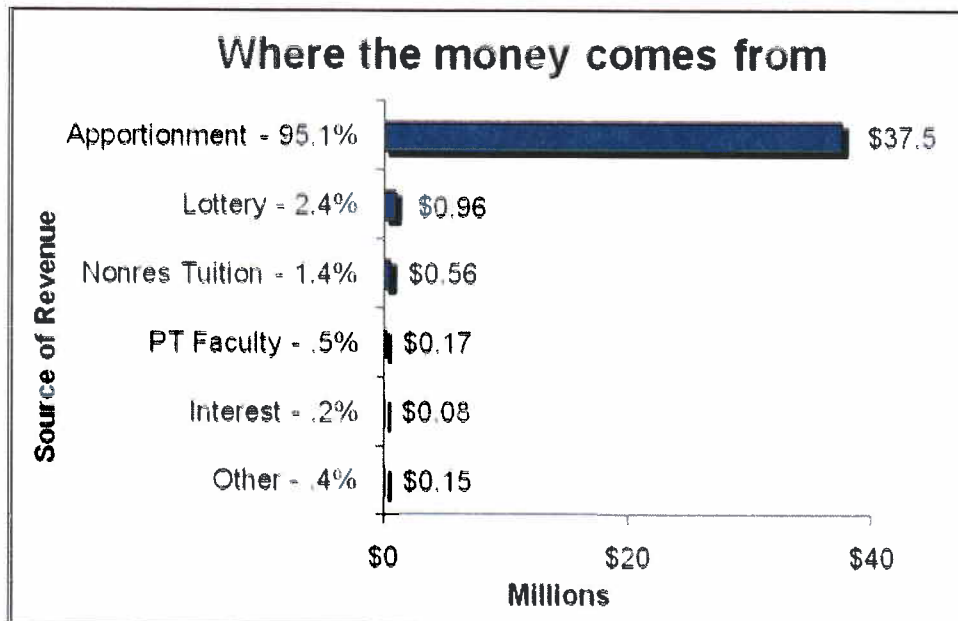
The General Fund includes the general operating budgets for the District. Some monies are restricted as to their use and the fund is therefore separated by unrestricted and restricted.

Unrestricted General Fund

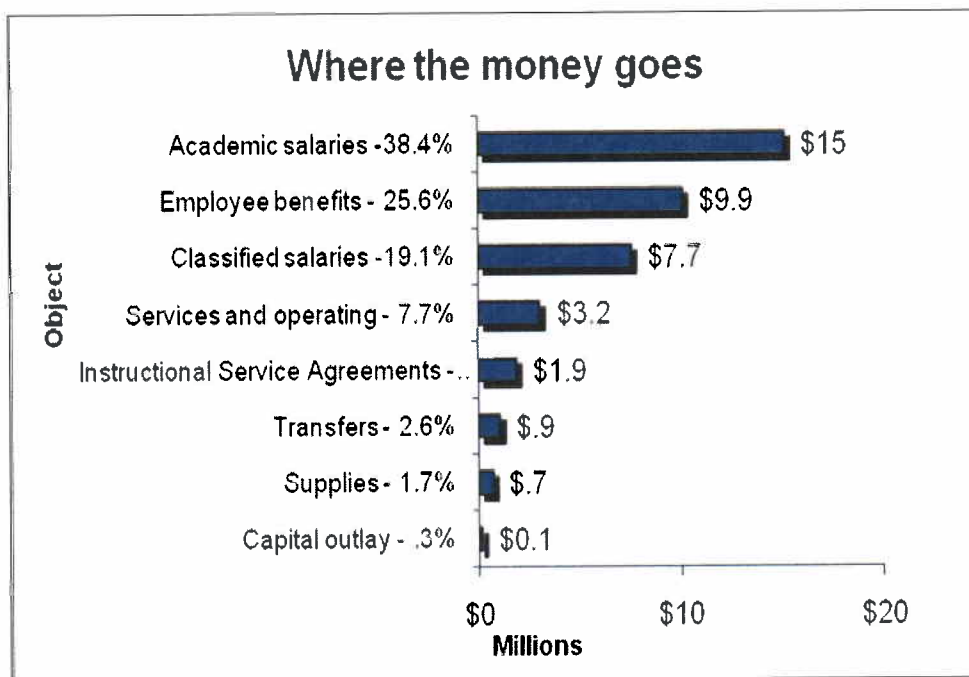
The District's primary financial activities for day-to-day operating revenues and expenses occur in the Unrestricted General Fund (UGF). Amounts budgeted for revenue and expense in the Unrestricted General Fund show revenue to exceed expenses by \$4,331 and an ending balance of \$4,268,759 (10.8% of 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 I, 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 1st 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 1st 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> |
| Unrestricted General Fund: | | | | | | |
| 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% |
| Restricted General Fund: | | | | | | |
| 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% |
| Unrestricted Child Development | | | | | | |
| 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% |
| Restricted Child Development | | | | | | |
| 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% |
| Student Center | | | | | | |
| 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</u> |
| | | | | | | <u>Final Bud</u> |
| Student Revenue Bond | | | | | | |
| 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% |
| Debt Service | | | | | | |
| 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% |
| Parking | | | | | | |
| 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% |
| Capital Projects | | | | | | |
| 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% |
| Self Insurance | | | | | | |
| 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% |
| Financial Aid | | | | | | |
| 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% |
| Associated Students | | | | | | |
| 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% |
| Scholarship and Loans | | | | | | |
| 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% |
| Trust Funds | | | | | | |
| 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% |
| Orr Scholarship | | | | | | |
| 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% |
| Building Fund | | | | | | |
| 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 |
| Monies included in the Final Budget from one-time funding sources | <u>\$124,839</u> |

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
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** | (%) |
|--|------------------|------------------|------------------|------------------|------------------|----------------|---------------|
| 1100 Instructional Salaries, Regular Salary | | | | | | | |
| 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% |
| 1100 Total > | 6,978,164 | 7,134,422 | 7,073,780 | 7,001,358 | 7,047,116 | -26,665 | -0.38% |
| 1200 Non-Instructional Salaries, Regular Salary | | | | | | | |
| 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% |
| 1200 Total > | 2,931,278 | 3,221,143 | 2,953,988 | 2,954,947 | 3,004,961 | 50,973 | 1.73% |
| 1300 Instructional Salaries, Other Nonregular | | | | | | | |
| 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% |
| 1300 Total > | 4,575,810 | 5,208,972 | 4,662,012 | 4,782,936 | 4,915,943 | 253,931 | 5.45% |
| 1400 Non-Instructional Salaries, Other Nonregular | | | | | | | |
| 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% |
| 1400 Total > | 148,943 | 189,721 | 159,063 | 178,332 | 148,926 | -10,137 | -6.37% |
| 1xxx Total > | 14,634,195 | 15,754,258 | 14,848,843 | 14,917,573 | 15,116,946 | 268,103 | 1.81% |
| 2100 Non-Instructional Salaries, Regular Full-Time | | | | | | | |
| 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% |
| 2100 Total > | 5,750,401 | 5,844,055 | 5,979,029 | 5,806,995 | 5,812,189 | -166,841 | -2.79% |
| 2200 Instructional Aides, Regular Full-Time Schedule | | | | | | | |

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** | (%) |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
| 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% |
| 2200 Total > | 675,497 | 718,927 | 757,100 | 753,263 | 784,532 | 27,432 | 3.62% |
| 2300 Non-Instructional, Other than Regular Full-Time | | | | | | | |
| 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% |
| 2300 Total > | 547,561 | 515,398 | 293,752 | 384,501 | 256,493 | -37,259 | -12.68% |
| 2400 Instructional Aides, Other than Full-Time Sched. | | | | | | | |
| 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% |
| 2400 Total > | 619,803 | 673,200 | 640,849 | 664,459 | 689,244 | 48,395 | 7.55% |
| 2xxx Total > | 7,593,262 | 7,751,580 | 7,670,731 | 7,609,219 | 7,542,458 | -128,273 | -1.67% |

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|---------------|--------------|
| 3110 STRS Instructional | | | | | | | |
| 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% |
| 3110 Total > | 907,939 | 960,315 | 962,206 | 907,595 | 980,799 | 18,594 | 1.93% |
| 3120 STRS Non-Instructional | | | | | | | |
| 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

