

**Monterey Peninsula College**

**Final Budget**

**Fiscal Year 2011-2012**

*Governing Board Approved*  
August 23, 2011

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

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# *Executive Summary*

## *2011-2012 Final Budget*

### **Introduction**

The Final Budget is the District's spending plan for the fiscal year 2011-12. The Final Budget is based on "budget assumptions" developed from a number of sources including the state's adopted budget, approved trailer bills, and input from the Chancellor's Office and the Community College League of California.

The District maintains accounts in seven (7) major funds. The following is a summary indicating the projected beginning balances, 2011-12 budgets, and projected ending balances for each fund:

<u>Funds</u>	<u>Beginning Fund Balance 7/1/2011</u>	<u>Budgets 2011-2012</u>		<u>Ending Fund Balance 6/30/2012</u>
		<u>Revenue</u>	<u>Expense</u>	
General				
Unrestricted	\$3,763,831	\$37,533,388	\$37,530,148	\$3,767,071
Restricted	\$0	\$5,576,376	\$5,576,376	\$0
Special Revenue				
Child Development - Unrestricted	\$0	\$560,576	\$560,576	\$0
Child Development - Restricted	\$0	\$231,190	\$231,190	\$0
Student Center	\$214,409	\$275,200	\$264,229	\$225,380
Parking	\$92,179	\$469,000	\$464,458	\$96,721
Debt Service				
Student Center Revenue Bond	\$20,905	\$18,975	\$18,975	\$20,905
Lease Payments	\$103,491	\$275,324	\$275,324	\$103,491
Capital Projects	\$812,067	\$3,216,400	\$3,914,852	\$113,615
Building	\$54,046,985	\$200,000	\$39,371,502	\$14,875,483
Self Insurance	\$9,327,145	\$6,886,665	\$7,477,624	\$8,736,186
Fiduciary				
Financial Aid	\$12,881	\$5,500,000	\$5,500,000	\$12,881
Associated Students	\$16,122	\$134,000	\$134,000	\$16,122
Scholarship and Loans	\$272,948	\$2,850,000	\$2,850,000	\$272,948
Trust Funds	\$293,917	\$589,000	\$589,000	\$293,917
Orr Scholarship	\$61,262	\$50,000	\$40,000	\$71,262
<b>Total</b>	<b><u>\$69,038,142</u></b>	<b><u>\$64,366,094</u></b>	<b><u>\$104,798,254</u></b>	<b><u>\$28,605,982</u></b>

Notes: Beginning Balance is prior to audit of 2010-2011 fiscal year end.

Ending Balance is calculated based on Beginning Balance and Budgets

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

The state's budget situation continues to be challenging in light of the slow economic recovery. In January 2011, the Governor released his budget proposal for 2011-12 which identified a \$26.6B deficit. The deficit is the result of the structural imbalance between revenues and expenses; declining revenues due to the recession; the expiration of the temporary taxes imposed in 2009; and the use of one-time solutions and accounting gimmicks of past budgets. In March 2011, the legislature passed \$13.4B in budget solutions including some affecting community colleges. The budget process began with a call for compromise and hope for an expedited agreement to allow the public to vote on tax extensions and other major reforms. It ended with a majority-vote budget featuring deep program cuts, deferred payments, assumptions of higher revenues, and the threat of mid-year trigger cuts.

Using the authority provided by the voters through Proposition 25 (November, 2010), the Legislature passed the 2011-12 Budget Act (SB 87) with a simple majority rather than the 2/3rds vote that had been required for the past several decades. The plan solves what was identified in January as a \$26.6 billion gap through major program reductions, borrowing and transfers, and an assumption of major revenue gains beyond what had been estimated in January. The state's final budget assumes General Fund expenditures of \$85.9 billion, a decrease of \$5.5 billion from the 2010-11 fiscal year.

Recognizing concerns that the revenues may not match assumptions, the state budget includes a control section giving the Director of Finance authority to reduce appropriations as specified below upon a finding by December 15th that revenues are not keeping pace with budget assumptions.

- Tier 0 – There will be no midyear cuts if at least \$3 billion of the \$4 billion of the higher revenues materialize.
- Tier 1 – If only \$2 billion to \$3 billion of the revenues materialize, up to \$601 million in midyear cuts could be enacted. A \$30 million General Fund reduction to the California Community Colleges offset by an increase in fees to \$46 per unit.
- Tier 2 – If less than \$2 billion of the revenues materialize, over \$1.8 billion in cuts could be meted out to K-14. The California Community Colleges could receive a reduction to apportionments of up to \$72 million beyond the Tier 1 cuts.

In light of the continued uncertainty surrounding the state economic condition and the likelihood of mid-year trigger cuts, conservative budget assumptions are being used to develop MPC's Final Budget for 2011-12:

- No funded COLA (statutory COLA estimated at 2.24%)
- No growth funding
- \$2.94M reduction to state apportionment (assumes Tier 2 trigger cut)
  - Workload reduction (reduced FTE cap)
- Fee increase from \$26 to \$36 per unit and a mid-year increase to \$46 (Tier 1 & 2)
- No change to state categorical funding levels
  - Categorical flexibility extended for another two years
- New inter-year deferral.



Based on the preceding budget assumptions, the total apportionment for 2011-12 is estimated at \$34,672,630 for FY 2011-12. This represents a \$2,943,808 reduction from 2010-11 apportionment or approximately a 7.8% cut. The apportionment reduction will take the form of a workload reduction. That is, the funded FTES for MPC will be reduced for FY 2011-12.

### **Budget Response**

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

Public education is a people business and 84% of MPC's general fund budget is devoted to salaries and benefits. The proposed apportionment cut (\$2.9M) will fall directly on the unrestricted side of the general fund which bears the burden of salaries and benefits. Even in the best case scenario, MPC's budget deficit cannot be addressed without compensation expenditures being part of the overall solution.

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

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

The proposed reduction in MPC's funded FTES cap necessitates a reduction in the number of class offerings for 2011-12. FTES generated above the reduced cap would be unfunded by the state. The reduction was not approached as a flat percentage cut across the board. The deans in Academic Affairs and the division chairs carefully examined the fall schedule programmatically. Reductions were made in areas with multiple sections, elective courses, and courses as far as possible from the core required courses of programs. The deans, in coordination with division chairs, developed a specific cut of 5% in the fall schedule. Furthermore, the division chairs were asked to develop plans to cut 10% or 15% if the state budget situation deteriorated. In planning for the spring 2012 schedule, division chairs have been asked to develop a schedule comparable to the fall with a 5% cut compared to last spring. This cut, as was the fall, will be done programmatically and not across the board. Instructional service agreements also serve to generate FTES in a variety of areas such as drama, public safety and park ranger academy. MPC is proposing to reduce instructional service agreements by approximately \$439,000 in 2011-12 as part of the overall budget solution.

In the area of collective bargaining, the District has reached a tentative agreement with MPCTA on compensation-related cost saving measures. This agreement has been ratified by their membership. MPCTA's portion of the deficit is \$1.0M under the worst case scenario. MPCTA's deficit has been mitigated through a one-year wage concession and savings generated by faculty retirements. The District has also reached tentative agreements with MPCEA, but the agreement has yet to be ratified as of this writing. MPCEA's deficit is \$550,964. Management and confidential employees have agreed to take the same wage concession as the faculty group. For budgeting purposes, it is assumed that each employee group will generate their respective share of savings through concessions or other means. The total deficit to be made up by the faculty, classified, management, and confidential groups is \$1.8M.

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

While every effort has been made to reduce expenditures in response to the proposed budget cut, there are a number of unavoidable one-time district expenses that will be incurred in 2011-12. These one-time expenditures total \$325,000 and include Education Center at Marina startup, trustee elections, demographic review of trustee areas, and library materials.

In recognition of these extraordinary budget times, the District will be utilizing some one-time funds and reserves to close the budget deficit. These include excess reserves above 10% in 2010-11, and mandated cost reimbursement. A number of year end transfers from the unrestricted general fund to capital outlay and self-insurance will be implemented prior to closing the books for 2010-11. Some of these one-time funds will be transferred back to the unrestricted general fund as other revenue to help close the budget deficit for 2011-12.

### **Enrollment Trends / FTES**

In 2009-10, MPC was funded on enrollment of 7,888 FTES. The total included 6,732.95 credit FTES and 1,155.05 non-credit FTES. In the 2010-11 annual apportionment attendance report filed with the Chancellor's Office on July 20, 2011, the District is reporting total FTES of 7,681.07. This is based on 7,111.29 credit FTES and 569.74 non-credit FTES. While total FTES reported for 2010-11 is less than 2009-10, credit FTES has increased 8.5% from the prior year. The net effect of increased credit FTES offsets the overall reduction in total FTES year over year because credit FTES are funded at a 40% higher rate.

The proposed workload reduction in 2011-12 has a significant fiscal impact on apportionment. The Chancellor's Office has estimated that under a Tier 0 scenario, funded FTES will be reduced by 480 FTES. Under a Tier 2 scenario, the workload reduction is likely to increase to 580 FTES or more. To maximize funding under a workload reduction, MPC should make every effort to continue emphasizing credit FTES course offerings.

### **Institutional Goals**

Progress on institutional goals that require additional resources continues to be made despite the challenging budget climate. Goal 3 in the Institutional Goals and Objectives for 2011-14 calls for "Managing the rate of growth in programs and services in Seaside and Marina, subject to funding and growth conditions." The district is committed to opening the permanent Education Center at Marina in 2011-12 with a long-term view of increased funding when full center status is achieved. Growth at the Education Center will need to be monitored and regulated if workload reductions continue. Institutional Goal 4 identifies the need to "Maintain and strengthen instructional and institutional technology." The District will be investing in "thin client" technology and infrastructure in 2011-12. This will be rolled out on a limited basis in 2011-12, and should provide a more cost effective platform for the College as older PC units become obsolete and are replaced by thin clients.

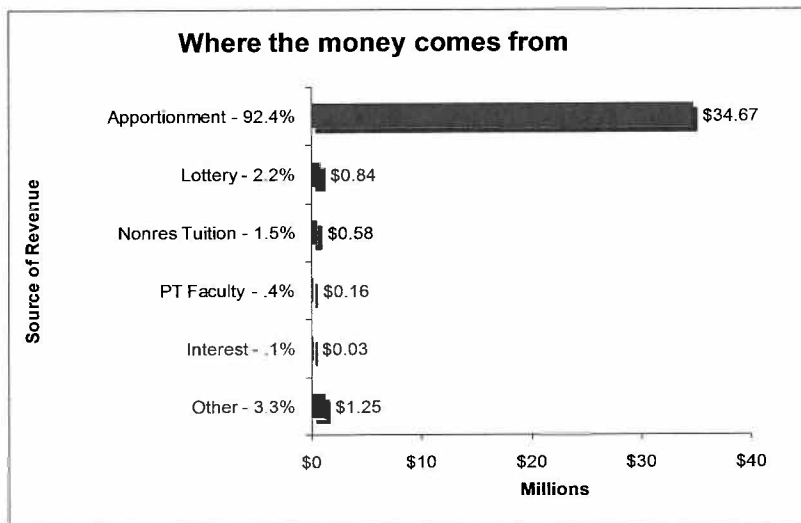
### **General Fund**

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

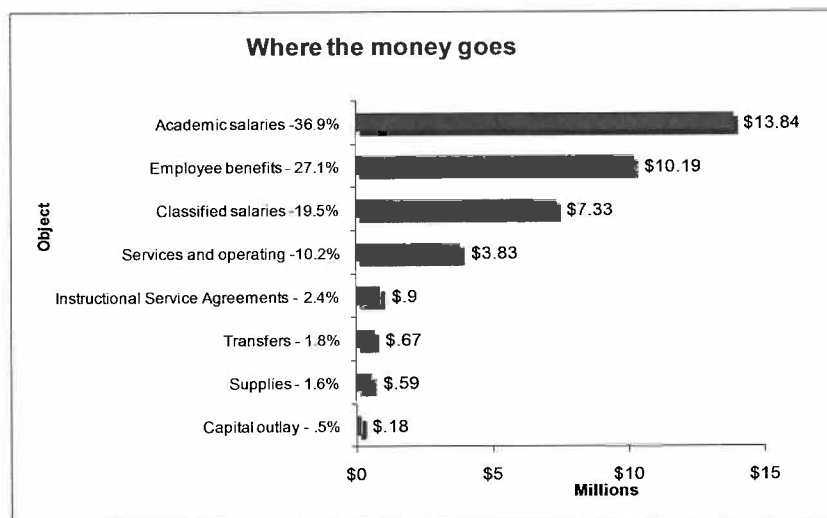
### **Unrestricted General Fund**

The District's primary financial activities for day-to-day operating revenues and expenses occur in the Unrestricted General Fund. Revenue is budgeted by the source of the funding and expenses are budgeted by their function. Amounts budgeted for revenue and expense in the Unrestricted General Fund show revenue to exceed expenses by \$3,240 and an ending balance of \$3,767,071, which maintains the Board's 10% target reserve. The Final Budget indicates total General Fund revenue is budgeted to decrease 4.9% from the 2010-2011 Revised Budget. Unrestricted general fund revenues include federal, state and local revenue sources.

Apportionment is the largest source of revenue and represents 92% 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 assumes an apportionment reduction of \$2.9M based on a "worst case" Tier 2 scenario. No new apportionment funds are budgeted for growth or a COLA. The four largest sources of revenue (apportionment, lottery, nonresident fees, part-time faculty compensation) totaling 97% of the Unrestricted General Fund are dependent on enrollments, both in-state and nonresident.



Total general fund expenses are projected to decrease \$1,889,457 (4.79%) from the 2010-2011 Approved Budget. The largest portion of expenses is for people, with salaries and corresponding fringe benefits for employees accounting for 84% of total expenses. Adding Instructional Service Agreements to employee expenses accounts for 86% of total expenses. The cost of employee benefits continues to be the second largest expense in the budget, currently representing over 27% of total expenses.



A labor contract with MPCTA has been ratified by their membership. A tentative agreement with MPCEA has been signed but not ratified as of this writing. Savings generated from these agreements are assumed in this final budget.

### Restricted General Fund

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

agency. Budgets for state programs are based on the state’s current approved budget. Funds budgeted for all programs total a little over \$5.5 million.

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

Disabled Students Programs and Services (DSP&S)	\$592,643
Extended Opportunities Programs and Services (EOP&S)	\$604,226
Marine Advanced Technology Education (MATE)	\$429,174
MATE ROV Competition/ITEST	\$373,141
Upward Bound	\$369,995
Health Services	\$363,300
Math Science Upward Bound (MSUB)	\$358,042
Matriculation - CR/NCR	\$346,346
New Scholars	\$304,351
Student Financial Aid Administration (SFAA/BFAP)	\$211,620
Enrollment Growth- Nursing	\$131,156
CalWorks/TANF	\$158,262
Perkins I-C Student Support Structure	\$142,130
Federal Work Study	\$136,838
Lottery	\$165,462
Workability	\$111,828
Marine Tech Mentor/Intern	\$111,282
Basic Skills 2009-10	\$92,784

**Special Revenue Fund:**

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

Revenues and expenses for child development services are recorded in the CDC fund. The CDC Fund includes monies that are restricted as to their use and the fund is therefore separated by unrestricted and restricted. The CDC Fund has a total budget of \$791,766 (unrestricted and restricted). CDC has been operating with two contracts under the California Dept. of Education. Unfortunately the reimbursement funds available from the state contracts have not covered operating costs, which are almost entirely payroll and benefits. For Fiscal Year 2011-12, the CDC was asked to reduce the amount of Unrestricted General Fund support by \$200,000. The CDC proposed a plan to operate a full-cost classroom program without a state subsidy, and free of state controls on fees charged. As part of the plan, the district has cancelled the state General Child Care contract, which provided a very low rate of funding per resources used. The CDC will continue to operate a program for 3 and 4 year- olds under a State Preschool contract.

The Student Center Fund is maintained to record financial transactions of the Student Center building that was partially constructed using lease revenue bonds. The Student Center Fund receives revenue primarily from student use fees and commissions from the bookstore and cafeteria. The bond requires income to be used to make debt payments and maintain the facility. The reserve in the fund, projected to be over \$20K by year end, will be used for maintenance on the building. Half of the Student Activity Coordinator is paid by the Student Center Fund and half is paid by the Unrestricted General Fund.

The Parking Fund is maintained to record financial transactions related to parking as required by the Education Code. Revenues are primarily from parking permit sales and parking citations. Expenses are for parking security and maintenance and improvements to the parking lots. The fund is projected to have a reserve of over \$92K which will be used for future parking related repairs and improvements.

### **Debt Service**

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

### **Capital Projects**

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

### **Building**

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

### **Self Insurance**

Expenses for the district's self insured medical benefits are budgeted and recorded in the Self Insurance Fund. Transfers are made from the various operating accounts to the Self Insurance Fund to cover the expenses. Total expenses of \$7,477,624 are currently being budgeted. The total expense includes a year-end transfer of \$590,959 from the 2010-11 General Fund to the Self Insurance Fund. This transfer amount will be held in the Self Insurance Fund temporarily. The



amount will be transferred to the General Fund during the fiscal year to be used as the District's one-time funds to cover the anticipated 2011-12 deficit in the General Fund. Deducting this transfer from the budgeted expenses indicate self-insurance expenses at \$6,886,665, same as budgeted revenue.

Preliminary indications are that health benefit expenses are approximately \$500,000 less than budgeted in 2010-11. The auditor will finalize this number in October after trailing claims have been posted and actual expenditures accounted for. The district's health benefits consultant, Keenan and Associates, have indicated that the savings are the result of the following factors:

- CHOMP discounts due to the hospital moving from Tier 3 to Tier 1 in Jan. 2011
- Expiration of grandfather clause of maintenance prescription drugs
- Higher discounts due to coalition size
- Employee's making more cost effective choices
- Favorable utilization variance

Although Keenan had projected a 25% increase in health cost in 2010-11, the preceding factors are likely to have mitigated some of the projected increase. Some of the factors can be clearly estimated, but others are more anecdotal such as the last two bullets. Keenan's renewal estimate for 2011-12 suggests that the district should increase the medical composite rate for budgeting purposes by 18%. This increase would account for the more expensive stop loss premium (\$305K) and the industry cost trending of 9% per annum. In consideration of the projected savings from 2010-11 and the encouraging medical trends highlighted above, the district is using the savings from last year to offset the projected increase for 2011-12. Therefore, the District is using last year's medical composite rate of \$1,280 per insured individual for budgeting purposes instead of the increased rate suggested by Keenan. If medical expenses increase beyond the budgeted rate, the District will be spending down the self insurance reserve to cover increased costs. This may be partially offset if faculty and management move to other phases of the medical plan due to expense loss ratio for active 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.

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

The Final Budget for 2011-12 was developed using conservative revenue assumptions. The adopted state budget is based on a Tier 0 trigger cut. MPC's final budget is assumes a "worst case" scenario or Tier 2 trigger cut.

## Monterey Peninsula College 3-Year Comparison

	2008-2009	2009-2010	2010-2011		2011-2012	% >
	Actual	Actual	Act thru June*	Revised Budget	Budget	Budget to Final Bud
<b>Unrestricted General Fund:</b>						
Income						
Federal	\$8,977	\$11,043	\$11,357	\$10,500	\$10,700	1.9%
State	\$23,875,935	\$21,807,935	\$23,414,545	\$21,092,956	\$20,561,741	-2.5%
Local	\$18,325,567	\$17,699,306	\$17,264,510	\$18,370,480	\$16,960,947	-7.7%
Total Income	\$42,210,479	\$39,518,284	\$40,690,413	\$39,473,936	\$37,533,388	-4.9%
Expense						
Academic Salaries	\$15,745,978	\$15,236,907	\$14,892,592	\$15,069,069	\$13,842,699	-8.1%
Classified Salaries	\$7,740,028	\$7,656,182	\$7,593,652	\$7,595,136	\$7,326,059	-3.5%
Fringe Benefits	\$4,159,078	\$4,205,163	\$4,417,020	\$4,458,974	\$4,706,505	5.6%
Books and Supplies	\$820,607	\$735,357	\$768,023	\$707,233	\$586,784	-17.0%
Operating	\$6,330,251	\$4,590,839	\$4,896,031	\$4,808,203	\$4,724,893	-1.7%
Capital Outlay	\$232,857	\$176,308	\$164,247	\$174,658	\$184,056	5.4%
Transfers	\$7,092,698	\$6,831,758	\$6,656,331	\$6,656,331	\$6,159,152	-7.5%
Total Expenses	\$42,121,497	\$39,432,514	\$39,387,897	\$39,469,605	\$37,530,148	-4.9%
<b>Restricted General Fund:</b>						
Income						
Federal	\$2,137,247	\$2,445,140	\$1,566,098	\$2,607,843	\$2,419,211	-7.2%
State	\$3,667,509	\$2,644,073	\$2,599,249	\$2,595,630	\$2,432,931	-6.3%
Local	\$474,331	\$492,560	\$774,511	\$844,499	\$724,234	-14.2%
Total Income	\$6,279,087	\$5,581,773	\$4,939,858	\$6,047,972	\$5,576,376	-7.8%
Expense						
Academic Salaries	\$1,484,864	\$1,250,723	\$1,245,402	\$1,326,374	\$1,277,933	-3.7%
Classified Salaries	\$1,192,471	\$1,111,353	\$1,097,201	\$1,198,534	\$1,088,782	-9.2%
Fringe Benefits	\$401,826	\$378,809	\$384,533	\$417,100	\$413,767	-0.8%
Books and Supplies	\$345,857	\$261,952	\$137,899	\$269,442	\$207,566	-23.0%
Operating	\$1,628,262	\$1,709,831	\$1,400,511	\$1,611,460	\$1,513,629	-6.1%
Capital Outlay	\$152,007	\$140,872	\$193,002	\$403,608	\$236,403	-41.4%
Transfers	\$1,073,800	\$728,233	\$735,563	\$821,453	\$838,295	2.1%
Total Expenses	\$6,279,087	\$5,581,773	\$5,194,111	\$6,047,972	\$5,576,375	-7.8%
<b>Unrestricted Child Development</b>						
Income	\$528,288	\$481,557	\$538,857	\$533,856	\$560,576	5.0%
Expense	\$528,288	\$481,557	\$515,688	\$533,856	\$560,575	5.0%
<b>Restricted Child Development</b>						
Income	\$216,594	\$287,201	\$306,196	\$292,533	\$231,190	-21.0%
Expense	\$216,594	\$287,201	\$266,684	\$292,534	\$231,190	-21.0%
<b>Student Center</b>						
Income	\$293,645	\$296,987	\$257,677	\$275,200	\$275,200	0.0%
Expense	\$214,201	\$208,588	\$198,018	\$260,235	\$264,229	1.5%
<b>Student Revenue Bond</b>						
Income	\$19,484	\$20,374	\$19,493	\$19,425	\$18,975	-2.3%
Expense	\$20,325	\$19,875	\$19,425	\$19,425	\$18,975	-2.3%

\*Actual through May 31, 2010



	2008-2009	2009-2010	2010-2011		2011-2012	% >
	<u>Actual</u>	<u>Actual</u>	<u>Act thru June*</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Budget to Final Bud</u>
<b>Debt Service</b>						
Income	\$356,607	\$170,623	\$240,544	\$239,783	\$275,324	14.8%
Expense	\$517,063	\$124,588	\$239,783	\$239,783	\$275,324	14.8%
<b>Parking</b>						
Income	\$325,351	\$387,227	\$677,032	\$495,000	\$469,000	-5.3%
Expense	\$327,926	\$387,227	\$372,216	\$466,749	\$464,458	-0.5%
<b>Capital Projects</b>						
Income	\$1,005,509	\$671,045	\$241,040	\$387,741	\$3,216,400	729.5%
Expense	\$1,605,493	\$483,353	\$419,317	\$645,664	\$3,914,852	506.3%
<b>Self Insurance</b>						
Income	\$6,598,751	\$7,425,033	\$7,352,756	\$7,163,249	\$6,886,665	-3.9%
Expense	\$6,010,816	\$7,146,657	\$6,227,716	\$6,906,139	\$7,477,624	8.3%
<b>Financial Aid</b>						
Income	\$2,779,674	\$4,903,856	\$5,763,003	\$5,638,957	\$5,500,000	-2.5%
Expense	\$2,779,674	\$4,911,561	\$5,733,870	\$5,638,957	\$5,500,000	-2.5%
<b>Associated Students</b>						
Income	\$117,593	\$157,553	\$118,578	\$122,000	\$134,000	9.8%
Expense	\$84,065	\$157,553	\$148,498	\$122,000	\$134,000	9.8%
<b>Scholarship and Loans</b>						
Income	\$2,289,368	\$2,920,326	\$2,820,200	\$2,940,000	\$2,850,000	-3.1%
Expense	\$2,303,470	\$2,936,475	\$2,841,867	\$2,940,000	\$2,850,000	-3.1%
<b>Trust Funds</b>						
Income	\$444,575	\$588,073	\$577,689	\$590,000	\$589,000	-0.2%
Expense	\$392,038	\$566,521	\$559,648	\$520,000	\$589,000	13.3%
<b>Orr Scholarship</b>						
Income	\$46,693	\$5,221	\$53,502	\$51,693	\$50,000	-3.3%
Expense	\$24,809	\$24,544	\$39,949	\$38,055	\$40,000	5.1%
<b>Building Fund</b>						
Income	\$198,008	\$621,134	\$164,123	\$220,000	\$200,000	-9.1%
Expense	\$16,162,764	\$13,376,047	\$16,422,183	\$66,341,480	\$39,371,502	-40.7%

\*Actual through June 30, 2011.

