

**Monterey Peninsula College**

**Final Budget**

**Fiscal Year 2012-2013**

*Pending Board Approval of  
August 22, 2012*

Monterey Peninsula College

**Final Budget**

2012-2013 Fiscal Year

*-Table of Contents-*

<u>Title</u>	<u>Description</u>	<u>Page</u>
<b>Executive Summary</b>	Narrative Overview of budget	<b>1 –12</b>
<b>3-Year Comparison of all Funds</b>	A 3-year comparison of revenue and expenses for all funds.	<b>13 - 14</b>
<b>Unrestricted General Fund Highlights</b>	Narrative of Unrestricted General Fund revenues and expenses	<b>15- 17</b>
<b>Exhibits</b>	Major Object Category	
	- Unrestricted General Fund	<b>Exhibit A</b>
	- Restricted General Fund	<b>Exhibit B</b>
	- Child Development	<b>Exhibit C</b>
	- Student Center	<b>Exhibit D</b>
	- Parking	<b>Exhibit E</b>
	- Self Insurance	<b>Exhibit F</b>
	- Capital Projects	<b>Exhibit G</b>
	- Building Fund	<b>Exhibit H</b>
	- Debt Service	<b>Exhibit I</b>
<b>Attachments</b>	Budget Development Process	<b>Attachment A</b>
	Institutional Goals 2011-14	<b>Attachment B</b>

# *Executive Summary*

## *2012-2013 Final Budget*

### Introduction

The Final Budget is the District's spending plan for the fiscal year 2012-13. The Final Budget is based on "budget assumptions" developed from the approved state budget, as well as input from the Chancellor's Office and the Community College League of California.

Following is a summary indicating the projected beginning balances (based on the current 2011-12 adjusted budgets), 2012-13 final budgets, and projected ending balances for all funds maintained by the District:

### **MPC 2012-2013 Final Budget**

*The following is a summary indicating the projected beginning balances, 2012-2013 budgets, and projected ending balances for all funds maintained by the District:*

<u>Funds</u>	Beginning Fund Balance <u>7/1/2012</u>	Budgets 2012-2013		Ending Fund Balance <u>6/30/2013</u>
		<u>Revenue</u>	<u>Expense</u>	
General				
Unrestricted	\$3,814,300	\$38,143,002	\$38,143,002	\$3,814,300
Restricted	\$0	\$5,224,845	\$5,224,842	\$3
Special Revenue				
Child Development - Unrestricted	\$0	\$397,970	\$397,970	\$0
Child Development - Restricted	\$0	\$174,130	\$174,130	\$0
Student Center	\$214,409	\$265,200	\$265,200	\$214,409
Parking	\$92,179	\$512,000	\$481,028	\$123,151
Debt Service				
Student Center	\$20,905	\$18,525	\$18,525	\$20,905
Lease Payments	\$52,285	\$275,324	\$275,324	\$52,285
Capital Projects	\$980,493	\$757,062	\$1,654,811	\$82,744
Building	\$54,046,985	\$200,000	\$31,021,614	\$23,225,371
Self Insurance	\$8,736,186	\$6,632,229	\$8,050,809	\$7,317,606
Fiduciary				
Financial Aid	\$12,881	\$5,500,000	\$5,500,000	\$12,881
Associated Students	\$50,475	\$90,274	\$90,274	\$50,475
Scholarship and Loans	\$272,948	\$2,500,000	\$2,500,000	\$272,948
Trust Funds	\$293,917	\$600,000	\$600,000	\$293,917
Orr Scholarship	\$61,262	\$50,000	\$50,000	\$61,262
<b>Total</b>	<b><u>\$68,649,225</u></b>	<b><u>\$61,340,561</u></b>	<b><u>\$94,447,529</u></b>	<b><u>\$35,542,257</u></b>

*Notes: Beginning Balance is prior to audit of 2011-2012 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.

## **2012-13 Enacted State Budget (excerpts from Chancellor's Office)**

For the second year in a row, the state enacted an on-time budget. For the second year in a row, the approved budget relies on midyear trigger cuts to make the plan financeable if revenues fail to meet estimates. While the 2011-12 budget included trigger cuts as a check against overly optimistic revenue assumptions, the 2012-13 budget relies on voter approval of a November ballot initiative to fund essentially a stay-the-course budget for public education. If the ballot initiative fails, the ax will primarily fall on education to keep expenditures aligned with revenues.

The approved budget (AB 1464) solves what was identified by the Administration as a \$15.7 billion problem, as scored at the May Revision. To close the gap, the Budget Act enacts spending reductions totaling \$8.1 billion, assumes approximately \$6 billion in new revenues through voter approval of the ballot initiative, and \$2.5 billion in other solutions (e.g., fund transfers, loan repayment delays, etc.). These solutions close the identified gap and provide for a reserve of \$948 million. Assuming successful passage of the ballot initiative, state General Fund expenditures are estimated at \$91.3 billion, which is about \$4 billion more than the 2011-12 fiscal year but \$11 billion lower than the 2007-08 fiscal year.

### **Taxes and Trigger Cuts**

Once again, the Legislature and the Administration have returned to the trigger cut well. In order to avoid nearly \$6 billion in painful midyear reductions (the vast majority in education), voters will have to approve the Governor's proposed tax increases at the November ballot. If approved, the Schools and Local Public Safety Protection Act would raise income taxes on high-income taxpayers for seven years and would raise the state sales tax by one-quarter percent for four years. It's estimated that the measure would raise about \$6 billion in revenues for the 2012-13 fiscal year. If voters reject the initiative, the following reductions will be implemented as of January 1, 2013:

- \$5.4 billion from Proposition 98 (more detail below).
- \$250 million from UC.
- \$250 million from CSU.
- \$50 million from Developmental Services.
- \$20 million from grants to Local Police Departments.
- \$10 million from the Department of Forestry and Fire Protection.
- \$17.6 million from various other programs, including flood protection, state parks, and the Department of Justice.

### **Education Highlights**

**Proposition 98** – For the 2012-13 fiscal year, K-14 Proposition 98 is funded at a total of \$53.6 billion (\$36.8 billion in General Fund). Successful passage of the November ballot initiative leads to an overall Prop 98 increase of \$2.9 billion. This provides sufficient finding to keep levels of school funding relatively flat, pay down approximately \$2.2 billion in deferrals, and fund the Quality Education Investment Act (QEIA) program within the minimum guarantee. The Department of Finance notes that successful passage of the ballot initiative would lead to a



projected total growth of \$17.2 billion over the next four years. While this would not represent dramatic growth, at least the K-14 would slowly begin to reverse years of harmful reductions.

K-12 – By and large, this is a stay-the-course budget for K-12. If the ballot initiative passes, the new funding will primarily go toward paying down deferrals (approximately \$2.1 billion). The state budget also augments categorical funding for charter schools (\$53.7 million) to reflect the growth in that population. The budget also assumes that the K-12 General Fund obligations will be offset by \$1.3 billion in assets previously held by redevelopment agencies. A new mandates block grant would provide districts with \$28 per unit of average daily attendance (ADA) in lieu of submitting reimbursement claims to the State Controller. If the ballot initiative fails, K-12 would experience programmatic reductions totaling approximately \$4.8 billion. This would involve loss of the deferral buy-down funding and an additional cut to general purpose funding. Districts would be authorized to negotiate a reduction of up to 15 days from the calendar in the 2012-13 and 2013-14 fiscal years to achieve savings.

UC/CSU – The budget provides some new flexibility for both UC and CSU by eliminating some traditional set-asides and restrictions and by not identifying enrollment targets. A trailer bill agreement would also provide \$125 million to each segment in the 2013-14 fiscal year if student fees are not raised in 2012-13. This deal is contingent upon successful passage of the ballot initiative. If the initiative fails, the UC and CSU systems would experience midyear reductions of \$250 million each, and would not receive the \$125 million payments in 2013-14 even if fees were held steady.

Cal Grants – The budget achieves savings in the Cal Grants program by restricting eligibility to institutions that 1) have a graduation rate of at least 30 percent and 2) have a cohort default rate no worse than 15.5 percent (these requirements will not apply to institutions – such as community colleges – in which fewer than 40 percent of students avail themselves of federal loans). Through a line-item veto, the Governor also imposed a 5 percent across-the-board reduction on maximum awards, so, for example, Cal Grant B access awards have been reduced from \$1,551 to \$1,473. Various additional restrictions and award reductions for students attending private, for-profit schools were approved that will begin to phase in the 2013-14 fiscal year.

### **California Community Colleges (CCC)**

The major components of the 12-13 CCC budget are:

- No new reductions unless the November ballot fails.
- \$50 million in growth funding to help restore some of the FTES lost in recent years.
- \$159.9 million to buy down system deferrals.
- No change to categorical programs, as the Governor's consolidation proposal was rejected.
- No repeal of SB 361, as the Legislature also rejected the Governor's proposal to revise our general apportionment system.
- Approval of a new mandates block grant. Districts opting in to the block grant will receive \$28 per FTES to cover compliance costs incurred during the 2012-13 fiscal year. Otherwise, districts may go through the normal claiming process for reimbursement at a

later date. Districts must make their selection known to the Chancellor's Office by September 30.

- Full hold harmless protection from any shortages in RDA-related revenues, both in the current year and budget year. This alleviates a major risk to CCC budgets, as shortages in these funds (\$116 million in 2011-12 and \$341 million in 2012-13) could otherwise have resulted in massive deficits.

As noted above, if the November initiative fails, K-14 education is slated for a trigger cut of nearly \$5.4 billion. The CCCs would lose the \$209.9 million in new funding approved in the budget (\$50 million for growth/restoration and \$159.9 million for deferral repayments) and would take an additional base cut of \$338.6 million (nearly 7.5%). Similar to language included for base cuts made in the 2009 and 2011 Budget Acts, this base cut will be allocated as a workload reduction with legislative intent that community college districts will prioritize courses relating to transfer, career technical education, and basic skills.

### **A Year of Risk**

The state's economic recovery is slow and that fact is reflected in the 2012 Budget Act. All hope for avoiding funding reductions is reliant upon the will of the voters in November. The risk of midyear trigger cuts is certainly the system's most dire risk, but it is by no means the only one. While CCCs have statutory protection from redevelopment agency-related property tax shortages, any significant shortage would create a budget problem for the state that could result in additional CCC reductions. Troublingly, the state is pushing a major cash crunch onto the CCCs. CCCs will receive only about 40 percent of the General Fund cash through the first 5 months of the 2012-13 fiscal year as was received during the first 5 months of the 2011-12 fiscal year. Even if the ballot initiative passes, districts will receive about 40 percent of their annual General Fund money in June. This makes managing cash flow a difficult juggling act even under the best of circumstances.

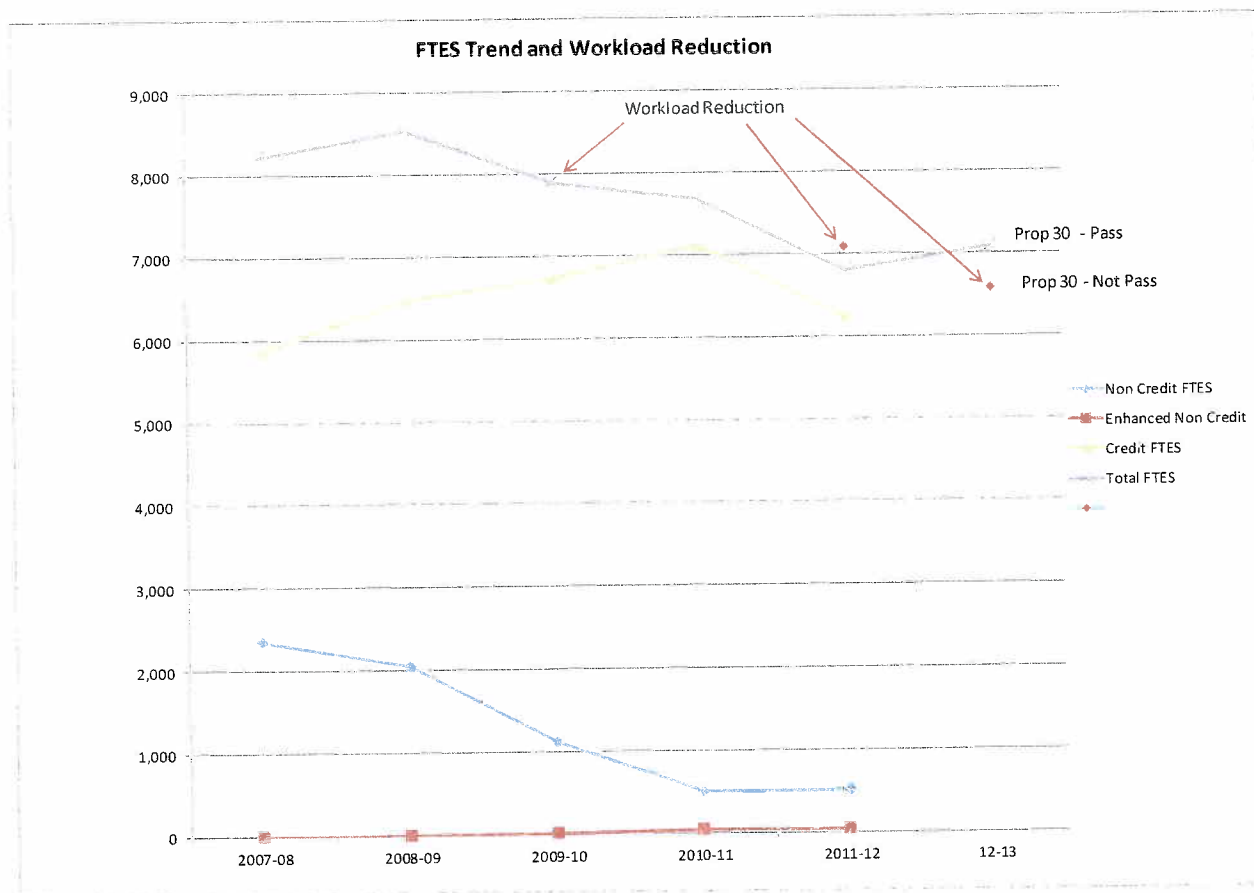
### **FTES Trends and Stability Funding**