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|---------------|---------------|
| 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% |
| 3120 Total > | 236,344 | 247,855 | 235,906 | 225,538 | 228,046 | -7,860 | -3.33% |
| 3210 PERS Instructional | | | | | | | |
| 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

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** | (%) |
|---|-----------------|------------------|------------------|------------------|------------------|---------------|--------------|
| 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% |
| 3210 Total > | 132,158 | 141,459 | 157,033 | 149,864 | 167,387 | 10,353 | 6.59% |
| 3220 PERS Non-Instructional | | | | | | | |
| 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 | 737,374 | 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% |
| 3220 Total > | 962,881 | 1,016,717 | 1,054,882 | 1,013,050 | 1,106,718 | 51,836 | 4.91% |
| 3310 OASDI (FICA) Instructional | | | | | | | |
| 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

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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|--------------|--------------|
| 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% |
| 3310 Total > | 55,592 | 57,593 | 59,780 | 60,915 | 62,599 | 2,820 | 4.72% |
| 3320 OASDI (FICA) Non-Instructional | | | | | | | |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|--------------|--------------|
| 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% |
| 3320 Total > | 375,413 | 396,311 | 396,062 | 390,686 | 401,103 | 5,041 | 1.27% |
| 3330 Medicare Instructional | | | | | | | |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|--------------|--------------|
| 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% |
| 3330 Total > | 160,939 | 175,606 | 172,047 | 180,968 | 177,820 | 5,773 | 3.36% |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|------------|---------|
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|-------------|---------------|
| 3340 Total > | 129,586 | 136,965 | 131,916 | 130,427 | 131,670 | -247 | -0.19% |
| 3400 Health and Welfare Benefits | | | | | | | |
| 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 Categoryals (Abatement) | 0 | 0 | -55,019 | 0 | -54,481 | 538 | -0.98% |
| 3400 Total > | 409,064 | 430,186 | 386,767 | 447,530 | 387,305 | 538 | 0.14% |
| 3510 SUI Instructional | | | | | | | |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|---------------|----------------|
| 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% |
| 3510 Total > | 6,314 | 41,600 | 39,219 | 39,460 | 95,782 | 56,563 | 144.22% |
| 3520 SUI Non-Instructional | | | | | | | |
| 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)
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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|---------------|----------------|
| 1406 | 0 | 0 | 3 | 0 | 3 | 0 | 0.00% |
| 1408 | 0 | 0 | 7 | 0 | 7 | 0 | 0.00% |
| 1435 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 1440 | 1 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 1445 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 1455 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2101 | 2,028 | 13,077 | 13,665 | 13,128 | 33,143 | 19,479 | 142.55% |
| 2102 | 413 | 2,553 | 2,563 | 2,529 | 6,150 | 3,588 | 140.00% |
| 2103 | 73 | 449 | 469 | 462 | 1,126 | 657 | 140.00% |
| 2104 | 267 | 1,286 | 1,065 | 1,039 | 2,629 | 1,564 | 146.76% |
| 2107 | 1 | 0 | 0 | 18 | 0 | 0 | 0.00% |
| 2110 | 7 | 15 | 68 | 78 | 21 | -47 | -69.14% |
| 2114 | 4 | 37 | 0 | 16 | 0 | 0 | 0.00% |
| 2147 | 40 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2157 | 12 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2301 | -147 | 377 | 376 | 354 | 985 | 609 | 161.98% |
| 2303 | 5 | 475 | 175 | 311 | 241 | 66 | 37.66% |
| 2304 | 10 | 70 | 57 | 51 | 84 | 27 | 47.37% |
| 2306 | 127 | 679 | 267 | 364 | 310 | 43 | 16.14% |
| 2310 | 0 | 8 | 0 | 78 | 0 | 0 | 0.00% |
| 2312 | 0 | 2 | 0 | 10 | 0 | 0 | 0.00% |
| 2313 | 0 | 0 | 0 | 8 | 0 | 0 | 0.00% |
| 2314 | 0 | 3 | 0 | 0 | 0 | 0 | 0.00% |
| 2347 | 2 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2348 | 1 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 5202 | 0 | 0 | 18 | 0 | 18 | 0 | 0.00% |
| 5209 | 0 | 0 | 4 | 0 | 4 | 0 | 0.00% |
| 3520 Total > | | 4,340 | 29,221 | 28,179 | 66,799 | 38,620 | 137.05% |
| 3600 Worker's Compensation Insurance | | | | | | | |
| 3615 | 691,660 | 620,006 | 642,894 | 660,017 | 642,894 | 0 | 0.00% |
| 3616 | -764,591 | -736,965 | -642,894 | -839,946 | -642,894 | 0 | 0.00% |
| 3618 | 0 | 0 | 0 | 14,271 | 0 | 0 | 0.00% |
| 3600 Total > | | -72,931 | -116,959 | 0 | 0 | 0 | 0.00% |
| 3610 WC Instructional | | | | | | | |

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|------------|---------|
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|--------------|--------------|
| 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% |
| 3610 Total > | 385,693 | 411,541 | 394,593 | 454,190 | 403,643 | 9,051 | 2.29% |
| 3620 WC Non-Instructional | | | | | | | |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

**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** | (%) |
|---|------------------|------------------|------------------|------------------|------------------|----------------|-----------------|
| 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)
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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|----------------|---------------|
| 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% |
| <i>4300 Total ></i> | 122,356 | 260,960 | 271,436 | 249,689 | 260,289 | -11,147 | -4.11% |
| 4400 <i>N/A</i> | | | | | | | |
| 4500 <i>Non-Instructional Supplies</i> | | | | | | | |
| 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% |
| <i>4500 Total ></i> | 613,050 | 653,499 | 433,116 | 518,927 | 405,208 | -27,908 | -6.44% |
| 4700 <i>Food</i> | | | | | | | |
| 4706 Food (Receptions,Special Events, Program Supp | 10,467 | 13,331 | 12,952 | 9,704 | 11,400 | -1,552 | -11.98% |

**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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|------------|----------|
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
| 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% |
| 5100 Total > | 3,097,456 | 3,098,730 | 2,306,307 | 1,629,742 | 1,997,505 | -308,802 | -13.39% |
| 5200 Travel and Conference Expenses | | | | | | | |
| 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% |
| 5200 Total > | 174,119 | 163,674 | 178,946 | 145,017 | 163,803 | -15,143 | -8.46% |
| 5300 Dues and Memberships | | | | | | | |
| 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% |
| 5300 Total > | 134,285 | 140,436 | 142,130 | 133,414 | 144,371 | 2,241 | 1.58% |
| 5400 Insurance | | | | | | | |
| 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% |
| 5400 Total > | 316,644 | 312,242 | 339,918 | 52,847 | 317,599 | -22,319 | -6.57% |
| 5500 Utilities and Housekeeping Services | | | | | | | |

**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** | (%) |
|--|------------------|------------------|------------------|------------------|------------------|----------------|---------------|
| 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% |
| 5500 Total > | 1,130,933 | 1,127,529 | 1,201,564 | 992,321 | 1,117,580 | -83,984 | -6.99% |
| 5600 Rents, Leases and Repairs | | | | | | | |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|-----------------|----------------|
| 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% |
| 5600 Total > | 966,465 | 879,261 | 707,562 | 843,292 | 608,880 | -98,682 | -13.95% |
| 5700 Legal, Election and Audit Expenses | | | | | | | |
| 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% |
| 5700 Total > | 92,181 | 94,627 | 256,250 | 181,059 | 104,650 | -151,600 | -59.16% |
| 5800 Other Services & Expense | | | | | | | |
| 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
 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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|------------|----------|
| 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

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** | (%) |
|-------------------------------------|-----------------|-----------------|------------------|------------------|-----------------|------------|--------|
| 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