# Unrestricted General Fund Highlights

2011-12 Final Budget

## Revenues:

Total Unrestricted General Fund income budgeted for 2011-12 is \$37,533,388. This is 4.9% less than the 2010-11 Revised Budget. The approved state budget calls for a significant reduction to state apportionment for the community college system along with a provision for mid-year trigger cuts. In light of conditions, conservative revenue estimate is being utilized for this final budget.

- **Apportionment** - The largest source of unrestricted revenue, \$ 34,672,630 (92%) is received through the California Community College System and is based on actual enrollments of the College. These funds are referred to as apportionment and are received from student registration fees, local property taxes, and state backfill. Apportionment is calculated based on full time equivalent students (FTES): \$4,564.83 per credit FTES and \$2,744.96 per noncredit FTES plus a base allocation of \$3,321,545 for a single campus district and \$276,795 for a satellite campus. The projected apportionment cut of \$2.9M will be a workload reduction which will lower the District's funded FTES cap for 2011-12.
- **Part-Time Faculty Compensation** – The District has budgeted \$159,407 the same amount as provided in 2010-11. It should be noted that in 2008-09, the state cut part-time faculty compensation by \$180K. The District has continued to backfill this cut using unrestricted general fund dollars for the last two years. In the light of the proposed workload reduction, there will be no backfill budgeted for the 2011-12 budget.
- **Lottery** –Funds received from the Lottery Commission are based on FTES, including non-resident and apprenticeship. Given the proposed workload reduction and its effect on the district's FTES cap, lottery funds were reduced to \$841,698 for 2011-12
- **Nonresident Fees** – Non-resident enrollments are projected to be \$11,000 more than the approved budget for 2010-11. As of May 2011, actual non-resident fee collection for 2010-11 was \$70K above budgeted, however, the new rate adopted by the board for 2011-12 is \$176 per unit or \$7 less than 2010-11 because adjacent districts adopted the lower statewide average rate.
- **Interest** –Interest income is budgeted at \$30,000 for 2011-12. The yield on the funds deposited with the county treasury continues to be at historic lows (0.60%). All indications are that the Federal Reserve will continue to keep short term rates at very low levels.
- **Apprenticeship** – Normally apprenticeship funding is received based on actual hours of apprenticeship; however, through 2011-2012 schools have been provided a set allocation. MPC is budgeted to receive \$68,638. Although these funds are unrestricted, they are being recorded in the Restricted Fund to support Supportive Services.

## **Expenses:**

Total Unrestricted General Fund Expenses are budgeted at \$37,530,148, a decrease of \$ 1,939,457 or 4.9% less than the Revised Budget for 2010-11. Projections are included for all known obligations including negotiated employee contracts.

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

Total academic salaries at \$13,842,699 are down \$1,226,370 from last year's adjusted budget. This reduction includes retirements, negotiated concessions with MPCTA, reduction in adjunct budget, and wage concessions for administrative salaries categorized under academic salaries.

Classified salaries at \$6,754,718 are down \$269,077 from last year's adjusted budget. MPCEA membership has not ratified the tentative agreement as of this writing. As previously noted, MPCEA's group deficit is \$550,964. This reduced expense is spread between a number of "classified salary contingency" lines and not fully reflected in the classified salary line at this time.

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

Salary roll-up costs include retirement, Medicare, FICA, unemployment, and workers comp and total 30.183% for classified employees and 14.31% for academic employees. Roll-up costs associated with salary increases for required step and column movement and longevity increases have been budgeted. Salary roll-up costs are projected to increase by \$248,703 as compared to FY 2010-2011. The PERS employer rate increased from 10.707% to 10.923% for FY 2011-2012. The unemployment rate increased from 0.72% to 1.61%, an increase of 124%.

Expenses for the District's self insured medical benefits are budgeted and recorded in the Self Insurance Fund. Transfers are made from the various operating accounts to the Self Insurance Fund to cover the expenses. This Final Budget shows transfers to be approximately the same as last year.

- **Books and Supplies** – At \$586,784, this budget category is \$90,113 less than last year, primarily from 15% operating cost reductions by many departments and programs.
- **Services and Operating** – At \$4,724,893, this budget category is \$19,067 less than last year:

1. **Utilities** – Total utility expenses are budgeted at \$1,230,585 (\$1,329,943 for all funds of the District.) Electricity is budgeted at \$586,237 natural gas at \$171,448, water at \$292,189, waste disposal at \$39,648, sewage at \$41,500 and telephone at \$80,876.

(A transfer to the Debt Services Fund of \$275,324 is also budgeted to make lease payments for the energy conservation projects completed by Siemens.)

2. Risk Management (insurance) – Budgeted at a similar level to last year. The District is in a pool with other community colleges and is self insured for property and liability coverage. Property and liability is budgeted at \$322,095 plus \$30,000 for deductibles. Student accident insurance for athletes is budgeted at \$67,095. (A budget for student accident insurance is also included in the Restricted General Fund at \$43,207, 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 – \$899,851 is budgeted for Instructional Service Agreements (ISA), a decrease of \$439,365 from last year.
  4. Travel – The conference attendance and related travel budget was reduced \$21,312 from 2010-11 levels.
  5. Legal Expenses - This category remains the same as last year with a budget of \$45,000.
  6. Election Expenses –There will be a Board election in 2011-2012, and election expense is budgeted at \$198,805.
  7. Building Maintenance – Minor capital improvements is budgeted at \$82,000.
  8. Other Services & Expenses – The total budgets here were increased \$67,721 primarily due to a new fee of \$53,101 for Monterey County Office of Education financial services.
  9. Contingencies – Total general contingencies are \$92,080, including \$50,000 for unanticipated institutional expenditures (utilities, postage, telephone, etc.), \$6,580 for the Superintendent, \$8,000 total for VPs, \$2,500 total for deans. In addition, there is a contingency of \$25,000 for possible one-time startup expenses of the Education Center at Marina.
- **Capital Outlay** – This category is budgeted at \$184,056, or \$58,844 more than last year. This includes a new amount of \$70,000 for library materials, to compensate for funding no longer provided by the state.
  - **Transfers** - Transfers to other funds are budgeted at \$6,159,152, a decrease of \$497,179 from last year, primarily due to a decrease of \$185,000 in the transfer for CDC. The following are transfers to other funds:

Self Insurance Fund	\$5,484,524
Child Development Fund	280,978
Debt Service (energy conservation)	275,324
EOP&S	67,121

Capital Outlay (insurance for Fort Ord) 51,205

- **Other** - The District records the mandatory allocation of revenue generated by DSPS classes by covering direct expenses totaling \$322,234 in the Unrestricted General Fund.

**Fund Balance:**

Revenues are budgeted to exceed expenses by \$3,240 and an ending Unrestricted General Fund balance of \$3,767,071 is projected which is 10.0% of expenditures.

# Exhibits

## Major Object Categories

Unrestricted General Fund	Exhibit A
Restricted General Fund	Exhibit B
Child Development	Exhibit C
Student Center	Exhibit D
Parking	Exhibit E
Self Insurance	Exhibit F
Capital Projects	Exhibit G
Building Fund	Exhibit H

# **Exhibit A**

## **Unrestricted General Fund**

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

Print Date: Tuesday, August 16, 2011  
 Print Time: 11:45 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	7,134,422	7,001,358	7,010,647	6,879,593	6,084,936	-925,711	-13.20%
1120 Faculty Salary Contingency	0	0	0	0	-132,356	-132,356	0.00%
<b>1100 Total &gt;</b>	<b>7,134,422</b>	<b>7,001,358</b>	<b>7,010,647</b>	<b>6,879,593</b>	<b>5,952,580</b>	<b>-1,058,067</b>	<b>-15.09%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1202 Non-Teaching - Executives	660,544	673,713	656,522	618,720	664,403	7,881	1.20%
1203 Non-Teaching - Deans	741,976	504,320	500,802	500,802	504,520	3,718	0.74%
1205 Non-Teaching - Executive Vacation Payoff	1,985	0	0	0	0	0	0.00%
1206 Associate Dean	29,428	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	24,535	0	26,679	26,679	0	-26,679	-100.00%
1215 Counselors	677,106	684,581	666,875	673,078	568,603	-98,271	-14.74%
1220 Division/Department Chairs	356,776	356,836	416,066	414,345	432,029	15,963	3.84%
1225 Academic Senate Officers	40,488	40,778	41,051	43,309	47,739	6,688	16.29%
1230 CTA Reassigned Time	36,446	36,611	25,071	25,071	30,387	5,315	21.20%
1235 Reassigned Time	340,157	339,577	374,417	360,309	382,353	7,936	2.12%
1240 Librarians	311,703	318,530	287,733	287,379	287,080	-653	-0.23%
1260 Administrative Salary Contingency	0	0	0	0	-19,755	-19,755	0.00%
<b>1200 Total &gt;</b>	<b>3,221,143</b>	<b>2,954,947</b>	<b>2,995,217</b>	<b>2,949,693</b>	<b>2,897,359</b>	<b>-97,858</b>	<b>-3.27%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	3,426,770	3,276,596	3,203,722	3,335,253	3,097,899	-105,823	-3.30%
1302 Hourly Teaching - Early Spring	162,374	127,524	132,387	109,332	132,158	-229	-0.17%
1303 Hourly Teaching - Summer	802,183	614,763	812,395	594,657	810,180	-2,215	-0.27%
1304 Hourly Teaching - Substitutes	59,622	59,977	57,200	54,710	57,200	0	0.00%
1305 Hourly Teaching - Retirees	6,350	0	6,900	11,617	29,028	22,128	320.70%
1306 Hourly Teaching - Professional Experts	0	0	0	14,139	0	0	0.00%
1307 Hourly Teaching - Retros	0	0	0	213	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	23,770	25,332	28,000	25,667	28,000	0	0.00%
1326 Hrly Teaching - Flex Time	109,605	97,466	110,000	133,282	110,000	0	0.00%
1328 Grading Factor	91,628	110,106	126,619	108,453	126,619	0	0.00%
1329 Grading Factor - Contract	0	0	0	106	0	0	0.00%
1335 Hrly Inst - contract employee	526,669	460,892	427,000	530,620	427,000	0	0.00%
1380 Unknown	0	10,280	0	0	0	0	0.00%
<b>1300 Total &gt;</b>	<b>5,208,972</b>	<b>4,782,936</b>	<b>4,904,223</b>	<b>4,918,049</b>	<b>4,818,084</b>	<b>-86,139</b>	<b>-1.76%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							



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

Print Date: Tuesday, August 16, 2011

Print Time: 11:45 AM

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
1401 Hourly Non-Teaching - Fall/Spring	127,294	123,144	125,597	108,107	150,962	25,365	20.20%
1402 Hourly Non-Teaching - Early Spring	23,834	12,709	4,000	147	4,000	0	0.00%
1403 Hourly Non-Teaching - Summer	38,593	42,479	18,034	30,947	17,419	-615	-3.41%
1405 Hourly Non-Teaching - Retirees	0	0	6,900	0	0	-6,900	-100.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	2,295	0	2,295	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	1,500	0	0	0.00%
<i>1400 Total &gt;</i>	<b>189,721</b>	<b>178,332</b>	<b>156,826</b>	<b>140,700</b>	<b>174,676</b>	<b>17,850</b>	<b>11.38%</b>
<i>1xxx Total &gt;</i>	<b>15,754,258</b>	<b>14,917,573</b>	<b>15,066,912</b>	<b>14,888,035</b>	<b>13,842,699</b>	<b>-1,224,213</b>	<b>-8.13%</b>
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	4,388,671	4,410,632	4,567,932	4,388,352	4,718,905	150,974	3.31%
2102 Managers	858,299	851,178	858,152	849,624	744,351	-113,801	-13.26%
2103 Supervisors	150,214	154,435	156,368	149,254	161,100	4,732	3.03%
2104 Confidential	431,517	348,327	348,531	337,537	377,459	28,928	8.30%
2107 Classified Retro	0	5,907	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	4,864	26,121	0	28,999	0	0	0.00%
2114 NI Classified-Educ Incentive	10,489	10,396	0	6,939	0	0	0.00%
2120 MSC Salary Contingency	0	0	0	0	-22,846	-22,846	0.00%
2130 Class. Sal. Contingency	0	0	-153,660	13,159	-334,785	-181,125	117.87%
<i>2100 Total &gt;</i>	<b>5,844,055</b>	<b>5,806,995</b>	<b>5,777,323</b>	<b>5,773,865</b>	<b>5,644,185</b>	<b>-133,138</b>	<b>-2.30%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	645,723	683,659	708,655	681,833	714,724	6,069	0.86%
2203 Supervisor (Instructional)	68,904	68,904	68,904	68,904	68,904	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	2,326	0	0	0.00%
2214 Inst Classified - Educ Incentive	4,300	700	0	1,000	0	0	0.00%
<i>2200 Total &gt;</i>	<b>718,927</b>	<b>753,263</b>	<b>777,559</b>	<b>754,063</b>	<b>783,628</b>	<b>6,069</b>	<b>0.78%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	121,759	117,833	142,555	135,407	146,485	3,930	2.76%
2302 Hourly Student Help	7,252	458	2,873	929	2,873	0	0.00%
2303 Hourly Overtime	149,348	103,880	60,714	135,989	55,920	-4,794	-7.90%
2304 Hourly Professional Experts	23,983	17,150	16,933	18,520	11,756	-5,177	-30.57%
2306 Hourly Temporary	217,254	121,455	55,592	31,447	38,829	-16,763	-30.15%
2308 Unspecified	0	0	58,543	59,249	397	-58,146	-99.32%
2310 Accrued Vacation payoff	2,636	25,856	0	0	0	0	0.00%

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

Print Date: Tuesday, August 16, 2011

Print Time: 11:45 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2312 Overtime	-8,084	-4,793	0	-12,341	0	0	0.00%
2313 Unknown	0	2,660	0	17,136	0	0	0.00%
2314 Hrly PT - Educ Incentive	1,250	0	0	0	0	0	0.00%
2347 Classified hourly retro NI (07-08)	0	2	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>515,398</b>	<b>384,501</b>	<b>337,210</b>	<b>386,336</b>	<b>256,260</b>	<b>-80,950</b>	<b>-24.01%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	78,243	61,634	64,106	56,271	62,456	-1,650	-2.57%
2402 Hourly, Part Time, Permanent	337,820	358,684	451,122	420,626	455,731	4,608	1.02%
2403 Professional Experts (Instructional)	106,189	164,881	124,520	161,926	80,379	-44,141	-35.45%
2404 Hourly Temporary	136,557	65,993	34,642	9,457	31,420	-3,222	-9.30%
2405 Summer	9,218	8,041	10,500	5,821	10,500	0	0.00%
2406 Early Spring	678	1,124	1,500	1,311	1,500	0	0.00%
2407 Hourly Overtime (Instructional)	995	0	0	0	0	0	0.00%
2408 Substitute	0	0	16,654	17,183	0	-16,654	-100.00%
2410 Retro Pay (Instructional)	3,100	2,953	0	680	0	0	0.00%
2411 Vacation Payoff	0	0	0	264	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	400	1,150	0	4,300	0	0	0.00%
<b>2400 Total &gt;</b>	<b>673,200</b>	<b>664,459</b>	<b>703,044</b>	<b>677,838</b>	<b>641,986</b>	<b>-61,059</b>	<b>-8.68%</b>
<b>2xxx Total &gt;</b>	<b>7,751,580</b>	<b>7,609,219</b>	<b>7,595,136</b>	<b>7,592,101</b>	<b>7,326,059</b>	<b>-269,078</b>	<b>-3.54%</b>
<b>3110 STRS Instructional</b>							
1101 Teaching	586,240	575,594	571,419	565,318	494,853	-76,566	-13.40%
1301 Hourly Teaching - Fall/Spring	234,766	211,168	264,727	217,066	255,580	-9,147	-3.46%
1302 Hourly Teaching - Early Spring	12,614	9,164	10,922	8,459	10,903	-19	-0.17%
1303 Hourly Teaching - Summer	59,479	42,867	67,029	44,382	66,847	-182	-0.27%
1304 Hourly Teaching - Substitutes	3,720	4,317	4,719	3,548	4,719	0	0.00%
1305 Hourly Teaching - Retirees	0	0	495	0	2,395	1,900	383.48%
1306 Hourly Teaching - Professional Experts	0	0	0	173	0	0	0.00%
1307 Hourly Teaching - Retros	0	0	0	18	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	1,668	1,677	2,310	1,605	2,310	0	0.00%
1326 Hrly Teaching - Flex Time	7,765	6,598	9,075	8,956	9,075	0	0.00%
1328 Grading Factor	5,616	6,853	10,446	7,071	10,446	0	0.00%
1329 Grading Factor - Contract	0	0	0	9	0	0	0.00%
1335 Hrly Inst - contract employee	43,200	37,564	35,228	43,366	35,228	0	0.00%

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

Print Date: Tuesday, August 16, 2011

Print Time: 11:45 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
1380 Unknown	0	848	0	0	0	0	0.00%
2201 Instructional Aid	2,822	3,010	0	2,881	0	0	0.00%
2403 Professional Experts (Instructional)	0	5,509	0	4,537	0	0	0.00%
3950 Retirement Incentive	0	0	0	9,877	0	0	0.00%
5202 Executive Contract Payroll Expense	1,807	1,807	792	1,313	0	-792	-100.00%
5209 Automobile Allowance	619	619	0	619	0	0	0.00%
<b>3110 Total &gt;</b>	<b>960,315</b>	<b>907,595</b>	<b>977,162</b>	<b>919,198</b>	<b>892,356</b>	<b>-84,806</b>	<b>-8.68%</b>
<b>3120 STRS Non-Instructional</b>							
1202 Non-Teaching - Executives	54,495	55,587	56,364	41,118	42,754	-13,610	-24.15%
1203 Non-Teaching - Deans	41,746	21,265	20,624	20,624	20,624	0	0.00%
1206 Associate Dean	512	0	0	0	0	0	0.00%
1215 Counselors	49,138	49,596	47,216	47,728	42,908	-4,308	-9.12%
1220 Division/Department Chairs	29,434	29,439	34,326	34,183	35,642	1,317	3.84%
1225 Academic Senate Officers	3,340	3,364	3,387	3,573	3,938	552	16.29%
1230 CTA Reassigned Time	3,007	3,020	2,068	2,068	2,507	439	21.20%
1235 Reassigned Time	24,371	24,209	26,968	25,804	31,544	4,576	16.97%
1240 Librarians	25,716	26,279	23,738	23,709	23,684	-54	-0.23%
1401 Hourly Non-Teaching - Fall/Spring	11,113	8,590	9,205	8,863	9,104	-101	-1.09%
1402 Hourly Non-Teaching - Early Spring	1,722	684	330	8	330	0	0.00%
1403 Hourly Non-Teaching - Summer	3,263	3,505	1,380	2,314	1,329	-51	-3.70%
1405 Hourly Non-Teaching - Retirees	0	0	644	0	0	-644	-100.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	189	0	189	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	124	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	963	0	1,411	448	46.52%
5209 Automobile Allowance	0	0	567	0	567	0	0.00%
<b>3120 Total &gt;</b>	<b>247,855</b>	<b>225,538</b>	<b>227,968</b>	<b>210,117</b>	<b>216,532</b>	<b>-11,436</b>	<b>-5.02%</b>
<b>3210 PERS Instructional</b>							
1101 Teaching	7,545	7,986	9,032	9,032	9,472	440	4.87%
1301 Hourly Teaching - Fall/Spring	1,996	3,039	0	2,699	0	0	0.00%
1303 Hourly Teaching - Summer	138	438	0	126	0	0	0.00%
1304 Hourly Teaching - Substitutes	21	0	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	43	48	0	55	0	0	0.00%
2201 Instructional Aid	100,461	108,178	125,550	114,548	128,100	2,550	2.03%
2203 Supervisor (Instructional)	11,320	11,513	12,201	12,201	12,350	149	1.22%

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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2402 Hourly, Part Time, Permanent	16,528	16,620	19,337	18,782	19,859	522	2.70%
2403 Professional Experts (Instructional)	385	108	266	161	0	-266	-100.00%
2404 Hourly Temporary	2,618	1,712	0	68	0	0	0.00%
2405 Summer	403	175	0	-259	0	0	0.00%
2406 Early Spring	0	45	0	0	0	0	0.00%
2408 Substitute	0	0	1,000	370	0	-1,000	-100.00%
<b>3210 Total &gt;</b>	<b>141,459</b>	<b>149,864</b>	<b>167,387</b>	<b>157,783</b>	<b>169,781</b>	<b>2,394</b>	<b>1.43%</b>
<b>3220 PERS Non-Instructional</b>							
1202 Non-Teaching - Executives	0	0	0	12,883	15,966	15,966	0.00%
1203 Non-Teaching - Deans	23,627	23,939	26,854	26,854	27,802	948	3.53%
1215 Counselors	7,684	8,166	10,125	10,125	5,298	-4,826	-47.67%
1235 Reassigned Time	4,219	4,479	5,089	5,089	0	-5,089	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	0	1,344	978	0	978	0	0.00%
2101 Non-Instructional Classified	725,487	737,374	815,098	776,238	845,769	30,671	3.76%
2102 Managers	141,005	142,294	151,953	150,503	133,410	-18,543	-12.20%
2103 Supervisors	24,677	25,804	27,688	26,429	28,874	1,186	4.28%
2104 Confidential	70,839	58,202	64,658	59,768	67,652	2,994	4.63%
2107 Classified Retro	0	987	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	0	0	0	14	0	0	0.00%
2130 Class. Sal. Contingency	0	0	2,330	2,330	0	-2,330	-100.00%
2301 Hourly Part Time, Permanent	4,835	5,048	2,029	5,686	2,158	129	6.35%
2303 Hourly Overtime	287	0	386	150	386	0	0.00%
2304 Hourly Professional Experts	234	0	54	0	54	0	0.00%
2306 Hourly Temporary	13,821	5,412	2,500	1,592	2,500	0	0.00%
2308 Unspecified	0	0	0	153	0	0	0.00%
2313 Unknown	0	0	0	162	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	0	0	524	524	0.00%
<b>3220 Total &gt;</b>	<b>1,016,717</b>	<b>1,013,050</b>	<b>1,109,743</b>	<b>1,077,975</b>	<b>1,131,372</b>	<b>21,630</b>	<b>1.95%</b>
<b>3310 OASDI (FICA) Instructional</b>							
1101 Teaching	4,962	5,100	5,230	5,230	5,377	146	2.80%
1301 Hourly Teaching - Fall/Spring	1,579	2,231	0	1,758	0	0	0.00%
1302 Hourly Teaching - Early Spring	0	73	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	517	1,263	0	62	0	0	0.00%
1304 Hourly Teaching - Substitutes	14	0	0	0	0	0	0.00%



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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
1326 Hrly Teaching - Flex Time	46	58	0	31	0	0	0.00%
1335 Hrly Inst - contract employee	188	345	0	308	0	0	0.00%
2201 Instructional Aid	37,699	39,870	43,926	39,945	44,313	387	0.88%
2203 Supervisor (Instructional)	4,272	4,272	4,272	4,272	4,272	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	144	0	0	0.00%
2214 Inst Classified - Educ Incentive	256	27	0	62	0	0	0.00%
2314 Hrly PT - Educ Incentive	6	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	6,729	6,636	8,693	7,033	6,870	-1,823	-20.98%
2403 Professional Experts (Instructional)	145	104	93	165	0	-93	-100.00%
2404 Hourly Temporary	961	700	0	37	0	0	0.00%
2405 Summer	148	219	0	200	0	0	0.00%
2406 Early Spring	0	17	0	0	0	0	0.00%
2407 Hourly Overtime (Instructional)	71	0	0	0	0	0	0.00%
2408 Substitute	0	0	385	136	0	-385	-100.00%
2410 Retro Pay (Instructional)	0	0	0	28	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	0	0	0	56	0	0	0.00%
3950 Retirement Incentive	0	0	0	3,365	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	0	248	0	0	0.00%
<b>3310 Total &gt;</b>	<b>57,593</b>	<b>60,915</b>	<b>62,599</b>	<b>63,080</b>	<b>60,831</b>	<b>-1,768</b>	<b>-2.82%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
1202 Non-Teaching - Executives	0	0	0	7,460	9,063	9,063	0.00%
1203 Non-Teaching - Deans	13,112	12,300	15,550	13,393	15,781	231	1.48%
1215 Counselors	4,965	5,126	5,863	5,776	3,007	-2,855	-48.70%
1235 Reassigned Time	2,687	2,772	2,947	2,860	0	-2,947	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	0	232	372	0	372	0	0.00%
1402 Hourly Non-Teaching - Early Spring	184	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	270,161	271,380	285,355	269,091	292,572	7,217	2.53%
2102 Managers	51,153	51,616	53,205	51,510	46,150	-7,056	-13.26%
2103 Supervisors	9,288	9,550	9,695	9,229	9,988	293	3.03%
2104 Confidential	26,579	21,481	22,640	20,757	23,402	763	3.37%
2107 Classified Retro	0	366	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	302	1,614	429	1,798	0	-429	-100.00%
2114 NI Classified-Educ Incentive	471	358	0	425	0	0	0.00%
2130 Class. Sal. Contingency	0	0	816	816	0	-816	-100.00%