Ninety percent (90%) of MPC's unrestricted general fund revenues are generated by Full Time Equivalent Students (FTES). FTES can be generated by credit, enhanced non-credit, and non-credit courses offered by the College. The state establishes the maximum apportionment revenue a district can earn in any given year. The district determines the mix of credit, enhanced non-credit and non-credit courses to maximize revenue up to the revenue cap. Should a district generate FTES that exceed their apportionment revenue, there will be unfunded FTES to that district. On the other hand, should a district not generate sufficient FTES to maximize their apportionment revenue, they will go on "stability funding". Districts which experience a FTES decline are held harmless for any revenue loss in the year the decline occurs, and the district is funded to its base enrollment. In the year immediately following the year of decline, the revenue associated with the FTES decline (stabilization funding) will be reduced from a district's base revenue if the district has not restored the enrollment. (Education Code Section 84750.5)

In 2011-12, MPC's apportionment cap was 7,095 FTES which generated \$34,222,805 in revenue. The College reported 6,805 FTES on the Annual 320 report or 290 FTES below cap. As a result, the College has received approximately \$1.39 million in stability funding in 2011-12. If the College does not earn back the 290 FTES in 2012-13, MPC's apportionment revenue will

be reduced by a proportionate amount. MPC has three years to earn back stability funding: otherwise the funding is returned to the system and reallocated to districts with unfunded FTES.

In analyzing MPC’s FTES trends, it is important to distinguish between declining FTES precipitated by state “workload reductions” and declining FTES resulting from other local conditions. The following chart shows FTES trends since 2007-08. Workload reductions were experienced in 2009-10 and 2011-12. The approved state budget for 2012-13 does have a trigger reduction equivalent to a 515 workload reduction for MPC if Proposition 30 is not approved by voters in November.



From the chart, one can clearly see that the Total FTES line in 2011-12 was below the “workload reduction” cap (as depicted by the diamond mark), thereby creating the stability funding for the College in 2012-13.

It should be the District’s top priority to earn back the 290 FTES in 2012-13. This should be the case whether the trigger cut (workload reduction) is enacted or not in November. In the budget development for 2012-13, the College has taken steps to increase FTES production. These steps include increasing ISA contracts where it makes financial sense, increasing adjunct budget, focusing on increasing class size efficiency and student retention.

## MPC Apportionment Estimate

In light of the uncertainties surrounding the November election, trigger cuts, deficit coefficient, and stability funding, estimates of apportionment revenue for 2012-13 could fluctuate significantly depending on outcomes beyond the control of the District. A number of these outcomes may not be known until mid-year or later.

The Final Budget for 2011-12 had estimated apportionment revenue at \$34,672,438 on a worst case basis. This estimate did account for the Tier 1 and 2 trigger cuts in 2011-12, but did not anticipate the deficit coefficient attributable to BOG fee waivers or increases in other expenses. This additional mid-year surprise reduced apportionment revenue by \$449,633. When added to the increase in expenses (\$1,050,084) in 2011-12, the District transferred additional reserves and one-time funds totaling \$1,499,717 to the unrestricted general fund to balance the budget for the year. Altogether, for FY 2011-12, the District used \$2.6 million in reserves and one-time funds to close the budget deficit.

In analyzing the conditions surrounding the 2012-13 apportionment revenue estimate, even more unknowns are present including the potential for a large trigger cut, deficit coefficient, and possible stability funding. A preliminary estimate of worst case apportionment revenue for 2012-13 suggests a \$2,287,810 reduction in apportionment revenues without any consideration of a deficit coefficient or stability funding shortfall. Closing a deficit of this magnitude would require major program changes and or significant employee wage and benefit concessions.

Administration is recommending a more “measured” approach that would allow the District to adopt a budget while deferring decisions until more is known. Administration’s estimate of apportionment revenue is based on a hybrid approach. That is, somewhere between “best case” and “worst case”. Should Proposition 30 not pass, the district’s apportionment revenue would be further reduced by \$1,537,810 at a minimum.

The following chart shows the estimated apportionment revenue estimate using the hybrid approach.

	Budgeted 2011-12	Worst Case Actual 2011-12	Worst Case 2012-13	Hybrid Est. 2012-13
Apportionment	\$34,672,438	\$35,046,195	\$35,046,195	<b>\$35,046,195</b>
Trigger Cut - Workload Reduction	included	included	(\$2,287,810)	??
Deficit Coefficient - BOG Waivers	\$0	(\$823,390)	??	??
Stability Funding	NA	NA	??	<b>Yes</b>
				<b>(\$750,000)</b>
Total Apportionment	\$34,672,438	\$34,222,805	\$32,758,385	<b>\$34,296,195</b>
		\$34,672,438	\$32,758,385	<b>\$32,758,385</b>
Shortfall in Revenue		(\$449,633)		(\$1,537,810)
Increase in expenses ( ISA, CDC & Dept)		(\$1,050,084)		
Amount Needed Balance Budget in 2011-12		(\$1,499,717)		

## **MPC Budget Response**

In the past three 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 (ISA) in response to the state's changing priorities, and restructuring MPC's defined health benefits plan.

For budget year 2012-13, the "measured" approach will allow the District to defer some difficult decisions until more is known about the true budget picture. The District did utilize \$2.6 million in one-time funds and reserves to balance the budget in 2011-12. This has created a deficit spending situation where ongoing revenues and ongoing expenses are out of balance. Even with the passage of the tax initiative in November, no new funding is anticipated to restore prior year cuts in programs or workloads in 2012-13. Restoration of prior cuts is likely to take 3 to 5 years.

In developing responses to the 2012-13 budget deficit, expenditure reductions, savings, or other changes generally fall into four categories. The first category is those cost saving measures produced through collective bargaining; the second are savings generated through attrition and unfilled vacancies; the third is increased expenditures related to FTES production; and the fourth is the use of District reserves and one-time funds. Staff has identified uncontrollable increases in the operating 2012-13 budget. These include operating increases (TRAN, SIS, PERS, utilities, insurance etc.) totaling \$160,620. The employee related increases (Classified reclass / equity study, step, column, and longevity) totaling \$387,015. This is somewhat offset by the proposed wage concession for all groups at \$574,334. There is no classified or management attrition savings anticipated in 2012-13. There were six new full time faculty vacancies projected for 2012-13. The College has hired four new full time faculty and one temporary one-year contract faculty. In the area of collective bargaining, MPCTA and MPCEA have approved the tentative agreements on compensation related matters and the board of trustees has ratified the contracts.

As previously noted, there are significant expenditure increases related to FTES production in an effort to earn back the stability funding. These expenditure increases include \$476,000 for additional ISA contracts (Cabrillo Fire Courses and an ISA Contingency) and a \$238,820 increase to the adjunct budget. These items were not included in the Tentative Budget but have been incorporated in the Final Budget.

Much like the 2011-12 budget, administration is proposing to use \$2,055,231 in one-time funds and reserves to augment revenues in the Final Budget. This includes \$1.4 million from the Rate Stabilization Reserve in the Self Insurance Fund. The remaining funds (\$600,000) come from uncommitted year-end funds (2010-11) and other unspent amounts identified in the 2011-12 budget prior to closing. The state budget crisis of the last four years has resulted in a deficit spending pattern for MPC in 2011-12 and 2012-13. This is unsustainable and must be addressed in 2012-13 to maintain fiscal stability going forward.

## **Final Budget Assumptions**

The following budget assumptions will be used in developing the Final Budget for 2012-13.

- No significant restoration of prior year cuts



- \$50 million in system wide growth funds – must be out of stability to be eligible for growth
- No COLA (statutory estimated at 3.24%)
- Fee increase to \$46 per unit starting this summer
- Categorical funding = 2011-12 level
- Hybrid estimate of apportionment revenue
  - Assumes \$750,000 cut in revenue (could be deficit coefficient, workload reduction, stability funding, or other)
  - MPC will earn back stability funding in 2012-13
- Employee wage concession of 2.02%
- \$2 million in TRAN borrowing
- Increase in ISA contracts and adjunct budget of \$714,820 from Tentative Budget
- FT faculty replacements per agreement
- CDC to generate \$200,000 in annual savings through expenditure reductions
- District to use \$2 million in reserves and one-time funds to balance the budget

Deferrals have been an integral part of state budget solutions for the past four to five years. The inter-year deferrals for the community college system now total \$960 million. MPC share of this deferral is approximately \$5.4 million. Part of the 2012-13 budget assumptions is that the District will issue \$2 million in Tax Revenue Anticipation Notes. The District has used the Self Insurance Fund to manage the apportionment deferral in the General Fund. However, use of reserves from the Self Insurance Fund to close the general fund deficit in 2011-12 and 2012-13 will result in the need for temporary borrowing measures.

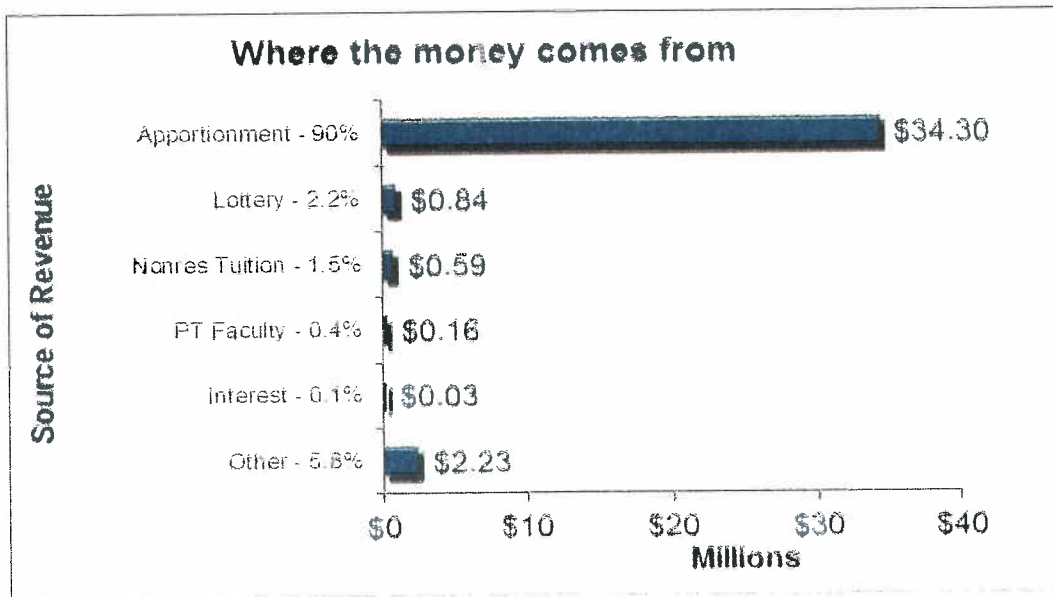
### **General Fund**

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.