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

Grand Totals

| 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

Print Time: 10:33 AM

General Fund (Fund 01)-Unrestricted

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|----------------|
| 8100 Federal Revenues | | | | | | | |
| 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% |
| 8100 Total > | 7,819 | 8,137 | 2,000 | 11,043 | 10,500 | 8,500 | 425.00% |
| 8600 State Revenues | | | | | | | |
| 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% |
| 8600 Total > | -371,983 | 3,826,647 | 193,672 | 174,905 | 192,956 | -716 | -0.37% |
| 8610 State Apportionment | | | | | | | |
| 8601 Apportionment | 14,055,131 | 20,328,632 | 21,878,000 | 17,601,756 | 20,900,000 | -978,000 | -4.47% |
| 8610 Total > | 14,055,131 | 20,328,632 | 21,878,000 | 17,601,756 | 20,900,000 | -978,000 | -4.47% |
| 8699 Other Miscellaneous State Revenue | | | | | | | |
| 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% |
| 8699 Total > | 8,098 | 9,321 | 0 | 2,316 | 0 | 0 | 0.00% |
| 8800 Local Revenues | | | | | | | |
| 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

Print Date: Tuesday, August 10, 2010

Print Time: 10:33 AM

General Fund (Fund 01)-Unrestricted

| 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 Modem 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 Breakeage | 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Tuesday, August 10, 2010
 Print Time: 10:33 AM

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% |
| 8800 Total > | 26,837,418 | 18,080,656 | 17,598,500 | 17,516,854 | 18,320,480 | 721,980 | 4.10% |
| 8860 Local Interest | | | | | | | |
| 0000 Reserve for Contingencies | 62,270 | 0 | 0 | 81,360 | 0 | 0 | 0.00% |
| 8860 Total > | 62,270 | 0 | 0 | 81,360 | 0 | 0 | 0.00% |
| 8890 N/A | | | | | | | |
| 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% |
| 8890 Total > | 30,994 | 0 | 0 | 4,046 | 0 | 0 | 0.00% |
| 8900 Other | | | | | | | |
| 8991 Transfer In - From Capital Outlay | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0.00% |
| 8900 Total > | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0.00% |
| 8xxx Total > | 40,679,746 | 42,303,393 | 39,672,172 | 35,392,281 | 39,423,936 | -248,236 | -0.63% |
| General Fund (Fund 01)-Unrestricted | 40,679,746 | 42,303,393 | 39,672,172 | 35,392,281 | 39,423,936 | -248,236 | -0.63% |

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

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

General Fund (Fund 01)-Restricted

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|-----------------|----------------|
| 1100 Instructional Salaries, Regular Salary | | | | | | | |
| 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% |
| 1100 Total > | 268,510 | 144,588 | 115,715 | 115,715 | 112,083 | -3,632 | -3.14% |
| 1200 Non-Instructional Salaries, Regular Salary | | | | | | | |
| 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% |
| 1200 Total > | 925,418 | 895,349 | 841,981 | 825,798 | 887,042 | 45,061 | 5.35% |
| 1300 Instructional Salaries, Other Nonregular | | | | | | | |
| 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% |
| 1300 Total > | 95,336 | 106,871 | 306,531 | 80,570 | 59,855 | -246,676 | -80.47% |
| 1400 Non-Instructional Salaries, Other Nonregular | | | | | | | |
| 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

Print Time: 10:41 AM

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% |
| 1400 Total > | 237,491 | 330,055 | 189,200 | 208,802 | 226,931 | 37,731 | 19.94% |
| Ixxx Total > | 1,526,755 | 1,476,864 | 1,453,427 | 1,230,885 | 1,285,911 | -167,516 | -11.53% |
| 2100 Non-Instructional Salaries, Regular Full-Time | | | | | | | |
| 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% |
| 2100 Total > | 654,533 | 570,095 | 607,442 | 590,100 | 568,521 | -38,921 | -6.41% |
| 2200 Instructional Aides, Regular Full-Time Schedule | | | | | | | |
| 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% |
| 2200 Total > | 44,757 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2300 Non-Instructional, Other than Regular Full-Time | | | | | | | |
| 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% |
| 2300 Total > | 436,535 | 511,792 | 403,451 | 364,283 | 455,945 | 52,494 | 13.01% |
| 2400 Instructional Aides, Other than Full-Time Sched. | | | | | | | |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

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

General Fund (Fund 01)-Restricted

| 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% |
| <i>2400 Total ></i> | 128,623 | 131,079 | 126,917 | 152,108 | 193,847 | 66,930 | 52.73% |
| <i>2xxx Total ></i> | 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% |
| <i>3110 Total ></i> | 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
 Print Time: 10:41 AM

| 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% |
| 3120 Total > | 95,898 | 89,079 | 78,153 | 80,720 | 88,142 | 9,989 | 12.78% |
| 3210 PERS Instructional | | | | | | | |
| 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% |
| 3210 Total > | 7,802 | 976 | 1,263 | 959 | 2,014 | 751 | 59.48% |
| 3220 PERS Non-Instructional | | | | | | | |
| 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% |
| 3220 Total > | 143,405 | 128,118 | 127,642 | 123,444 | 135,631 | 7,989 | 6.26% |
| 3310 OASDI (FICA) Instructional | | | | | | | |
| 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% |
| 3310 Total > | 3,104 | 422 | 613 | 427 | 735 | 122 | 19.87% |

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

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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|------------|--------------|
| 3320 OASDI (FICA) Non-Instructional | | | | | | | |
| 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% |
| 3320 Total > | 56,122 | 51,613 | 54,935 | 53,248 | 55,661 | 726 | 1.32% |
| 3330 Medicare Instructional | | | | | | | |
| 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

Print Date: Tuesday, August 10, 2010

Print Time: 10:41 AM

General Fund (Fund 01)-Restricted

| 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% |
| 3330 Total > | 7,230 | 5,164 | 12,575 | 3,716 | 5,114 | -7,461 | -59.33% |
| 3340 Medicare Non-Instructional | | | | | | | |
| 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% |

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

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

General Fund (Fund 01)-Restricted

| 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 NI (07-08) | 2 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 3340 Total > | 30,160 | 30,772 | 30,084 | 26,537 | 28,741 | -1,342 | -4.46% |
| 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% |
| 3510 Total > | 242 | 1,160 | 1,296 | 964 | 2,538 | 1,241 | 95.73% |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Tuesday, August 10, 2010

Print Time: 10:41 AM

General Fund (Fund 01)-Restricted

| 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% |
| 3520 Total > | 1,059 | 4,750 | 5,384 | 5,563 | 14,330 | 8,946 | 166.17% |
| 3610 WC Instructional | | | | | | | |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

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

General Fund (Fund 01)-Restricted

| 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% |
| 3610 Total > | 16,139 | 11,419 | 13,589 | 10,587 | 11,017 | -2,572 | -18.92% |
| 3620 WC Non-Instructional | | | | | | | |
| 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% |

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

Print Date: Tuesday, August 10, 2010

Print Time: 10:41 AM

General Fund (Fund 01)-Restricted

| 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% |
| 3620 Total > | 63,698 | 65,237 | 60,534 | 59,938 | 59,788 | -746 | -1.23% |
| 3900 Other Benefits | | | | | | | |
| 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% |
| 3900 Total > | 0 | 0 | 1,827 | 0 | 1,098 | -729 | -39.90% |
| 3910 Retirees Instructional | | | | | | | |
| 3xxx Total > | 452,924 | 406,043 | 414,467 | 380,403 | 418,994 | 4,527 | 1.09% |
| 4300 Instructional Supplies | | | | | | | |
| 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% |
| 4300 Total > | 269,418 | 76,126 | 200,236 | 121,148 | 29,033 | -171,203 | -85.50% |
| 4500 Non-Instructional Supplies | | | | | | | |
| 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% |