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2214 Inst Classified - Educ Incentive	173	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,918	1,852	710	1,910	746	36	5.07%
2303 Hourly Overtime	9,162	6,430	3,515	7,434	3,466	-49	-1.39%
2304 Hourly Professional Experts	88	0	18	0	18	0	0.00%
2306 Hourly Temporary	5,879	3,641	1,047	975	1,000	-47	-4.49%
2308 Unspecified	0	0	0	114	0	0	0.00%
2310 Accrued Vacation payoff	0	1,603	0	0	0	0	0.00%
2312 Overtime	41	199	0	0	0	0	0.00%
2313 Unknown	0	165	0	1,062	0	0	0.00%
2314 Hrly PT - Educ Incentive	56	0	0	0	0	0	0.00%
2404 Hourly Temporary	44	0	0	0	0	0	0.00%
2405 Summer	48	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	0	0	298	298	0.00%
<b>3320 Total &gt;</b>	<b>396,312</b>	<b>390,686</b>	<b>402,162</b>	<b>394,609</b>	<b>405,864</b>	<b>3,702</b>	<b>0.92%</b>

**3330 Medicare Instructional**

1101 Teaching	82,669	84,305	85,495	83,198	76,050	-9,445	-11.05%
1301 Hourly Teaching - Fall/Spring	49,638	47,496	46,535	48,366	44,917	-1,618	-3.48%
1302 Hourly Teaching - Early Spring	2,159	1,662	1,921	1,397	1,918	-3	-0.16%
1303 Hourly Teaching - Summer	11,082	8,659	11,788	7,658	11,755	-33	-0.28%
1304 Hourly Teaching - Substitutes	867	864	829	788	829	0	0.00%
1305 Hourly Teaching - Retirees	92	0	100	168	421	321	321.21%
1306 Hourly Teaching - Professional Experts	0	0	0	205	0	0	0.00%
1307 Hourly Teaching - Retros	0	0	0	3	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	344	367	406	367	406	0	0.00%
1326 Hrly Teaching - Flex Time	1,572	10,035	1,595	1,881	1,595	0	0.00%
1328 Grading Factor	1,329	1,597	1,836	1,573	1,836	0	0.00%
1329 Grading Factor - Contract	0	0	0	2	0	0	0.00%
1335 Hrly Inst - contract employee	6,508	5,871	6,191	6,598	6,191	0	0.00%
1380 Unknown	0	149	0	0	0	0	0.00%
2201 Instructional Aid	9,313	9,844	10,268	9,837	10,364	96	0.93%
2203 Supervisor (Instructional)	999	999	999	999	999	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	34	0	0	0.00%
2214 Inst Classified - Educ Incentive	62	10	0	15	0	0	0.00%
2314 Hrly PT - Educ Incentive	4	0	0	0	0	0	0.00%

**Object Analysis (Detail)**  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2402 Hourly, Part Time, Permanent	4,898	5,201	6,541	6,099	6,608	67	1.02%
2403 Professional Experts (Instructional)	1,558	2,404	1,806	2,402	1,166	-640	-35.44%
2404 Hourly Temporary	1,980	957	545	137	455	-90	-16.59%
2405 Summer	134	117	152	140	152	0	0.00%
2406 Early Spring	10	16	22	19	22	0	0.00%
2407 Hourly Overtime (Instructional)	17	0	0	0	0	0	0.00%
2408 Substitute	0	0	242	249	0	-242	-100.00%
2410 Retro Pay (Instructional)	45	43	0	10	0	0	0.00%
2411 Vacation Payoff	0	0	0	4	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	-30	17	0	62	0	0	0.00%
5202 Executive Contract Payroll Expense	247	246	70	219	0	-70	-100.00%
5209 Automobile Allowance	109	109	0	109	0	0	0.00%
<b>3330 Total &gt;</b>	<b>175,606</b>	<b>180,967</b>	<b>177,341</b>	<b>172,539</b>	<b>165,684</b>	<b>-11,658</b>	<b>-6.57%</b>
<b>3340 Medicare Non-Instructional</b>							
1202 Non-Teaching - Executives	7,465	7,651	7,442	6,877	7,556	114	1.54%
1203 Non-Teaching - Deans	10,732	7,281	7,262	7,231	7,316	54	0.74%
1205 Non-Teaching - Executive Vacation Payoff	28	0	0	359	0	0	0.00%
1206 Associate Dean	424	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	356	0	387	387	0	-387	-100.00%
1215 Counselors	8,196	8,343	7,033	8,122	5,608	-1,425	-20.26%
1220 Division/Department Chairs	5,157	5,165	6,033	5,984	6,264	231	3.84%
1225 Academic Senate Officers	587	591	595	628	692	97	16.29%
1230 CTA Reassigned Time	432	434	267	266	262	-6	-2.09%
1235 Reassigned Time	4,730	4,860	5,429	5,172	5,544	115	2.12%
1240 Librarians	4,436	4,560	4,172	4,112	4,163	-9	-0.23%
1401 Hourly Non-Teaching - Fall/Spring	1,855	1,623	1,880	1,553	2,248	369	19.61%
1402 Hourly Non-Teaching - Early Spring	343	183	58	2	58	0	0.00%
1403 Hourly Non-Teaching - Summer	503	591	262	446	253	-9	-3.44%
1405 Hourly Non-Teaching - Retirees	0	0	100	0	0	-100	-100.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	33	0	33	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	22	0	0	0.00%
2101 Non-Instructional Classified	63,241	63,439	66,235	63,151	68,424	2,189	3.30%
2102 Managers	12,327	12,223	12,443	12,192	10,793	-1,650	-13.26%
2103 Supervisors	2,172	2,233	2,267	2,158	2,336	69	3.03%

**FY 10-11 Actual as of June 30, 2011 (prior to fiscal year-end closing)**

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

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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2104 Confidential	6,216	5,024	5,054	4,854	5,473	419	8.30%
2107 Classified Retro	0	86	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	71	378	100	420	0	-100	-100.00%
2114 NI Classified-Educ Incentive	150	79	0	97	0	0	0.00%
2130 Class. Sal. Contingency	0	0	191	191	0	-191	-100.00%
2301 Hourly Part Time, Permanent	1,780	1,709	2,067	1,964	2,124	57	2.76%
2302 Hourly Student Help	2	0	0	0	0	0	0.00%
2303 Hourly Overtime	2,160	1,504	822	1,971	810	-12	-1.46%
2304 Hourly Professional Experts	336	249	245	269	170	-75	-30.61%
2306 Hourly Temporary	3,206	1,762	738	520	563	-175	-23.75%
2308 Unspecified	0	0	845	859	6	-839	-99.29%
2310 Accrued Vacation payoff	38	375	0	0	0	0	0.00%
2312 Overtime	10	47	0	0	0	0	0.00%
2313 Unknown	0	39	0	248	0	0	0.00%
2314 Hrly PT - Educ Incentive	13	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	176	0	249	73	41.48%
5209 Automobile Allowance	0	0	107	0	107	0	0.00%
<b>3340 Total &gt;</b>	<b>136,964</b>	<b>130,426</b>	<b>132,243</b>	<b>130,056</b>	<b>131,051</b>	<b>-1,192</b>	<b>-0.90%</b>
<b>3400 Health and Welfare Benefits</b>							
3416 Vision	39,987	39,105	38,907	38,864	31,692	-7,215	-18.54%
3417 Dental	327,032	344,302	339,768	341,345	356,118	16,350	4.81%
3418 Life Insurance	39,121	39,000	36,678	37,465	41,569	4,891	13.33%
3419 Long Term Disability Insurance	27,195	27,034	26,433	29,483	30,024	3,591	13.59%
3420 Life Insurance employee pymts	-3,150	-1,910	0	-1,515	0	0	0.00%
3430 Non-Medical for Categoryals (Abatement)	0	0	-54,481	0	-59,949	-5,468	10.04%
<b>3400 Total &gt;</b>	<b>430,186</b>	<b>447,530</b>	<b>387,305</b>	<b>445,642</b>	<b>399,454</b>	<b>12,149</b>	<b>3.14%</b>
<b>3510 SUI Instructional</b>							
1101 Teaching	21,336	20,959	50,477	49,400	97,798	47,322	93.75%
1301 Hourly Teaching - Fall/Spring	10,295	9,841	23,100	24,146	49,876	26,776	115.91%
1302 Hourly Teaching - Early Spring	487	382	955	786	2,127	1,172	122.72%
1303 Hourly Teaching - Summer	2,942	1,842	5,844	5,798	13,046	7,202	123.24%
1304 Hourly Teaching - Substitutes	178	172	412	406	921	509	123.54%
1305 Hourly Teaching - Retirees	19	0	49	84	467	418	846.88%
1306 Hourly Teaching - Professional Experts	0	0	0	102	0	0	0.00%



**Object Analysis (Detail)**  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
1307 Hourly Teaching - Retros	0	0	0	2	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	71	76	202	185	451	249	123.27%
1326 Hrly Teaching - Flex Time	337	291	792	975	1,771	979	123.61%
1328 Grading Factor	275	330	911	781	2,038	1,127	123.71%
1335 Hrly Inst - contract employee	1,576	1,380	3,074	3,806	6,875	3,801	123.65%
1380 Unknown	0	31	0	0	0	0	0.00%
2201 Instructional Aid	1,927	2,037	5,099	4,884	11,507	6,409	125.69%
2203 Supervisor (Instructional)	207	207	496	496	1,109	613	123.61%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	17	0	0	0.00%
2214 Inst Classified - Educ Incentive	14	2	0	9	0	0	0.00%
2402 Hourly, Part Time, Permanent	1,047	1,076	3,246	3,066	7,337	4,091	126.03%
2403 Professional Experts (Instructional)	326	497	564	1,196	987	423	75.00%
2404 Hourly Temporary	411	198	137	74	154	17	12.18%
2405 Summer	36	24	32	3	32	0	0.00%
2406 Early Spring	2	3	5	9	5	0	0.00%
2407 Hourly Overtime (Instructional)	3	0	0	0	0	0	0.00%
2408 Substitute	0	0	120	124	0	-120	-100.00%
2410 Retro Pay (Instructional)	8	9	0	5	0	0	0.00%
2411 Vacation Payoff	0	0	0	2	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	3	2	0	35	0	0	0.00%
3950 Retirement Incentive	0	0	0	1,053	0	0	0.00%
5202 Executive Contract Payroll Expense	66	66	28	143	0	-28	-100.00%
5209 Automobile Allowance	23	23	0	54	0	0	0.00%
<b>3510 Total &gt;</b>	<b>41,588</b>	<b>39,447</b>	<b>95,543</b>	<b>97,638</b>	<b>196,502</b>	<b>100,959</b>	<b>105.67%</b>
<b>3520 SUI Non-Instructional</b>							
1202 Non-Teaching - Executives	1,974	2,013	4,727	4,447	10,697	5,970	126.30%
1203 Non-Teaching - Deans	2,220	1,506	3,606	3,591	8,123	4,517	125.27%
1205 Non-Teaching - Executive Vacation Payoff	6	0	0	178	0	0	0.00%
1206 Associate Dean	88	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	74	0	192	192	0	-192	-100.00%
1215 Counselors	2,009	2,032	4,802	4,767	8,578	3,776	78.65%
1220 Division/Department Chairs	1,067	1,068	2,996	2,972	6,956	3,960	132.19%
1225 Academic Senate Officers	121	122	296	312	769	473	160.04%
1230 CTA Reassigned Time	109	109	181	180	489	309	171.02%

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
1235 Reassigned Time	1,008	1,006	2,696	2,568	6,156	3,460	128.35%
1240 Librarians	918	944	2,072	2,042	4,622	2,550	123.10%
1401 Hourly Non-Teaching - Fall/Spring	397	326	534	793	1,097	563	105.35%
1402 Hourly Non-Teaching - Early Spring	71	38	29	1	29	0	0.00%
1403 Hourly Non-Teaching - Summer	128	126	71	243	69	-2	-2.82%
1405 Hourly Non-Teaching - Retirees	0	0	50	0	0	-50	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	3	0	3	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	7	0	7	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	11	0	0	0.00%
2101 Non-Instructional Classified	13,077	13,128	32,890	31,358	75,974	43,084	131.00%
2102 Managers	2,553	2,529	6,179	6,058	11,984	5,805	93.96%
2103 Supervisors	449	462	1,126	1,072	2,594	1,468	130.38%
2104 Confidential	1,286	1,039	2,509	2,411	6,077	3,568	142.20%
2107 Classified Retro	0	17	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	15	78	21	213	0	-21	-100.00%
2114 NI Classified-Educ Incentive	33	13	0	59	0	0	0.00%
2130 Class. Sal. Contingency	0	0	95	95	0	-95	-100.00%
2301 Hourly Part Time, Permanent	377	354	1,026	991	2,358	1,332	129.78%
2303 Hourly Overtime	475	311	241	1,010	235	-6	-2.49%
2304 Hourly Professional Experts	70	51	121	133	84	-37	-30.58%
2306 Hourly Temporary	679	362	359	285	281	-78	-21.62%
2308 Unspecified	0	0	419	427	6	-413	-98.57%
2310 Accrued Vacation payoff	8	78	0	0	0	0	0.00%
2312 Overtime	0	10	0	0	0	0	0.00%
2313 Unknown	0	7	0	127	0	0	0.00%
2314 Hrly PT - Educ Incentive	3	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	18	0	138	120	666.67%
5209 Automobile Allowance	0	0	4	0	4	0	0.00%
<b>3520 Total &gt;</b>	<b>29,213</b>	<b>27,729</b>	<b>67,267</b>	<b>66,534</b>	<b>147,329</b>	<b>80,063</b>	<b>119.02%</b>
<b>3600 Worker's Compensation Insurance</b>							
3615 WC - NCCP (Contribution)	620,006	660,017	642,894	569,677	500,000	-142,894	-22.23%
3616 WC - NCCP (Abatement)	-736,965	-839,946	-642,894	-714,422	-500,000	142,894	-22.23%
3618 Unknown	0	14,271	0	0	0	0	0.00%
<b>3600 Total &gt;</b>	<b>-116,959</b>	<b>-165,657</b>	<b>0</b>	<b>-144,745</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

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

Print Date: Tuesday, August 16, 2011

Print Time: 11:45 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
3610 WC Instructional							
1101 Teaching	213,359	235,000	210,319	205,832	182,548	-27,771	-13.20%
1301 Hourly Teaching - Fall/Spring	102,581	106,475	96,261	100,469	92,941	-3,320	-3.45%
1302 Hourly Teaching - Early Spring	4,865	3,820	3,973	3,277	3,966	-7	-0.18%
1303 Hourly Teaching - Summer	24,282	34,119	24,373	14,410	24,307	-66	-0.27%
1304 Hourly Teaching - Substitutes	1,788	1,961	1,716	1,641	1,716	0	0.00%
1305 Hourly Teaching - Retirees	191	0	207	349	871	664	320.77%
1306 Hourly Teaching - Professional Experts	0	0	0	424	0	0	0.00%
1307 Hourly Teaching - Retros	0	0	0	6	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	713	769	840	770	840	0	0.00%
1326 Hrly Teaching - Flex Time	3,288	3,110	3,300	4,004	3,300	0	0.00%
1328 Grading Factor	2,749	3,550	3,799	3,254	3,799	0	0.00%
1329 Grading Factor - Contract	0	0	0	3	0	0	0.00%
1335 Hrly Inst - contract employee	15,762	14,814	12,811	15,860	12,811	0	0.00%
1380 Unknown	0	514	0	0	0	0	0.00%
2201 Instructional Aid	19,267	23,558	21,245	20,352	21,442	197	0.93%
2203 Supervisor (Instructional)	2,067	2,412	2,067	2,067	2,067	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	70	0	0	0.00%
2214 Inst Classified - Educ Incentive	128	47	0	30	0	0	0.00%
2314 Hrly PT - Educ Incentive	9	0	0	0	0	0	0.00%
2401 Student Help	1,782	2,126	1,987	1,689	1,912	-75	-3.77%
2402 Hourly, Part Time, Permanent	10,095	12,209	13,534	12,619	13,672	138	1.02%
2403 Professional Experts (Instructional)	3,219	5,859	3,971	4,969	2,411	-1,560	-39.28%
2404 Hourly Temporary	4,094	2,209	1,129	284	942	-187	-16.55%
2405 Summer	266	441	315	175	315	0	0.00%
2406 Early Spring	20	34	45	39	45	0	0.00%
2407 Hourly Overtime (Instructional)	34	0	0	0	0	0	0.00%
2408 Substitute	0	0	500	515	0	-500	-100.00%
2410 Retro Pay (Instructional)	93	89	0	20	0	0	0.00%
2411 Vacation Payoff	0	0	0	8	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	10	50	0	129	0	0	0.00%
3950 Retirement Incentive	0	0	0	4,387	0	0	0.00%
5202 Executive Contract Payroll Expense	655	763	262	596	0	-262	-100.00%
5209 Automobile Allowance	225	263	0	225	0	0	0.00%

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

Print Date: Tuesday, August 16, 2011

Print Time: 11:46 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<i>3610 Total &gt;</i>	411,541	454,189	402,654	398,474	369,905	-32,749	-8.13%
<i>3620 WC Non-Instructional</i>							
1202 Non-Teaching - Executives	19,743	23,462	19,696	18,528	19,932	236	1.20%
1203 Non-Teaching - Deans	22,204	17,576	15,024	14,961	15,136	112	0.74%
1205 Non-Teaching - Executive Vacation Payoff	58	0	0	743	0	0	0.00%
1206 Associate Dean	877	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	736	491	800	800	0	-800	-100.00%
1215 Counselors	20,088	22,896	20,006	19,860	17,058	-2,948	-14.74%
1220 Division/Department Chairs	10,670	11,981	12,482	12,381	12,961	479	3.84%
1225 Academic Senate Officers	1,215	1,372	1,232	1,299	1,432	201	16.29%
1230 CTA Reassigned Time	1,088	1,225	752	750	912	159	21.20%
1235 Reassigned Time	10,083	11,336	11,232	10,701	11,471	238	2.12%
1240 Librarians	9,178	10,573	8,632	8,508	8,612	-20	-0.23%
1401 Hourly Non-Teaching - Fall/Spring	3,944	3,930	3,709	3,242	4,470	761	20.52%
1402 Hourly Non-Teaching - Early Spring	709	380	120	4	120	0	0.00%
1403 Hourly Non-Teaching - Summer	1,168	2,174	541	923	523	-18	-3.33%
1405 Hourly Non-Teaching - Retirees	0	0	207	0	0	-207	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	180	0	180	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	69	0	69	0	0.00%
1435 Hrly Non-Inst - contract employee	0	0	0	45	0	0	0.00%
2101 Non-Instructional Classified	130,774	153,675	137,038	130,657	141,567	4,529	3.31%
2102 Managers	25,501	29,526	25,745	25,225	22,331	-3,414	-13.26%
2103 Supervisors	4,494	5,399	4,691	4,466	4,833	142	3.03%
2104 Confidential	12,861	12,278	10,456	10,044	11,324	868	8.30%
2107 Classified Retro	0	177	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	146	1,222	208	869	0	-208	-100.00%
2114 NI Classified-Educ Incentive	305	273	0	206	0	0	0.00%
2130 Class. Sal. Contingency	0	0	395	395	0	-395	-100.00%
2301 Hourly Part Time, Permanent	3,672	3,981	4,277	4,064	4,395	118	2.76%
2302 Hourly Student Help	4,032	16	4,035	4,307	4,035	0	0.00%
2303 Hourly Overtime	4,434	3,434	1,742	4,079	1,718	-24	-1.38%
2304 Hourly Professional Experts	695	718	509	556	354	-155	-30.45%
2306 Hourly Temporary	6,614	4,260	1,659	1,075	1,165	-494	-29.78%
2308 Unspecified	0	0	1,751	1,778	12	-1,739	-99.31%



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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2310 Accrued Vacation payoff	79	776	0	0	0	0	0.00%
2312 Overtime	20	104	0	0	0	0	0.00%
2313 Unknown	0	80	0	514	0	0	0.00%
2314 Hrly PT - Educ Incentive	29	6	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	386	0	657	271	70.21%
5209 Automobile Allowance	0	0	243	0	243	0	0.00%
<b>3620 Total &gt;</b>	<b>295,419</b>	<b>323,320</b>	<b>287,816</b>	<b>280,978</b>	<b>285,508</b>	<b>-2,308</b>	<b>-0.80%</b>
<b>3900 Other Benefits</b>							
1120 Faculty Salary Contingency	0	0	0	0	-18,940	-18,940	0.00%
1260 Administrative Salary Contingency	0	0	0	0	-2,651	-2,651	0.00%
2120 MSC Salary Contingency	0	0	0	0	-6,895	-6,895	0.00%
2130 Class. Sal. Contingency	0	0	-48,506	0	-98,068	-49,562	102.18%
3120 STRS Non-Instr.	0	0	0	0	1,285	1,285	0.00%
3930 Educational Incentive/Classified	0	0	10,000	0	10,000	0	0.00%
3950 Retirement Incentive	0	7,000	0	146,445	249,604	249,604	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>7,000</b>	<b>-38,506</b>	<b>146,445</b>	<b>134,335</b>	<b>172,841</b>	<b>-448.87%</b>
<b>3xxx Total &gt;</b>	<b>4,223,808</b>	<b>4,192,598</b>	<b>4,458,685</b>	<b>4,416,324</b>	<b>4,706,505</b>	<b>247,821</b>	<b>5.56%</b>
<b>4300 Instructional Supplies</b>							
4302 Printing (in Printshop)	2,037	7,225	1,573	1,573	962	-611	-38.86%
4304 Royalties/Scripts	9,498	9,495	9,504	9,453	8,079	-1,425	-14.99%
4306 Fee Generated Art Supplies	10,871	15,288	12,000	15,306	12,000	0	0.00%
4312 Instructional Program Materials	234,703	214,337	255,385	238,203	209,617	-45,768	-17.92%
4331 Subscription	1,024	758	1,030	864	793	-237	-23.01%
4335 Computer Software ( Upgrades & New)	224	0	0	0	0	0	0.00%
4350 Books	102	86	130	130	245	115	88.46%
4352 Film Supplies (Drama)	2,500	2,500	1,500	1,504	2,125	625	41.67%
<b>4300 Total &gt;</b>	<b>260,960</b>	<b>249,689</b>	<b>281,122</b>	<b>267,033</b>	<b>233,821</b>	<b>-47,301</b>	<b>-16.83%</b>
<b>4500 Non-Instructional Supplies</b>							
4501 Catalog Data Base	7,374	5,509	7,045	7,055	7,020	-25	-0.36%
4502 Reference Data Base	1,337	2,600	1,700	1,700	4,178	2,478	145.76%
4503 Subscription	44,953	42,532	44,391	44,156	37,557	-6,834	-15.39%
4507 Recruiting	28,630	15,523	27,593	23,293	30,347	2,755	9.98%
4508 Printing Abatement	-3,562	-3,032	-10,000	-4,235	0	10,000	-100.00%