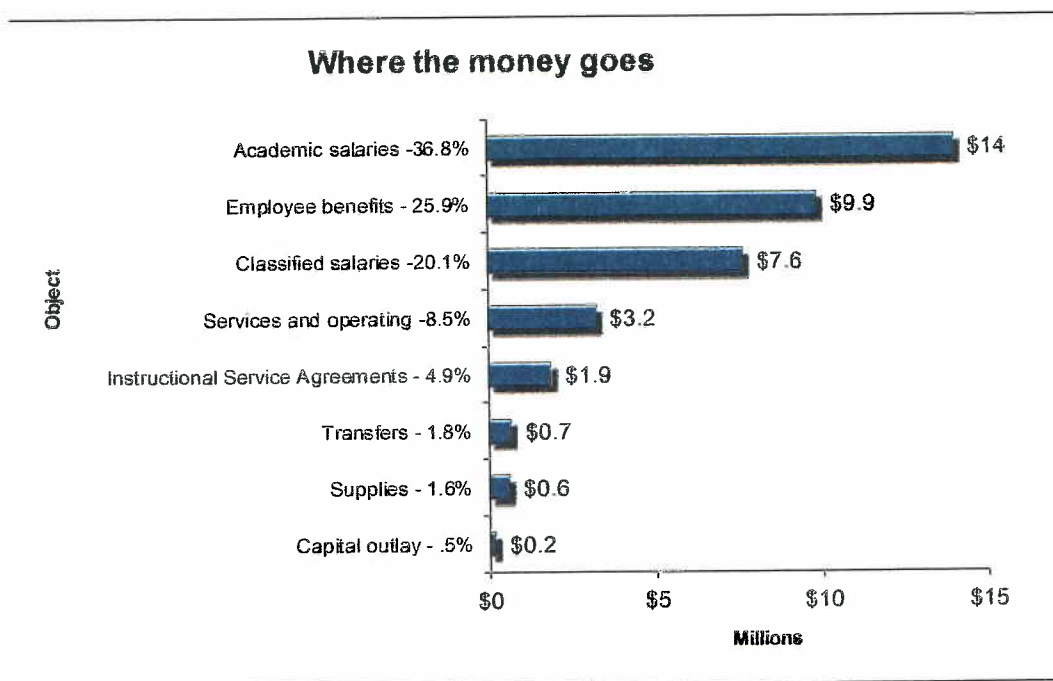
### **Unrestricted General Fund**

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 and expenses essentially balanced with an ending balance of \$3,814,300, which maintains the Board's 10% target reserve. The District is using \$2 million in one-time funds and reserves to augment unrestricted revenues to balance the budget.

Apportionment is the largest source of revenue and represents 90% 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 \$750,000. The estimated total FTES for 2012-13 is 7,095 and assumes the College is no longer on stability funding. The four largest sources of revenue (apportionment, lottery, nonresident fees, part-time faculty compensation) totaling 94% of the unrestricted general fund are dependent on enrollments, both in-state and nonresident.



The largest portion of expenses is for people, with salaries and corresponding fringe benefits for employees accounting for 83% of total expenses. Adding ISAs to employee expenses accounts for 88% of total expenses. The cost of employee benefits continues to be the second largest expense in the budget, currently representing 26% of total expenses.



### 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 just over \$5.2 million.

The following chart shows the 19 largest categorical programs and their respective funding level for the 2012-13 Final Budget:

	2011-12	2012-13	Change
Extended Opportunities Programs and Services (EOP&S)	\$604,226	\$603,782	-\$444
Disabled Students Programs and Services (DSP&S)	\$592,643	\$571,093	-\$21,550
Marine Advanced Technology Education (MATE)	\$429,174	\$435,106	\$5,932
Matriculation - CR/NCR	\$346,346	\$361,190	\$14,844
Upward Bound	\$369,995	\$358,486	-\$11,509
Health Services	\$363,345	\$350,000	-\$13,345
Math Science Upward Bound (MSUB)	\$358,042	\$347,067	-\$10,975
New Scholars	\$304,351	\$294,916	-\$9,435
Student Financial Aid Administration (SFAA/BFAP)	\$211,260	\$215,941	\$4,681
CalWorks/TANF	\$158,262	\$163,077	\$4,815
Lottery	\$165,462	\$155,000	-\$10,462
Perkins I-C Student Support Structure	\$142,130	\$146,249	\$4,119
Enrollment Growth- Nursing	\$131,156	\$140,987	\$9,831
Federal Work Study	\$136,838	\$136,838	\$0
MATE ROV Competition/ITEST	\$373,141	\$131,370	-\$241,771
Workability	\$111,828	\$111,828	\$0
First 5 Monterey County Workforce Devt.	\$96,376	\$102,253	\$5,877
Basic Skills 2010-11	\$72,852	\$90,000	\$17,148
Basic Skills 2011-12	\$90,000	\$90,000	\$0

**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 into unrestricted and restricted. The CDC Fund has a total budget of \$572,100 (unrestricted and restricted). CDC has been operating with a State Preschool contract under the California Dept. of Education. Unfortunately the reimbursement funds available from state contracts have covered less than 50% of operating costs, which are almost entirely payroll and benefits. The District has recently received a consultant's report on the CDC operations and has identified findings and recommendations. For Fiscal Year 2012-13, the District has implemented a number



of cost saving measures to reduce the amount of annual unrestricted general fund support by \$200,000.

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 \$20,000 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 \$120,000 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 \$18,525. 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 (\$3.2 million state portion.) Local projects include IPP & FPP processing, donations for the Library & Technology Center and athletic facilities, and district expenses for Fort Ord. Expenses have been budgeted at \$1,654,811 which includes a \$636,651 transfer out to the unrestricted general fund for the deficit. The \$636,651 consists of election expenses not expended in 2011-12 and uncommitted year end funds.

### **Building**

Expenses associated with Measure I, the \$145 million Proposition 39 bond, are accounted for in the Building Fund. Expenses included in the 2012-13 final budget total \$31 million which include amounts to be expended for four projects (theatre, LS/PS, Humanities, and 1<sup>st</sup> floor gym). All these projects are currently under construction. Staff is working on developing plans for the renovation of arts complex and the student center. Both these projects are likely to be bid out in 2012-13 with possible construction starting in the summer of 2013.

### **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 \$8,050, 809 are currently being budgeted and include \$1,418,580 transfer out to the unrestricted general fund to close the deficit. The \$1,418,580 are one-time funds from the Rate Stabilization Reserve.

Medical and RX claims appear to be holding steady in 2011-12. Review of the expense loss ratio for "active" employees continues to show ratios of less than 100%. As a result, all groups remain at Phase 1 of the three phase plan implemented in 2010-11. This will be reviewed again pursuant to the agreement in August 2012. Part of the leveling off of medical claims is likely tied to CHOMP being moved from Anthem's Tier 3 to Tier 1 hospital rating. No details of the Anthem Blue Cross and CHOMP agreement have been released, but industry consultants have speculated that the agreement provides discounts for Anthem members in the 12% range. Claims experience in 2011-12 continues to show a significant number (7) of large claims resulting in stop loss carrier reimbursement. The use of "stop loss" insurance does shift large claims cost to the insurance carrier, however, the cost of the stop loss policy has increased \$500,000 over the last two years. The annual premium for the policy is now \$1,177,459 and is a significant portion of our self-insurance budget for 2012-13.

The District's new health benefits consultant, Alliant Insurance Services, has estimated a funding premium of \$1,371 per employee per month (PEPM) for 2012-13. This represents a 7.14% increase over the 2011-12 funding rate of \$1,280 PEPM. In light of the moderated claims experience over the past year, administration and the Health and Welfare Cost Containment Committee have elected to take a "rate pass" in 2012-13 and hold the funding rate at \$1,280 PEPM. If Alliant is correct and the District does experience a 7.14% increase, the District will be using the Rate Stabilization Reserve to absorb the increase for 2012-13. This rate pass approach is not without risk. If claims experience in 2012-13 does exceed funded premium, the District will have to increase the funding rate significantly in 2013-14 to catch up with experience.

### **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>
--------------------------

All funds are balanced and positive year-end balances (reserves) are projected.

The Final Budget for 2012-13 was developed using best information at the time. Revenue assumptions were based on the approved state budget. As previously noted, the state budget assumes the approval of Proposition 30 in November. This will necessitate the need to do a mid-year review of revenues and expenses to address this dynamic situation.

# Monterey Peninsula College

## 3-Year Comparison

	2009-2010	2010-2011	2011-2012		2012-2013	% >
	<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>Unrestricted General Fund:</b>						
Income						
Federal	\$11,043	\$13,177	\$3,310	\$10,700	\$10,700	0.0%
State	\$21,807,935	\$22,780,479	\$12,931,258	\$20,561,741	\$20,130,023	-2.1%
Local	\$17,699,306	\$17,367,910	\$19,526,380	\$16,960,947	\$18,002,279	6.1%
Total Income	<u>\$39,518,284</u>	<u>\$40,161,566</u>	<u>\$32,460,947</u>	<u>\$37,533,388</u>	<u>\$38,143,002</u>	1.6%
Expense						
Academic Salaries	\$15,236,907	\$15,229,482	\$14,090,000	\$13,786,204	\$14,043,526	1.9%
Classified Salaries	\$7,656,182	\$7,662,700	\$7,482,777	\$7,284,607	\$7,649,540	5.0%
Fringe Benefits	\$4,205,163	\$4,379,524	\$4,633,248	\$4,678,505	\$4,511,147	-3.6%
Books and Supplies	\$735,357	\$636,490	\$603,196	\$580,260	\$607,758	4.7%
Operating	\$4,590,839	\$4,798,069	\$3,855,071	\$4,800,176	\$5,105,047	6.4%
Capital Outlay	\$176,308	\$162,768	\$273,158	\$241,239	\$184,056	-23.7%
Transfers	\$6,831,758	\$7,797,461	\$6,416,031	\$6,159,152	\$6,041,929	-1.9%
Total Expenses	<u>\$39,432,514</u>	<u>\$40,666,494</u>	<u>\$37,353,480</u>	<u>\$37,530,142</u>	<u>\$38,143,003</u>	1.6%
<b>Restricted General Fund:</b>						
Income						
Federal	\$2,445,140	\$2,460,953	\$1,783,748	\$2,469,743	\$2,105,679	-14.7%
State	\$2,644,073	\$2,434,362	\$2,098,735	\$2,462,125	\$2,398,476	-2.6%
Local	\$492,560	\$615,807	\$565,136	\$812,573	\$720,690	-11.3%
Total Income	<u>\$5,581,773</u>	<u>\$5,511,122</u>	<u>\$4,447,619</u>	<u>\$5,744,441</u>	<u>\$5,224,845</u>	-9.0%
Expense						
Academic Salaries	\$1,250,723	\$1,372,546	\$1,318,791	\$1,338,488	\$1,278,421	-4.5%
Classified Salaries	\$1,111,353	\$1,198,172	\$1,071,665	\$1,114,859	\$1,074,252	-3.6%
Fringe Benefits	\$378,809	\$426,437	\$423,949	\$427,361	\$405,183	-5.2%
Books and Supplies	\$261,952	\$262,433	\$128,350	\$246,037	\$137,667	-44.0%
Operating	\$1,709,831	\$1,609,255	\$1,357,749	\$1,527,452	\$1,231,559	-19.4%
Capital Outlay	\$140,872	\$408,578	\$89,569	\$286,960	\$269,097	-6.2%
Transfers	\$728,233	\$801,626	\$728,472	\$803,282	\$828,663	3.2%
Total Expenses	<u>\$5,581,773</u>	<u>\$6,079,046</u>	<u>\$5,118,544</u>	<u>\$5,744,439</u>	<u>\$5,224,842</u>	-9.0%

<b>Unrestricted Child Development</b>						
Income	\$481,557	\$497,990	\$523,734	\$560,576	\$397,970	-29.0%
Expense	\$481,557	\$497,990	\$531,837	\$560,575	\$397,970	-29.0%
<b>Restricted Child Development</b>						
Income	\$287,201	\$296,919	\$250,345	\$247,713	\$174,130	-29.7%
Expense	\$287,201	\$296,919	\$271,550	\$247,713	\$174,130	-29.7%
<b>Student Center</b>						
Income	\$296,987	\$286,370	\$154,860	\$275,200	\$265,200	-3.6%
Expense	\$208,588	\$210,140	\$201,964	\$264,229	\$265,200	0.4%
<b>Student Revenue Bond</b>						
Income	\$20,374	\$19,517	\$19,147	\$18,975	\$18,525	-2.4%
Expense	\$19,875	\$19,425	\$18,975	\$18,975	\$18,525	-2.4%

\*Actual through June 30, 2012, prior to closing entries.