Object Analysis (Detail)
Expense by Object - Summary

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

General Fund (Fund 01)-Restricted

| 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% |
| 4500 Total > | 163,862 | 137,365 | 63,236 | 55,365 | 61,499 | -1,737 | -2.75% |
| 4700 Food | | | | | | | |
| 4706 Food (Receptions,Special Events, Program Supp | 29,242 | 29,519 | 26,367 | 23,111 | 20,850 | -5,517 | -20.92% |
| 4700 Total > | 29,242 | 29,519 | 26,367 | 23,111 | 20,850 | -5,517 | -20.92% |
| 4xxx Total > | 462,522 | 243,010 | 289,839 | 199,625 | 111,382 | -178,457 | -61.57% |
| 5100 Contracts | | | | | | | |
| 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% |
| 5100 Total > | 589,167 | 825,651 | 739,089 | 643,209 | 671,114 | -67,975 | -9.20% |
| 5200 Travel and Conference Expenses | | | | | | | |
| 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% |
| 5200 Total > | 381,319 | 496,571 | 617,193 | 451,907 | 519,322 | -97,871 | -15.86% |
| 5300 Dues and Memberships | | | | | | | |
| 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% |
| 5300 Total > | 14,860 | 1,045 | 1,151 | 3,761 | 400 | -751 | -65.24% |
| 5400 Insurance | | | | | | | |

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Tuesday, August 10, 2010

Print Time: 10:41 AM

General Fund (Fund 01)-Restricted

| 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

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

General Fund (Fund 01)-Restricted

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
| 6400 Capital Equipment - New | | | | | | | |
| 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% |
| 7300 Interfund Transfers - Out | | | | | | | |
| 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% |
| 7500 Student Financial Aid Payment | | | | | | | |
| 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% |
| 7600 Other Payments to Students | | | | | | | |
| 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% |
| General Fund (Fund 01)-Restricted | 6,586,065 | 6,186,163 | 6,241,196 | 5,432,253 | 5,494,907 | -746,289 | -11.96% |

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

Print Time: 10:41 AM

General Fund (Fund 01)-Restricted

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|---|------------------|------------------|------------------|------------------|------------------|----------------|---------------|
| <i>8100 Federal Revenues</i> | | | | | | | |
| 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% |
| <i>8100 Total ></i> | 2,090,985 | 1,704,996 | 2,523,576 | 1,873,165 | 2,458,901 | -64,675 | -2.56% |
| <i>8600 State Revenues</i> | | | | | | | |
| 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 Blding - 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

Print Date: Tuesday, August 10, 2010

Print Time: 10:41 AM

General Fund (Fund 01)-Restricted

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|------------|----------|
| <i>8600 Total ></i> | 1,773,390 | 1,851,215 | 1,659,203 | 2,010,595 | 1,099,426 | -559,777 | -33.74% |
| <i>8610 State Apportionment</i> | | | | | | | |
| <i>8620 Categorical Apportionments</i> | | | | | | | |
| 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% |
| <i>8620 Total ></i> | 2,203,040 | 1,928,406 | 1,379,419 | 1,207,423 | 1,242,726 | -136,693 | -9.91% |
| <i>8690 State Revenue</i> | | | | | | | |
| 8616 Staff Diversity | 14,373 | 12,586 | 9,751 | 4,154 | 5,597 | -4,154 | -42.60% |
| <i>8690 Total ></i> | 14,373 | 12,586 | 9,751 | 4,154 | 5,597 | -4,154 | -42.60% |
| <i>8800 Local Revenues</i> | | | | | | | |
| 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% |
| <i>8800 Total ></i> | 355,882 | 499,511 | 602,200 | 535,570 | 566,916 | -35,284 | -5.86% |
| <i>8870 Local Revenue</i> | | | | | | | |
| 8827 Testing Fees | 150 | 294 | 0 | 403 | 0 | 0 | 0.00% |
| <i>8870 Total ></i> | 150 | 294 | 0 | 403 | 0 | 0 | 0.00% |
| <i>8900 Other</i> | | | | | | | |
| 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% |
| <i>8900 Total ></i> | 148,245 | 0 | 67,050 | 0 | 121,341 | 54,291 | 80.97% |
| <i>8xxx Total ></i> | 6,586,065 | 5,997,007 | 6,241,199 | 5,631,310 | 5,494,907 | -746,292 | -11.96% |
| General Fund (Fund 01)-Restricted | 6,586,065 | 5,997,007 | 6,241,199 | 5,631,310 | 5,494,907 | -746,292 | -11.96% |

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Tuesday, August 10, 2010

Print Time: 10:41 AM

Grand Totals

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|--------|-----------------|-----------------|------------------|------------------|-----------------|------------|---------|
| | 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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|----------------|----------------|
| 2100 Non-Instructional Salaries, Regular Full-Time | | | | | | | |
| 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% |
| 2100 Total > | 35,140 | 32,090 | 33,799 | 24,709 | 112,858 | 79,059 | 233.91% |
| 2200 Instructional Aides, Regular Full-Time Schedule | | | | | | | |
| 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% |
| 2200 Total > | 137,024 | 209,878 | 194,067 | 194,173 | 122,742 | -71,325 | -36.75% |
| 2300 Non-Instructional, Other than Regular Full-Time | | | | | | | |
| 2301 Hourly Part Time, Permanent | 0 | 0 | 0 | 0 | 10,329 | 10,329 | 0.00% |
| 2300 Total > | 0 | 0 | 0 | 0 | 10,329 | 10,329 | 0.00% |
| 2400 Instructional Aides, Other than Full-Time Sched. | | | | | | | |
| 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% |
| 2400 Total > | 34,375 | 44,264 | 48,806 | 42,883 | 68,558 | 19,752 | 40.47% |
| 2xxx Total > | 206,539 | 286,231 | 276,672 | 261,765 | 314,487 | 37,815 | 13.67% |
| 3210 PERS Instructional | | | | | | | |
| 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% |
| 3210 Total > | 21,920 | 35,398 | 33,979 | 33,242 | 23,419 | -10,560 | -31.08% |
| 3220 PERS Non-Instructional | | | | | | | |
| 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
 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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|---------------|----------------|
| 2147 Classified retro 07-08 | 114 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 3220 Total > | 5,730 | 5,272 | 5,648 | 4,129 | 19,869 | 14,221 | 251.82% |
| 3310 OASDI (FICA) Instructional | | | | | | | |
| 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% |
| 3310 Total > | 8,986 | 13,339 | 12,622 | 12,285 | 8,200 | -4,422 | -35.03% |
| 3320 OASDI (FICA) Non-Instructional | | | | | | | |
| 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% |
| 3320 Total > | 2,179 | 1,990 | 2,096 | 1,532 | 6,957 | 4,861 | 231.99% |
| 3330 Medicare Instructional | | | | | | | |
| 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% |
| 3330 Total > | 2,485 | 3,532 | 3,340 | 3,297 | 2,592 | -748 | -22.39% |
| 3340 Medicare Non-Instructional | | | | | | | |
| 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% |
| 3340 Total > | 510 | 465 | 490 | 358 | 1,786 | 1,296 | 264.39% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|---------------|----------------|
| 3510 SUI Instructional | | | | | | | |
| 2201 Instructional Aid | 62 | 630 | 582 | 583 | 884 | 302 | 51.79% |
| 2210 Instructional Overtime | 1 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2211 Accrued Vac. Payoff (Instructional) | 4 | 18 | 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 | 1 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2402 Hourly, Part Time, Permanent | 12 | 79 | 80 | 85 | 335 | 255 | 317.11% |
| 2404 Hourly Temporary | 2 | 0 | 0 | 1 | 0 | 0 | 0.00% |
| 2405 Summer | 3 | 29 | 29 | 13 | 69 | 40 | 137.93% |
| 2447 Hrly PT perm retro 07-08 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 3510 Total > | 86 | 756 | 692 | 682 | 1,288 | 596 | 86.22% |
| 3520 SUI Non-Instructional | | | | | | | |
| 2101 Non-Instructional Classified | 17 | 96 | 101 | 74 | 251 | 149 | 147.43% |
| 2102 Managers | 0 | 0 | 0 | 0 | 557 | 557 | 0.00% |
| 2147 Classified retro 07-08 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2301 Hourly Part Time, Permanent | 0 | 0 | 0 | 0 | 74 | 74 | 0.00% |
| 3520 SUI Non-Instr. | 0 | 0 | 0 | 0 | 5 | 5 | 0.00% |
| 3520 Total > | 18 | 96 | 101 | 74 | 887 | 786 | 775.03% |
| 3610 WC Instructional | | | | | | | |
| 2201 Instructional Aid | 3,726 | 6,296 | 5,822 | 5,825 | 3,682 | -2,140 | -36.75% |
| 2210 Instructional Overtime | 77 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2211 Accrued Vac. Payoff (Instructional) | 237 | -21 | 0 | 0 | 0 | 0 | 0.00% |
| 2214 Inst Classified - Educ Incentive | 14 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2247 Instructional Classified retro 07-08 | 80 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 2401 Student Help | 0 | 317 | 375 | 291 | 395 | 20 | 5.33% |
| 2402 Hourly, Part Time, Permanent | 745 | 794 | 803 | 850 | 1,396 | 593 | 73.79% |
| 2404 Hourly Temporary | 116 | 0 | 0 | 13 | 0 | 0 | 0.00% |
| 2405 Summer | 162 | 208 | 285 | 268 | 285 | 0 | 0.00% |
| 2447 Hrly PT perm retro 07-08 | 13 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 3610 Total > | 5,168 | 7,594 | 7,285 | 7,247 | 5,758 | -1,527 | -20.96% |
| 3620 WC Non-Instructional | | | | | | | |
| 2101 Non-Instructional Classified | 1,033 | 963 | 1,014 | 741 | 1,045 | 31 | 3.10% |
| 2102 Managers | 0 | 0 | 0 | 0 | 2,321 | 2,321 | 0.00% |
| 2147 Classified retro 07-08 | 21 | 0 | 0 | 0 | 0 | 0 | 0.00% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|------------|----------|
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