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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
4509 Printing Charges (Print Shop Only)	0	0	10,000	0	0	-10,000	-100.00%
4511 Printing (Non- Printshop)	162,824	60,608	65,875	48,539	30,297	-35,578	-54.01%
4514 Graduation Supplies	5,375	5,212	6,840	6,477	5,840	-1,000	-14.62%
4516 Warehouse Abatement (Warehouse Only)	-3,022	-3,046	-2,000	-1,867	-2,000	0	0.00%
4517 Warehouse Charges (Warehouse Only)	0	5,239	2,000	7,215	2,000	0	0.00%
4525 Office Supplies	136,387	101,219	112,689	92,791	100,095	-12,594	-11.18%
4528 Reference Material	3,420	3,750	3,500	3,420	3,500	0	0.00%
4529 Instructional Materials (abatement)	0	0	-117,000	0	-165,471	-48,471	41.43%
4536 Computer Network Related Supplies	15,360	14,191	10,000	8,724	10,000	0	0.00%
4537 Computer Software Non-Instructional	0	0	5,000	5,000	0	-5,000	-100.00%
4540 State/County Health Required Innoculations	60	1,019	500	0	500	0	0.00%
4550 Pool Chemicals	8,946	13,445	7,000	13,561	14,000	7,000	100.00%
4551 Minor Equipment/Property	17,283	12,853	21,362	14,615	15,864	-5,498	-25.74%
4553 Uniforms (Parking, Athletics)	35,252	17,628	24,367	19,806	11,262	-13,105	-53.78%
4556 Professional Reference Books	684	532	700	513	200	-500	-71.43%
4561 Maintenance Supplies	15,418	17,726	18,049	16,921	19,149	1,100	6.09%
4571 Equipment Repair Parts & Material	67,937	80,481	78,980	53,369	78,980	0	0.00%
4580 Safety Equipment	0	0	6,175	0	6,175	0	0.00%
4590 Custodial Consumable Supplies	108,844	125,387	89,893	132,076	140,000	50,107	55.74%
4591 Custodial Supplies (from Fac. Rental)	0	-450	0	-1,900	0	0	0.00%
<b>4500 Total &gt;</b>	<b>653,499</b>	<b>518,927</b>	<b>414,659</b>	<b>491,230</b>	<b>349,493</b>	<b>-65,166</b>	<b>-15.72%</b>
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	13,331	9,704	11,452	9,760	3,470	-7,982	-69.70%
<b>4700 Total &gt;</b>	<b>13,331</b>	<b>9,704</b>	<b>11,452</b>	<b>9,760</b>	<b>3,470</b>	<b>-7,982</b>	<b>-69.70%</b>
<b>4xxx Total &gt;</b>	<b>927,790</b>	<b>778,320</b>	<b>707,233</b>	<b>768,023</b>	<b>586,784</b>	<b>-120,449</b>	<b>-17.03%</b>
<b>5100 Contracts</b>							
5103 Drama Contracts	187,884	171,309	169,000	152,873	171,000	2,000	1.18%
5104 American Society of Composers/Broadcast Musi	6,215	4,696	4,917	4,517	5,036	119	2.42%
5105 Music	5,180	4,710	2,636	2,800	2,481	-155	-5.87%
5106 Hope Services LNSK410	0	9,486	9,000	10,065	11,000	2,000	22.22%
5107 CHOMP - Community Health	10,014	9,000	0	0	0	0	0.00%
5108 VEA Home Economics	200	0	300	100	300	0	0.00%
5114 Technical Assistance/Training	29,116	36,578	89,185	69,217	76,160	-13,025	-14.60%

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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
5120 Planning	190	0	1,200	0	1,000	-200	-16.67%
5121 Fire Academy-Guest Lecturer	28,085	29,780	29,960	29,903	25,466	-4,494	-15.00%
5122 CHOMP (Community Hospital Of Monterey Pe	437,786	41,425	490,130	490,130	457,255	-32,875	-6.71%
5123 MOBAC Library System	1,784	1,784	1,784	1,784	1,713	-71	-3.98%
5124 Program Consultant	17,054	461	2,700	2,128	19,700	17,000	629.63%
5126 South Bay Regional Pub. Safety	800,694	866,667	878,730	1,114,285	439,365	-439,365	-50.00%
5130 Occupational Education, Fire	70,645	47,260	89,350	48,822	82,850	-6,500	-7.27%
5131 Engineering & Design Services	844	0	4,450	2,346	2,000	-2,450	-55.06%
5134 Monterey Bay Aquarium	6,500	6,500	10,500	6,801	10,500	0	0.00%
5135 Park Ranger Academy	115,331	46,187	86,636	86,636	83,926	-2,710	-3.13%
5139 Specialists/Workshops	3,000	3,000	8,550	2,198	9,600	1,050	12.28%
5145 Temp. Contract Service	77,466	2,065	600	600	19,950	19,350	3225.00%
5153 Nautical Science	3,264	0	0	0	0	0	0.00%
5154 N/A	0	0	240	750	0	-240	-100.00%
5156 American Legion	15,395	14,982	0	0	0	0	0.00%
5157 Farmworkers Institute for Education	590,489	0	0	0	0	0	0.00%
5161 Occupational Education, Police	17,040	12,272	14,000	11,376	14,000	0	0.00%
5162 Occupational Education, Fitness	520,704	259,407	0	0	0	0	0.00%
5163 North Bay Industries	0	0	9,000	15,329	13,000	4,000	44.44%
5165 School of Nursing-Consultant	1,774	500	0	0	5,000	5,000	0.00%
5168 Central Coast Lighthouse Keepers	9,684	10,000	11,000	12,614	13,000	2,000	18.18%
5172 Monterey Sports Center	53,588	0	0	0	0	0	0.00%
5174 Temporary Service Agency	100	0	670	669	0	-670	-100.00%
5180 Contract Services	5,629	4,691	15,000	15,000	31,000	16,000	106.67%
5181 Unknown	0	16,230	0	5,309	0	0	0.00%
5193 UNKNOWN	11,694	0	0	0	0	0	0.00%
5194 Old Monterey Preservation Society	6,382	4,754	7,000	4,828	6,210	-790	-11.29%
5195 Mandated cost consulting	5,000	5,000	10,000	5,000	5,000	-5,000	-50.00%
5198 Monterey Fire Department - NERT	60,000	21,000	55,000	25,715	55,000	0	0.00%
<b>5100 Total &gt;</b>	<b>3,098,730</b>	<b>1,629,742</b>	<b>2,001,538</b>	<b>2,121,792</b>	<b>1,561,512</b>	<b>-440,026</b>	<b>-21.98%</b>
<b>5200 Travel and Conference Expenses</b>							
5202 Executive Contract Payroll Expense	21,900	21,900	21,725	19,920	21,700	-25	-0.12%
5203 Field Trips	16,305	9,508	14,932	10,057	10,710	-4,222	-28.27%
5209 Automobile Allowance	7,500	7,500	7,375	7,500	7,500	125	1.69%



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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
5220 Conference Attendance & Related Expenses	110,057	101,076	125,988	116,698	87,659	-38,329	-30.42%
5221 State Fire Training Course Fee	0	1,848	0	0	0	0	0.00%
5230 Mileage	0	1,876	7,943	3,476	13,422	5,479	68.98%
5235 Board Community Events Travel	0	0	1,500	0	1,500	0	0.00%
5245 Participant Support	5,760	1,308	0	12,707	0	0	0.00%
5250 Recruitment Travel	2,152	0	0	0	0	0	0.00%
<b>5200 Total &gt;</b>	<b>163,674</b>	<b>145,017</b>	<b>179,463</b>	<b>170,358</b>	<b>142,491</b>	<b>-36,972</b>	<b>-20.60%</b>
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	140,086	131,564	138,049	136,938	119,044	-19,005	-13.77%
5325 Special Services	0	1,500	1,500	1,500	1,500	0	0.00%
5327 The Research & Planning Group	350	350	400	350	400	0	0.00%
<b>5300 Total &gt;</b>	<b>140,436</b>	<b>133,414</b>	<b>139,949</b>	<b>138,788</b>	<b>120,944</b>	<b>-19,005</b>	<b>-13.58%</b>
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	243,745	20,386	324,156	271,015	322,095	-2,061	-0.64%
5405 Deductibles (Claims)	11,261	910	30,000	0	30,000	0	0.00%
5414 Property Insurance Abatement	-17,545	-17,545	-17,545	-17,545	-17,545	0	0.00%
5415 Fine Arts Insurance	952	850	750	758	750	0	0.00%
5416 Insurance- International	73,830	48,246	0	72,716	0	0	0.00%
5417 Rebate from Bay Area Comm Coll JPA	0	0	-19,762	0	0	19,762	-100.00%
<b>5400 Total &gt;</b>	<b>312,242</b>	<b>52,847</b>	<b>317,599</b>	<b>326,944</b>	<b>335,300</b>	<b>17,701</b>	<b>5.57%</b>
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	614,495	561,398	624,978	525,220	586,237	-38,741	-6.20%
5502 Natural Gas	164,327	77,020	189,800	155,886	171,448	-18,352	-9.67%
5503 Water	140,792	146,647	169,337	207,697	292,189	122,852	72.55%
5504 Telephone	66,531	47,781	71,552	44,298	80,876	9,324	13.03%
5505 Gasoline & Oil	25,007	30,688	30,380	38,066	28,880	-1,500	-4.94%
5506 Waste Disposal	32,369	33,940	38,721	34,082	39,648	927	2.39%
5507 Sewage	34,615	36,745	38,000	35,423	41,500	3,500	9.21%
5508 Electricity (Abatement)	-548	-5,151	0	-741	0	0	0.00%
5510 Utilities Abatement (facilities use)	1,382	0	-93,273	0	-84,658	8,615	-9.24%
5511 Custodial Services (in-house)	0	1,992	0	0	0	0	0.00%
5512 Unspecified	-45,000	-45,000	-45,000	-41,250	-45,000	0	0.00%
5513 Contract Services	30,371	48,008	45,190	44,975	44,690	-500	-1.11%
5514 General Maintenance	41,404	37,199	36,418	25,813	31,455	-4,963	-13.63%



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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
5516 Parking Utilities Abatement	0	0	-14,700	0	-14,700	0	0.00%
5517 N/A	0	0	2,200	2,122	0	-2,200	-100.00%
5521 Telephone (Long Distance)	5,468	3,532	5,240	3,921	120	-5,120	-97.71%
5528 Mobil Phone	16,316	17,522	17,264	15,439	12,900	-4,364	-25.28%
<b>5500 Total &gt;</b>	<b>1,127,529</b>	<b>992,321</b>	<b>1,116,107</b>	<b>1,090,953</b>	<b>1,185,585</b>	<b>69,478</b>	<b>6.23%</b>
<b>5600 Rents, Leases and Repairs</b>							
5601 Minor Capital Improvement/Renewal	242,453	296,913	77,285	120,804	82,000	4,715	6.10%
5602 Rental/Renewal	14,774	6,725	6,229	8,854	3,025	-3,204	-51.44%
5604 Vehicle Repair/Maintenance	17,994	19,558	20,415	10,279	21,915	1,500	7.35%
5605 Vehicle Rental	10,135	9,104	8,318	8,246	9,368	1,050	12.62%
5616 Facility Rental/Lease	89,514	6,447	10,603	7,996	10,030	-573	-5.40%
5620 Maintenance Agreement	108,457	98,298	110,913	110,592	98,436	-12,477	-11.25%
5621 Computer Hardware Maintenance	86,416	73,264	55,400	54,198	78,280	22,880	41.30%
5622 Computer Software Maintenance	60,225	101,215	74,035	70,210	75,326	1,291	1.74%
5626 Alarm Maint., Fire & Burglar	0	0	0	0	20,921	20,921	0.00%
5630 Equipment Repair	48,279	47,507	50,605	38,620	44,995	-5,610	-11.09%
5631 Equipment Rental	853	2,386	0	0	0	0	0.00%
5635 Postage Meter Lease/Maintenance Agreement	4,566	3,861	4,438	4,703	4,438	0	0.00%
5637 Copier Equipment Lease	177,286	155,205	125,350	182,619	150,900	25,550	20.38%
5638 Unspecified	294	0	0	0	0	0	0.00%
5643 Computer Software License	10,870	10,691	12,759	12,359	13,500	741	5.81%
5645 License Fee, Permit, and Certification	2,086	3,403	3,348	2,413	3,179	-169	-5.04%
5660 Sign Maintenance/Repair	343	2,616	1,000	1,279	2,000	1,000	100.00%
5672 Electrical Maintenance/Repair	0	1,501	0	0	0	0	0.00%
5678 Burglar Alarm system	4,716	4,597	600	6,048	0	-600	-100.00%
<b>5600 Total &gt;</b>	<b>879,261</b>	<b>843,292</b>	<b>561,298</b>	<b>639,219</b>	<b>618,313</b>	<b>57,015</b>	<b>10.16%</b>
<b>5700 Legal, Election and Audit Expenses</b>							
5701 Audit	52,034	95,224	60,750	56,375	60,750	0	0.00%
5702 Audit Abatement	0	0	-1,100	0	-1,100	0	0.00%
5710 Legal (Advertising & Fees)	42,593	46,309	65,000	46,549	45,000	-20,000	-30.77%
5751 Election	0	39,525	0	0	198,805	198,805	0.00%
<b>5700 Total &gt;</b>	<b>94,627</b>	<b>181,059</b>	<b>124,650</b>	<b>102,924</b>	<b>303,455</b>	<b>178,805</b>	<b>143.45%</b>
<b>5800 Other Services &amp; Expense</b>							
0000 Reserve for Contingencies	0	72	0	306	0	0	0.00%

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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
5802 Advertising	175,786	105,285	129,461	112,587	132,060	2,599	2.01%
5803 Athletics - Entry Fee	5,382	5,020	6,956	10,723	6,056	-900	-12.94%
5804 Miscellaneous Expense	37,007	1,773	621	621	0	-621	-100.00%
5805 Postage/Bulk Mailing	101,457	88,942	85,858	68,146	85,365	-493	-0.57%
5806 Payroll correction	0	1,085	0	919	0	0	0.00%
5810 Loomis	11,951	11,101	11,000	11,746	11,000	0	0.00%
5811 Finger Prints	-160	224	210	-194	210	0	0.00%
5816 Special Events	319	172	1,667	0	1,000	-667	-40.01%
5819 Peninsula Messenger Svc	4,386	3,866	5,310	3,511	5,310	0	0.00%
5821 Accreditation Fee	0	15,404	0	0	7,700	7,700	0.00%
5825 Athletics - Physical Exams	2,860	3,240	2,443	2,340	2,868	425	17.40%
5827 Foundation Services	100,000	100,000	100,000	100,000	100,000	0	0.00%
5830 County Support Services	0	0	0	0	53,010	53,010	0.00%
5834 Indirect Cost	-155,392	-140,601	-110,000	-93,143	-110,000	0	0.00%
5836 Athletics - Officials & Scorekeepers	34,034	32,478	34,290	28,119	30,340	-3,950	-11.52%
5838 Use Tax	13,594	6,012	7,500	5,382	10,000	2,500	33.33%
5839 Other Services	0	0	0	365	0	0	0.00%
5840 General Institutional Contingency	6,374	1,435	61,880	1,226	92,080	30,200	48.80%
5842 Registration/Renewal (Vehical & Dental)	0	0	404	205	294	-110	-27.23%
5845 EDD Quarterly Taxes	15,771	33,719	20,000	25,440	20,000	0	0.00%
5890 Return to Title IV Funding	1,753	30,480	0	16,771	0	0	0.00%
5897 1098s, for Hope Scholarship	9,247	10,503	10,000	9,985	10,000	0	0.00%
5898 Other Grant Repayments	4,628	0	0	0	0	0	0.00%
<b>5800 Total &gt;</b>	<b>368,994</b>	<b>310,210</b>	<b>367,600</b>	<b>305,054</b>	<b>457,293</b>	<b>89,693</b>	<b>24.40%</b>
<b>5xxx Total &gt;</b>	<b>6,185,494</b>	<b>4,287,901</b>	<b>4,808,203</b>	<b>4,896,031</b>	<b>4,724,893</b>	<b>-83,310</b>	<b>-1.73%</b>
<b>6200 Building Improvements</b>							
6201 Hazardous Material / Abatement	26,912	18,836	24,827	31,899	27,301	2,474	9.97%
<b>6200 Total &gt;</b>	<b>26,912</b>	<b>18,836</b>	<b>24,827</b>	<b>31,899</b>	<b>27,301</b>	<b>2,474</b>	<b>9.97%</b>
<b>6300 Library Books</b>							
6301 Library Materials	-360	97	0	-943	70,000	70,000	0.00%
6310 PC Software	76,286	46,456	46,456	46,456	59,500	13,044	28.08%
<b>6300 Total &gt;</b>	<b>75,926</b>	<b>46,553</b>	<b>46,456</b>	<b>45,513</b>	<b>129,500</b>	<b>83,044</b>	<b>178.76%</b>
<b>6400 Capital Equipment - New</b>							

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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
6403 Equipment Replacement	744	2,868	0	0	0	0	0.00%
6404 Equipment Purchase - New	76,934	12,903	31,335	24,577	2,000	-29,335	-93.62%
6405 Instructional Equipment - New	56,159	2,007	27,785	26,441	1,000	-26,785	-96.40%
6410 Instructional Equipment - Replacement	2,976	0	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	13,236	22,314	25,900	23,534	4,500	-21,400	-82.63%
6440 PC Hardware - Non-Instructional - New	0	52,261	0	0	0	0	0.00%
6441 PC Hardware - Non-Instructional - Replacement	12,264	14,272	18,355	12,283	19,755	1,400	7.63%
<b>6400 Total &gt;</b>	<b>162,314</b>	<b>106,625</b>	<b>103,375</b>	<b>86,835</b>	<b>27,255</b>	<b>-76,120</b>	<b>-73.63%</b>
<b>6xxx Total &gt;</b>	<b>265,152</b>	<b>172,014</b>	<b>174,658</b>	<b>164,247</b>	<b>184,056</b>	<b>9,398</b>	<b>5.38%</b>
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	90,159	0	51,205	51,205	51,205	0	0.00%
7309 Health & Welfare Interfund Transfer Out	5,603,090	5,484,180	5,616,476	5,616,476	5,484,524	-131,952	-2.35%
7310 Debt Service Fund Transfer-Out	306,736	68,831	239,783	239,783	275,324	35,541	14.82%
7313 Transfer Out to Self Ins for Furlough	0	0	215,325	215,325	0	-215,325	-100.00%
7314 Child Development Interfund Transfer-Out	430,020	441,437	466,158	466,158	280,978	-185,180	-39.72%
7316 Restricted Interfund Transfer-Out	0	0	67,384	67,384	67,121	-263	-0.39%
<b>7300 Total &gt;</b>	<b>6,430,005</b>	<b>5,994,448</b>	<b>6,656,331</b>	<b>6,656,331</b>	<b>6,159,152</b>	<b>-497,179</b>	<b>-7.47%</b>
<b>7600 Other Payments to Students</b>							
7602 Textbooks/Supplies Vouchers	25,000	0	0	0	0	0	0.00%
<b>7600 Total &gt;</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>7xxx Total &gt;</b>	<b>6,455,005</b>	<b>5,994,448</b>	<b>6,656,331</b>	<b>6,656,331</b>	<b>6,159,152</b>	<b>-497,179</b>	<b>-7.47%</b>
<b>General Fund (Fund 01)-Unrestricted</b>	<b>41,563,087</b>	<b>37,952,074</b>	<b>39,467,159</b>	<b>39,381,093</b>	<b>37,530,148</b>	<b>-1,937,011</b>	<b>-4.91%</b>

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	41,563,087	37,952,074	39,467,159	39,381,093	37,530,148	-1,937,011	-4.91%

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>8100 Federal Revenues</b>							
8105 VA Education - Reporting Fee	1,190	1,435	1,500	2,135	2,000	500	33.33%
8107 PELL Allowance	4,760	7,641	7,000	7,450	7,000	0	0.00%
8117 Forest Reserve	2,187	1,967	2,000	1,772	1,700	-300	-15.00%
<b>8100 Total &gt;</b>	<b>8,137</b>	<b>11,043</b>	<b>10,500</b>	<b>11,357</b>	<b>10,700</b>	<b>200</b>	<b>1.90%</b>
<b>8600 State Revenues</b>							
8620 Apprenticeship Allowance	113,733	6,829	0	0	0	0	0.00%
8621 Student Financial Aid Admin (BFAP)	12,476	0	0	0	0	0	0.00%
8629 Enrollment Fee Admin Allowance	0	14,862	17,000	23,731	21,833	4,833	28.43%
8634 Part Time Faculty	324,606	145,545	173,268	173,268	159,407	-13,861	-8.00%
8640 Part Time Faculty Office hours	0	2,469	2,688	2,715	2,688	0	0.00%
8647 Transfer & Articulation Fund	280,391	0	0	0	0	0	0.00%
8661 New Monterey Police Academy	0	0	956,980	423,408	0	-956,980	-100.00%
8663 UNKNOWN	480,986	0	0	0	0	0	0.00%
8664 UNKNOWN	676,850	0	0	0	0	0	0.00%
8665 Lottery	0	0	0	-65,180	841,698	841,698	0.00%
8696 Appt. Adjustment	1,937,605	0	0	0	0	0	0.00%
8809 Lottery	0	5,200	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>3,826,647</b>	<b>174,905</b>	<b>1,149,936</b>	<b>557,942</b>	<b>1,025,626</b>	<b>-124,310</b>	<b>-10.81%</b>
<b>8610 State Apportionment</b>							
8601 Apportionment	20,328,632	17,601,756	20,900,000	22,846,104	19,536,115	-1,363,885	-6.53%
<b>8610 Total &gt;</b>	<b>20,328,632</b>	<b>17,601,756</b>	<b>20,900,000</b>	<b>22,846,104</b>	<b>19,536,115</b>	<b>-1,363,885</b>	<b>-6.53%</b>
<b>8699 Other Miscellaneous State Revenue</b>							
0000 Reserve for Contingencies	0	2,316	0	0	0	0	0.00%
8844 Bond Interest & Redemption	9,321	0	0	0	0	0	0.00%
<b>8699 Total &gt;</b>	<b>9,321</b>	<b>2,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8801 Secured Taxes	12,892,990	13,178,273	13,000,000	7,775,220	11,412,045	-1,587,955	-12.22%
8802 Unsecured Taxes	595,248	540,897	500,000	503,430	500,000	0	0.00%
8803 Prior Year Taxes	1,012,675	831,965	730,000	5,613,841	330,796	-399,204	-54.69%
8804 Supplemental Taxes	193,924	83,748	300,000	291,374	300,000	0	0.00%
8805 Athletic Ticket Sales	10,468	6,139	10,000	7,071	7,000	-3,000	-30.00%
8806 Mandated Costs	0	0	0	145,768	5,000	5,000	0.00%
8809 Lottery	499,009	0	0	0	0	0	0.00%

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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
8810 Transcripts	39,286	45,626	45,000	56,712	45,000	0	0.00%
8812 Course Materials Fee	18,824	13,071	12,000	14,242	12,000	0	0.00%
8813 Home Owners Property Tax Relief (HOPTR)	78,717	85,239	70,000	88,855	75,000	5,000	7.14%
8814 Duplicate ID Cards	0	11,010	0	0	0	0	0.00%
8816 Non-Resident Tuition - MPC Campus	608,411	600,077	564,000	706,333	575,000	11,000	1.95%
8817 Old Non-Resident Tuition	547	3,334	0	1,260	0	0	0.00%
8820 NSF Checks	-8,755	-23,776	0	-8,138	0	0	0.00%
8822 Other Income	125,756	95,294	0	25,491	25,000	25,000	0.00%
8824 Old State Fees	2,375	3,638	0	8,467	0	0	0.00%
8826 State Enrollment Fees	1,621,117	2,066,327	2,000,000	2,049,969	2,518,674	518,674	25.93%
8830 Community Service Class Fees	2,974	1,271	4,000	35	0	-4,000	-100.00%
8831 NSF Checks Collected	8,962	18,828	10,000	2,010	1,000	-9,000	-90.00%
8832 NSF Checks Service Charge	390	247	500	130	150	-350	-70.00%
8841 Penalties/Interest	0	-71,777	0	-117,364	0	0	0.00%
8842 Delinquent Property Tax	181,850	-29,413	0	24,222	0	0	0.00%
8844 Bond Interest & Redemption	5,336	0	0	0	0	0	0.00%
8845 Modess Machine	0	189	0	0	0	0	0.00%
8850 Prior Year Adjustments	0	0	0	8,983	0	0	0.00%
8852 Rents (Facilities)	9,607	1,417	15,000	3,112	5,000	-10,000	-66.67%
8853 A/R Not Recorded	17,299	6,174	20,000	1,504	6,000	-14,000	-70.00%
8854 Chemistry Breakage	330	21	0	0	0	0	0.00%
8855 Educational Revenue Augmentation Fund (ERA)	-390,363	0	0	-141,996	0	0	0.00%
8856 Interest (Cash Reserve Program)	0	-64,418	0	31,298	0	0	0.00%
8857 Interest on Fund Balance	-73,194	0	75,000	0	30,000	-45,000	-60.00%
8862 Library (Equipment Revenue)	29,060	33,576	0	0	0	0	0.00%
8863 Student Fee Overpayment	-5,597	-2,826	0	-4,641	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	83,205	0	0	0	0	0	0.00%
8870 Retiree Insurance Contribution	387,535	0	0	0	0	0	0.00%
8873 COBRA	40,547	0	0	0	0	0	0.00%
8877 Old PE Fees	0	100	0	331	0	0	0.00%
8878 Student International Insurance	75,288	65,520	0	76,191	0	0	0.00%
8881 VA Holding Account	0	0	0	20,679	0	0	0.00%
8884 Return to Title IV	1,266	3,386	0	19,095	0	0	0.00%
8885 Diploma Covers	45	0	0	0	0	0	0.00%