	2009-2010	2010-2011	2011-2012		2012-2013	% >
	<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	\$170,623	\$240,605	\$276,900	\$275,324	\$275,324	0.0%
Expense	\$124,588	\$239,783	\$275,324	\$275,324	\$275,324	0.0%
<b>Parking</b>						
Income	\$387,227	\$387,929	\$624,599	\$469,000	\$512,000	9.2%
Expense	\$387,227	\$387,929	\$401,622	\$464,458	\$481,028	3.6%
<b>Capital Projects</b>						
Income	\$671,045	\$787,665	\$427,923	\$3,265,104	\$757,062	-76.8%
Expense	\$483,353	\$532,312	\$710,086	\$3,963,556	\$1,654,811	-58.2%
<b>Self Insurance</b>						
Income	\$7,425,033	\$8,004,535	\$6,867,044	\$6,886,665	\$6,632,229	-3.7%
Expense	\$7,146,657	\$6,235,576	\$7,900,702	\$7,477,624	\$8,050,809	7.7%
<b>Financial Aid</b>						
Income	\$4,903,856	\$5,830,000	\$5,672,955	\$5,672,955	\$5,500,000	-3.0%
Expense	\$4,911,561	\$5,830,000	\$5,672,955	\$5,672,955	\$5,500,000	-3.0%
<b>Associated Students</b>						
Income	\$157,553	\$124,280	\$88,669	\$90,274	\$90,274	0.0%
Expense	\$157,553	\$148,499	\$72,228	\$90,274	\$90,274	0.0%
<b>Scholarship and Loans</b>						
Income	\$2,920,326	\$2,820,500	\$2,370,935	\$2,850,000	\$2,500,000	-12.3%
Expense	\$2,936,475	\$2,841,867	\$2,381,875	\$2,850,000	\$2,500,000	-12.3%
<b>Trust Funds</b>						
Income	\$588,073	\$620,222	\$568,622	\$589,000	\$600,000	1.9%
Expense	\$566,521	\$658,436	\$608,543	\$589,000	\$600,000	1.9%
<b>Orr Scholarship</b>						
Income	\$5,221	\$53,202	\$45,894	\$50,000	\$50,000	0.0%
Expense	\$24,544	\$39,949	\$58,233	\$58,233	\$50,000	-14.1%
<b>Building Fund</b>						
Income	\$621,134	\$166,400	\$179,944	\$200,000	\$200,000	0.0%
Expense	\$13,376,047	\$16,502,824	\$16,955,602	\$39,371,502	\$31,021,614	-21.2%

\*Actual through June 30, 2012, prior to closing entries.

# Unrestricted General Fund Highlights

2012-2013 Final Budget

## Revenues:

Total unrestricted general fund revenue budgeted for 2012-13 is \$38,143,002. This is about \$600,000 more than the total revenue adopted for the 2011-12 budget. The approved state budget assumes the passage of Proposition 30 which holds apportionment revenue level with 2011-12. The approved state budget does not make any assumptions about a deficit coefficient being applied to apportionment revenue. Therefore, the \$600,000 difference noted above reflects the deficit coefficient applied in 2011-12. In estimating total revenues for the 2012-13 budget, administration is using a revenue estimate somewhere between “best case” and “worst case” as an interim measure. Regardless of whether the tax initiative is approved or not, the District will have to revisit the budget mid-year to address potential budgetary impacts of any deficit coefficient or stability funding.

- **Apportionment** - The largest source of unrestricted revenue, \$34,296,195 is received through the CCC 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 does not assume a workload trigger cut in December. If the trigger cut does occur, the estimated reduction to apportionment revenue is \$2.3 million or approximately 515 FTES.
- **Part-Time Faculty Compensation** – The District has budgeted \$159,407, the same allocation as provided in 2011-12. It should be noted that in 2008-09, the state cut part-time faculty compensation by \$180,000. The District has continued to backfill this cut using unrestricted general fund dollars for the last two years. This backfill will continue for 2012-13.
- **Lottery** – Funds received from the Lottery Commission are based on FTES, including non-resident and apprenticeship. Lottery funds are budgeted at \$841,698 for 2012-13.
- **Nonresident Fees** – The non-resident fee revenue for 2012-13 is budgeted at \$585K. The new rate adopted by the board for 2012-13 is the state average of \$179 per unit, which is \$3 more than the MPC 2011-12 rate.
- **Interest** – Interest income is budgeted at \$30,000 for 2012-13. The yield on the funds deposited with the county treasury continues to be at historic lows (< 0.50%). 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 2012-2013 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 Matriculation and Supportive Services.

### **Expenses:**

Total unrestricted general fund expenses are budgeted at \$38,143,002. 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 and total \$387,015 for 2012-13. Wage concessions (2.02%) for all employees have been incorporated in the budget after approval and ratification of both collective bargaining agreements.

- **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 30.167% for classified employees and 13.80% for academic employees. Roll-up costs associated with salary increases for required step and column movement and longevity increases have been budgeted. The PERS employer rate increased from 10.923% to 11.417% for FY 2012-13.

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 holds the medical rate the same as last year, although a 7.14% increase is projected.

- **Books and Supplies** – This category is budgeted at \$607,758 for 2012-13.
- **Services and Operating** – At \$5,105,047 this budget category is \$380,154 more than last year:

1. **Utilities** – Total utility expenses are budgeted at \$1,238,647 (\$1,387,273 for all funds of the District.) Electricity is budgeted at \$591,000 natural gas at \$173,105, water at \$319,615, waste disposal at \$43,200, sewage at \$42,000 and telephone at \$91,500. (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, with an overall increase of \$16,000 shared between property and student accident insurance. 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 \$268,000 plus \$30,000 for deductibles. Student accident insurance for athletes is budgeted at \$69,886. (A budget for student accident insurance is also included in the restricted general fund at \$45,022.)



3. Instructional Service Agreements – \$1,880,999 is budgeted for Instructional Service Agreements (ISA.)
  4. Travel – The conference attendance and related travel budget was reduced \$8,000 from 2011-12 levels.
  5. Legal Expenses - This category is \$10,000 more than last year with a budget of \$55,000.
  6. Election Expenses –There will be no Board election in 2012-13, and election expense is budgeted at zero, a decrease of \$198,805 from the 2011-12 budget.
  7. Building Maintenance – Minor capital improvements is budgeted at \$72,000.
  8. Other Services & Expenses – The total budgets here are similar to last year.
  9. Contingencies – Total general contingencies are \$77,000, 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.
- **Capital Outlay** – This category is budgeted at \$184,056, the same as last year.
    - **Transfers** - Transfers to other funds are budgeted at \$5,987,045, a decrease of \$172,107 from last year, primarily due to a decrease in the transfer to Self-Insurance and the elimination of the transfer for Fort Ord environmental insurance. The following are transfers to other funds:
 

Self Insurance Fund	\$5,363,807
Child Development Fund	336,122
Debt Service (energy conservation)	275,324
EOP&S	66,676
    - **Other** - The District records the mandatory allocation of revenue generated by DSPS classes by covering direct expenses totaling \$373,660 in the unrestricted general fund.

### **Fund Balance:**

Revenues are budgeted to equal expenses and an ending unrestricted general fund balance of \$3,814,300 is projected which is 10% of expenditures. With the potential for a large mid-year trigger cut, the unrestricted general fund balance of 10% may quickly evaporate unless other district reserves or cost saving measures are quickly implemented.

*Exhibit A*

*Unrestricted General Fund*



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

Print Date: Friday, August 10, 2012

Print Time: 4:32 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>8100 Federal Revenues</b>								
8105	VA Education - Reporting Fee	1,435	2,135	2,000	1,904	2,000	0	0.00%
8107	PELL Allowance	7,641	7,450	7,000	0	7,000	0	0.00%
8117	Forest Reserve	1,967	1,772	1,700	0	1,700	0	0.00%
<b>8100 Total &gt;</b>		<b>11,043</b>	<b>11,357</b>	<b>10,700</b>	<b>1,904</b>	<b>10,700</b>	<b>0</b>	<b>0.00%</b>
<b>8600 State Revenues</b>								
8620	Apprenticeship Allowance	6,829	0	0	0	0	0	0.00%
8629	Enrollment Fee Admin Allowance	14,862	23,731	21,833	21,757	21,833	0	0.00%
8634	Part Time Faculty	145,545	173,268	159,407	145,545	159,407	0	0.00%
8640	Part Time Faculty Office hours	2,469	2,715	2,688	2,281	2,688	0	0.00%
8661	New Monterey Police Academy	0	423,408	0	0	0	0	0.00%
8665	Lottery	0	-65,180	841,698	0	841,698	0	0.00%
8809	Lottery	5,200	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>		<b>174,905</b>	<b>557,942</b>	<b>1,025,626</b>	<b>169,583</b>	<b>1,025,626</b>	<b>0</b>	<b>0.00%</b>
<b>8610 State Apportionment</b>								
8601	Apportionment	17,601,756	22,846,104	19,536,115	-1,987,917	19,104,397	-431,718	-2.21%
<b>8610 Total &gt;</b>		<b>17,601,756</b>	<b>22,846,104</b>	<b>19,536,115</b>	<b>-1,987,917</b>	<b>19,104,397</b>	<b>-431,718</b>	<b>-2.21%</b>
<b>8699 Other Miscellaneous State Revenue</b>								
0000	Reserve for Contingencies	2,316	0	0	0	0	0	0.00%
<b>8699 Total &gt;</b>		<b>2,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8800 Local Revenues</b>								
0000	Reserve for Contingencies	0	0	0	-349	0	0	0.00%
8801	Secured Taxes	13,178,273	7,775,220	11,412,045	12,935,817	12,729,121	1,317,076	11.54%
8802	Unsecured Taxes	540,897	503,430	500,000	519,747	500,000	0	0.00%
8803	Prior Year Taxes	831,965	5,613,841	330,796	549,443	330,796	0	0.00%
8804	Supplemental Taxes	83,748	291,374	300,000	183,262	300,000	0	0.00%
8805	Athletic Ticket Sales	6,139	7,071	7,000	5,861	7,000	0	0.00%
8806	Mandated Costs	0	145,768	5,000	0	13,000	8,000	160.00%
8810	Transcripts	45,626	56,712	45,000	44,396	45,000	0	0.00%
8812	Course Materials Fee	13,071	14,242	12,000	14,116	12,000	0	0.00%
8813	Home Owners Property Tax Relief (HOPTR)	85,239	88,855	75,000	89,807	75,000	0	0.00%
8814	Duplicate ID Cards	11,010	0	0	0	0	0	0.00%
8816	Non-Resident Tuition - MPC Campus	600,077	706,333	575,000	605,329	585,000	10,000	1.74%
8817	Old Non-Resident Tuition	3,334	1,260	0	0	0	0	0.00%

**FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.**

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

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

Print Date: Friday, August 10, 2012

Print Time: 4:32 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
8820 NSF Checks	-23,776	-8,138	0	-6,959	0	0	0.00%
8822 Other Income	95,294	25,491	25,000	59,362	35,000	10,000	40.00%
8824 Old State Fees	3,638	8,467	0	0	0	0	0.00%
8826 State Enrollment Fees	2,066,327	2,049,969	2,518,674	2,070,953	1,256,881	-1,261,793	-50.10%
8830 Community Service Class Fees	1,271	35	0	0	0	0	0.00%
8831 NSF Checks Collected	18,828	2,010	1,000	2,261	2,000	1,000	100.00%
8832 NSF Checks Service Charge	247	130	150	156	150	0	0.00%
8841 Penalties/Interest	-71,777	-117,364	0	-21,352	0	0	0.00%
8842 Delinquent Property Tax	-29,413	24,222	0	0	0	0	0.00%
8845 Modess Machine	189	0	0	0	0	0	0.00%
8850 Prior Year Adjustments	0	8,983	0	0	0	0	0.00%
8852 Rents (Facilities)	1,417	3,112	5,000	1,512	1,500	-3,500	-70.00%
8853 A/R Not Recorded	6,174	1,504	6,000	5,806	6,000	0	0.00%
8854 Chemistry Breakage	21	0	0	0	0	0	0.00%
8855 Educational Revenue Augmentation Fund (ERA)	0	-141,996	0	-257,148	0	0	0.00%
8856 Interest (Cash Reserve Program)	-64,418	31,298	0	30,371	0	0	0.00%
8857 Interest on Fund Balance	0	0	30,000	0	30,000	0	0.00%
8858 Agency Collections	0	0	0	9,000	12,000	12,000	0.00%
8862 Library (Equipment Revenue)	33,576	0	0	0	0	0	0.00%
8863 Student Fee Overpayment	-2,826	-4,641	0	0	0	0	0.00%
8877 Old PE Fees	100	331	0	0	0	0	0.00%
8878 Student International Insurance	65,520	76,191	0	0	0	0	0.00%
8881 VA Holding Account	0	20,679	0	0	0	0	0.00%
8884 Return to Title IV	3,386	19,095	0	0	0	0	0.00%
8886 PE Fee	414	764	0	801	600	600	0.00%
8888 Library Materials	1,693	1,939	0	0	0	0	0.00%
8889 Library Fines/Dues	9,563	13,245	8,000	4,629	5,000	3,000	-37.50%
8894 Bank Account Interest (FNB)	2,027	1,916	1,000	1,268	1,000	0	0.00%
<b>8800 Total &gt;</b>	<b>17,516,854</b>	<b>17,221,344</b>	<b>15,856,665</b>	<b>16,848,090</b>	<b>15,947,048</b>	<b>90,383</b>	<b>0.57%</b>
<b>8860 Local Interest</b>							
0006 Reserve for Contingencies	81,360	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	3,666	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>81,360</b>	<b>3,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
8890 N/A							