Children's Center (Fund 04)-Unrestricted

424,246

528,288

514,302

478,651

533,856

19,554

3.80%

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** | (%) |
|--------|-----------------|-----------------|------------------|------------------|-----------------|------------|-------|
| | 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
 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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|----------------|----------------|
| 8600 State Revenues | | | | | | | |
| 8647 Transfer & Articulation Fund | 0 | -46,321 | 0 | 0 | 0 | 0 | 0.00% |
| 8600 Total > | 0 | -46,321 | 0 | 0 | 0 | 0 | 0.00% |
| 8800 Local Revenues | | | | | | | |
| 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% |
| 8800 Total > | 14,841 | 38,010 | 42,298 | 7,700 | 17,698 | -24,600 | -58.16% |
| 8860 Local Interest | | | | | | | |
| 0000 Reserve for Contingencies | 4,216 | 0 | 0 | 1,831 | 0 | 0 | 0.00% |
| 8860 Total > | 4,216 | 0 | 0 | 1,831 | 0 | 0 | 0.00% |
| 8870 Local Revenue | | | | | | | |
| 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% |
| 8870 Total > | 53,917 | 58,281 | 66,175 | 56,443 | 50,000 | -16,175 | -24.44% |
| 8900 Other | | | | | | | |
| 8985 Interfund Transfer - In (Fund 01 RGF) | 0 | 430,020 | 405,829 | 441,437 | 466,158 | 60,329 | 14.87% |
| 8900 Total > | 0 | 430,020 | 405,829 | 441,437 | 466,158 | 60,329 | 14.87% |
| 8xxx Total > | 72,973 | 479,989 | 514,302 | 507,412 | 533,856 | 19,554 | 3.80% |
| Children's Center (Fund 04)-Unrestricted | 72,973 | 479,989 | 514,302 | 507,412 | 533,856 | 19,554 | 3.80% |

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Tuesday, August 10, 2010

Print Time: 10:42 AM

Grand Totals

| 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
 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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|----------------|-----------------|
| 1200 Non-Instructional Salaries, Regular Salary | | | | | | | |
| 2100 Non-Instructional Salaries, Regular Full-Time | | | | | | | |
| 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% |
| 2100 Total > | 77,364 | 51,576 | 77,364 | 86,455 | 0 | -77,364 | -100.00% |
| 2200 Instructional Aides, Regular Full-Time Schedule | | | | | | | |
| 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% |
| 2200 Total > | 66,309 | 29,441 | 53,229 | 53,270 | 123,433 | 70,204 | 131.89% |
| 2300 Non-Instructional, Other than Regular Full-Time | | | | | | | |
| 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% |
| 2300 Total > | 10,021 | 10,692 | 20,507 | 11,228 | 0 | -20,507 | -100.00% |
| 2400 Instructional Aides, Other than Full-Time Sched. | | | | | | | |
| 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% |
| 2400 Total > | 14,333 | 13,822 | 13,619 | 14,806 | 0 | -13,619 | -100.00% |
| 2xxx Total > | 168,026 | 105,532 | 164,719 | 165,758 | 123,433 | -41,286 | -25.06% |
| 3120 STRS Non-Instructional | | | | | | | |
| 3210 PERS Instructional | | | | | | | |
| 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% |
| 3210 Total > | 9,816 | 4,837 | 8,894 | 8,901 | 21,856 | 12,962 | 145.74% |
| 3220 PERS Non-Instructional | | | | | | | |
| 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% |
| 3220 Total > | 12,615 | 8,473 | 12,927 | 14,446 | 0 | -12,927 | -100.00% |

Object Analysis (Detail)
Expense 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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|---------------|-----------------|
| 3310 OASDI (FICA) Instructional | | | | | | | |
| 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% |
| 3310 Total > | 4,111 | 1,825 | 3,300 | 3,303 | 7,653 | 4,353 | 131.89% |
| 3320 OASDI (FICA) Non-Instructional | | | | | | | |
| 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% |
| 3320 Total > | 4,769 | 3,178 | 4,797 | 5,327 | 0 | -4,797 | -100.00% |
| 3330 Medicare Instructional | | | | | | | |
| 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% |
| 3330 Total > | 1,169 | 627 | 969 | 987 | 1,790 | 820 | 84.65% |
| 3340 Medicare Non-Instructional | | | | | | | |
| 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% |
| 3340 Total > | 1,261 | 898 | 1,419 | 1,409 | 0 | -1,419 | -100.00% |
| 3510 SUI Instructional | | | | | | | |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense 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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|---------------|-----------------|
| 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% |
| 3510 Total > | 40 | 145 | 201 | 204 | 889 | 688 | 343.14% |
| 3520 SUI Non-Instructional | | | | | | | |
| 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% |
| 3520 Total > | 43 | 186 | 294 | 286 | 0 | -294 | -100.00% |
| 3610 WC Instructional | | | | | | | |
| 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% |
| 3610 Total > | 2,438 | 1,280 | 2,005 | 2,042 | 3,703 | 1,698 | 84.65% |
| 3620 WC Non-Instructional | | | | | | | |
| 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% |
| 3620 Total > | 2,608 | 1,858 | 2,936 | 2,923 | 0 | -2,936 | -100.00% |
| 3900 Other Benefits | | | | | | | |
| 3xxx Total > | 38,870 | 23,307 | 37,742 | 39,828 | 35,891 | -1,851 | -4.90% |
| 4300 Instructional Supplies | | | | | | | |
| 4312 Instructional Program Materials | 5,355 | 5,301 | 500 | 479 | 500 | 0 | 0.00% |
| 4300 Total > | 5,355 | 5,301 | 500 | 479 | 500 | 0 | 0.00% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense 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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|----------------|----------------|
| 4500 Non-Instructional Supplies | | | | | | | |
| 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% |
| 4500 Total > | 3,730 | 5,927 | 2,577 | 4,511 | 880 | -1,697 | -65.85% |
| 4700 Food | | | | | | | |
| 4706 Food (Receptions, Special Events, Program Supp) | 12,466 | 15,154 | 18,176 | 18,253 | 16,400 | -1,776 | -9.77% |
| 4700 Total > | 12,466 | 15,154 | 18,176 | 18,253 | 16,400 | -1,776 | -9.77% |
| 4xxx Total > | 21,551 | 26,382 | 21,253 | 23,242 | 17,780 | -3,473 | -16.34% |
| 5200 Travel and Conference Expenses | | | | | | | |
| 5220 Conference Attendance & Related Expenses | 0 | 689 | 0 | 0 | 0 | 0 | 0.00% |
| 5200 Total > | 0 | 689 | 0 | 0 | 0 | 0 | 0.00% |
| 5300 Dues and Memberships | | | | | | | |
| 5400 Insurance | | | | | | | |
| 5401 Insurance (Property, STAG, Children's Ctr) | 0 | 0 | 413 | 0 | 413 | 0 | 0.00% |
| 5400 Total > | 0 | 0 | 413 | 0 | 413 | 0 | 0.00% |
| 5600 Rents, Leases and Repairs | | | | | | | |
| 5645 License Fee, Permit, and Certification | 600 | 600 | 0 | 660 | 0 | 0 | 0.00% |
| 5600 Total > | 600 | 600 | 0 | 660 | 0 | 0 | 0.00% |
| 5800 Other Services & Expense | | | | | | | |
| 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% |
| 5800 Total > | 5,666 | 5,867 | 8,301 | 11,069 | 401 | -7,900 | -95.17% |
| 5xxx Total > | 6,266 | 7,156 | 8,714 | 11,729 | 814 | -7,900 | -90.66% |
| 6100 Sites and Site Improvements | | | | | | | |
| 6400 Capital Equipment - New | | | | | | | |
| 7300 Interfund Transfers - Out | | | | | | | |
| 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% |
| 7300 Total > | 18,578 | 21,899 | 33,140 | 46,216 | 72,715 | 39,575 | 119.42% |
| 7xxx Total > | 18,578 | 21,899 | 33,140 | 46,216 | 72,715 | 39,575 | 119.42% |
| Children's Center (Fund 04)-Restricted | 253,292 | 184,276 | 265,567 | 286,773 | 250,633 | -14,935 | -5.62% |