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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
8886 PE Fee	1,014	414	0	764	0	0	0.00%
8888 Library Materials	2,348	1,693	0	1,939	0	0	0.00%
8889 Library Fines/Dues	11,229	9,563	8,000	13,245	8,000	0	0.00%
8894 Bank Account Interest (FNB)	934	2,027	0	1,916	1,000	1,000	0.00%
<b>8800 Total &gt;</b>	<b>18,080,656</b>	<b>17,516,854</b>	<b>17,363,500</b>	<b>17,221,344</b>	<b>15,856,665</b>	<b>-1,506,835</b>	<b>-8.68%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	81,360	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	0	0	3,666	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>81,360</b>	<b>0</b>	<b>3,666</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8890 N/A</b>							
0000 Reserve for Contingencies	0	4,046	0	0	0	0	0.00%
<b>8890 Total &gt;</b>	<b>0</b>	<b>4,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8991 Transfer In - From Capital Outlay	50,000	0	50,000	50,000	513,323	463,323	926.65%
8998 Transfer In - From Self Insurance	0	0	0	0	590,959	590,959	0.00%
<b>8900 Total &gt;</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>1,104,282</b>	<b>1,054,282</b>	<b>2108.56%</b>
<b>8xxx Total &gt;</b>	<b>42,303,393</b>	<b>35,392,281</b>	<b>39,473,936</b>	<b>40,690,413</b>	<b>37,533,388</b>	<b>-1,940,548</b>	<b>-4.92%</b>
<b>General Fund (Fund 01)-Unrestricted</b>	<b>42,303,393</b>	<b>35,392,281</b>	<b>39,473,936</b>	<b>40,690,413</b>	<b>37,533,388</b>	<b>-1,940,548</b>	<b>-4.92%</b>

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

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	42,303,393	35,392,281	39,473,936	40,690,413	37,533,388	-1,940,548	-4.92%



# **Exhibit B**

## **Restricted General Fund**

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

Print Date: Tuesday, August 16, 2011  
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**General Fund (Fund 01)-Restricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	144,588	115,715	112,083	112,083	51,274	-60,809	-54.25%
1120 Faculty Salary Contingency	0	0	0	0	-14,708	-14,708	0.00%
<b>1100 Total &gt;</b>	<b>144,588</b>	<b>115,715</b>	<b>112,083</b>	<b>112,083</b>	<b>36,566</b>	<b>-75,517</b>	<b>-67.38%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1203 Non-Teaching - Deans	123,198	133,278	141,042	141,042	14,042	0	0.00%
1205 Non-Teaching - Executive Vacation Payoff	5,955	0	0	0	0	0	0.00%
1206 Associate Dean	88,284	9,943	0	0	0	0	0.00%
1215 Counselors	651,548	666,406	697,677	694,202	774,087	76,411	10.95%
1235 Reassigned Time	17,306	16,171	35,577	35,577	63,392	27,815	78.18%
1250 College Nurse	9,059	0	0	0	0	0	0.00%
1260 Administrative Salary Contingency	0	0	14,188	0	-2,700	-16,888	-119.03%
<b>1200 Total &gt;</b>	<b>895,349</b>	<b>825,798</b>	<b>888,483</b>	<b>870,821</b>	<b>975,821</b>	<b>87,338</b>	<b>9.83%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	72,980	50,291	68,544	69,605	45,642	-22,902	-33.41%
1303 Hourly Teaching - Summer	24,069	23,881	12,353	3,189	11,341	-1,012	-8.19%
1304 Hourly Teaching - Substitutes	331	0	0	1,194	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	482	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	9,492	5,916	10,000	0	0	-10,000	-100.00%
<b>1300 Total &gt;</b>	<b>106,871</b>	<b>80,570</b>	<b>90,897</b>	<b>73,988</b>	<b>56,983</b>	<b>-33,914</b>	<b>-37.31%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	230,210	173,188	195,630	142,710	152,300	-43,330	-22.15%
1402 Hourly Non-Teaching - Early Spring	11,279	5,789	0	5,767	3,000	3,000	0.00%
1403 Hourly Non-Teaching - Summer	81,310	27,647	21,181	23,808	5,263	-15,918	-75.15%
1404 Hourly Non-Teaching - Substitutes	7,257	0	0	0	0	0	0.00%
1405 Hourly Non-Teaching - Retirees	0	0	0	0	48,000	48,000	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	2,179	4,000	2,225	0	-4,000	-100.00%
<b>1400 Total &gt;</b>	<b>330,055</b>	<b>208,802</b>	<b>220,811</b>	<b>174,510</b>	<b>208,563</b>	<b>-12,248</b>	<b>-5.55%</b>
<b>Ixxx Total &gt;</b>	<b>1,476,864</b>	<b>1,230,885</b>	<b>1,312,274</b>	<b>1,231,402</b>	<b>1,277,933</b>	<b>-34,341</b>	<b>-2.62%</b>
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	533,194	588,329	563,621	549,920	597,537	33,916	6.02%
2102 Managers	25,788	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	4,853	0	0	0	0	0	0.00%

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2114 NI Classified-Educ Incentive	6,260	1,771	2,600	2,511	885	-1,715	-65.96%
2130 Class. Sal. Contingency	0	0	1,586	0	-41,278	-42,864	-2702.65%
<b>2100 Total &gt;</b>	<b>570,095</b>	<b>590,100</b>	<b>567,807</b>	<b>552,431</b>	<b>557,144</b>	<b>-10,663</b>	<b>-1.88%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	7,290	5,294	16,265	13,807	17,199	934	5.74%
2302 Hourly Student Help	132,170	116,367	134,838	143,646	131,838	-3,000	-2.22%
2303 Hourly Overtime	4,170	4,762	1,176	2,097	0	-1,176	-100.00%
2304 Hourly Professional Experts	195,852	201,693	248,393	208,656	198,559	-49,834	-20.06%
2306 Hourly Temporary	172,310	35,646	7,790	4,416	0	-7,790	-100.00%
2308 Unspecified	0	0	3,633	13,573	0	-3,633	-100.00%
2310 Accrued Vacation payoff	0	521	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>511,792</b>	<b>364,283</b>	<b>412,096</b>	<b>386,196</b>	<b>347,596</b>	<b>-64,500</b>	<b>-15.65%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	8,287	5,031	13,046	8,276	18,579	5,533	42.41%
2402 Hourly, Part Time, Permanent	16,083	18,962	81,014	67,397	86,672	5,658	6.98%
2403 Professional Experts (Instructional)	47,172	63,216	61,334	47,026	49,937	-11,397	-18.58%
2404 Hourly Temporary	59,538	64,898	58,893	31,722	26,354	-32,539	-55.25%
2408 Substitute	0	0	4,344	3,879	2,500	-1,844	-42.45%
2411 Vacation Payoff	0	0	0	273	0	0	0.00%
<b>2400 Total &gt;</b>	<b>131,079</b>	<b>152,108</b>	<b>218,631</b>	<b>158,574</b>	<b>184,042</b>	<b>-34,589</b>	<b>-15.82%</b>
<b>2xxx Total &gt;</b>	<b>1,212,966</b>	<b>1,106,491</b>	<b>1,198,534</b>	<b>1,097,201</b>	<b>1,088,782</b>	<b>-109,752</b>	<b>-9.16%</b>
<b>3110 STRS Instructional</b>							
1101 Teaching	11,928	9,546	9,247	9,247	4,230	-5,017	-54.25%
1301 Hourly Teaching - Fall/Spring	3,664	2,255	5,460	2,439	3,765	-1,695	-31.05%
1303 Hourly Teaching - Summer	931	1,970	1,019	263	936	-83	-8.17%
1304 Hourly Teaching - Substitutes	27	0	0	99	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	40	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	783	488	825	0	0	-825	-100.00%
2403 Professional Experts (Instructional)	0	0	853	0	0	-853	-100.00%
<b>3110 Total &gt;</b>	<b>17,334</b>	<b>14,299</b>	<b>17,404</b>	<b>12,047</b>	<b>8,931</b>	<b>-8,473</b>	<b>-48.68%</b>
<b>3120 STRS Non-Instructional</b>							
1203 Non-Teaching - Deans	10,164	10,996	11,636	11,636	11,636	0	0.00%

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
1206 Associate Dean	1,536	0	0	0	0	0	0.00%
1215 Counselors	50,721	52,349	54,853	54,596	61,194	6,342	11.56%
1235 Reassigned Time	1,428	1,334	2,935	2,935	5,230	2,295	78.18%
1250 College Nurse	747	0	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	16,220	13,011	15,484	10,206	13,417	-2,067	-13.35%
1402 Hourly Non-Teaching - Early Spring	769	394	0	476	250	250	0.00%
1403 Hourly Non-Teaching - Summer	6,407	2,212	1,496	1,465	433	-1,063	-71.05%
1404 Hourly Non-Teaching - Substitutes	599	0	0	0	0	0	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	155	330	184	0	-330	-100.00%
2306 Hourly Temporary	488	270	0	0	0	0	0.00%
2308 Unspecified	0	0	217	0	0	-217	-100.00%
<b>3120 Total &gt;</b>	<b>89,079</b>	<b>80,720</b>	<b>86,950</b>	<b>81,496</b>	<b>92,160</b>	<b>5,210</b>	<b>5.99%</b>
<b>3210 PERS Instructional</b>							
2402 Hourly, Part Time, Permanent	101	581	1,887	1,879	1,999	112	5.91%
2404 Hourly Temporary	874	378	147	20	0	-147	-100.00%
2408 Substitute	0	0	117	117	0	-117	-100.00%
<b>3210 Total &gt;</b>	<b>976</b>	<b>959</b>	<b>2,151</b>	<b>2,015</b>	<b>1,999</b>	<b>-152</b>	<b>-7.09%</b>
<b>3220 PERS Non-Instructional</b>							
1215 Counselors	3,464	2,976	2,833	2,833	3,532	700	24.70%
1401 Hourly Non-Teaching - Fall/Spring	76	726	1,700	1,992	0	-1,700	-100.00%
1403 Hourly Non-Teaching - Summer	214	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	87,593	100,136	99,801	98,934	107,096	7,296	7.31%
2102 Managers	4,236	0	0	0	0	0	0.00%
2304 Hourly Professional Experts	30,531	19,582	27,247	22,341	21,688	-5,559	-20.40%
2306 Hourly Temporary	2,003	23	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>128,118</b>	<b>123,444</b>	<b>131,580</b>	<b>126,100</b>	<b>132,317</b>	<b>736</b>	<b>0.56%</b>
<b>3310 OASDI (FICA) Instructional</b>							
1301 Hourly Teaching - Fall/Spring	0	0	0	117	0	0	0.00%
2402 Hourly, Part Time, Permanent	67	187	661	658	691	31	4.63%
2404 Hourly Temporary	355	240	86	12	0	-86	-100.00%
2408 Substitute	0	0	68	68	0	-68	-100.00%
<b>3310 Total &gt;</b>	<b>422</b>	<b>427</b>	<b>814</b>	<b>854</b>	<b>691</b>	<b>-123</b>	<b>-15.07%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
1215 Counselors	2,278	2,158	1,640	1,640	2,005	365	22.24%

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
1401 Hourly Non-Teaching - Fall/Spring	702	1,237	1,000	1,178	0	-1,000	-100.00%
1402 Hourly Non-Teaching - Early Spring	122	0	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	226	178	335	521	0	-335	-100.00%
2101 Non-Instructional Classified	32,679	36,738	34,844	33,667	37,047	2,203	6.32%
2102 Managers	1,588	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	301	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	379	108	160	153	55	-105	-65.70%
2303 Hourly Overtime	277	293	73	129	0	-73	-100.00%
2304 Hourly Professional Experts	11,920	12,505	15,402	12,937	12,310	-3,092	-20.08%
2306 Hourly Temporary	1,141	31	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>51,613</b>	<b>53,248</b>	<b>53,455</b>	<b>50,225</b>	<b>51,417</b>	<b>-2,038</b>	<b>-3.81%</b>
<b>3330 Medicare Instructional</b>							
1101 Teaching	1,840	415	1,625	312	743	-882	-54.25%
1301 Hourly Teaching - Fall/Spring	1,059	729	994	1,009	662	-332	-33.40%
1303 Hourly Teaching - Summer	325	346	179	46	164	-15	-8.57%
1304 Hourly Teaching - Substitutes	5	0	0	17	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	7	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	138	86	145	0	0	-145	-100.00%
2402 Hourly, Part Time, Permanent	233	275	1,175	977	1,257	82	6.98%
2403 Professional Experts (Instructional)	701	917	890	682	724	-166	-18.65%
2404 Hourly Temporary	863	941	853	460	382	-471	-55.20%
2408 Substitute	0	0	63	56	36	-27	-42.85%
2411 Vacation Payoff	0	0	0	4	0	0	0.00%
<b>3330 Total &gt;</b>	<b>5,164</b>	<b>3,716</b>	<b>5,924</b>	<b>3,564</b>	<b>3,968</b>	<b>-1,956</b>	<b>-33.01%</b>
<b>3340 Medicare Non-Instructional</b>							
1203 Non-Teaching - Deans	1,786	1,933	2,045	2,045	2,045	0	0.00%
1205 Non-Teaching - Executive Vacation Payoff	84	0	0	0	0	0	0.00%
1206 Associate Dean	1,272	144	0	0	0	0	0.00%
1215 Counselors	9,321	9,533	9,221	9,753	11,095	1,875	20.33%
1235 Reassigned Time	0	231	516	509	919	403	78.18%
1250 College Nurse	131	0	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	3,182	2,511	2,863	2,069	2,209	-654	-22.84%
1402 Hourly Non-Teaching - Early Spring	164	84	0	84	44	44	0.00%
1403 Hourly Non-Teaching - Summer	973	6	298	302	77	-221	-74.18%



**Object Analysis (Detail)**  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
1404 Hourly Non-Teaching - Substitutes	105	0	0	0	0	0	0.00%
1405 Hourly Non-Teaching - Retirees	0	0	0	0	696	696	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	27	58	32	0	-58	-100.00%
2101 Non-Instructional Classified	7,624	8,456	8,173	7,874	8,664	492	6.02%
2102 Managers	371	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	70	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	88	23	38	35	13	-25	-65.46%
2301 Hourly Part Time, Permanent	106	77	236	200	249	14	5.74%
2303 Hourly Overtime	60	69	17	30	0	-17	-100.00%
2304 Hourly Professional Experts	2,840	2,925	3,607	3,025	2,880	-727	-20.16%
2306 Hourly Temporary	2,594	509	113	64	0	-113	-100.00%
2308 Unspecified	0	0	53	197	0	-53	-100.00%
2310 Accrued Vacation payoff	0	8	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>30,771</b>	<b>26,535</b>	<b>27,237</b>	<b>26,221</b>	<b>28,892</b>	<b>1,655</b>	<b>6.08%</b>
<b>3510 SUI Instructional</b>							
1101 Teaching	431	318	807	781	826	19	2.29%
1301 Hourly Teaching - Fall/Spring	219	151	494	507	735	241	48.72%
1303 Hourly Teaching - Summer	103	72	89	29	183	94	105.30%
1304 Hourly Teaching - Substitutes	0	0	0	9	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	1	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	28	18	72	0	0	-72	-100.00%
2402 Hourly, Part Time, Permanent	48	57	583	485	1,395	812	139.23%
2403 Professional Experts (Instructional)	152	190	442	341	763	321	72.62%
2404 Hourly Temporary	178	157	420	228	264	-156	-37.19%
2408 Substitute	0	0	31	28	40	9	27.88%
2411 Vacation Payoff	0	0	0	2	0	0	0.00%
<b>3510 Total &gt;</b>	<b>1,159</b>	<b>964</b>	<b>2,939</b>	<b>2,410</b>	<b>4,206</b>	<b>1,267</b>	<b>43.09%</b>
<b>3520 SUI Non-Instructional</b>							
1203 Non-Teaching - Deans	370	400	1,016	1,015	2,271	1,255	123.61%
1205 Non-Teaching - Executive Vacation Payoff	17	0	0	0	0	0	0.00%
1206 Associate Dean	263	30	0	0	0	0	0.00%
1215 Counselors	1,928	1,972	4,978	4,843	12,463	7,485	150.38%
1235 Reassigned Time	52	48	256	253	1,021	764	298.44%
1250 College Nurse	27	0	0	0	0	0	0.00%

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
1401 Hourly Non-Teaching - Fall/Spring	698	510	1,419	1,042	2,275	856	60.32%
1402 Hourly Non-Teaching - Early Spring	34	17	0	42	22	22	0.00%
1403 Hourly Non-Teaching - Summer	-1,490	83	199	227	84	-115	-57.70%
1404 Hourly Non-Teaching - Substitutes	22	0	0	0	0	0	0.00%
1405 Hourly Non-Teaching - Retirees	0	0	0	0	773	773	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	6	29	16	0	-29	-100.00%
2101 Non-Instructional Classified	1,543	1,751	4,058	3,912	9,620	5,562	137.07%
2102 Managers	77	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	21	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	22	5	18	25	14	-4	-24.12%
2301 Hourly Part Time, Permanent	22	16	117	99	277	160	136.45%
2303 Hourly Overtime	12	14	8	15	0	-8	-100.00%
2304 Hourly Professional Experts	588	605	1,791	1,502	3,196	1,405	78.45%
2306 Hourly Temporary	539	105	56	37	0	-56	-100.00%
2308 Unspecified	0	0	26	98	0	-26	-100.00%
2310 Accrued Vacation payoff	0	2	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>4,744</b>	<b>5,563</b>	<b>13,971</b>	<b>13,126</b>	<b>32,015</b>	<b>18,045</b>	<b>129.16%</b>
<b>3610 WC Instructional</b>							
1101 Teaching	4,309	3,376	3,362	3,253	1,538	-1,824	-54.25%
1301 Hourly Teaching - Fall/Spring	2,190	1,509	2,056	2,088	1,369	-687	-33.43%
1303 Hourly Teaching - Summer	673	913	371	96	340	-31	-8.24%
1304 Hourly Teaching - Substitutes	10	0	0	36	0	0	0.00%
1326 Hrly Teaching - Flex Time	0	14	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	285	177	300	0	0	-300	-100.00%
2401 Student Help	245	151	433	248	557	124	28.64%
2402 Hourly, Part Time, Permanent	482	569	2,430	2,022	2,600	170	6.98%
2403 Professional Experts (Instructional)	1,442	1,896	1,840	1,411	1,498	-342	-18.59%
2404 Hourly Temporary	1,784	1,981	1,770	952	790	-980	-55.36%
2408 Substitute	0	0	130	116	75	-55	-42.45%
2411 Vacation Payoff	0	0	0	8	0	0	0.00%
<b>3610 Total &gt;</b>	<b>11,419</b>	<b>10,587</b>	<b>12,693</b>	<b>10,230</b>	<b>8,767</b>	<b>-3,925</b>	<b>-30.93%</b>
<b>3620 WC Non-Instructional</b>							
1203 Non-Teaching - Deans	3,696	3,998	4,231	4,231	4,231	0	0.00%
1205 Non-Teaching - Executive Vacation Payoff	173	0	0	0	0	0	0.00%

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1206 Associate Dean	2,631	298	0	0	0	0	0.00%
1215 Counselors	19,285	19,786	20,740	20,180	23,223	2,483	11.97%
1235 Reassigned Time	519	477	1,067	1,052	1,902	834	78.18%
1250 College Nurse	272	0	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	6,902	5,745	5,944	4,281	4,568	-1,376	-23.15%
1402 Hourly Non-Teaching - Early Spring	338	174	0	173	90	90	0.00%
1403 Hourly Non-Teaching - Summer	2,528	859	636	709	158	-478	-75.14%
1404 Hourly Non-Teaching - Substitutes	218	0	0	0	0	0	0.00%
1405 Hourly Non-Teaching - Retirees	0	0	0	0	1,440	1,440	0.00%
1406 Hourly Non-Teaching - Professional Expert	0	56	120	67	0	-120	-100.00%
2101 Non-Instructional Classified	15,883	17,545	16,409	16,291	17,926	1,517	9.25%
2102 Managers	768	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	138	0	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	177	59	78	73	26	-52	-66.54%
2130 Class. Sal. Contingency	0	0	41	0	0	-41	-100.00%
2301 Hourly Part Time, Permanent	219	159	488	414	516	28	5.74%
2302 Hourly Student Help	129	3,590	90	38	0	-90	-100.00%
<b>2303 Hourly Overtime</b>	124	142	35	63	0	-35	-100.00%
<b>2304 Hourly Professional Experts</b>	5,876	6,051	7,454	6,260	5,957	-1,497	-20.08%
<b>2306 Hourly Temporary</b>	5,361	982	267	133	0	-267	-100.00%
<b>2308 Unspecified</b>	0	0	109	407	0	-109	-100.00%
<b>2310 Accrued Vacation payoff</b>	0	16	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>65,236</b>	<b>59,939</b>	<b>57,708</b>	<b>54,371</b>	<b>60,037</b>	<b>2,329</b>	<b>4.03%</b>
<b>3900 Other Benefits</b>							
1120 Faculty Salary Contingency	0	0	0	0	-2,150	-2,150	0.00%
1260 Administrative Salary Contingency	0	0	160	0	-382	-542	-338.75%
1301 Hourly Teaching - Fall/Spring	0	0	330	0	0	-330	-100.00%
1401 Hourly Non-Teaching - Fall/Spring	0	0	13	0	0	-13	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	595	0	0	-595	-100.00%
2130 Class. Sal. Contingency	0	0	0	0	-11,201	-11,201	0.00%
3930 Educational Incentive/Classified	0	0	0	0	2,099	2,099	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>1,098</b>	<b>0</b>	<b>-11,634</b>	<b>-12,732</b>	<b>1159.56%</b>
<b>3xxx Total &gt;</b>	<b>406,035</b>	<b>380,401</b>	<b>413,926</b>	<b>382,660</b>	<b>413,767</b>	<b>-158</b>	<b>-0.04%</b>



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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	49,395	117,967	145,774	42,464	121,907	-23,867	-16.37%
4331 Subscription	0	0	1,343	1,343	0	-1,343	-100.00%
4335 Computer Software ( Upgrades & New)	22,268	0	9,956	9,956	0	-9,956	-100.00%
4350 Books	4,464	3,181	2,649	2,649	1,000	-1,649	-62.25%
<b>4300 Total &gt;</b>	<b>76,126</b>	<b>121,148</b>	<b>159,721</b>	<b>56,412</b>	<b>122,907</b>	<b>-36,814</b>	<b>-23.05%</b>
<b>4500 Non-Instructional Supplies</b>							
4503 Subscription	36,363	9,719	0	0	2,500	2,500	0.00%
4507 Recruiting	9,608	3,796	6,713	4,187	5,037	-1,676	-24.97%
4511 Printing (Non- Printshop)	16,142	5,387	9,580	12,228	14,850	5,270	55.02%
4524 Recruitment Supplies	0	318	0	0	0	0	0.00%
4525 Office Supplies	73,402	35,707	72,268	38,231	43,472	-28,796	-39.85%
4540 State/County Health Required Innoculations	338	366	800	0	800	0	0.00%
4551 Minor Equipment/Property	1,512	0	0	0	0	0	0.00%
4556 Professional Reference Books	0	73	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>137,365</b>	<b>55,365</b>	<b>89,361</b>	<b>54,647</b>	<b>66,659</b>	<b>-22,702</b>	<b>-25.40%</b>
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	29,519	23,111	20,360	26,841	18,000	-2,360	-11.59%
<b>4700 Total &gt;</b>	<b>29,519</b>	<b>23,111</b>	<b>20,360</b>	<b>26,841</b>	<b>18,000</b>	<b>-2,360</b>	<b>-11.59%</b>
<b>4xxx Total &gt;</b>	<b>243,010</b>	<b>199,625</b>	<b>269,442</b>	<b>137,899</b>	<b>207,566</b>	<b>-61,876</b>	<b>-22.96%</b>
<b>5100 Contracts</b>							
5114 Technical Assistance/Training	0	0	224	224	500	276	123.21%
5122 CHOMP (Community Hospital Of Monterey Pe	311,866	181,308	116,112	116,112	128,912	12,800	11.02%
5124 Program Consultant	273,951	254,438	338,763	285,394	341,457	2,694	0.80%
5130 Occupational Education, Fire	580	0	1,491	1,291	0	-1,491	-100.00%
5139 Specialists/Workshops	22,800	477	6,000	6,696	0	-6,000	-100.00%
5144 Psychological Services Supervision	25,540	13,245	19,415	13,225	5,000	-14,415	-74.25%
5145 Temp. Contract Service	88,872	22,404	62,465	30,639	57,000	-5,465	-8.75%
5165 School of Nursing-Consultant	32,825	2,065	0	0	0	0	0.00%
5174 Temporary Service Agency	0	298	720	720	160	-560	-77.78%
5180 Contract Services	69,218	168,973	169,275	177,311	169,275	0	0.00%
<b>5100 Total &gt;</b>	<b>825,651</b>	<b>643,209</b>	<b>714,465</b>	<b>631,611</b>	<b>702,304</b>	<b>-12,161</b>	<b>-1.70%</b>
<b>5200 Travel and Conference Expenses</b>							