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

Print Date: Friday, August 10, 2012

Print Time: 4:32 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
0000	Reserve for Contingencies	4,046	0	0	0	0	0	0.00%
<i>8890 Total &gt;</i>		4,046	0	0	0	0	0	0.00%
<i>8900 Other</i>								
8970	Transfer-In from Capital Outlay	0	0	0	0	157,651	157,651	0.00%
8991	Transfer In - From Capital Outlay	0	50,000	513,323	513,323	479,000	-34,323	-6.69%
8998	Transfer In - From Self Insurance	0	0	590,959	590,959	1,418,580	827,621	140.05%
<i>8900 Total &gt;</i>		0	50,000	1,104,282	1,104,282	2,055,231	950,949	86.11%
<i>8xxx Total &gt;</i>		35,392,281	40,690,413	37,533,388	16,135,942	38,143,002	609,614	1.62%
<b>General Fund (Fund 01)-Unrestricted</b>		<b>35,392,281</b>	<b>40,690,413</b>	<b>37,533,388</b>	<b>16,135,942</b>	<b>38,143,002</b>	<b>609,614</b>	<b>1.62%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:32 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	35,392,281	40,690,413	37,533,388	16,135,942	38,143,002	609,614	1.62%

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	7,001,358	6,879,593	6,084,936	5,923,699	6,235,566	150,630	2.48%
1120 Faculty Salary Contingency	0	0	-132,356	0	-155,941	-23,585	17.82%
<b>1100 Total &gt;</b>	<b>7,001,358</b>	<b>6,879,593</b>	<b>5,952,580</b>	<b>5,923,699</b>	<b>6,079,625</b>	<b>127,045</b>	<b>2.13%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1202 Non-Teaching - Executives	673,713	618,720	664,403	657,342	695,658	31,256	4.70%
1203 Non-Teaching - Deans	504,320	500,802	504,520	489,652	485,324	-19,196	-3.80%
1210 Non-Teaching - Vacation Payoff	0	26,679	0	0	0	0	0.00%
1215 Counselors	684,581	673,078	568,603	483,587	435,180	-133,424	-23.47%
1220 Division/Department Chairs	356,836	414,345	432,029	417,143	420,238	-11,791	-2.73%
1225 Academic Senate Officers	40,778	43,309	47,739	35,695	43,349	-4,390	-9.20%
1230 CTA Reassigned Time	36,611	25,071	30,387	31,228	39,347	8,960	29.49%
1235 Reassigned Time	339,577	360,309	382,353	328,198	291,001	-91,352	-23.89%
1240 Librarians	318,530	287,379	287,080	280,854	255,214	-31,866	-11.10%
1260 Administrative Salary Contingency	0	0	-19,755	0	-23,856	-4,101	20.76%
1275 Non-Teaching Stipend	0	3,235	0	0	6,470	6,470	0.00%
<b>1200 Total &gt;</b>	<b>2,954,947</b>	<b>2,952,928</b>	<b>2,897,359</b>	<b>2,723,698</b>	<b>2,647,925</b>	<b>-249,434</b>	<b>-8.61%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	3,276,596	3,335,253	3,097,899	3,037,500	3,338,470	240,571	7.77%
1302 Hourly Teaching - Early Spring	127,524	109,332	132,158	78,976	131,341	-817	-0.62%
1303 Hourly Teaching - Summer	614,763	594,657	810,180	806,745	810,206	26	0.00%
1304 Hourly Teaching - Substitutes	59,977	54,710	57,200	306	57,200	0	0.00%
1305 Hourly Teaching - Retirees	0	11,617	29,028	0	20,700	-8,328	-28.69%
1306 Hourly Teaching - Professional Experts	0	14,139	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	0	213	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	25,332	25,667	28,000	0	28,000	0	0.00%
1326 Hrly Teaching - Flex Time	97,466	133,282	110,000	0	110,000	0	0.00%
1328 Grading Factor	110,106	108,453	126,619	89,446	126,619	0	0.00%
1329 Grading Factor - Contract	0	106	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	460,892	530,620	427,000	211,339	427,000	0	0.00%
1380 Unknown	10,280	0	0	0	0	0	0.00%
<b>1300 Total &gt;</b>	<b>4,782,936</b>	<b>4,918,049</b>	<b>4,818,084</b>	<b>4,224,312</b>	<b>5,049,536</b>	<b>231,452</b>	<b>4.80%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	123,144	108,107	150,962	133,650	235,274	84,312	55.85%

**FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.**

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



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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
1402 Hourly Non-Teaching - Early Spring	12,709	147	4,000	3,711	6,180	2,180	54.50%
1403 Hourly Non-Teaching - Summer	42,479	30,947	17,419	9,907	22,691	5,272	30.27%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	2,295	0	2,295	0	0.00%
1435 Hrly Non-Inst - contract employee	0	1,500	0	0	0	0	0.00%
<i>1400 Total &gt;</i>	<b>178,332</b>	<b>140,700</b>	<b>174,676</b>	<b>147,268</b>	<b>266,440</b>	<b>91,764</b>	<b>52.53%</b>
<i>1xxx Total &gt;</i>	<b>14,917,573</b>	<b>14,891,270</b>	<b>13,842,699</b>	<b>13,018,977</b>	<b>14,043,526</b>	<b>200,827</b>	<b>1.45%</b>

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

2101 Non-Instructional Classified	4,410,632	4,388,352	4,718,905	4,526,474	4,937,088	218,182	4.62%
2102 Managers	851,178	849,624	744,351	650,910	649,223	-95,128	-12.78%
2103 Supervisors	154,435	149,254	161,100	119,191	128,136	-32,964	-20.46%
2104 Confidential	348,327	337,537	377,459	368,747	387,997	10,538	2.79%
2107 Classified Retro	5,907	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	26,121	28,999	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	10,396	6,939	0	0	0	0	0.00%
2120 MSC Salary Contingency	0	0	-22,846	0	-25,115	-2,269	9.93%
2130 Class. Sal. Contingency	0	13,159	-334,785	0	-126,178	208,607	-62.31%
<i>2100 Total &gt;</i>	<b>5,806,995</b>	<b>5,773,865</b>	<b>5,644,185</b>	<b>5,665,322</b>	<b>5,951,151</b>	<b>306,966</b>	<b>5.44%</b>

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

2201 Instructional Aid	683,659	681,833	714,724	630,803	724,294	9,569	1.34%
2203 Supervisor (Instructional)	68,904	68,904	68,904	67,578	77,928	9,024	13.10%
2211 Accrued Vac. Payoff (Instructional)	0	2,326	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	700	1,000	0	0	0	0	0.00%
<i>2200 Total &gt;</i>	<b>753,263</b>	<b>754,063</b>	<b>783,628</b>	<b>698,381</b>	<b>802,222</b>	<b>18,593</b>	<b>2.37%</b>

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

2301 Hourly Part Time, Permanent	117,833	135,407	146,485	119,630	123,239	-23,246	-15.87%
2302 Hourly Student Help	458	929	2,873	930	6,873	4,000	139.23%
2303 Hourly Overtime	103,880	135,989	55,920	137,269	55,920	0	0.00%
2304 Hourly Professional Experts	17,150	18,520	11,756	17,400	21,649	9,893	84.15%
2306 Hourly Temporary	121,455	31,447	38,829	29,300	35,665	-3,164	-8.15%
2308 Substitutes for Classified	0	59,249	397	660	5,200	4,803	1209.82%
2310 Accrued Vacation payoff	25,856	0	0	0	0	0	0.00%
2312 Overtime	-4,793	-12,341	0	0	0	0	0.00%
2313 Unknown	2,660	17,136	0	0	0	0	0.00%

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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2347 Classified hourly retro NI (07-08)	2	0	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>384,501</b>	<b>386,336</b>	<b>256,260</b>	<b>305,188</b>	<b>248,546</b>	<b>-7,714</b>	<b>-3.01%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	61,634	56,271	62,456	50,595	62,456	0	0.00%
2402 Hourly, Part Time, Permanent	358,684	420,626	455,731	415,400	461,822	6,092	1.34%
2403 Professional Experts (Instructional)	164,881	161,926	80,379	77,275	83,387	3,008	3.74%
2404 Hourly Temporary	65,993	9,457	31,420	11,991	27,956	-3,464	-11.02%
2405 Summer	8,041	5,821	10,500	5,070	10,500	0	0.00%
2406 Early Spring	1,124	1,311	1,500	1,232	1,500	0	0.00%
2408 Substitute	0	17,183	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	2,953	680	0	0	0	0	0.00%
2411 Vacation Payoff	0	264	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	1,150	4,300	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>664,459</b>	<b>677,838</b>	<b>641,986</b>	<b>561,562</b>	<b>647,621</b>	<b>5,636</b>	<b>0.88%</b>
<b>2xxx Total &gt;</b>	<b>7,609,219</b>	<b>7,592,101</b>	<b>7,326,059</b>	<b>7,230,453</b>	<b>7,649,540</b>	<b>323,481</b>	<b>4.42%</b>
<b>3110 STRS Instructional</b>							
1101 Teaching	575,594	565,318	494,853	481,701	507,096	12,243	2.47%
1301 Hourly Teaching - Fall/Spring	211,168	217,066	255,580	186,745	275,421	19,841	7.76%
1302 Hourly Teaching - Early Spring	9,164	8,459	10,903	6,098	10,836	-67	-0.61%
1303 Hourly Teaching - Summer	42,867	44,382	66,847	55,515	66,848	1	0.00%
1304 Hourly Teaching - Substitutes	4,317	3,548	4,719	25	4,719	0	0.00%
1305 Hourly Teaching - Retirees	0	0	2,395	0	1,708	-687	-28.68%
1306 Hourly Teaching - Professional Experts	0	173	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	0	18	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	1,677	1,605	2,310	0	2,310	0	0.00%
1326 Hrly Teaching - Flex Time	6,598	8,956	9,075	0	9,075	0	0.00%
1328 Grading Factor	6,853	7,071	10,446	6,064	10,446	0	0.00%
1329 Grading Factor - Contract	0	9	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	37,564	43,366	35,228	16,827	35,228	0	0.00%
1380 Unknown	848	0	0	0	0	0	0.00%
2201 Instructional Aid	3,010	2,881	0	0	0	0	0.00%
2403 Professional Experts (Instructional)	5,509	4,537	0	0	0	0	0.00%
3950 Retirement Incentive	0	9,877	0	0	0	0	0.00%

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
5202 Executive Contract Payroll Expense	1,807	1,313	0	0	0	0	0.00%
5209 Automobile Allowance	619	619	0	0	0	0	0.00%
<b>3110 Total &gt;</b>	<b>907,595</b>	<b>919,198</b>	<b>892,356</b>	<b>752,977</b>	<b>923,687</b>	<b>31,331</b>	<b>3.51%</b>

**3120 STRS Non-Instructional**

1202 Non-Teaching - Executives	55,587	41,118	42,754	36,002	44,978	2,224	5.20%
1203 Non-Teaching - Deans	21,265	20,624	20,624	19,885	19,013	-1,612	-7.81%
1215 Counselors	49,596	47,728	42,908	37,788	32,467	-10,442	-24.33%
1220 Division/Department Chairs	29,439	34,183	35,642	36,755	34,670	-973	-2.73%
1225 Academic Senate Officers	3,364	3,573	3,938	2,945	3,576	-362	-9.20%
1230 CTA Reassigned Time	3,020	2,068	2,507	2,576	3,246	739	29.49%
1235 Reassigned Time	24,209	25,804	31,544	27,076	24,008	-7,537	-23.89%
1240 Librarians	26,279	23,709	23,684	25,159	21,055	-2,629	-11.10%
1275 Non-Teaching Stipend	0	267	0	0	534	534	0.00%
1401 Hourly Non-Teaching - Fall/Spring	8,590	8,863	9,104	5,774	17,042	7,938	87.19%
1402 Hourly Non-Teaching - Early Spring	684	8	330	306	510	180	54.55%
1403 Hourly Non-Teaching - Summer	3,505	2,314	1,329	801	1,765	436	32.81%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	189	0	189	0	0.00%
1435 Hrly Non-Inst - contract employee	0	124	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	1,411	0	1,411	0	0.00%
5209 Automobile Allowance	0	0	567	0	567	0	0.00%
<b>3120 Total &gt;</b>	<b>225,538</b>	<b>210,384</b>	<b>216,532</b>	<b>195,068</b>	<b>205,030</b>	<b>-11,502</b>	<b>-5.31%</b>