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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|----------------|----------------|
| 8100 Federal Revenues | | | | | | | |
| 8114 Child Care Food | 0 | 45,744 | 30,751 | 58,260 | 17,000 | -13,751 | -44.72% |
| 8100 Total > | 0 | 45,744 | 30,751 | 58,260 | 17,000 | -13,751 | -44.72% |
| 8600 State Revenues | | | | | | | |
| 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% |
| 8600 Total > | 72,939 | 65,622 | 112,605 | 159,268 | 203,590 | 90,985 | 80.80% |
| 8620 Categorical Apportionments | | | | | | | |
| 8604 State Funded Project | 0 | 500 | 0 | 0 | 0 | 0 | 0.00% |
| 8620 Total > | 0 | 500 | 0 | 0 | 0 | 0 | 0.00% |
| 8690 State Revenue | | | | | | | |
| 8615 Child Care Grant | 164,663 | 122,211 | 122,211 | 38,265 | 30,042 | -92,169 | -75.42% |
| 8690 Total > | 164,663 | 122,211 | 122,211 | 38,265 | 30,042 | -92,169 | -75.42% |
| 8900 Other | | | | | | | |
| 8xxx Total > | 237,602 | 234,077 | 265,567 | 255,793 | 250,632 | -14,935 | -5.62% |
| Children's Center (Fund 04)-Restricted | 237,602 | 234,077 | 265,567 | 255,793 | 250,632 | -14,935 | -5.62% |

Object Analysis (Detail)
Revenue by Object - Summary

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

Grand Totals

| 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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|------------|--------------|
| <i>1200 Non-Instructional Salaries, Regular Salary</i> | | | | | | | |
| <i>1400 Non-Instructional Salaries, Other Nonregular</i> | | | | | | | |
| 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% |
| <i>1400 Total ></i> | 1,145 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>1xxx Total ></i> | 1,145 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>2100 Non-Instructional Salaries, Regular Full-Time</i> | | | | | | | |
| 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% |
| <i>2100 Total ></i> | 9,962 | 15,822 | 19,098 | 19,098 | 19,486 | 388 | 2.03% |
| <i>2300 Non-Instructional, Other than Regular Full-Time</i> | | | | | | | |
| 2306 Hourly Temporary | 18,725 | 844 | 0 | 0 | 0 | 0 | 0.00% |
| <i>2300 Total ></i> | 18,725 | 844 | 0 | 0 | 0 | 0 | 0.00% |
| <i>2xxx Total ></i> | 28,687 | 16,666 | 19,098 | 19,098 | 19,486 | 388 | 2.03% |
| <i>3110 STRS Instructional</i> | | | | | | | |
| <i>3120 STRS Non-Instructional</i> | | | | | | | |
| 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% |
| <i>3120 Total ></i> | 94 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| <i>3220 PERS Non-Instructional</i> | | | | | | | |
| 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% |
| <i>3220 Total ></i> | 1,629 | 2,738 | 3,191 | 3,191 | 3,450 | 259 | 8.13% |
| <i>3320 OASDI (FICA) Non-Instructional</i> | | | | | | | |
| 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% |
| <i>3320 Total ></i> | 618 | 1,033 | 1,184 | 1,184 | 1,208 | 24 | 2.03% |
| <i>3330 Medicare Instructional</i> | | | | | | | |
| <i>3340 Medicare Non-Instructional</i> | | | | | | | |
| 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% |

FY 09-10 Actual as of June 30, 2010 (prior to closing entries).

**Variance: Column 5 - Column 3.

Object Analysis (Detail)

Expense 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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|------------|----------------|
| 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% |
| 3340 Total > | 433 | 242 | 277 | 277 | 283 | 6 | 2.03% |
| 3400 Health and Welfare Benefits | | | | | | | |
| 3510 SUI Instructional | | | | | | | |
| 3520 SUI Non-Instructional | | | | | | | |
| 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% |
| 3520 Total > | 15 | 50 | 57 | 57 | 140 | 83 | 144.89% |
| 3610 WC Instructional | | | | | | | |
| 3620 WC Non-Instructional | | | | | | | |
| 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% |
| 3620 Total > | 895 | 500 | 573 | 665 | 585 | 12 | 2.03% |
| 3xxx Total > | 3,684 | 4,563 | 5,282 | 5,374 | 5,666 | 384 | 7.26% |
| 4500 Non-Instructional Supplies | | | | | | | |
| 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% |
| 4500 Total > | -454 | 1,235 | 1,150 | 847 | 1,150 | 0 | 0.00% |
| 4xxx Total > | -454 | 1,235 | 1,150 | 847 | 1,150 | 0 | 0.00% |
| 5100 Contracts | | | | | | | |
| 5114 Technical Assistance/Training | 0 | 2,400 | 0 | 0 | 0 | 0 | 0.00% |
| 5100 Total > | 0 | 2,400 | 0 | 0 | 0 | 0 | 0.00% |
| 5200 Travel and Conference Expenses | | | | | | | |
| 5220 Conference Attendance & Related Expenses | 1,023 | 676 | 1,500 | 0 | 1,500 | 0 | 0.00% |

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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|------------|---------|
| <i>5200 Total ></i> | 1,023 | 676 | 1,500 | 0 | 1,500 | 0 | 0.00% |
| <i>5300 Dues and Memberships</i> | | | | | | | |
| 5306 Professional Organization/Service Club (Membe | 0 | 0 | 50 | 50 | 75 | 25 | 50.00% |
| <i>5300 Total ></i> | 0 | 0 | 50 | 50 | 75 | 25 | 50.00% |
| <i>5400 Insurance</i> | | | | | | | |
| 5401 Insurance (Property,STAG,Children's Ctr) | 17,545 | 17,545 | 17,545 | 17,545 | 17,545 | 0 | 0.00% |
| <i>5400 Total ></i> | 17,545 | 17,545 | 17,545 | 17,545 | 17,545 | 0 | 0.00% |
| <i>5500 Utilities and Housekeeping Services</i> | | | | | | | |
| 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% |
| <i>5500 Total ></i> | 107,672 | 120,462 | 160,123 | 108,658 | 146,670 | -13,453 | -8.40% |
| <i>5600 Rents, Leases and Repairs</i> | | | | | | | |
| 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% |
| <i>5600 Total ></i> | 2,288 | 6,093 | 3,533 | 10,988 | 10,898 | 7,365 | 208.46% |
| <i>5800 Other Services & Expense</i> | | | | | | | |
| 5804 Miscellaneous Expense | 133 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 5854 Pay ASMPCC for Bookstore | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| <i>5800 Total ></i> | 5,133 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| <i>5xxx Total ></i> | 133,662 | 152,175 | 187,751 | 142,241 | 181,688 | -6,063 | -3.23% |
| <i>6100 Sites and Site Improvements</i> | | | | | | | |
| <i>6200 Building Improvements</i> | | | | | | | |
| <i>6400 Capital Equipment - New</i> | | | | | | | |
| 6404 Equipment Purchase - New | 283 | 8,286 | 3,000 | 1,980 | 3,000 | 0 | 0.00% |
| <i>6400 Total ></i> | 283 | 8,286 | 3,000 | 1,980 | 3,000 | 0 | 0.00% |
| <i>6xxx Total ></i> | 283 | 8,286 | 3,000 | 1,980 | 3,000 | 0 | 0.00% |
| <i>7100 Debt Retirement</i> | | | | | | | |