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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
5203 Field Trips	38,421	26,638	23,988	25,378	25,750	1,762	7.35%
5220 Conference Attendance & Related Expenses	223,987	240,761	267,849	223,695	238,325	-29,524	-11.02%
5221 State Fire Training Course Fee	61,756	38,137	49,520	59,239	49,520	0	0.00%
5230 Mileage	0	0	0	0	1,000	1,000	0.00%
5245 Participant Support	172,407	146,372	232,718	214,209	199,262	-33,456	-14.38%
<b>5200 Total &gt;</b>	<b>496,571</b>	<b>451,907</b>	<b>574,075</b>	<b>522,522</b>	<b>513,857</b>	<b>-60,218</b>	<b>-10.49%</b>
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	1,045	1,151	1,245	1,445	700	-545	-43.78%
5328 License Fee Renewal	0	2,610	0	0	0	0	0.00%
<b>5300 Total &gt;</b>	<b>1,045</b>	<b>3,761</b>	<b>1,245</b>	<b>1,445</b>	<b>700</b>	<b>-545</b>	<b>-43.78%</b>
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	107,665	345,620	43,449	68,467	44,207	758	1.74%
<b>5400 Total &gt;</b>	<b>107,665</b>	<b>345,620</b>	<b>43,449</b>	<b>68,467</b>	<b>44,207</b>	<b>758</b>	<b>1.74%</b>
<b>5500 Utilities and Housekeeping Services</b>							
5513 Contract Services	642	0	0	0	0	0	0.00%
5528 Mobil Phone	743	525	500	355	500	0	0.00%
<b>5500 Total &gt;</b>	<b>1,385</b>	<b>525</b>	<b>500</b>	<b>355</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	287	0	2,500	0	1,000	-1,500	-60.00%
5616 Facility Rental/Lease	14,788	14,119	8,006	17,919	0	-8,006	-100.00%
5620 Maintenance Agreement	14,816	18,620	22,449	14,119	7,600	-14,849	-66.15%
5621 Computer Hardware Maintenance	2,583	0	0	0	0	0	0.00%
5622 Computer Software Maintenance	17,675	5,121	4,705	3,079	0	-4,705	-100.00%
5630 Equipment Repair	1,395	0	150	172	0	-150	-100.00%
5672 Electrical Maintenance/Repair	0	1,270	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>51,544</b>	<b>39,129</b>	<b>37,811</b>	<b>35,290</b>	<b>8,600</b>	<b>-29,211</b>	<b>-77.26%</b>
<b>5800 Other Services &amp; Expense</b>							
5802 Advertising	548	0	0	0	0	0	0.00%
5804 Miscellaneous Expense	84	0	31,775	1,200	42,920	11,145	35.08%
5805 Postage/Bulk Mailing	95	625	3,000	1,252	0	-3,000	-100.00%
5816 Special Events	10,252	4,619	2,860	4,310	5,000	2,140	74.83%
5834 Indirect Cost	149,525	129,532	155,025	91,251	149,880	-5,145	-3.32%
5839 Other Services	0	0	5,000	7,240	5,000	0	0.00%
5861 Subaward Wash. State Univ.	0	46,142	40,874	33,187	40,661	-213	-0.52%

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

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

Object		Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
5879	N/A	165	0	0	0	0	0	0.00%
	<b>5800 Total &gt;</b>	<b>160,669</b>	<b>180,918</b>	<b>238,534</b>	<b>138,440</b>	<b>243,461</b>	<b>4,927</b>	<b>2.07%</b>
	<b>5xxx Total &gt;</b>	<b>1,644,530</b>	<b>1,665,069</b>	<b>1,610,078</b>	<b>1,398,129</b>	<b>1,513,629</b>	<b>-96,449</b>	<b>-5.99%</b>
<b>6300 Library Books</b>								
6301	Library Materials	43,286	35,681	22,171	120	0	-22,171	-100.00%
6310	PC Software	0	0	17,500	18,203	0	-17,500	-100.00%
	<b>6300 Total &gt;</b>	<b>43,286</b>	<b>35,681</b>	<b>39,671</b>	<b>18,324</b>	<b>0</b>	<b>-39,671</b>	<b>-100.00%</b>
<b>6400 Capital Equipment - New</b>								
6403	Equipment Replacement	9,537	10,904	0	0	0	0	0.00%
6404	Equipment Purchase - New	12,229	17,755	10,000	5,152	1,150	-8,850	-88.50%
6405	Instructional Equipment - New	47,743	39,128	196,909	44,094	233,253	36,344	18.46%
6406	Telephone Parts/Equipment-New	0	17,154	0	0	0	0	0.00%
6408	Network Hardware	5,103	0	0	0	0	0	0.00%
6425	Non-Instructional Equipment - Replacement	844	0	0	0	2,000	2,000	0.00%
	<b>6400 Total &gt;</b>	<b>75,456</b>	<b>84,941</b>	<b>206,909</b>	<b>49,246</b>	<b>236,403</b>	<b>29,494</b>	<b>14.25%</b>
	<b>6xxx Total &gt;</b>	<b>118,742</b>	<b>120,622</b>	<b>246,580</b>	<b>67,570</b>	<b>236,403</b>	<b>-10,177</b>	<b>-4.13%</b>
<b>7300 Interfund Transfers - Out</b>								
7308	Capital Projects Interfund Transfer Out	100,000	0	33,500	33,500	0	-33,500	-100.00%
7309	Health & Welfare Interfund Transfer Out	497,930	553,097	532,638	532,638	566,507	33,869	6.36%
7313	Transfer Out to Self Ins for Furlough	0	0	23,565	23,565	0	-23,565	-100.00%
	<b>7300 Total &gt;</b>	<b>597,930</b>	<b>553,097</b>	<b>589,703</b>	<b>589,703</b>	<b>566,507</b>	<b>-23,196</b>	<b>-3.93%</b>
<b>7500 Student Financial Aid Payment</b>								
7501	Payment to Student	118,172	48,528	33,181	17,505	30,633	-2,548	-7.68%
7502	Child Care Grants to students	25,804	0	0	0	15,211	15,211	0.00%
	<b>7500 Total &gt;</b>	<b>143,976</b>	<b>48,528</b>	<b>33,181</b>	<b>17,505</b>	<b>45,844</b>	<b>12,663</b>	<b>38.16%</b>
<b>7600 Other Payments to Students</b>								
7602	Textbooks/Supplies Vouchers	303,758	90,003	165,052	87,025	190,943	25,891	15.69%
7603	Child Care Assistance	570	0	0	0	0	0	0.00%
7604	Student Meal Ticket	37,774	37,531	33,517	41,329	35,000	1,483	4.42%
	<b>7600 Total &gt;</b>	<b>342,102</b>	<b>127,534</b>	<b>198,569</b>	<b>128,355</b>	<b>225,943</b>	<b>27,374</b>	<b>13.79%</b>
	<b>7xxx Total &gt;</b>	<b>1,084,008</b>	<b>729,158</b>	<b>821,453</b>	<b>735,563</b>	<b>838,294</b>	<b>16,841</b>	<b>2.05%</b>
<b>General Fund (Fund 01)-Restricted</b>		<b>6,186,155</b>	<b>5,432,251</b>	<b>5,872,288</b>	<b>5,050,423</b>	<b>5,576,375</b>	<b>-295,913</b>	<b>-5.04%</b>

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

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Object	Actual 08-09	Actual 09-10	Adj Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	6,186,155	5,432,251	5,872,288	5,050,423	5,576,375	-295,913	-5.04%

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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>8100 Federal Revenues</b>							
8110 VATEA - Title II C	26,181	50,687	144,360	86,457	142,130	-2,230	-1.54%
8112 Workability	44,694	74,635	111,828	61,455	111,828	0	0.00%
8113 New Scholars	297,587	271,320	303,003	210,822	304,351	1,348	0.44%
8115 Work Study	120,008	94,097	136,838	107,675	136,838	0	0.00%
8116 Upward Bound	330,985	311,202	369,995	221,055	369,995	0	0.00%
8118 Child Development/Training	15,259	8,174	12,104	9,541	10,000	-2,104	-17.38%
8122 Math / Science	338,950	307,397	358,042	150,795	358,042	0	0.00%
8126 Federal Grants	496,064	508,201	1,050,879	584,326	953,597	-97,282	-9.26%
8132 Unknown	0	220,943	0	25,086	0	0	0.00%
8136 National Ocean Science Bowl	895	0	0	0	0	0	0.00%
8152 Tech Prep	15,470	0	69,708	56,800	0	-69,708	-100.00%
8153 TANF	18,903	26,510	32,430	32,430	32,430	0	0.00%
<b>8100 Total &gt;</b>	<b>1,704,996</b>	<b>1,873,165</b>	<b>2,589,187</b>	<b>1,546,442</b>	<b>2,419,211</b>	<b>-169,976</b>	<b>-6.56%</b>
<b>8600 State Revenues</b>							
8604 State Funded Project	0	0	0	0	104,086	104,086	0.00%
8610 Matriculation	563,881	436,297	381,259	381,259	346,346	-34,913	-9.16%
8611 Faculty & Staff Development	4,133	953	0	319	0	0	0.00%
8612 California Articulation Number System	4,000	2,738	0	142	0	0	0.00%
8618 Instructional Equipment & Library Material	186,236	98,212	30,140	30,140	0	-30,140	-100.00%
8620 Apprenticeship Allowance	0	50,857	68,674	68,638	68,638	-36	-0.05%
8621 Student Financial Aid Admin (BFAP)	203,217	188,469	220,978	220,978	211,620	-9,358	-4.23%
8622 Basic Skills Funding	338,243	340,150	327,839	327,839	272,784	-55,055	-16.79%
8626 Assoc. Degree Nursing- RN Program	275,805	126,822	131,156	110,171	131,156	0	0.00%
8628 UC Santa Cruz - ACCESS Program	7,764	3,599	19,800	4,250	16,000	-3,800	-19.19%
8650 Men in Nursing	20,000	0	4,831	4,413	0	-4,831	-100.00%
8651 Bay Area Reg Tech Prep Collab Grant	33,429	9,912	0	9,236	0	0	0.00%
8657 Career Tech - Trailer Bill (One Time)	285	285	0	57	0	0	0.00%
8659 Instructional Material - Trailer Bill (One Time)	214,221	180,721	45,111	45,111	0	-45,111	-100.00%
8661 New Monterey Police Academy	0	571,578	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>1,851,214</b>	<b>2,010,595</b>	<b>1,229,788</b>	<b>1,202,553</b>	<b>1,150,630</b>	<b>-79,158</b>	<b>-6.44%</b>
<b>8620 Categorical Apportionments</b>							
8606 Apprenticeship	20,397	20,394	0	20,394	0	0	0.00%
8608 Supportive Services (DSP&S)	779,591	450,741	557,092	557,310	524,005	-33,087	-5.94%

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



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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
8609 EOPS	824,924	535,804	568,169	573,583	537,106	-31,063	-5.47%
8635 Instructional Equipment Block Grant	26,839	26,839	15,453	15,453	0	-15,453	-100.00%
8642 CAL WORKS	130,869	97,144	125,833	125,833	125,832	-1	0.00%
8692 Cooperative Agencies Resources Education	97,015	70,031	89,761	94,589	89,761	0	0.00%
8695 State - TTIP Grant	48,771	6,470	0	0	0	0	0.00%
<b>8620 Total &gt;</b>	<b>1,928,406</b>	<b>1,207,423</b>	<b>1,356,308</b>	<b>1,387,162</b>	<b>1,276,704</b>	<b>-79,604</b>	<b>-5.87%</b>
<b>8690 State Revenue</b>							
8616 Staff Diversity	12,586	4,154	9,533	9,533	5,597	-3,936	-41.29%
<b>8690 Total &gt;</b>	<b>12,586</b>	<b>4,154</b>	<b>9,533</b>	<b>9,533</b>	<b>5,597</b>	<b>-3,936</b>	<b>-41.29%</b>
<b>8800 Local Revenues</b>							
8809 Lottery	0	0	117,000	0	165,462	48,462	41.42%
8828 Health Fees	295,538	359,784	350,600	374,702	363,300	12,700	3.62%
8880 Fire Training (Local Revenue)	96,758	76,868	81,897	86,527	81,897	0	0.00%
8895 Act Against Violence	3,696	2,092	2,091	2,092	0	-2,091	-100.00%
8898 Local Grants	103,519	96,826	68,499	85,570	46,454	-22,045	-32.18%
<b>8800 Total &gt;</b>	<b>499,511</b>	<b>535,570</b>	<b>620,087</b>	<b>548,891</b>	<b>657,113</b>	<b>37,026</b>	<b>5.97%</b>
<b>8870 Local Revenue</b>							
8827 Testing Fees	294	403	0	1,208	0	0	0.00%
<b>8870 Total &gt;</b>	<b>294</b>	<b>403</b>	<b>0</b>	<b>1,208</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8984 Interfund Transfer - In Restricted Funds	0	0	67,384	67,384	67,121	-263	-0.39%
<b>8900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>67,384</b>	<b>67,384</b>	<b>67,121</b>	<b>-263</b>	<b>-0.39%</b>
<b>8xxx Total &gt;</b>	<b>5,997,006</b>	<b>5,631,310</b>	<b>5,872,288</b>	<b>4,763,174</b>	<b>5,576,376</b>	<b>-295,912</b>	<b>-5.04%</b>
<b>General Fund (Fund 01)-Restricted</b>	<b>5,997,006</b>	<b>5,631,310</b>	<b>5,872,288</b>	<b>4,763,174</b>	<b>5,576,376</b>	<b>-295,912</b>	<b>-5.04%</b>



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

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**Grand Totals**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	5,997,006	5,631,310	5,872,288	4,763,174	5,576,376	-295,912	-5.04%

# **Exhibit C**

## **Child Development**

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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	32,090	24,709	34,846	34,848	37,026	2,180	6.26%
2102 Managers	0	0	77,364	77,364	77,364	0	0.00%
2120 MSC Salary Contingency	0	0	0	0	-1,307	-1,307	0.00%
2130 Class. Sal. Contingency	0	0	0	0	-15,208	-15,208	0.00%
<b>2100 Total &gt;</b>	<b>32,090</b>	<b>24,709</b>	<b>112,210</b>	<b>112,212</b>	<b>97,875</b>	<b>-14,335</b>	<b>-12.78%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	209,878	194,173	122,742	121,952	155,155	32,413	26.41%
<b>2200 Total &gt;</b>	<b>209,878</b>	<b>194,173</b>	<b>122,742</b>	<b>121,952</b>	<b>155,155</b>	<b>32,413</b>	<b>26.41%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	0	0	10,127	4,917	10,329	202	2.00%
2308 Unspecified	0	0	202	3,076	0	-202	-100.00%
2310 Accrued Vacation payoff	0	0	648	648	0	-648	-100.00%
<b>2300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>10,977</b>	<b>8,641</b>	<b>10,329</b>	<b>-648</b>	<b>-5.90%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	10,557	9,683	12,523	9,745	12,523	0	0.00%
2402 Hourly, Part Time, Permanent	26,479	28,325	46,519	46,025	49,507	2,988	6.42%
2404 Hourly Temporary	0	438	0	0	0	0	0.00%
2405 Summer	7,228	4,437	9,516	2,686	9,435	-81	-0.85%
<b>2400 Total &gt;</b>	<b>44,264</b>	<b>42,883</b>	<b>68,558</b>	<b>58,457</b>	<b>71,465</b>	<b>2,907</b>	<b>4.24%</b>
<b>2xxx Total &gt;</b>	<b>286,231</b>	<b>261,765</b>	<b>314,487</b>	<b>301,262</b>	<b>334,824</b>	<b>20,337</b>	<b>6.47%</b>
<b>3210 PERS Instructional</b>							
2201 Instructional Aid	34,479	32,444	21,734	21,594	27,808	6,074	27.95%
2405 Summer	919	798	1,685	600	1,691	6	0.36%
<b>3210 Total &gt;</b>	<b>35,398</b>	<b>33,242</b>	<b>23,419</b>	<b>22,194</b>	<b>29,499</b>	<b>6,080</b>	<b>25.96%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	5,272	4,129	6,170	6,171	6,636	466	7.55%
2102 Managers	0	0	13,699	13,699	13,866	167	1.22%
<b>3220 Total &gt;</b>	<b>5,272</b>	<b>4,129</b>	<b>19,869</b>	<b>19,870</b>	<b>20,502</b>	<b>633</b>	<b>3.19%</b>
<b>3310 OASDI (FICA) Instructional</b>							
2201 Instructional Aid	13,012	12,039	7,610	7,561	9,620	2,010	26.41%
2405 Summer	327	246	590	167	585	-5	-0.85%
<b>3310 Total &gt;</b>	<b>13,339</b>	<b>12,285</b>	<b>8,200</b>	<b>7,728</b>	<b>10,205</b>	<b>2,005</b>	<b>24.45%</b>

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

Print Date: Tuesday, August 16, 2011  
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**Child Development (Fund 04)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	1,990	1,532	2,160	2,161	2,296	135	6.26%
2102 Managers	0	0	4,797	4,761	4,797	0	0.00%
<b>3320 Total &gt;</b>	<b>1,990</b>	<b>1,532</b>	<b>6,957</b>	<b>6,922</b>	<b>7,092</b>	<b>135</b>	<b>1.94%</b>
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	3,043	2,816	1,780	1,768	2,250	470	26.41%
2402 Hourly, Part Time, Permanent	384	411	675	667	718	43	6.42%
2404 Hourly Temporary	0	6	0	0	0	0	0.00%
2405 Summer	105	64	138	39	137	-1	-0.72%
<b>3330 Total &gt;</b>	<b>3,532</b>	<b>3,297</b>	<b>2,592</b>	<b>2,475</b>	<b>3,105</b>	<b>512</b>	<b>19.76%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	465	358	505	505	537	32	6.26%
2102 Managers	0	0	1,122	1,113	1,122	0	0.00%
2301 Hourly Part Time, Permanent	0	0	147	71	150	3	2.00%
2308 Unspecified	0	0	3	45	0	-3	-100.00%
2310 Accrued Vacation payoff	0	0	9	9	0	-9	-100.00%
<b>3340 Total &gt;</b>	<b>465</b>	<b>358</b>	<b>1,786</b>	<b>1,744</b>	<b>1,808</b>	<b>22</b>	<b>1.24%</b>
<b>3510 SUI Instructional</b>							
2201 Instructional Aid	630	583	884	878	2,498	1,614	182.66%
2211 Accrued Vac. Payoff (Instructional)	18	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	79	85	335	331	797	462	137.97%
2404 Hourly Temporary	0	1	0	0	0	0	0.00%
2405 Summer	29	13	69	26	152	83	120.29%
<b>3510 Total &gt;</b>	<b>756</b>	<b>682</b>	<b>1,288</b>	<b>1,235</b>	<b>3,447</b>	<b>2,159</b>	<b>167.69%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	96	74	251	251	596	345	137.59%
2102 Managers	0	0	557	553	1,246	689	123.61%
2301 Hourly Part Time, Permanent	0	0	73	35	166	93	128.09%
2308 Unspecified	0	0	1	22	0	-1	-100.00%
2310 Accrued Vacation payoff	0	0	5	5	0	-5	-100.00%
<b>3520 Total &gt;</b>	<b>96</b>	<b>74</b>	<b>887</b>	<b>866</b>	<b>2,008</b>	<b>1,121</b>	<b>126.39%</b>
<b>3610 WC Instructional</b>							
2201 Instructional Aid	6,296	5,825	3,682	3,659	4,655	972	26.41%
2211 Accrued Vac. Payoff (Instructional)	-21	0	0	0	0	0	0.00%

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

Print Date: Tuesday, August 16, 2011  
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**Child Development (Fund 04)-Unrestricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2401 Student Help	317	291	395	292	395	0	0.00%
2402 Hourly, Part Time, Permanent	794	850	1,396	1,381	1,485	90	6.42%
2404 Hourly Temporary	0	13	0	0	0	0	0.00%
2405 Summer	208	268	285	81	283	-2	-0.70%
<b>3610 Total &gt;</b>	<b>7,594</b>	<b>7,247</b>	<b>5,758</b>	<b>5,412</b>	<b>6,818</b>	<b>1,060</b>	<b>18.41%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	963	741	1,045	1,045	1,111	65	6.26%
2102 Managers	0	0	2,321	2,304	2,321	0	0.00%
2301 Hourly Part Time, Permanent	0	0	304	148	310	6	2.03%
2308 Unspecified	0	0	6	92	0	-6	-100.00%
2310 Accrued Vacation payoff	0	0	19	19	0	-19	-100.00%
<b>3620 Total &gt;</b>	<b>963</b>	<b>741</b>	<b>3,696</b>	<b>3,608</b>	<b>3,742</b>	<b>46</b>	<b>1.25%</b>
<b>3900 Other Benefits</b>							
2120 MSC Salary Contingency	0	0	0	0	-395	-395	0.00%
2130 Class. Sal. Contingency	0	0	0	0	-3,601	-3,601	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,996</b>	<b>-3,996</b>	<b>0.00%</b>
<b>3xxx Total &gt;</b>	<b>69,405</b>	<b>63,587</b>	<b>74,451</b>	<b>72,054</b>	<b>84,230</b>	<b>9,778</b>	<b>13.13%</b>
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	0	270	0	270	0	0.00%
<b>4300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	23	0	0	0	0	0	0.00%
4525 Office Supplies	113	0	2,116	0	1,493	-623	-29.44%
<b>4500 Total &gt;</b>	<b>135</b>	<b>0</b>	<b>2,116</b>	<b>0</b>	<b>1,493</b>	<b>-623</b>	<b>-29.44%</b>
<b>4xxx Total &gt;</b>	<b>135</b>	<b>0</b>	<b>2,386</b>	<b>0</b>	<b>1,763</b>	<b>-623</b>	<b>-26.11%</b>
<b>5200 Travel and Conference Expenses</b>							
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	0	0	219	0	0	-219	-100.00%
<b>5400 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>219</b>	<b>0</b>	<b>0</b>	<b>-219</b>	<b>-100.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5645 License Fee, Permit, and Certification	0	0	600	660	0	-600	-100.00%
<b>5600 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>660</b>	<b>0</b>	<b>-600</b>	<b>100.00%</b>
<b>5800 Other Services &amp; Expense</b>							



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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
5898 Other Grant Repayments	610	0	0	0	0	0	0.00%
5800 Total >	610	0	0	0	0	0	0.00%
5xxx Total >	610	0	819	660	0	-819	-100.00%
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	171,907	153,299	135,151	135,151	139,759	4,608	3.41%
7313 Transfer Out to Self Ins for Furlough	0	0	6,562	6,562	0	-6,562	-100.00%
7300 Total >	171,907	153,299	141,713	141,713	139,759	-1,954	-1.38%
7xxx Total >	171,907	153,299	141,713	141,713	139,759	-1,954	-1.38%
<b>Child Development (Fund 04)-Unrestricted</b>	<b>528,288</b>	<b>478,651</b>	<b>533,856</b>	<b>515,688</b>	<b>560,575</b>	<b>26,719</b>	<b>5.00%</b>

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

Print Date: Tuesday, August 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	528,288	478,651	533,856	515,688	560,575	26,719	5.00%