**3210 PERS Instructional**

1101 Teaching	7,986	9,032	9,472	9,272	10,155	682	7.20%
1301 Hourly Teaching - Fall/Spring	3,039	2,699	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	438	126	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	48	55	0	0	0	0	0.00%
2201 Instructional Aid	108,178	114,548	128,100	112,672	133,393	5,293	4.13%
2203 Supervisor (Instructional)	11,513	12,201	12,350	12,112	14,352	2,002	16.21%
2402 Hourly, Part Time, Permanent	16,620	18,782	19,859	17,928	18,054	-1,804	-9.09%
2403 Professional Experts (Instructional)	108	161	0	0	0	0	0.00%
2404 Hourly Temporary	1,712	68	0	0	0	0	0.00%
2405 Summer	175	-259	0	-6	0	0	0.00%
2406 Early Spring	45	0	0	0	0	0	0.00%
2408 Substitute	0	370	0	0	0	0	0.00%



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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>3210 Total &gt;</b>	<b>149,864</b>	<b>157,783</b>	<b>169,781</b>	<b>151,979</b>	<b>175,954</b>	<b>6,173</b>	<b>3.64%</b>
<b>3220 PERS Non-Instructional</b>							
1202 Non-Teaching - Executives	0	12,883	15,966	15,596	17,179	1,213	7.59%
1203 Non-Teaching - Deans	23,939	26,854	27,802	27,157	29,098	1,296	4.66%
1215 Counselors	8,166	10,125	5,298	5,105	9,509	4,211	79.48%
1235 Reassigned Time	4,479	5,089	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	1,344	0	978	0	0	-978	-100.00%
2101 Non-Instructional Classified	737,374	776,238	845,769	812,604	909,263	63,494	7.51%
2102 Managers	142,294	150,503	133,410	116,733	119,567	-13,843	-10.38%
2103 Supervisors	25,804	26,429	28,874	21,450	23,599	-5,275	-18.27%
2104 Confidential	58,202	59,768	67,652	66,090	71,457	3,805	5.63%
2107 Classified Retro	987	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	0	14	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	2,330	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	5,048	5,686	2,158	3,594	2,330	172	7.97%
2303 Hourly Overtime	0	150	386	0	386	0	0.00%
2304 Hourly Professional Experts	0	0	54	0	1,638	1,584	2933.33%
2306 Hourly Temporary	5,412	1,592	2,500	933	2,500	0	0.00%
2308 Substitutes for Classified	0	153	0	0	0	0	0.00%
2313 Unknown	0	162	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	524	0	524	0	0.00%
<b>3220 Total &gt;</b>	<b>1,013,050</b>	<b>1,077,975</b>	<b>1,131,372</b>	<b>1,069,263</b>	<b>1,187,052</b>	<b>55,679</b>	<b>4.92%</b>
<b>3310 OASDI (FICA) Instructional</b>							
1101 Teaching	5,100	5,230	5,377	5,263	5,514	138	2.56%
1301 Hourly Teaching - Fall/Spring	2,231	1,758	0	0	0	0	0.00%
1302 Hourly Teaching - Early Spring	73	0	0	0	0	0	0.00%
1303 Hourly Teaching - Summer	1,263	62	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	58	31	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	345	308	0	0	0	0	0.00%
2201 Instructional Aid	39,870	39,945	44,313	38,956	44,906	593	1.34%
2203 Supervisor (Instructional)	4,272	4,272	4,272	4,190	4,832	559	13.10%
2211 Accrued Vac. Payoff (Instructional)	0	144	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	27	62	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	6,636	7,033	6,870	6,783	6,078	-792	-11.52%

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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2403 Professional Experts (Instructional)	104	165	0	109	0	0	0.00%
2404 Hourly Temporary	700	37	0	77	0	0	0.00%
2405 Summer	219	200	0	0	0	0	0.00%
2406 Early Spring	17	0	0	0	0	0	0.00%
2408 Substitute	0	136	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	0	28	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	0	56	0	0	0	0	0.00%
3950 Retirement Incentive	0	3,365	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	248	0	0	0	0	0.00%
<b>3310 Total &gt;</b>	<b>60,915</b>	<b>63,080</b>	<b>60,831</b>	<b>55,378</b>	<b>61,330</b>	<b>499</b>	<b>0.82%</b>

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

1202 Non-Teaching - Executives	0	7,460	9,063	6,303	9,329	266	2.94%
1203 Non-Teaching - Deans	12,300	13,393	15,781	13,198	15,802	21	0.13%
1215 Counselors	5,126	5,776	3,007	2,897	5,164	2,157	71.71%
1235 Reassigned Time	2,772	2,860	0	0	0	0	0.00%
1401 Hourly Non-Teaching - Fall/Spring	232	0	372	0	0	-372	-100.00%
2101 Non-Instructional Classified	271,380	269,091	292,572	277,121	306,099	13,527	4.62%
2102 Managers	51,616	51,510	46,150	39,735	40,252	-5,898	-12.78%
2103 Supervisors	9,550	9,229	9,988	7,365	7,944	-2,044	-20.46%
2104 Confidential	21,481	20,757	23,402	22,627	24,056	653	2.79%
2107 Classified Retro	366	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	1,614	1,798	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	358	425	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	816	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,852	1,910	746	729	784	38	5.07%
2303 Hourly Overtime	6,430	7,434	3,466	6,502	3,466	0	0.00%
2304 Hourly Professional Experts	0	0	18	0	551	533	2961.11%
2306 Hourly Temporary	3,641	975	1,000	529	1,000	0	0.00%
2308 Substitutes for Classified	0	114	0	0	0	0	0.00%
2310 Accrued Vacation payoff	1,603	0	0	0	0	0	0.00%
2312 Overtime	199	0	0	0	0	0	0.00%
2313 Unknown	165	1,062	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	298	0	298	0	0.00%
<b>3320 Total &gt;</b>	<b>390,686</b>	<b>394,609</b>	<b>405,864</b>	<b>377,007</b>	<b>414,746</b>	<b>8,882</b>	<b>2.19%</b>

**FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.**

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

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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

Object

3330 Medicare Instructional

	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
1101 Teaching	84,305	83,198	76,050	73,749	82,077	6,028	7.93%
1301 Hourly Teaching - Fall/Spring	47,496	48,366	44,917	43,963	48,407	3,490	7.77%
1302 Hourly Teaching - Early Spring	1,662	1,397	1,918	1,111	1,906	-12	-0.63%
1303 Hourly Teaching - Summer	8,659	7,658	11,755	11,396	11,755	0	0.00%
1304 Hourly Teaching - Substitutes	864	788	829	36	829	0	0.00%
1305 Hourly Teaching - Retirees	0	168	421	0	300	-121	-28.74%
1306 Hourly Teaching - Professional Experts	0	205	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	0	3	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	367	367	406	0	406	0	0.00%
1326 Hrly Teaching - Flex Time	10,035	1,881	1,595	0	1,595	0	0.00%
1328 Grading Factor	1,597	1,573	1,836	1,297	1,836	0	0.00%
1329 Grading Factor - Contract	0	2	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	5,871	6,598	6,191	2,828	6,191	0	0.00%
1380 Unknown	149	0	0	0	0	0	0.00%
2201 Instructional Aid	9,844	9,837	10,364	9,130	10,502	139	1.34%
2203 Supervisor (Instructional)	999	999	999	980	1,130	131	13.10%
2211 Accrued Vac. Payoff (Instructional)	0	34	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	10	15	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	5,201	6,099	6,608	6,023	6,537	-71	-1.08%
2403 Professional Experts (Instructional)	2,404	2,402	1,166	1,150	1,210	44	3.77%
2404 Hourly Temporary	957	137	455	174	405	-50	-10.99%
2405 Summer	117	140	152	74	152	0	0.00%
2406 Early Spring	16	19	22	18	22	0	0.00%
2408 Substitute	0	249	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	43	10	0	0	0	0	0.00%
2411 Vacation Payoff	0	4	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	17	62	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	246	219	0	0	0	0	0.00%
5209 Automobile Allowance	109	109	0	0	0	0	0.00%
<b>3330 Total &gt;</b>	<b>180,966</b>	<b>172,539</b>	<b>165,684</b>	<b>151,927</b>	<b>175,260</b>	<b>9,577</b>	<b>5.78%</b>

3340 Medicare Non-Instructional

1202 Non-Teaching - Executives	7,651	6,877	7,556	7,502	8,009	453	6.00%
1203 Non-Teaching - Deans	7,281	7,231	7,316	7,076	7,037	-278	-3.80%

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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
1205 Non-Teaching - Executive Vacation Payoff	0	359	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	0	387	0	0	0	0	0.00%
1215 Counselors	8,343	8,122	5,608	5,352	4,833	-775	-13.82%
1220 Division/Department Chairs	5,165	5,984	6,264	6,021	6,093	-171	-2.73%
1225 Academic Senate Officers	591	628	692	518	629	-64	-9.20%
1230 CTA Reassigned Time	434	266	262	278	391	130	49.68%
1235 Reassigned Time	4,860	5,172	5,544	4,731	4,220	-1,325	-23.89%
1240 Librarians	4,560	4,112	4,163	4,005	3,701	-462	-11.10%
1275 Non-Teaching Stipend	0	47	0	0	94	94	0.00%
1401 Hourly Non-Teaching - Fall/Spring	1,623	1,553	2,248	1,884	3,470	1,222	54.36%
1402 Hourly Non-Teaching - Early Spring	183	2	58	53	90	32	55.17%
1403 Hourly Non-Teaching - Summer	591	446	253	143	329	76	30.04%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	33	0	33	0	0.00%
1435 Hrly Non-Inst - contract employee	0	22	0	0	0	0	0.00%
2101 Non-Instructional Classified	63,439	63,151	68,424	65,127	71,588	3,164	4.62%
2102 Managers	12,223	12,192	10,793	9,317	9,414	-1,379	-12.78%
2103 Supervisors	2,233	2,158	2,336	1,722	1,858	-478	-20.46%
2104 Confidential	5,024	4,854	5,473	5,292	5,626	153	2.79%
2107 Classified Retro	86	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	378	420	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	79	97	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	191	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,709	1,964	2,124	1,735	1,787	-337	-15.87%
2303 Hourly Overtime	1,504	1,971	810	1,977	810	0	0.00%
2304 Hourly Professional Experts	249	269	170	252	295	125	73.53%
2306 Hourly Temporary	1,762	520	563	455	517	-46	-8.17%
2308 Substitutes for Classified	0	859	6	10	75	69	1150.00%
2310 Accrued Vacation payoff	375	0	0	0	0	0	0.00%
2312 Overtime	47	0	0	0	0	0	0.00%
2313 Unknown	39	248	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	249	0	249	0	0.00%
5209 Automobile Allowance	0	0	107	0	107	0	0.00%
<b>3340 Total &gt;</b>	<b>130,426</b>	<b>130,103</b>	<b>131,051</b>	<b>123,449</b>	<b>131,254</b>	<b>203</b>	<b>0.15%</b>

3400 Health and Welfare Benefits

FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.