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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|---------------|---------------|
| 7101 College Center Bond | 41,775 | 20,325 | 19,875 | 19,875 | 19,425 | -450 | -2.26% |
| <i>7100 Total ></i> | 41,775 | 20,325 | 19,875 | 19,875 | 19,425 | -450 | -2.26% |
| <i>7300 Interfund Transfers - Out</i> | | | | | | | |
| 7309 Health & Welfare Interfund Transfer Out | 5,475 | 10,951 | 11,272 | 11,272 | 11,453 | 181 | 1.61% |
| 7310 Debt Service Fund Transfer-Out | 0 | 0 | 17,555 | 0 | 17,555 | 0 | 0.00% |
| 7313 Transfer Out to Self Ins for Furlough | 0 | 0 | 0 | 0 | 812 | 812 | 0.00% |
| <i>7300 Total ></i> | 5,475 | 10,951 | 28,827 | 11,272 | 29,820 | 993 | 3.44% |
| <i>7xxx Total ></i> | 47,250 | 31,276 | 48,702 | 31,147 | 49,245 | 543 | 1.11% |
| College Center (Fund 47)-Res/Unres | 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
 Print Time: 10:44 AM

| 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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|---------------|---------------|
| 8600 State Revenues | | | | | | | |
| 8647 Transfer & Articulation Fund | 0 | -1,872 | 0 | 0 | 0 | 0 | 0.00% |
| 8600 Total > | 0 | -1,872 | 0 | 0 | 0 | 0 | 0.00% |
| 8800 Local Revenues | | | | | | | |
| 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% |
| 8800 Total > | 286,034 | 279,302 | 279,200 | 274,901 | 275,200 | -4,000 | -1.43% |
| 8860 Local Interest | | | | | | | |
| 0000 Reserve for Contingencies | 1,049 | 0 | 0 | 2,370 | 0 | 0 | 0.00% |
| 8860 Total > | 1,049 | 0 | 0 | 2,370 | 0 | 0 | 0.00% |
| 8910 Other Financing Sources | | | | | | | |
| 8xxx Total > | 287,083 | 277,430 | 279,200 | 277,271 | 275,200 | -4,000 | -1.43% |
| College Center (Fund 47)-Res/Unres | 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

Grand Totals

| 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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|-------------|---------------|
| 8800 Local Revenues | | | | | | | |
| 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% |
| 8800 Total > | 42,037 | 19,428 | 19,875 | 19,875 | 19,425 | -450 | -2.26% |
| 8860 Local Interest | | | | | | | |
| 0000 Reserve for Contingencies | 40 | 0 | 0 | 470 | 0 | 0 | 0.00% |
| 8860 Total > | 40 | 0 | 0 | 470 | 0 | 0 | 0.00% |
| 8980 Incoming Interfund Transfers-In | | | | | | | |
| 8xxx Total > | 42,077 | 19,428 | 19,875 | 20,345 | 19,425 | -450 | -2.26% |
| College Center Bond (Fund 46)-Res/Unres | 42,077 | 19,428 | 19,875 | 20,345 | 19,425 | -450 | -2.26% |

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** | (%) |
|--------|-----------------|-----------------|------------------|------------------|-----------------|------------|--------|
| | 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** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|------------|--------|
| 7100 Debt Retirement | | | | | | | |
| 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

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

Parking Fund (Fund 39)-Res/Unres

| 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 | | | | | | | |
| 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% |
| 2100 Total > | 96,221 | 107,131 | 152,444 | 147,141 | 137,053 | -15,391 | -10.10% |
| 2300 Non-Instructional, Other than Regular Full-Time | | | | | | | |
| 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% |
| 2300 Total > | 43,089 | 34,947 | 39,210 | 18,204 | 14,629 | -24,581 | -62.69% |
| 2xxx Total > | 139,309 | 142,079 | 191,654 | 165,345 | 151,682 | -39,972 | -20.86% |
| 3120 STRS Non-Instructional | | | | | | | |
| 3220 PERS Non-Instructional | | | | | | | |
| 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% |
| 3220 Total > | 15,576 | 17,534 | 25,238 | 24,432 | 24,268 | -970 | -3.84% |
| 3320 OASDI (FICA) Non-Instructional | | | | | | | |
| 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% |
| 3320 Total > | 5,999 | 6,705 | 9,560 | 9,135 | 8,621 | -939 | -9.82% |
| 3340 Medicare Non-Instructional | | | | | | | |
| 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

Print Date: Tuesday, August 10, 2010

Print Time: 10:44 AM

Parking Fund (Fund 39)-Res/Unres

| 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% |
| 3340 Total > | 1,960 | 1,939 | 2,599 | 2,322 | 2,214 | -385 | -14.80% |
| 3400 Health and Welfare Benefits | | | | | | | |
| 3520 SUI Non-Instructional | | | | | | | |
| 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% |
| 3520 Total > | 68 | 406 | 538 | 476 | 1,078 | 540 | 100.45% |
| 3620 WC Non-Instructional | | | | | | | |
| 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% |
| 3620 Total > | 4,178 | 4,257 | 5,766 | 4,921 | 4,551 | -1,215 | -21.07% |
| 3xxx Total > | 27,780 | 30,841 | 43,700 | 41,286 | 40,732 | -2,968 | -6.79% |
| 4500 Non-Instructional Supplies | | | | | | | |
| 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% |
| 4500 Total > | 7,662 | 12,509 | 13,302 | 15,024 | 11,400 | -1,902 | -14.30% |
| 4xxx Total > | 7,662 | 12,509 | 13,302 | 15,024 | 11,400 | -1,902 | -14.30% |

Object Analysis (Detail)
Expense by Object - Summary

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

Parking Fund (Fund 39)-Res/Unres

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|----------------|-----------------|
| 5100 Contracts | | | | | | | |
| 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% |
| 5200 Travel and Conference Expenses | | | | | | | |
| 5220 Conference Attendance & Related Expenses | 796 | 105 | 60 | 60 | 0 | -60 | -100.00% |
| 5200 Total > | 796 | 105 | 60 | 60 | 0 | -60 | -100.00% |
| 5500 Utilities and Housekeeping Services | | | | | | | |
| 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% |
| 5600 Rents, Leases and Repairs | | | | | | | |
| 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% |
| 5800 Other Services & Expense | | | | | | | |
| 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% |
| 6200 Building Improvements | | | | | | | |
| 6269 New Construction | 3,990 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 6200 Total > | 3,990 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 6400 Capital Equipment - New | | | | | | | |
| 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% |
| 7300 Interfund Transfers - Out | | | | | | | |
| 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% |
|---------|---------|---------|---------|---------|---------|--------|

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** | (%) |
|--------|-----------------|-----------------|------------------|------------------|-----------------|------------|--------|
| | 304,314 | 328,287 | 443,853 | 388,499 | 431,749 | -12,104 | -2.73% |

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Tuesday, August 10, 2010

Print Time: 10:43 AM

Parking Fund (Fund 39)-Res/Unres

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|---|-----------------|-----------------|------------------|------------------|-----------------|---------------|--------------|
| 8600 State Revenues | | | | | | | |
| 8647 Transfer & Articulation Fund | 0 | -210 | 0 | 0 | 0 | 0 | 0.00% |
| 8600 Total > | 0 | -210 | 0 | 0 | 0 | 0 | 0.00% |
| 8800 Local Revenues | | | | | | | |
| 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% |
| 8800 Total > | 4,169 | 171,244 | 82,000 | 91,119 | 87,000 | 5,000 | 6.10% |
| 8860 Local Interest | | | | | | | |
| 0000 Reserve for Contingencies | 0 | 0 | 0 | 3,796 | 0 | 0 | 0.00% |
| 8860 Total > | 0 | 0 | 0 | 3,796 | 0 | 0 | 0.00% |
| 8870 Local Revenue | | | | | | | |
| 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% |
| 8870 Total > | 300,145 | 320,048 | 364,000 | 509,481 | 373,000 | 9,000 | 2.47% |
| 8xxx Total > | 304,314 | 491,082 | 446,000 | 604,396 | 460,000 | 14,000 | 3.14% |
| 9791 N/A | | | | | | | |
| Parking Fund (Fund 39)-Res/Unres | 304,314 | 491,082 | 446,000 | 604,396 | 460,000 | 14,000 | 3.14% |