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

Print Date: Tuesday, August 16, 2011

Print Time: 11:14 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>8600 State Revenues</b>							
8647 Transfer & Articulation Fund	-46,321	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>-46,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8838 Child Care Enrollment Fee	670	905	1,170	905	270	-900	-76.92%
8847 Summer Program	14,429	5,580	15,328	5,826	15,328	0	0.00%
8853 A/R Not Recorded	40	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	-4,611	0	0	-26	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	-1	0	0	0	0	0	0.00%
8874 Childcare from CALWORKS	25,810	0	0	0	0	0	0.00%
8887 Optional Fee	1,674	1,215	1,200	1,478	0	-1,200	-100.00%
<b>8800 Total &gt;</b>	<b>38,010</b>	<b>7,700</b>	<b>17,698</b>	<b>8,182</b>	<b>15,598</b>	<b>-2,100</b>	<b>-11.87%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	1,831	0	426	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>1,831</b>	<b>0</b>	<b>426</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8870 Local Revenue</b>							
8825 Child Care Fees (Other)	22,567	22,394	20,000	18,289	0	-20,000	-100.00%
8892 Child Care Fee - Full Cost	35,714	34,049	30,000	45,513	264,000	234,000	780.00%
<b>8870 Total &gt;</b>	<b>58,281</b>	<b>56,443</b>	<b>50,000</b>	<b>63,802</b>	<b>264,000</b>	<b>214,000</b>	<b>428.00%</b>
<b>8890 N/A</b>							
0000 Reserve for Contingencies	0	0	0	334	0	0	0.00%
<b>8890 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>334</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8985 Interfund Transfer - In (Fund 01 RGF)	430,020	441,437	466,158	466,158	280,978	-185,180	-39.72%
<b>8900 Total &gt;</b>	<b>430,020</b>	<b>441,437</b>	<b>466,158</b>	<b>466,158</b>	<b>280,978</b>	<b>-185,180</b>	<b>-39.72%</b>
<b>8xxx Total &gt;</b>	<b>479,989</b>	<b>507,412</b>	<b>533,856</b>	<b>538,903</b>	<b>560,576</b>	<b>26,720</b>	<b>5.01%</b>
<b>Child Development (Fund 04)-Unrestricted</b>	<b>479,989</b>	<b>507,412</b>	<b>533,856</b>	<b>538,903</b>	<b>560,576</b>	<b>26,720</b>	<b>5.01%</b>

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

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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	479,989	507,412	533,856	538,903	560,576	26,720	5.01%

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

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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	0	18,761	0	0	0	0	0.00%
2102 Managers	51,576	67,694	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	0	0	0	-6,885	-6,885	0.00%
<b>2100 Total &gt;</b>	<b>51,576</b>	<b>86,455</b>	<b>0</b>	<b>0</b>	<b>-6,885</b>	<b>-6,885</b>	<b>0.00%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	29,441	53,270	138,931	123,462	117,892	-21,039	-15.14%
<b>2200 Total &gt;</b>	<b>29,441</b>	<b>53,270</b>	<b>138,931</b>	<b>123,462</b>	<b>117,892</b>	<b>-21,039</b>	<b>-15.14%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	10,692	11,228	0	0	0	0	0.00%
2308 Unspecified	0	0	0	1,318	0	0	0.00%
<b>2300 Total &gt;</b>	<b>10,692</b>	<b>11,228</b>	<b>0</b>	<b>1,318</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2402 Hourly, Part Time, Permanent	13,822	14,806	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>13,822</b>	<b>14,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2xxx Total &gt;</b>	<b>105,532</b>	<b>165,758</b>	<b>138,931</b>	<b>124,780</b>	<b>111,007</b>	<b>-27,924</b>	<b>-20.10%</b>
<b>3210 PERS Instructional</b>							
2201 Instructional Aid	4,837	8,901	21,856	21,861	21,130	-726	-3.32%
<b>3210 Total &gt;</b>	<b>4,837</b>	<b>8,901</b>	<b>21,856</b>	<b>21,861</b>	<b>21,130</b>	<b>-726</b>	<b>-3.32%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	0	3,135	0	0	0	0	0.00%
2102 Managers	8,473	11,311	0	0	0	0	0.00%
<b>3220 Total &gt;</b>	<b>8,473</b>	<b>14,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3310 OASDI (FICA) Instructional</b>							
2201 Instructional Aid	1,825	3,303	7,653	7,655	7,309	-344	-4.49%
<b>3310 Total &gt;</b>	<b>1,825</b>	<b>3,303</b>	<b>7,653</b>	<b>7,655</b>	<b>7,309</b>	<b>-344</b>	<b>-4.49%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	0	1,159	0	0	0	0	0.00%
2102 Managers	3,178	4,168	0	0	0	0	0.00%
<b>3320 Total &gt;</b>	<b>3,178</b>	<b>5,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	427	772	1,790	1,790	1,709	-80	-4.49%
2402 Hourly, Part Time, Permanent	200	215	0	0	0	0	0.00%

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

Print Date: Tuesday, August 16, 2011  
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**Child Development (Fund 04)-Restricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<i>3330 Total &gt;</i>	627	987	1,790	1,790	1,709	-80	-4.49%
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	0	271	0	0	0	0	0.00%
2102 Managers	743	975	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	155	163	0	0	0	0	0.00%
2308 Unspecified	0	0	0	19	0	0	0.00%
<i>3340 Total &gt;</i>	898	1,409	0	19	0	0	0.00%
<b>3510 SUI Instructional</b>							
2201 Instructional Aid	88	160	889	889	1,898	1,009	113.57%
2211 Accrued Vac. Payoff (Instructional)	15	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	41	44	0	0	0	0	0.00%
<i>3510 Total &gt;</i>	144	204	889	889	1,898	1,009	113.57%
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	0	56	0	0	0	0	0.00%
2102 Managers	154	196	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	32	34	0	0	0	0	0.00%
2308 Unspecified	0	0	0	9	0	0	0.00%
<i>3520 Total &gt;</i>	186	286	0	9	0	0	0.00%
<b>3610 WC Instructional</b>							
2201 Instructional Aid	883	1,598	3,703	3,704	3,537	-166	-4.49%
2211 Accrued Vac. Payoff (Instructional)	-17	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	415	444	0	0	0	0	0.00%
<i>3610 Total &gt;</i>	1,280	2,042	3,703	3,704	3,537	-166	-4.49%
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	0	561	0	0	0	0	0.00%
2102 Managers	1,538	2,026	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	321	337	0	0	0	0	0.00%
2308 Unspecified	0	0	0	40	0	0	0.00%
<i>3620 Total &gt;</i>	1,858	2,923	0	40	0	0	0.00%
<b>3900 Other Benefits</b>							
2130 Class. Sal. Contingency	0	0	0	0	-2,079	-2,079	0.00%
<i>3900 Total &gt;</i>	0	0	0	0	-2,079	-2,079	0.00%
<i>3xxx Total &gt;</i>	23,307	39,828	35,891	35,967	33,504	-2,386	-6.65%



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

Print Date: Tuesday, August 16, 2011  
Print Time: 11:14 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	5,301	479	915	428	0	-915	-100.00%
4300 Total >	5,301	479	915	428	0	-915	-100.00%
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	126	85	0	85	0	0	0.00%
4525 Office Supplies	5,801	4,426	880	2,821	835	-45	-5.11%
4500 Total >	5,927	4,511	880	2,907	835	-45	-5.11%
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	15,154	18,253	16,400	19,182	16,400	0	0.00%
4700 Total >	15,154	18,253	16,400	19,182	16,400	0	0.00%
4xxx Total >	26,382	23,242	18,195	22,516	17,235	-960	-5.28%
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	689	0	0	0	0	0	0.00%
5200 Total >	689	0	0	0	0	0	0.00%
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	0	0	413	0	200	-213	-51.57%
5400 Total >	0	0	413	0	200	-213	-51.57%
<b>5600 Rents, Leases and Repairs</b>							
5645 License Fee, Permit, and Certification	600	660	0	0	0	0	0.00%
5600 Total >	600	660	0	0	0	0	0.00%
<b>5800 Other Services &amp; Expense</b>							
5834 Indirect Cost	5,867	11,069	0	0	0	0	0.00%
5884 Children's Center - Background Check	0	0	401	0	190	-211	-52.62%
5800 Total >	5,867	11,069	401	0	190	-211	-52.62%
5xxx Total >	7,156	11,729	814	0	390	-424	-52.09%
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	0	7,602	2,525	0	-7,602	-100.00%
6100 Total >	0	0	7,602	2,525	0	-7,602	-100.00%
6xxx Total >	0	0	7,602	2,525	0	-7,602	-100.00%
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	21,899	46,216	67,576	67,576	69,054	1,478	2.19%
7313 Transfer Out to Self Ins for Furlough	0	0	5,139	5,139	0	-5,139	-100.00%

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

Print Date: Tuesday, August 16, 2011

Print Time: 11:14 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
7300 Total >	21,899	46,216	72,715	72,715	69,054	-3,661	-5.03%
7xxx Total >	21,899	46,216	72,715	72,715	69,054	-3,661	-5.03%
Child Development (Fund 04)-Restricted	184,276	286,773	274,148	258,503	231,190	-42,957	-15.67%

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

Print Date: Tuesday, August 16, 2011  
 Print Time: 11:14 AM

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	184,276	286,773	274,148	258,503	231,190	-42,957	-15.67%

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

Print Date: Tuesday, August 16, 2011  
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**Child Development (Fund 04)-Restricted**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>8100 Federal Revenues</b>							
8114 Child Care Food	45,744	58,260	17,000	71,440	17,000	0	0.00%
8116 Upward Bound	0	0	415	0	0	-415	-100.00%
<b>8100 Total &gt;</b>	<b>45,744</b>	<b>58,260</b>	<b>17,415</b>	<b>71,440</b>	<b>17,000</b>	<b>-415</b>	<b>-2.38%</b>
<b>8600 State Revenues</b>							
8615 Child Care Grant	65,016	159,268	214,690	196,220	214,190	-500	-0.23%
8645 Infant Toddler Resource	606	0	0	104	0	0	0.00%
<b>8600 Total &gt;</b>	<b>65,622</b>	<b>159,268</b>	<b>214,690</b>	<b>196,324</b>	<b>214,190</b>	<b>-500</b>	<b>-0.23%</b>
<b>8620 Categorical Apportionments</b>							
8604 State Funded Project	500	0	0	0	0	0	0.00%
<b>8620 Total &gt;</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8690 State Revenue</b>							
8615 Child Care Grant	122,211	38,265	42,042	31,547	0	-42,042	-100.00%
<b>8690 Total &gt;</b>	<b>122,211</b>	<b>38,265</b>	<b>42,042</b>	<b>31,547</b>	<b>0</b>	<b>-42,042</b>	<b>-100.00%</b>
<b>8xxx Total &gt;</b>	<b>234,077</b>	<b>255,793</b>	<b>274,147</b>	<b>299,310</b>	<b>231,190</b>	<b>-42,957</b>	<b>-15.67%</b>
<b>Child Development (Fund 04)-Restricted</b>	<b>234,077</b>	<b>255,793</b>	<b>274,147</b>	<b>299,310</b>	<b>231,190</b>	<b>-42,957</b>	<b>-15.67%</b>

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

Print Date: Tuesday, August 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	234,077	255,793	274,147	299,310	231,190	-42,957	-15.67%

# **Exhibit D**

## **Student Center**



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

Print Date: Tuesday, August 16, 2011

Print Time: 11:16 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<i>1200 Non-Instructional Salaries, Regular Salary</i>							
<i>2100 Non-Instructional Salaries, Regular Full-Time</i>							
2101 Non-Instructional Classified	15,822	19,098	19,486	19,486	21,198	1,712	8.79%
2130 Class. Sal. Contingency	0	0	0	0	-1,238	-1,238	0.00%
<i>2100 Total &gt;</i>	<b>15,822</b>	<b>19,098</b>	<b>19,486</b>	<b>19,486</b>	<b>19,960</b>	<b>474</b>	<b>2.43%</b>
<i>2300 Non-Instructional, Other than Regular Full-Time</i>							
2302 Hourly Student Help	0	0	0	328	0	0	0.00%
2306 Hourly Temporary	844	0	0	-272	0	0	0.00%
<i>2300 Total &gt;</i>	<b>844</b>	<b>0</b>	<b>0</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>2xxx Total &gt;</i>	<b>16,666</b>	<b>19,098</b>	<b>19,486</b>	<b>19,543</b>	<b>19,960</b>	<b>474</b>	<b>2.43%</b>
<i>3120 STRS Non-Instructional</i>							
<i>3220 PERS Non-Instructional</i>							
2101 Non-Instructional Classified	2,599	3,191	3,450	3,451	3,799	349	10.11%
2306 Hourly Temporary	139	0	0	0	0	0	0.00%
<i>3220 Total &gt;</i>	<b>2,738</b>	<b>3,191</b>	<b>3,450</b>	<b>3,451</b>	<b>3,799</b>	<b>349</b>	<b>10.11%</b>
<i>3320 OASDI (FICA) Non-Instructional</i>							
2101 Non-Instructional Classified	981	1,184	1,208	1,208	1,314	106	8.79%
2306 Hourly Temporary	52	0	0	0	0	0	0.00%
<i>3320 Total &gt;</i>	<b>1,033</b>	<b>1,184</b>	<b>1,208</b>	<b>1,208</b>	<b>1,314</b>	<b>106</b>	<b>8.79%</b>
<i>3340 Medicare Non-Instructional</i>							
2101 Non-Instructional Classified	229	277	283	283	307	25	8.78%
2306 Hourly Temporary	12	0	0	3	0	0	0.00%
<i>3340 Total &gt;</i>	<b>242</b>	<b>277</b>	<b>283</b>	<b>286</b>	<b>307</b>	<b>25</b>	<b>8.78%</b>
<i>3520 SUI Non-Instructional</i>							
2101 Non-Instructional Classified	48	57	140	140	341	201	143.26%
2306 Hourly Temporary	3	0	0	1	0	0	0.00%
<i>3520 Total &gt;</i>	<b>50</b>	<b>57</b>	<b>140</b>	<b>142</b>	<b>341</b>	<b>201</b>	<b>143.26%</b>
<i>3620 WC Non-Instructional</i>							
2101 Non-Instructional Classified	475	665	585	585	636	51	8.79%
2302 Hourly Student Help	0	0	0	89	0	0	0.00%
2306 Hourly Temporary	25	0	0	6	0	0	0.00%
<i>3620 Total &gt;</i>	<b>500</b>	<b>665</b>	<b>585</b>	<b>680</b>	<b>636</b>	<b>51</b>	<b>8.79%</b>
<i>3900 Other Benefits</i>							

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

Print Date: Tuesday, August 16, 2011  
Print Time: 11:16 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2130 Class. Sal. Contingency	0	0	0	0	-374	-374	0.00%
3900 Total >	0	0	0	0	-374	-374	0.00%
3xxx Total >	4,563	5,374	5,666	5,766	6,024	358	6.32%
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	411	-57	1,150	-12	1,150	0	0.00%
4536 Computer Network Related Supplies	0	905	0	0	0	0	0.00%
4551 Minor Equipment/Property	824	0	0	0	0	0	0.00%
4500 Total >	1,235	847	1,150	-12	1,150	0	0.00%
4xxx Total >	1,235	847	1,150	-12	1,150	0	0.00%
<b>5100 Contracts</b>							
5114 Technical Assistance/Training	2,400	0	0	0	0	0	0.00%
5100 Total >	2,400	0	0	0	0	0	0.00%
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	676	0	1,500	125	1,500	0	0.00%
5200 Total >	676	0	1,500	125	1,500	0	0.00%
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	0	50	75	75	75	0	0.00%
5300 Total >	0	50	75	75	75	0	0.00%
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	17,545	17,545	17,545	17,545	17,545	0	0.00%
5400 Total >	17,545	17,545	17,545	17,545	17,545	0	0.00%
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	41,241	36,278	37,982	31,014	34,956	-3,026	-7.97%
5502 Natural Gas	11,191	5,229	11,499	13,011	10,453	-1,046	-9.10%
5503 Water	8,496	9,327	9,526	13,372	17,359	7,833	82.23%
5504 Telephone	0	0	5,260	0	5,260	0	0.00%
5506 Waste Disposal	4,935	4,404	5,980	4,356	6,472	492	8.23%
5507 Sewage	2,357	792	2,423	0	2,263	-160	-6.60%
5508 Electricity (Abatement)	0	0	0	-60	0	0	0.00%
5511 Custodial Services (in-house)	45,000	45,000	45,000	41,250	45,000	0	0.00%
5514 General Maintenance	7,241	7,629	29,000	6,416	29,000	0	0.00%
5500 Total >	120,462	108,658	146,670	109,359	150,763	4,093	2.79%
<b>5600 Rents, Leases and Repairs</b>							

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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
5620 Maintenance Agreement	810	1,170	1,080	1,080	1,080	0	0.00%
5630 Equipment Repair	5,283	9,818	9,818	2,198	9,818	0	0.00%
<i>5600 Total &gt;</i>	<b>6,093</b>	<b>10,988</b>	<b>10,898</b>	<b>3,278</b>	<b>10,898</b>	<b>0</b>	<b>0.00%</b>
<i>5800 Other Services &amp; Expense</i>							
5854 Pay ASMPC for Bookstore	5,000	5,000	5,000	5,000	5,000	0	0.00%
<i>5800 Total &gt;</i>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<i>5xxx Total &gt;</i>	<b>152,175</b>	<b>142,241</b>	<b>181,688</b>	<b>135,382</b>	<b>185,781</b>	<b>4,093</b>	<b>2.25%</b>
<i>6100 Sites and Site Improvements</i>							
<i>6400 Capital Equipment - New</i>							
6404 Equipment Purchase - New	8,286	1,980	3,000	5,650	3,000	0	0.00%
<i>6400 Total &gt;</i>	<b>8,286</b>	<b>1,980</b>	<b>3,000</b>	<b>5,650</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<i>6xxx Total &gt;</i>	<b>8,286</b>	<b>1,980</b>	<b>3,000</b>	<b>5,650</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
<i>7100 Debt Retirement</i>							
7101 College Center Bond	20,325	19,875	19,425	19,425	18,975	-450	-2.32%
<i>7100 Total &gt;</i>	<b>20,325</b>	<b>19,875</b>	<b>19,425</b>	<b>19,425</b>	<b>18,975</b>	<b>-450</b>	<b>-2.32%</b>
<i>7300 Interfund Transfers - Out</i>							
7309 Health & Welfare Interfund Transfer Out	10,951	11,272	11,453	11,453	11,784	331	2.89%
7310 Debt Service Fund Transfer-Out	0	0	17,555	0	17,555	0	0.00%
7313 Transfer Out to Self Ins for Furlough	0	0	812	812	0	-812	-100.00%
<i>7300 Total &gt;</i>	<b>10,951</b>	<b>11,272</b>	<b>29,820</b>	<b>12,265</b>	<b>29,339</b>	<b>-481</b>	<b>-1.61%</b>
<i>7xxx Total &gt;</i>	<b>31,276</b>	<b>31,147</b>	<b>49,245</b>	<b>31,690</b>	<b>48,314</b>	<b>-931</b>	<b>-1.89%</b>
<b>Student Center (Fund 47)-Res/Unres</b>	<b>214,201</b>	<b>200,688</b>	<b>260,235</b>	<b>198,018</b>	<b>264,229</b>	<b>3,994</b>	<b>1.53%</b>

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

Print Date: Tuesday, August 16, 2011  
 Print Time: 11:16 AM

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	214,201	200,688	260,235	198,018	264,229	3,994	1.53%

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

Print Date: Tuesday, August 16, 2011

Print Time: 11:16 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>8600 State Revenues</b>							
8647 Transfer & Articulation Fund	-1,872	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>-1,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8833 College Center Building Fee	0	0	200	0	200	0	0.00%
8843 College Center Use Fees	163,290	165,269	158,000	165,814	158,000	0	0.00%
8846 Commission (Cafeteria)	7,500	15,000	15,000	11,250	15,000	0	0.00%
8849 N/A	180	232	0	645	0	0	0.00%
8853 A/R Not Recorded	240	280	0	10	0	0	0.00%
8857 Interest on Fund Balance	-2,028	0	0	0	0	0	0.00%
8869 Bookstore Commission	110,120	94,120	102,000	79,211	102,000	0	0.00%
<b>8800 Total &gt;</b>	<b>279,302</b>	<b>274,901</b>	<b>275,200</b>	<b>256,930</b>	<b>275,200</b>	<b>0</b>	<b>0.00%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	2,370	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	0	0	747	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>2,370</b>	<b>0</b>	<b>747</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>	<b>277,430</b>	<b>277,271</b>	<b>275,200</b>	<b>257,677</b>	<b>275,200</b>	<b>0</b>	<b>0.00%</b>
<b>Student Center (Fund 47)-Res/Unres</b>	<b>277,430</b>	<b>277,271</b>	<b>275,200</b>	<b>257,677</b>	<b>275,200</b>	<b>0</b>	<b>0.00%</b>

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

Print Date: Tuesday, August 16, 2011

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**Grand Totals**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	277,430	277,271	275,200	257,677	275,200	0	0.00%



# **Exhibit E**

## **Parking**

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

Print Date: Tuesday, August 16, 2011

Print Time: 11:16 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	98,876	136,229	137,053	135,824	147,342	10,289	7.51%
2102 Managers	8,255	9,712	10,000	9,940	10,000	0	0.00%
2114 NI Classified-Educ Incentive	0	1,200	600	0	0	-600	-100.00%
2130 Class. Sal. Contingency	0	0	0	0	-8,605	-8,605	0.00%
<b>2100 Total &gt;</b>	<b>107,131</b>	<b>147,141</b>	<b>147,653</b>	<b>145,764</b>	<b>148,737</b>	<b>1,084</b>	<b>0.73%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2302 Hourly Student Help	8,056	5,174	0	0	2,000	2,000	0.00%
2303 Hourly Overtime	1,010	1,523	2,000	743	2,000	0	0.00%
2306 Hourly Temporary	25,881	11,508	1,815	2,039	2,500	685	37.76%
2308 Unspecified	0	0	4,600	6,781	6,000	1,400	30.43%
2313 Unknown	0	0	0	48	0	0	0.00%
<b>2300 Total &gt;</b>	<b>34,947</b>	<b>18,204</b>	<b>8,415</b>	<b>9,610</b>	<b>12,500</b>	<b>4,085</b>	<b>48.55%</b>
<b>2xxx Total &gt;</b>	<b>142,079</b>	<b>165,345</b>	<b>156,068</b>	<b>155,373</b>	<b>161,237</b>	<b>5,169</b>	<b>3.31%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	16,243	22,763	24,268	24,037	26,408	2,140	8.82%
2102 Managers	1,290	1,669	1,770	1,745	1,792	22	1.24%
2308 Unspecified	0	0	0	0	1,075	1,075	0.00%
<b>3220 Total &gt;</b>	<b>17,534</b>	<b>24,432</b>	<b>26,038</b>	<b>25,782</b>	<b>29,275</b>	<b>3,237</b>	<b>12.43%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	6,130	8,364	8,497	8,421	9,135	638	7.51%
2102 Managers	512	602	620	616	620	0	0.00%
2114 NI Classified Educ Incentive	0	74	37	0	0	-37	-100.00%
2303 Hourly Overtime	63	94	124	58	124	0	0.00%
2308 Unspecified	0	0	0	0	372	372	0.00%
2313 Unknown	0	0	0	3	0	0	0.00%
<b>3320 Total &gt;</b>	<b>6,705</b>	<b>9,135</b>	<b>9,278</b>	<b>9,098</b>	<b>10,251</b>	<b>973</b>	<b>10.48%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	1,434	1,975	1,987	1,969	2,136	149	7.51%
2102 Managers	120	141	146	144	145	-1	-0.68%
2114 NI Classified-Educ Incentive	0	17	9	0	0	-9	-100.00%
2303 Hourly Overtime	15	22	73	14	73	0	0.00%
2306 Hourly Temporary	371	167	26	30	36	10	38.46%

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

Print Date: Tuesday, August 16, 2011  
Print Time: 11:16 AM

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

Object	Actual 08-09	Actual 09-10	Adj Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
2308 Unspecified	0	0	67	98	87	20	29.85%
<b>3340 Total &gt;</b>	<b>1,939</b>	<b>2,322</b>	<b>2,308</b>	<b>2,255</b>	<b>2,477</b>	<b>169</b>	<b>7.34%</b>
<i>3520 SUI Non-Instructional</i>							
2101 Non-Instructional Classified	297	404	987	978	2,372	1,385	140.40%
2102 Managers	25	29	72	72	0	-72	-100.00%
2114 NI Classified-Educ Incentive	0	4	4	3	0	-4	-100.00%
2303 Hourly Overtime	3	5	14	7	14	0	0.00%
2306 Hourly Temporary	81	35	14	15	18	4	28.57%
2308 Unspecified	0	0	34	49	43	9	26.47%
<b>3520 Total &gt;</b>	<b>406</b>	<b>476</b>	<b>1,125</b>	<b>1,123</b>	<b>2,447</b>	<b>1,322</b>	<b>117.51%</b>
<i>3620 WC Non-Instructional</i>							
2101 Non-Instructional Classified	2,966	4,047	4,112	4,075	4,420	309	7.51%
2102 Managers	247	291	300	298	300	0	0.00%
2114 NI Classified-Educ Incentive	0	36	18	0	0	-18	-100.00%
2302 Hourly Student Help	241	155	0	0	60	60	0.00%
2303 Hourly Overtime	30	46	60	28	60	0	0.00%
2306 Hourly Temporary	772	345	55	61	75	20	36.36%
2308 Unspecified	0	0	138	203	180	42	30.43%
2313 Unknown	0	0	0	1	0	0	0.00%
<b>3620 Total &gt;</b>	<b>4,257</b>	<b>4,921</b>	<b>4,683</b>	<b>4,667</b>	<b>5,095</b>	<b>413</b>	<b>8.81%</b>
<i>3900 Other Benefits</i>							
2130 Class. Sal. Contingency	0	0	0	0	-2,597	-2,597	0.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,597</b>	<b>-2,597</b>	<b>0.00%</b>
<b>3xxx Total &gt;</b>	<b>30,841</b>	<b>41,286</b>	<b>43,432</b>	<b>42,926</b>	<b>46,949</b>	<b>3,517</b>	<b>8.10%</b>
<i>4500 Non-Instructional Supplies</i>							
4511 Printing (Non- Printshop)	5,849	5,798	7,000	6,613	7,000	0	0.00%
4525 Office Supplies	5,624	8,566	3,200	2,122	3,200	0	0.00%
4553 Uniforms (Parking, Athletics)	1,037	660	1,200	837	1,200	0	0.00%
<b>4500 Total &gt;</b>	<b>12,509</b>	<b>15,024</b>	<b>11,400</b>	<b>9,571</b>	<b>11,400</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>12,509</b>	<b>15,024</b>	<b>11,400</b>	<b>9,571</b>	<b>11,400</b>	<b>0</b>	<b>0.00%</b>
<i>5100 Contracts</i>							
5113 Security Services	46,800	46,800	46,800	46,800	46,800	0	0.00%
<b>5100 Total &gt;</b>	<b>46,800</b>	<b>46,800</b>	<b>46,800</b>	<b>46,800</b>	<b>46,800</b>	<b>0</b>	<b>0.00%</b>