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



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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
3416 Vision	39,105	38,864	31,692	32,370	34,472	2,780	8.77%
3417 Dental	344,302	341,345	356,118	365,817	343,052	-13,066	-3.67%
3418 Life Insurance	39,000	37,465	41,569	35,293	41,569	0	0.00%
3419 Long Term Disability Insurance	27,034	29,483	30,024	26,981	30,024	0	0.00%
3420 Life Insurance employee pymts	-1,910	-1,515	0	0	0	0	0.00%
3430 Non-Medical for Categoricals (Abatement)	0	0	-59,949	0	-61,160	-1,211	2.02%
<b>3400 Total &gt;</b>	<b>447,530</b>	<b>445,642</b>	<b>399,454</b>	<b>460,462</b>	<b>387,957</b>	<b>-11,497</b>	<b>-2.88%</b>

**3510 SUI Instructional**

1101 Teaching	20,959	49,400	97,798	95,056	68,591	-29,207	-29.86%
1301 Hourly Teaching - Fall/Spring	9,841	24,146	49,876	48,902	36,729	-13,147	-26.36%
1302 Hourly Teaching - Early Spring	382	786	2,127	1,272	1,445	-682	-32.06%
1303 Hourly Teaching - Summer	1,841	5,797	13,046	12,984	8,917	-4,129	-31.65%
1304 Hourly Teaching - Substitutes	172	406	921	102	629	-292	-31.70%
1305 Hourly Teaching - Retirees	0	84	467	0	228	-239	-51.18%
1306 Hourly Teaching - Professional Experts	0	102	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	0	2	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	76	185	451	0	308	-143	-31.71%
1326 Hrly Teaching - Flex Time	291	975	1,771	0	1,210	-561	-31.68%
1328 Grading Factor	330	781	2,038	1,440	1,392	-646	-31.70%
1335 Hrly Inst - contract employee	1,380	3,806	6,875	3,393	4,698	-2,177	-31.67%
1380 Unknown	31	0	0	0	0	0	0.00%
2201 Instructional Aid	2,037	4,884	11,507	10,137	7,967	-3,540	-30.76%
2203 Supervisor (Instructional)	207	496	1,109	1,088	857	-252	-22.73%
2211 Accrued Vac. Payoff (Instructional)	0	17	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	2	9	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	1,076	3,066	7,337	6,750	4,959	-2,378	-32.42%
2403 Professional Experts (Instructional)	497	1,196	987	1,276	1,063	76	7.70%
2404 Hourly Temporary	198	73	154	196	284	130	84.42%
2405 Summer	24	3	32	110	169	137	428.13%
2406 Early Spring	3	9	5	20	24	19	380.00%
2408 Substitute	0	124	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	9	5	0	0	0	0	0.00%
2411 Vacation Payoff	0	2	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	2	35	0	0	0	0	0.00%

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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
3950 Retirement Incentive	0	1,053	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	66	143	0	0	0	0	0.00%
5209 Automobile Allowance	23	54	0	0	0	0	0.00%
<i>3510 Total &gt;</i>	<b>39,446</b>	<b>97,636</b>	<b>196,502</b>	<b>182,726</b>	<b>139,471</b>	<b>-57,031</b>	<b>-29.02%</b>

**3520 SUI Non-Instructional**

1202 Non-Teaching - Executives	2,013	4,447	10,697	10,583	7,652	-3,045	-28.46%
1203 Non-Teaching - Deans	1,506	3,591	8,123	7,874	5,339	-2,784	-34.28%
1205 Non-Teaching - Executive Vacation Payoff	0	178	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	0	192	0	0	0	0	0.00%
1215 Counselors	2,032	4,767	8,578	7,548	4,787	-3,791	-44.19%
1220 Division/Department Chairs	1,068	2,972	6,956	6,685	4,623	-2,333	-33.54%
1225 Academic Senate Officers	122	312	769	575	477	-292	-37.96%
1230 CTA Reassigned Time	109	180	489	503	433	-56	-11.53%
1235 Reassigned Time	1,006	2,568	6,156	5,253	3,201	-2,955	-48.00%
1240 Librarians	944	2,042	4,622	4,447	2,807	-1,815	-39.26%
1275 Non-Teaching Stipend	0	23	0	0	71	71	0.00%
1401 Hourly Non-Teaching - Fall/Spring	326	793	1,097	2,148	3,507	2,410	219.69%
1402 Hourly Non-Teaching - Early Spring	38	1	29	59	64	35	120.69%
1403 Hourly Non-Teaching - Summer	126	243	69	159	127	58	84.06%
1406 Hourly Non-Teaching - Professional Expert	0	0	3	0	0	-3	-100.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	7	0	7	0	0.00%
1435 Hrly Non-Inst - contract employee	0	11	0	0	0	0	0.00%
2101 Non-Instructional Classified	13,128	31,358	75,974	72,320	54,308	-21,666	-28.52%
2102 Managers	2,529	6,058	11,984	10,354	7,141	-4,843	-40.41%
2103 Supervisors	462	1,072	2,594	1,923	1,409	-1,184	-45.66%
2104 Confidential	1,039	2,411	6,077	5,876	4,268	-1,809	-29.77%
2107 Classified Retro	17	0	0	0	0	0	0.00%
2110 Accrued Vacation Payoff	78	213	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	13	59	0	0	0	0	0.00%
2130 Class. Sal. Contingency	0	95	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	353	991	2,358	1,949	1,356	-1,003	-42.52%
2303 Hourly Overtime	310	1,009	235	2,388	478	243	103.40%
2304 Hourly Professional Experts	51	133	84	280	301	217	258.33%
2306 Hourly Temporary	362	285	281	497	262	-19	-6.76%

FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.

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

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2308 Substitutes for Classified	0	427	6	11	84	78	1300.00%
2310 Accrued Vacation payoff	78	0	0	0	0	0	0.00%
2312 Overtime	10	0	0	0	0	0	0.00%
2313 Unknown	7	127	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	138	0	180	42	30.43%
5209 Automobile Allowance	0	0	4	0	4	0	0.00%
<b>3520 Total &gt;</b>	<b>27,727</b>	<b>66,557</b>	<b>147,329</b>	<b>141,430</b>	<b>102,886</b>	<b>-44,443</b>	<b>-30.17%</b>
<b>3600 Worker's Compensation Insurance</b>							
3615 WC - NCCP (Contribution)	660,017	569,677	500,000	513,947	500,000	0	0.00%
3616 WC - NCCP (Abatement)	-839,946	-714,422	-500,000	-483,966	-500,000	0	0.00%
3618 Unknown	14,271	0	0	0	0	0	0.00%
<b>3600 Total &gt;</b>	<b>-165,657</b>	<b>-144,745</b>	<b>0</b>	<b>29,981</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>3610 WC Instructional</b>							
1101 Teaching	235,000	205,832	182,548	177,132	187,067	4,519	2.48%
1301 Hourly Teaching - Fall/Spring	106,475	100,469	92,941	91,122	100,155	7,214	7.76%
1302 Hourly Teaching - Early Spring	3,820	3,277	3,966	2,369	3,942	-24	-0.61%
1303 Hourly Teaching - Summer	34,119	14,410	24,307	24,194	24,308	1	0.00%
1304 Hourly Teaching - Substitutes	1,961	1,641	1,716	190	1,716	0	0.00%
1305 Hourly Teaching - Retirees	0	349	871	0	621	-250	-28.70%
1306 Hourly Teaching - Professional Experts	0	424	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	0	6	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	769	770	840	0	840	0	0.00%
1326 Hrly Teaching - Flex Time	3,110	4,004	3,300	0	3,300	0	0.00%
1328 Grading Factor	3,550	3,254	3,799	2,683	3,799	0	0.00%
1329 Grading Factor - Contract	0	3	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	14,814	15,860	12,811	6,336	12,811	0	0.00%
1380 Unknown	514	0	0	0	0	0	0.00%
2201 Instructional Aid	23,558	20,352	21,442	18,889	21,729	287	1.34%
2203 Supervisor (Instructional)	2,412	2,067	2,067	2,027	2,338	271	13.10%
2211 Accrued Vac. Payoff (Instructional)	0	70	0	0	0	0	0.00%
2214 Inst Classified - Educ Incentive	47	30	0	0	0	0	0.00%
2401 Student Help	2,126	1,689	1,912	1,518	1,986	74	3.87%
2402 Hourly, Part Time, Permanent	12,209	12,619	13,672	12,462	13,524	-148	-1.08%
2403 Professional Experts (Instructional)	5,859	4,969	2,411	2,378	2,501	90	3.73%

**FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.**

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

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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2404 Hourly Temporary	2,208	284	942	360	839	-103	-10.93%
2405 Summer	441	175	315	152	315	0	0.00%
2406 Early Spring	34	39	45	37	45	0	0.00%
2408 Substitute	0	515	0	0	0	0	0.00%
2410 Retro Pay (Instructional)	89	20	0	0	0	0	0.00%
2411 Vacation Payoff	0	8	0	0	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	50	129	0	0	0	0	0.00%
3950 Retirement Incentive	0	4,387	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	763	596	0	0	0	0	0.00%
5209 Automobile Allowance	263	225	0	0	0	0	0.00%
<b>3610 Total &gt;</b>	<b>454,188</b>	<b>398,474</b>	<b>369,905</b>	<b>341,850</b>	<b>381,836</b>	<b>11,931</b>	<b>3.23%</b>

**3620 WC Non-Instructional**

1202 Non-Teaching - Executives	23,462	18,528	19,932	19,720	20,870	938	4.70%
1203 Non-Teaching - Deans	17,576	14,961	15,136	14,698	14,560	-576	-3.80%
1205 Non-Teaching - Executive Vacation Payoff	0	743	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	491	800	0	0	0	0	0.00%
1215 Counselors	22,896	19,860	17,058	14,064	13,055	-4,003	-23.47%
1220 Division/Department Chairs	11,981	12,381	12,961	12,456	12,607	-354	-2.73%
1225 Academic Senate Officers	1,372	1,299	1,432	1,071	1,300	-132	-9.20%
1230 CTA Reassigned Time	1,225	750	912	937	1,180	269	29.49%
1235 Reassigned Time	11,336	10,701	11,471	9,788	8,730	-2,741	-23.89%
1240 Librarians	10,573	8,508	8,612	8,286	7,656	-956	-11.10%
1275 Non-Teaching Stipend	0	97	0	0	194	194	0.00%
1401 Hourly Non-Teaching - Fall/Spring	3,930	3,242	4,470	4,003	7,180	2,710	60.63%
1402 Hourly Non-Teaching - Early Spring	380	4	120	109	185	65	54.17%
1403 Hourly Non-Teaching - Summer	2,174	923	523	296	681	158	30.21%
1406 Hourly Non-Teaching - Professional Expert	0	0	180	0	0	-180	-100.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	69	0	69	0	0.00%
1435 Hrly Non-Inst - contract employee	0	45	0	0	0	0	0.00%
2101 Non-Instructional Classified	153,675	130,657	141,567	134,745	148,113	6,545	4.62%
2102 Managers	29,526	25,225	22,331	19,277	19,477	-2,854	-12.78%
2103 Supervisors	5,399	4,466	4,833	3,564	3,844	-989	-20.46%
2104 Confidential	12,278	10,044	11,324	10,949	11,640	316	2.79%
2107 Classified Retro	177	0	0	0	0	0	0.00%



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

Print Date: Friday, August 10, 2012  
 Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2110	1,222	869	0	0	0	0	0.00%
2114	273	206	0	0	0	0	0.00%
2130	0	395	0	0	0	0	0.00%
2301	3,981	4,064	4,395	3,589	3,697	-697	-15.87%
2302	16	4,307	4,035	28	4,155	120	2.97%
2303	3,434	4,079	1,718	4,156	1,718	0	0.00%
2304	718	556	354	522	612	258	72.88%
2306	4,260	1,075	1,165	879	1,070	-95	-8.15%
2308	0	1,778	12	20	156	144	1200.00%
2310	776	0	0	0	0	0	0.00%
2312	104	0	0	0	0	0	0.00%
2313	80	514	0	0	0	0	0.00%
2314	6	0	0	0	0	0	0.00%
5202	0	0	657	0	657	0	0.00%
5209	0	0	243	0	243	0	0.00%
<b>3620 Total &gt;</b>	<b>323,320</b>	<b>281,075</b>	<b>285,508</b>	<b>263,158</b>	<b>283,650</b>	<b>-1,859</b>	<b>-0.65%</b>
<b>3900 Other Benefits</b>							
1120	0	0	-18,940	0	-21,520	-2,580	13.62%
1260	0	0	-2,651	0	-4,059	-1,408	53.11%
2120	0	0	-6,895	0	-7,576	-681	9.88%
2130	0	0	-98,068	0	-35,811	62,257	-63.48%
3120	0	0	1,285	0	0	-1,285	-100.00%
3930	0	0	10,000	0	10,000	0	0.00%
3950	7,000	146,445	249,604	0	0	-249,604	-100.00%
<b>3900 Total &gt;</b>	<b>7,000</b>	<b>146,445</b>	<b>134,335</b>	<b>0</b>	<b>-58,966</b>	<b>-193,301</b>	<b>-143.89%</b>
<b>3xxx Total &gt;</b>	<b>4,192,594</b>	<b>4,416,755</b>	<b>4,706,505</b>	<b>4,296,654</b>	<b>4,511,147</b>	<b>-195,358</b>	<b>-4.15%</b>
<b>4300 Instructional Supplies</b>							
4302	7,225	1,573	962	0	962	0	0.00%
4304	9,495	9,453	8,079	8,041	8,079	0	0.00%
4306	15,288	15,306	12,000	14,420	12,000	0	0.00%
4312	214,337	238,203	209,617	177,635	210,248	631	0.30%
4331	758	864	793	297	400	-393	-49.56%
4350	86	130	245	0	245	0	0.00%