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** | (%) |
|--------|-----------------|-----------------|------------------|------------------|-----------------|------------|-------|
| | 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% |
|-----------|-----------|-----------|-----------|-----------|---------|-------|

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Wednesday, August 11, 2010

Print Time: 11:06 AM

Grand Totals

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|--------|-----------------|-----------------|------------------|------------------|-----------------|------------|-------|
| | 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
 Print Time: 10:43 AM

Self Insurance (Fund 35)-Res/Unres

| Object | Actual 07-08 | Actual 08-09 | Adj_Bud 09-10 | Actual* 09-10 | Budget 10-11 | Variance** | (%) |
|--|------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| 8800 Local Revenues | | | | | | | |
| 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% |
| 8800 Total > | 305,933 | -73,249 | 440,000 | 543,410 | 451,217 | 11,217 | 2.55% |
| 8860 Local Interest | | | | | | | |
| 0000 Reserve for Contingencies | 104,605 | 0 | 0 | 125,914 | 0 | 0 | 0.00% |
| 8860 Total > | 104,605 | 0 | 0 | 125,914 | 0 | 0 | 0.00% |
| 8900 Other | | | | | | | |
| 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% |
| 8900 Total > | 6,311,012 | 6,371,480 | 6,337,696 | 6,338,240 | 6,712,032 | 374,336 | 5.91% |
| 8xxx Total > | 6,721,550 | 6,298,231 | 6,777,696 | 7,007,564 | 7,163,249 | 385,553 | 5.69% |
| Self Insurance (Fund 35)-Res/Unres | 6,721,550 | 6,298,231 | 6,777,696 | 7,007,564 | 7,163,249 | 385,553 | 5.69% |

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** | (%) |
|--|-----------------|-----------------|------------------|------------------|-----------------|----------------|-----------------|
| 4300 Instructional Supplies | | | | | | | |
| 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% |
| 4500 Non-Instructional Supplies | | | | | | | |
| 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% |
| 5100 Contracts | | | | | | | |
| 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% |
| 5400 Insurance | | | | | | | |
| 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% |
| 5600 Rents, Leases and Repairs | | | | | | | |
| 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% |
| 5700 Legal, Election and Audit Expenses | | | | | | | |
| 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% |
| 5800 Other Services & Expense | | | | | | | |
| 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

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** | (%) |
|---|------------------|------------------|------------------|------------------|-----------------|----------------|----------------|
| 6100 Sites and Site Improvements | | | | | | | |
| 6105 Building Renovation/Repair | 0 | 0 | 57,691 | 0 | 57,691 | 0 | 0.00% |
| 6100 Total > | 0 | 0 | 57,691 | 0 | 57,691 | 0 | 0.00% |
| 6200 Building Improvements | | | | | | | |
| 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% |
| 6200 Total > | 2,147,161 | 494,440 | 282,000 | 0 | 282,000 | 0 | 0.00% |
| 6400 Capital Equipment - New | | | | | | | |
| 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% |
| 6400 Total > | 709,863 | 412,027 | 61,941 | 279,387 | 45,362 | -16,579 | -26.77% |
| 6xxx Total > | 2,857,024 | 906,467 | 401,632 | 279,387 | 385,053 | -16,579 | -4.13% |
| 7200 Long-Term Debt and Other Financing | | | | | | | |
| 7300 Interfund Transfers - Out | | | | | | | |
| 7308 Capital Projects Interfund Transfer Out | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0.00% |
| 7300 Total > | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0.00% |
| 7xxx Total > | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Projects Fund (CC) (Fund 14)-Res/Unres | 2,989,102 | 1,109,537 | 554,721 | 346,361 | 600,664 | 45,943 | 8.28% |

Object Analysis (Detail)
Expense by Object - Summary

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

Grand Totals

| 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** | (%) |
|---|------------------|-----------------|------------------|------------------|-----------------|---------------|----------------|
| 8100 Federal Revenues | | | | | | | |
| 8600 State Revenues | | | | | | | |
| 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% |
| 8600 Total > | 2,363,917 | 0 | 182,000 | 0 | 182,000 | 0 | 0.00% |
| 8800 Local Revenues | | | | | | | |
| 8850 Prior Year Adjustments | -51,205 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 8852 Rents (Facilites) | 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% |
| 8800 Total > | 189,238 | 4,082 | 12,500 | 22,425 | 76,036 | 63,536 | 508.29% |
| 8860 Local Interest | | | | | | | |
| 0000 Reserve for Contingencies | 9,125 | 0 | 0 | 10,441 | 0 | 0 | 0.00% |
| 8860 Total > | 9,125 | 0 | 0 | 10,441 | 0 | 0 | 0.00% |
| 8900 Other | | | | | | | |
| 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% |
| 8900 Total > | 500,416 | 190,159 | 51,205 | 0 | 84,705 | 33,500 | 65.42% |
| 8xxx Total > | 3,062,696 | 194,241 | 245,705 | 32,866 | 342,741 | 97,036 | 39.49% |
| 9791 N/A | | | | | | | |
| Capital Projects Fund (CC) (Fund 14)-Res/Unres | 3,062,696 | 194,241 | 245,705 | 32,866 | 342,741 | 97,036 | 39.49% |

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)

Print Date: Tuesday, August 10, 2010

Print Time: 10:44 AM

Revenue by Object - Summary

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% |
| 8856 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)
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** | (%) |
|--------|-----------------|-----------------|------------------|------------------|-----------------|------------|---------|
| | 106,308,022 | 108,866 | 1,700,000 | 595,973 | 220,000 | -1,480,000 | -87.06% |

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

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** | (%) |
|--|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|----------------|
| 4500 Non-Instructional Supplies | | | | | | | |
| 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% |
| 4500 Total > | 15 | 931 | 0 | 997 | 0 | 0 | 0.00% |
| 4xxx Total > | 15 | 931 | 0 | 997 | 0 | 0 | 0.00% |
| 5100 Contracts | | | | | | | |
| 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% |
| 5100 Total > | 6,164,227 | 5,453,090 | 5,872,436 | 2,492,349 | 23,384,495 | 17,512,059 | 298.21% |
| 5600 Rents, Leases and Repairs | | | | | | | |
| 5602 Rental/Renewal | 0 | 247 | 0 | 0 | 0 | 0 | 0.00% |
| 5600 Total > | 0 | 247 | 0 | 0 | 0 | 0 | 0.00% |
| 5800 Other Services & Expense | | | | | | | |
| 5xxx Total > | 6,164,227 | 5,453,337 | 5,872,436 | 2,492,349 | 23,384,495 | 17,512,059 | 298.21% |
| 6100 Sites and Site Improvements | | | | | | | |
| 6105 Building Renovation/Repair | 22,733 | 0 | 0 | 342,713 | 9,078,177 | 9,078,177 | 0.00% |
| 6100 Total > | 22,733 | 0 | 0 | 342,713 | 9,078,177 | 9,078,177 | 0.00% |
| 6200 Building Improvements | | | | | | | |
| 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% |
| 6200 Total > | 13,023,552 | 10,105,288 | 7,551,418 | 10,193,035 | 30,535,047 | 22,983,629 | 304.36% |
| 6300 Library Books | | | | | | | |
| 6310 PC Software | 0 | 0 | 0 | 13,395 | 0 | 0 | 0.00% |
| 6300 Total > | 0 | 0 | 0 | 13,395 | 0 | 0 | 0.00% |
| 6400 Capital Equipment - New | | | | | | | |
| 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