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

Print Date: Tuesday, August 16, 2011  
 Print Time: 11:16 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	105	60	0	0	0	0	0.00%
5200 Total >	105	60	0	0	0	0	0.00%
<b>5500 Utilities and Housekeeping Services</b>							
5528 Mobil Phone	1,185	1,326	2,000	1,545	2,000	0	0.00%
5500 Total >	1,185	1,326	2,000	1,545	2,000	0	0.00%
<b>5600 Rents, Leases and Repairs</b>							
5630 Equipment Repair	18,129	8,349	7,000	7,355	7,000	0	0.00%
5632 Road/Pavement Repair	4,238	0	66,014	8,665	57,100	-8,914	-13.50%
5660 Sign Maintenance/Repair	6,697	6,364	3,000	1,360	3,000	0	0.00%
5600 Total >	29,065	14,713	76,014	17,380	67,100	-8,914	-11.73%
<b>5800 Other Services &amp; Expense</b>							
5804 Miscellaneous Expense	0	11	0	0	0	0	0.00%
5800 Total >	0	11	0	0	0	0	0.00%
5xxx Total >	77,155	62,910	124,814	65,725	115,900	-8,914	-7.14%
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	0	13,757	909	908	15,000	14,091	1550.17%
6425 Non-Instructional Equipment - Replacement	0	0	18,091	376	5,000	-13,091	-72.36%
6400 Total >	0	13,757	19,000	1,284	20,000	1,000	5.26%
6xxx Total >	0	13,757	19,000	1,284	20,000	1,000	5.26%
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	65,703	90,176	91,628	91,628	94,272	2,644	2.89%
7313 Transfer Out to Self Ins for Furlough	0	0	5,707	5,707	0	-5,707	-100.00%
7321 Transfer Out to Unrestricted GF	0	0	14,700	0	14,700	0	0.00%
7300 Total >	65,703	90,176	112,035	97,335	108,972	-3,063	-2.73%
7xxx Total >	65,703	90,176	112,035	97,335	108,972	-3,063	-2.73%
<b>Parking Fund (Fund 39)-Res/Unres</b>	<b>328,287</b>	<b>388,499</b>	<b>466,749</b>	<b>372,215</b>	<b>464,458</b>	<b>-2,291</b>	<b>-0.49%</b>

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

Print Date: Tuesday, August 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	328,287	388,499	466,749	372,215	464,458	-2,291	-0.49%

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

Print Date: Tuesday, August 16, 2011  
Print Time: 11:15 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>8600 State Revenues</b>							
8647 Transfer & Articulation Fund	-210	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>-210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>							
8818 Parking Fines	80,635	78,274	85,000	89,369	75,000	-10,000	-11.76%
8852 Rents (Facilities)	93,601	12,625	12,000	10,800	12,000	0	0.00%
8853 A/R Not Recorded	840	220	0	0	0	0	0.00%
8857 Interest on Fund Balance	-3,832	0	0	0	0	0	0.00%
<b>8800 Total &gt;</b>	<b>171,244</b>	<b>91,119</b>	<b>97,000</b>	<b>100,169</b>	<b>87,000</b>	<b>-10,000</b>	<b>-10.31%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	3,796	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	0	0	870	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>3,796</b>	<b>0</b>	<b>870</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8870 Local Revenue</b>							
8829 Parking Fees (Daily)	265,198	454,474	348,000	516,948	330,000	-18,000	-5.17%
8848 Parking Spitters	54,849	55,007	50,000	59,046	52,000	2,000	4.00%
<b>8870 Total &gt;</b>	<b>320,048</b>	<b>509,481</b>	<b>398,000</b>	<b>575,993</b>	<b>382,000</b>	<b>-16,000</b>	<b>-4.02%</b>
<b>8xxx Total &gt;</b>	<b>491,082</b>	<b>604,396</b>	<b>495,000</b>	<b>677,032</b>	<b>469,000</b>	<b>-26,000</b>	<b>-5.25%</b>
<b>Parking Fund (Fund 39)-Res/Unres</b>	<b>491,082</b>	<b>604,396</b>	<b>495,000</b>	<b>677,032</b>	<b>469,000</b>	<b>-26,000</b>	<b>-5.25%</b>



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

*Print Date: Tuesday, August 16, 2011*  
*Print Time: 11:15 AM*

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	491,082	604,396	495,000	677,032	469,000	-26,000	-5.25%

# **Exhibit F**

## **Self Insurance**

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

Print Date: Tuesday, August 16, 2011

Print Time: 11:15 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>3400 Health and Welfare Benefits</b>							
3450	Aggregate Health Insurance Expense	6,818,915	8,472,472	6,739,038	7,930,834	6,715,836	-23,202 -0.34%
3452	Self Insurance (Abatement)	-508,143	-1,332,079	0	-1,710,072	0	0 0.00%
3453	Prefund Section 124	8,689	0	0	0	0	0 0.00%
3454	Excess Sick Leave	0	9,937	0	0	0	0 0.00%
3455	Categorical assessed for OPEB	0	0	112,620	0	110,880	-1,740 -1.55%
	<b>3400 Total &gt;</b>	<b>6,319,460</b>	<b>7,150,330</b>	<b>6,851,658</b>	<b>6,220,763</b>	<b>6,826,716</b>	<b>-24,942 -0.36%</b>
	<b>3xxx Total &gt;</b>	<b>6,319,460</b>	<b>7,150,330</b>	<b>6,851,658</b>	<b>6,220,763</b>	<b>6,826,716</b>	<b>-24,942 -0.36%</b>
<b>4500 Non-Instructional Supplies</b>							
4503	Subscription	0	1,368	0	2,196	0	0 0.00%
	<b>4500 Total &gt;</b>	<b>0</b>	<b>1,368</b>	<b>0</b>	<b>2,196</b>	<b>0</b>	<b>0 0.00%</b>
	<b>4xxx Total &gt;</b>	<b>0</b>	<b>1,368</b>	<b>0</b>	<b>2,196</b>	<b>0</b>	<b>0 0.00%</b>
<b>5100 Contracts</b>							
5145	Temp. Contract Service	43,150	636	0	4,757	0	0 0.00%
	<b>5100 Total &gt;</b>	<b>43,150</b>	<b>636</b>	<b>0</b>	<b>4,757</b>	<b>0</b>	<b>0 0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
5848	Valuation/Surveys	2,700	0	0	0	0	0 0.00%
	<b>5800 Total &gt;</b>	<b>2,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 0.00%</b>
	<b>5xxx Total &gt;</b>	<b>45,850</b>	<b>636</b>	<b>0</b>	<b>4,757</b>	<b>0</b>	<b>0 0.00%</b>
<b>7300 Interfund Transfers - Out</b>							
7318	Interfund Transfer Out - Non-Medical for Categ	0	0	54,481	0	59,949	5,468 10.04%
7321	Transfer Out to Unrestricted GF	0	0	0	0	590,959	590,959 0.00%
	<b>7300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>54,481</b>	<b>0</b>	<b>650,908</b>	<b>596,427 1094.74%</b>
	<b>7xxx Total &gt;</b>	<b>0</b>	<b>0</b>	<b>54,481</b>	<b>0</b>	<b>650,908</b>	<b>596,427 1094.74%</b>
<b>Self Insurance (Fund 35)-Res/Unres</b>		<b>6,365,311</b>	<b>7,152,334</b>	<b>6,906,139</b>	<b>6,227,716</b>	<b>7,477,624</b>	<b>571,485 8.28%</b>

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

Print Date: Tuesday, August 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	6,365,311	7,152,334	6,906,139	6,227,716	7,477,624	571,485	8.28%

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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>8800 Local Revenues</b>							
8822 Other Income	122,024	99,907	0	167,870	0	0	0.00%
8857 Interest on Fund Balance	-195,273	0	0	0	0	0	0.00%
8870 Retiree Insurance Contribution	0	367,953	421,217	399,038	490,765	69,548	16.51%
8873 COBRA	0	71,494	30,000	45,866	30,000	0	0.00%
8876 Unknown	0	4,057	0	0	0	0	0.00%
<b>8800 Total &gt;</b>	<b>-73,249</b>	<b>543,410</b>	<b>451,217</b>	<b>612,774</b>	<b>520,765</b>	<b>69,548</b>	<b>15.41%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	125,914	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	0	0	2,953	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>125,914</b>	<b>0</b>	<b>2,953</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8985 Interfund Transfer - In (Fund 01 RGF)	497,930	553,097	532,638	532,638	566,507	33,869	6.36%
8986 Interfund Transfer - In (Fund 01)	5,604,003	5,484,180	5,616,476	5,616,401	5,484,524	-131,952	-2.35%
8988 Interfund Transfer - In (Fund 04)	194,719	199,515	202,727	202,727	208,813	6,086	3.00%
8989 Interfund Transfer - In (Fund 47)	9,126	11,272	11,453	11,453	11,784	331	2.89%
8990 Interfund Transfer - in (Fund 39)	65,703	90,176	91,628	91,628	94,272	2,644	2.89%
8999 Transfer-In to Self Insurance for Furloughs	0	0	257,110	257,110	0	-257,110	-100.00%
<b>8900 Total &gt;</b>	<b>6,371,480</b>	<b>6,338,240</b>	<b>6,712,032</b>	<b>6,711,957</b>	<b>6,365,900</b>	<b>-346,132</b>	<b>-5.16%</b>
<b>8xxx Total &gt;</b>	<b>6,298,231</b>	<b>7,007,564</b>	<b>7,163,249</b>	<b>7,327,685</b>	<b>6,886,665</b>	<b>-276,584</b>	<b>-3.86%</b>
<b>Self Insurance (Fund 35)-Res/Unres</b>	<b>6,298,231</b>	<b>7,007,564</b>	<b>7,163,249</b>	<b>7,327,685</b>	<b>6,886,665</b>	<b>-276,584</b>	<b>-3.86%</b>

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

Print Date: Tuesday, August 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	6,298,231	7,007,564	7,163,249	7,327,685	6,886,665	-276,584	-3.86%



# **Exhibit G**

## **Capital Projects**

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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	3,511	0	33,214	13,425	12,703	-20,511	-61.75%
<b>4300 Total &gt;</b>	<b>3,511</b>	<b>0</b>	<b>33,214</b>	<b>13,425</b>	<b>12,703</b>	<b>-20,511</b>	<b>-61.75%</b>
<b>4500 Non-Instructional Supplies</b>							
4502 Reference Data Base	0	0	45,000	44,816	0	-45,000	-100.00%
4503 Subscription	0	0	36,322	286	0	-36,322	-100.00%
4525 Office Supplies	0	0	7,842	6,288	5,210	-2,632	-33.56%
4553 Uniforms (Parking, Athletics)	9,942	0	0	0	0	0	0.00%
4558 Library Reserve	2,352	5,614	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>12,294</b>	<b>5,614</b>	<b>89,164</b>	<b>51,391</b>	<b>5,210</b>	<b>-83,954</b>	<b>-94.16%</b>
<b>4xxx Total &gt;</b>	<b>15,805</b>	<b>5,614</b>	<b>122,378</b>	<b>64,815</b>	<b>17,913</b>	<b>-104,465</b>	<b>-85.36%</b>
<b>5100 Contracts</b>							
5131 Engineering & Design Services	46,618	8,718	39,663	4,140	35,523	-4,140	-10.44%
5145 Temp. Contract Service	0	0	0	0	600	600	0.00%
5167 IPP/FPP (Arch Res incl for FO)	25,311	0	0	0	0	0	0.00%
5169 IPP/FPP (0405)	0	0	27,680	0	27,680	0	0.00%
<b>5100 Total &gt;</b>	<b>71,929</b>	<b>8,718</b>	<b>67,343</b>	<b>4,140</b>	<b>63,803</b>	<b>-3,540</b>	<b>-5.26%</b>
<b>5400 Insurance</b>							
5420 Enviromental Insurance	51,205	51,205	51,205	51,205	51,205	0	0.00%
<b>5400 Total &gt;</b>	<b>51,205</b>	<b>51,205</b>	<b>51,205</b>	<b>51,205</b>	<b>51,205</b>	<b>0</b>	<b>0.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	107	0	0	400	0	0	0.00%
5620 Maintenance Agreement	0	8,000	8,500	19,153	8,500	0	0.00%
5637 Copier Equipment Lease	0	0	5,305	4,954	2,700	-2,605	-49.10%
<b>5600 Total &gt;</b>	<b>107</b>	<b>8,000</b>	<b>13,805</b>	<b>24,507</b>	<b>11,200</b>	<b>-2,605</b>	<b>-18.87%</b>
<b>5700 Legal, Election and Audit Expenses</b>							
5710 Legal (Advertising & Fees)	14,025	-6,563	6,327	0	6,327	0	0.00%
<b>5700 Total &gt;</b>	<b>14,025</b>	<b>-6,563</b>	<b>6,327</b>	<b>0</b>	<b>6,327</b>	<b>0</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>137,265</b>	<b>61,360</b>	<b>138,680</b>	<b>79,852</b>	<b>132,535</b>	<b>-6,145</b>	<b>-4.43%</b>
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	0	57,691	0	57,691	0	0.00%
<b>6100 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>57,691</b>	<b>0</b>	<b>57,691</b>	<b>0</b>	<b>0.00%</b>
<b>6200 Building Improvements</b>							

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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
6235 Building Re-roofing	61,597	0	100,000	0	0	-100,000	-100.00%
6237 Preliminary Plans	0	0	91,000	0	0	-91,000	-100.00%
6238 Working Drawings	0	0	91,000	0	0	-91,000	-100.00%
6244 Seismic upgrade	37,471	0	0	0	0	0	0.00%
6245 Flooring	395,372	0	0	0	0	0	0.00%
6269 New Construction	0	0	0	0	3,108,000	3,108,000	0.00%
<b>6200 Total &gt;</b>	<b>494,440</b>	<b>0</b>	<b>282,000</b>	<b>0</b>	<b>3,108,000</b>	<b>2,826,000</b>	<b>1002.13%</b>
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	65,667	26,830	18,568	16,962	16,152	-2,416	-13.01%
6405 Instructional Equipment - New	107,579	16,315	1,327	-4,034	31,659	30,332	2285.76%
6443 Technology Refreshment (08-09)	238,781	236,243	25,020	211,722	37,579	12,559	50.20%
<b>6400 Total &gt;</b>	<b>412,027</b>	<b>279,387</b>	<b>44,915</b>	<b>224,650</b>	<b>85,390</b>	<b>40,475</b>	<b>90.11%</b>
<b>6xxx Total &gt;</b>	<b>906,467</b>	<b>279,387</b>	<b>384,606</b>	<b>224,650</b>	<b>3,251,081</b>	<b>2,866,475</b>	<b>745.30%</b>
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	50,000	0	0	0	125,000	125,000	0.00%
7321 Transfer Out to Unrestricted GF	0	0	0	50,000	388,323	388,323	0.00%
<b>7300 Total &gt;</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>513,323</b>	<b>513,323</b>	<b>0.00%</b>
<b>7xxx Total &gt;</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>513,323</b>	<b>513,323</b>	<b>0.00%</b>
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>	<b>1,109,537</b>	<b>346,361</b>	<b>645,664</b>	<b>419,317</b>	<b>3,914,852</b>	<b>3,269,188</b>	<b>506.33%</b>

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

*Print Date: Tuesday, August 16, 2011*  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	1,109,537	346,361	645,664	419,317	3,914,852	3,269,188	506.33%

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

Print Date: Tuesday, August 16, 2011  
 Print Time: 11:14 AM

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>8600 State Revenues</b>							
8604 State Funded Project	0	0	182,000	0	0	-182,000	-100.00%
8618 Instructional Equipment & Library Material	0	0	0	0	3,108,000	3,108,000	0.00%
<b>8600 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>182,000</b>	<b>0</b>	<b>3,108,000</b>	<b>2,926,000</b>	<b>1607.69%</b>
<b>8800 Local Revenues</b>							
8852 Rents (Facilities)	28,905	22,425	12,000	50,565	12,000	0	0.00%
8857 Interest on Fund Balance	-26,320	0	0	0	0	0	0.00%
8862 Library (Equipment Revenue)	0	0	28,000	45,378	16,910	-11,090	-39.61%
8868 Prior Year Adjustments - Apportionment	-1	0	0	0	0	0	0.00%
8898 Local Grants	1,498	0	81,036	57,071	15,582	-65,454	-80.77%
<b>8800 Total &gt;</b>	<b>4,082</b>	<b>22,425</b>	<b>121,036</b>	<b>153,014</b>	<b>44,492</b>	<b>-76,544</b>	<b>-63.24%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	0	10,441	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	0	0	3,491	0	0	0.00%
<b>8860 Total &gt;</b>	<b>0</b>	<b>10,441</b>	<b>0</b>	<b>3,491</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8983 transfer in	51,205	0	51,205	51,205	51,205	0	0.00%
8991 Transfer In - From Capital Outlay	0	0	33,500	33,500	12,703	-20,797	-62.08%
8994 Transfer In from General Fund	138,954	0	0	0	0	0	0.00%
<b>8900 Total &gt;</b>	<b>190,159</b>	<b>0</b>	<b>84,705</b>	<b>84,705</b>	<b>63,908</b>	<b>-20,797</b>	<b>-24.55%</b>
<b>8xxx Total &gt;</b>	<b>194,241</b>	<b>32,866</b>	<b>387,741</b>	<b>241,210</b>	<b>3,216,400</b>	<b>2,828,659</b>	<b>729.52%</b>
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>	<b>194,241</b>	<b>32,866</b>	<b>387,741</b>	<b>241,210</b>	<b>3,216,400</b>	<b>2,828,659</b>	<b>729.52%</b>

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

Print Date: Tuesday, August 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	194,241	32,866	387,741	241,210	3,216,400	2,828,659	729.52%



# **Exhibit H**

## **Building Fund**

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

Print Date: Tuesday, August 16, 2011

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	0	0	2,683	0	0	0.00%
<b>4300 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,683</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4525 Office Supplies	931	0	0	0	0	0	0.00%
4551 Minor Equipment/Property	0	997	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>931</b>	<b>997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>931</b>	<b>997</b>	<b>0</b>	<b>2,683</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>							
5173 Bond Program Mgmt	758,403	795,516	0	472,999	0	0	0.00%
5180 Contract Services	4,694,687	1,696,833	23,384,495	92,844	10,102,354	-13,282,141	-56.80%
<b>5100 Total &gt;</b>	<b>5,453,090</b>	<b>2,492,349</b>	<b>23,384,495</b>	<b>565,843</b>	<b>10,102,354</b>	<b>-13,282,141</b>	<b>-56.80%</b>
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	247	0	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
5839 Other Services	0	0	0	14,172	0	0	0.00%
<b>5800 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,172</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>5,453,337</b>	<b>2,492,349</b>	<b>23,384,495</b>	<b>580,015</b>	<b>10,102,354</b>	<b>-13,282,141</b>	<b>-56.80%</b>
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	342,713	9,078,177	474,084	8,128,485	-949,692	-10.46%
<b>6100 Total &gt;</b>	<b>0</b>	<b>342,713</b>	<b>9,078,177</b>	<b>474,084</b>	<b>8,128,485</b>	<b>-949,692</b>	<b>-10.46%</b>
<b>6200 Building Improvements</b>							
6205 Heating/Ventilation/Air Cond.	108,442	547,468	473,397	336,069	0	-473,397	-100.00%
6237 Preliminary Plans	0	204,908	0	144,688	0	0	0.00%
6238 Working Drawings	0	210,375	0	0	0	0	0.00%
6268 Architect Fees	853,758	1,035,830	381,100	1,053,830	381,100	0	0.00%
6269 New Construction	9,075,416	8,194,453	29,680,550	12,202,290	19,374,949	-10,305,601	-34.72%
6273 Reconstruction	67,671	0	0	0	0	0	0.00%
<b>6200 Total &gt;</b>	<b>10,105,288</b>	<b>10,193,035</b>	<b>30,535,047</b>	<b>13,736,877</b>	<b>19,756,049</b>	<b>-10,778,998</b>	<b>-35.30%</b>
<b>6300 Library Books</b>							
6310 PC Software	0	13,395	0	0	0	0	0.00%
<b>6300 Total &gt;</b>	<b>0</b>	<b>13,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

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

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

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<i>6400 Capital Equipment - New</i>							
6404 Equipment Purchase - New	559,097	150,601	2,884,989	944,582	1,384,614	-1,500,375	-52.01%
6405 Instructional Equipment - New	296,903	324,452	458,772	635,281	0	-458,772	-100.00%
6441 PC Hardware - Non-Instructional - Replacement	0	0	0	313	0	0	0.00%
<i>6400 Total &gt;</i>	<b>856,001</b>	<b>475,053</b>	<b>3,343,761</b>	<b>1,580,176</b>	<b>1,384,614</b>	<b>-1,959,147</b>	<b>-58.59%</b>
<i>6xxx Total &gt;</i>	<b>10,961,288</b>	<b>11,024,196</b>	<b>42,956,985</b>	<b>15,791,136</b>	<b>29,269,148</b>	<b>-13,687,837</b>	<b>-31.86%</b>
<b>Building Fund (Fund 48)-Res/Unres</b>	<b>16,415,557</b>	<b>13,517,542</b>	<b>66,341,480</b>	<b>16,373,835</b>	<b>39,371,502</b>	<b>-26,969,978</b>	<b>-40.65%</b>

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

Print Date: Tuesday, August 16, 2011  
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Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	16,415,557	13,517,542	66,341,480	16,373,835	39,371,502	-26,969,978	-40.65%

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

Print Date: Tuesday, August 16, 2011  
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**Building Fund (Fund 48)-Res/Unres**

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
<i>8800 Local Revenues</i>							
8822 Other Income	-30	4,850	0	80,000	0	0	0.00%
8857 Interest on Fund Balance	173,078	0	0	0	0	0	0.00%
8868 Prior Year Adjustments - Apportionment	-64,182	0	0	0	0	0	0.00%
<i>8800 Total &gt;</i>	<b>108,866</b>	<b>4,850</b>	<b>0</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>8860 Local Interest</i>							
0000 Reserve for Contingencies	0	591,123	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	0	220,000	84,123	200,000	-20,000	-9.09%
<i>8860 Total &gt;</i>	<b>0</b>	<b>591,123</b>	<b>220,000</b>	<b>84,123</b>	<b>200,000</b>	<b>-20,000</b>	<b>-9.09%</b>
<i>8xxx Total &gt;</i>	<b>108,866</b>	<b>595,973</b>	<b>220,000</b>	<b>164,123</b>	<b>200,000</b>	<b>-20,000</b>	<b>-9.09%</b>
<b>Building Fund (Fund 48)-Res/Unres</b>	<b>108,866</b>	<b>595,973</b>	<b>220,000</b>	<b>164,123</b>	<b>200,000</b>	<b>-20,000</b>	<b>-9.09%</b>

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

*Print Date: Tuesday, August 16, 2011*  
*Print Time: 11:16 AM*

Object	Actual 08-09	Actual 09-10	Adj_Bud 10-11	Actual* 10-11	Budget 11-12	Variance**	(%)
	108,866	595,973	220,000	164,123	200,000	-20,000	-9.09%



## **ATTACHMENTS**

The Budget Development Process for the District is as follows:

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

## **MONTEREY PENINSULA COLLEGE**

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

#### **Mission Statement**

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

#### **Values Statement**

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

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

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

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

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

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

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

Objective 1.4: Develop and implement ways to

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

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

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

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

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

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

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

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

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

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

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

Approved College Council April 5, 2011

Approved Governing Board May 24, 2011