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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
4352 Film Supplies (Drama)	2,500	1,504	2,125	2,199	1,125	-1,000	-47.06%
<i>4300 Total &gt;</i>	249,689	267,033	233,821	202,592	233,059	-762	-0.33%
<b>4500 Non-Instructional Supplies</b>							
4501 Catalog Data Base	5,509	7,055	7,020	6,080	7,020	0	0.00%
4502 Reference Data Base	2,600	1,700	4,178	3,810	4,178	0	0.00%
4503 Subscription	42,532	44,156	37,557	22,695	37,732	175	0.47%
4507 Recruiting	15,523	23,293	30,347	27,104	29,197	-1,150	-3.79%
4508 Printing Abatement	-3,032	-4,235	0	-3,012	0	0	0.00%
4511 Printing (Non- Printshop)	60,608	48,539	30,297	26,425	29,372	-925	-3.05%
4514 Graduation Supplies	5,212	6,477	5,840	4,612	6,340	500	8.56%
4516 Warehouse Abatement (Warehouse Only)	-3,046	-1,867	-2,000	-1,822	0	2,000	-100.00%
4517 Warehouse Charges (Warehouse Only)	5,239	7,215	2,000	0	0	-2,000	-100.00%
4525 Office Supplies	101,219	92,791	100,095	63,599	100,558	463	0.46%
4528 Reference Material	3,750	3,420	3,500	3,420	3,500	0	0.00%
4529 Instructional Materials (abatement)	0	0	-165,471	0	-155,000	10,471	-6.33%
4536 Computer Network Related Supplies	14,191	8,724	10,000	7,448	10,000	0	0.00%
4537 Computer Software Non-Instructional	0	5,000	0	0	0	0	0.00%
4540 State/County Health Required Innoculations	1,019	0	500	0	2,000	1,500	300.00%
4550 Pool Chemicals	13,445	13,561	14,000	11,817	14,000	0	0.00%
4551 Minor Equipment/Property	12,853	14,615	15,864	15,489	15,864	0	0.00%
4553 Uniforms (Parking, Athletics)	17,628	19,806	11,262	13,956	23,262	12,000	106.55%
4556 Professional Reference Books	532	513	200	30	200	0	0.00%
4561 Maintenance Supplies	17,726	16,921	19,149	11,307	18,601	-548	-2.86%
4571 Equipment Repair Parts & Material	80,481	53,369	78,980	49,095	77,980	-1,000	-1.27%
4580 Safety Equipment	0	0	6,175	0	6,175	0	0.00%
4590 Custodial Consumable Supplies	125,387	132,076	140,000	135,238	140,000	0	0.00%
4591 Custodial Supplies (from Fac. Rental)	-450	-1,900	0	0	0	0	0.00%
<i>4500 Total &gt;</i>	518,927	491,230	349,493	397,291	370,979	21,486	6.15%
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	9,704	9,760	3,470	2,965	3,720	250	7.20%
<i>4700 Total &gt;</i>	9,704	9,760	3,470	2,965	3,720	250	7.20%
<i>4xxx Total &gt;</i>	778,320	768,023	586,784	602,847	607,758	20,974	3.57%

5100 Contracts

FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.

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

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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
5103 Drama Contracts	171,309	152,873	171,000	100,097	127,861	-43,139	-25.23%
5104 American Society of Composers/Broadcast Musi	4,696	4,517	5,036	3,827	5,036	0	0.00%
5105 Music	4,710	2,800	2,481	4,080	2,481	0	0.00%
5106 Hope Services LNSK410	9,486	10,065	11,000	11,356	12,000	1,000	9.09%
5107 CHOMP - Community Health	9,000	0	0	0	0	0	0.00%
5108 VEA Home Economics	0	100	300	50	200	-100	-33.33%
5114 Technical Assistance/Training	36,578	69,217	76,160	40,441	56,160	-20,000	26.26%
5120 Planning	0	0	1,000	0	1,000	0	0.00%
5121 Fire Academy-Guest Lecturer	29,780	29,903	25,466	24,488	25,466	0	0.00%
5122 CHOMP (Community Hospital Of Monterey Pe	41,425	490,130	457,255	0	505,189	47,934	10.48%
5123 MOBAC Library System	1,784	1,784	1,713	1,713	1,713	0	0.00%
5124 Program Consultant	461	2,128	19,700	176	9,700	-10,000	-50.76%
5126 South Bay Regional Pub. Safety	866,667	1,114,285	439,365	807,754	438,318	-1,047	-0.24%
5130 Occupational Education, Fire	47,260	48,822	82,850	44,387	67,300	-15,550	-18.77%
5131 Engineering & Design Services	0	2,346	2,000	23,557	2,000	0	0.00%
5134 Monterey Bay Aquarium	6,500	6,801	10,500	1,722	5,000	-5,500	-52.38%
5135 Park Ranger Academy	46,187	86,636	83,926	0	83,926	0	0.00%
5139 Specialists/Workshops	3,000	2,198	9,600	3,898	9,600	0	0.00%
5145 Temp. Contract Service	2,065	600	19,950	11,630	19,950	0	0.00%
5154 N/A	0	750	0	0	0	0	0.00%
5156 American Legion	14,982	0	0	0	0	0	0.00%
5157 Farmworkers Institute for Education	0	0	0	0	55,488	55,488	0.00%
5158 Santa Cruz Fire	0	0	0	0	236,250	236,250	0.00%
5159 Contingency for Instructional Contract	0	0	0	0	250,467	250,467	0.00%
5161 Occupational Education, Police	12,272	11,376	14,000	18,280	16,000	2,000	14.29%
5162 Occupational Education, Fitness	259,407	0	0	0	0	0	0.00%
5163 North Bay Industries	0	15,329	13,000	20,630	24,000	11,000	84.62%
5165 School of Nursing-Consultant	500	0	5,000	350	0	-5,000	-100.00%
5168 Central Coast Lighthouse Keepers	10,000	12,614	13,000	12,388	13,000	0	0.00%
5174 Temporary Service Agency	0	669	0	0	0	0	0.00%
5180 Contract Services	4,691	15,000	31,000	34,000	25,771	-5,229	-16.87%
5181 Unknown	16,230	5,309	0	0	0	0	0.00%
5194 Old Monterey Preservation Society	4,754	4,828	6,210	5,349	6,200	-10	-0.16%
5195 Mandated cost consulting	5,000	5,000	5,000	5,000	5,000	0	0.00%

**FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.**

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



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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
5198 Monterey Fire Department - NERT	21,000	25,715	55,000	25,902	40,000	-15,000	-27.27%
<i>5100 Total &gt;</i>	<b>1,629,742</b>	<b>2,121,792</b>	<b>1,561,512</b>	<b>1,201,072</b>	<b>2,045,076</b>	<b>483,564</b>	<b>30.97%</b>
<i>5200 Travel and Conference Expenses</i>							
5202 Executive Contract Payroll Expense	21,900	19,920	21,700	21,666	21,900	200	0.92%
5203 Field Trips	9,508	10,057	10,710	10,446	10,610	-100	-0.93%
5209 Automobile Allowance	7,500	7,500	7,500	7,500	7,500	0	0.00%
5220 Conference Attendance & Related Expenses	101,076	116,698	87,659	41,303	79,659	-8,000	-9.13%
5221 State Fire Training Course Fee	1,848	0	0	0	0	0	0.00%
5230 Mileage	1,876	3,476	13,422	1,262	13,522	100	0.75%
5235 Board Community Events Travel	0	0	1,500	663	1,500	0	0.00%
5245 Participant Support	1,308	12,707	0	0	0	0	0.00%
<i>5200 Total &gt;</i>	<b>145,017</b>	<b>170,358</b>	<b>142,491</b>	<b>82,840</b>	<b>134,691</b>	<b>-7,800</b>	<b>-5.47%</b>
<i>5300 Dues and Memberships</i>							
5306 Professional Organization/Service Club (Membe	131,564	136,938	119,044	112,948	166,676	47,632	40.01%
5325 Special Services	1,500	1,500	1,500	1,500	1,500	0	0.00%
5327 The Research & Planning Group	350	350	400	350	400	0	0.00%
<i>5300 Total &gt;</i>	<b>133,414</b>	<b>138,788</b>	<b>120,944</b>	<b>114,798</b>	<b>168,576</b>	<b>47,632</b>	<b>39.38%</b>
<i>5400 Insurance</i>							
5401 Insurance (Property,STAG,Children's Ctr)	20,386	271,015	322,095	356,731	337,886	15,791	4.90%
5405 Deductibles (Claims)	910	0	30,000	0	30,000	0	0.00%
5414 Property Insurance Abatement	-17,545	-17,545	-17,545	-17,545	-17,545	0	0.00%
5415 Fine Arts Insurance	850	758	750	758	758	8	1.07%
5416 Insurance- International	48,246	72,716	0	0	0	0	0.00%
<i>5400 Total &gt;</i>	<b>52,847</b>	<b>326,944</b>	<b>335,300</b>	<b>339,944</b>	<b>351,099</b>	<b>15,799</b>	<b>4.71%</b>
<i>5500 Utilities and Housekeeping Services</i>							
5501 Electricity	561,398	525,220	586,237	525,712	591,000	4,763	0.81%
5502 Natural Gas	77,020	155,886	171,448	133,832	173,105	1,657	0.97%
5503 Water	146,647	207,697	292,189	182,966	319,615	27,426	9.39%
5504 Telephone	47,781	44,298	80,876	74,818	91,500	10,624	13.14%
5505 Gasoline & Oil	30,688	38,066	28,880	40,805	31,332	2,452	8.49%
5506 Waste Disposal	33,940	34,082	39,648	33,298	43,200	3,552	8.96%
5507 Sewage	36,745	35,423	41,500	38,102	42,000	500	1.20%
5508 Electricity (Abatement)	-5,151	-741	0	0	0	0	0.00%
5510 Utilities Abatement	0	0	-84,658	0	-86,940	-2,282	2.70%

**FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.**

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

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

Print Date: Friday, August 10, 2012

Print Time: 4:36 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
5511 Custodial Services (in-house)	1,992	0	0	0	0	0	0.00%
5512 Unspecified	-45,000	-41,250	-45,000	-45,000	-45,000	0	0.00%
5513 Contract Services	48,008	44,975	44,690	46,300	45,090	400	0.90%
5514 General Maintenance	37,199	25,813	31,455	45,178	30,945	-510	-1.62%
5516 Parking Utilities Abatement	0	0	-14,700	0	-14,700	0	0.00%
5517 N/A	0	2,122	0	0	0	0	0.00%
5521 Telephone (Long Distance)	3,532	3,921	120	0	0	-120	-100.00%
5528 Mobil Phone	17,522	15,439	12,900	15,008	17,500	4,600	35.66%
<b>5500 Total &gt;</b>	<b>992,321</b>	<b>1,090,953</b>	<b>1,185,585</b>	<b>1,091,018</b>	<b>1,238,647</b>	<b>53,062</b>	<b>4.48%</b>

**5600 Rents, Leases and Repairs**

5601 Minor Capital Improvement/Renewal	296,913	120,804	82,000	36,569	72,000	-10,000	-12.20%
5602 Rental/Renewal	6,725	8,854	3,025	3,650	4,025	1,000	33.06%
5604 Vehicle Repair/Maintenance	19,558	10,279	21,915	15,746	13,915	-8,000	-36.50%
5605 Vehicle Rental	9,104	8,246	9,368	9,808	10,368	1,000	10.67%
5616 Facility Rental/Lease	6,447	7,996	10,030	2,362	6,030	-4,000	-39.88%
5620 Maintenance Agreement	98,298	110,592	98,436	84,473	100,086	1,650	1.68%
5621 Computer Hardware Maintenance	73,264	54,198	78,280	62,092	78,280	0	0.00%
5622 Computer Software Maintenance	101,215	70,210	75,326	60,845	80,326	5,000	6.64%
5626 Alarm Maint., Fire & Burglar	0	0	20,921	16,331	20,921	0	0.00%
5630 Equipment Repair	47,507	38,620	44,995	31,684	47,644	2,649	5.89%
5631 Equipment Rental	2,386	0	0	0	0	0	0.00%
5635 Postage Meter Lease/Maintenance Agreement	3,861	4,703	4,438	4,048	4,438	0	0.00%
5637 Copier Equipment Lease	155,205	182,619	150,900	164,522	152,400	1,500	0.99%
5643 Computer Software License	10,691	12,359	13,500	5,594	13,500	0	0.00%
5645 License Fee, Permit, and Certification	3,403	2,413	3,179	5,507	3,029	-150	-4.72%
5660 Sign Maintenance/Repair	2,616	1,279	2,000	692	2,000	0	0.00%
5672 Electrical Maintenance/Repair	1,501	0	0	0	0	0	0.00%
5678 Burglar Alarm system	4,597	6,048	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>843,292</b>	<b>639,219</b>	<b>618,313</b>	<b>503,922</b>	<b>608,962</b>	<b>-9,351</b>	<b>-1.51%</b>

**5700 Legal, Election and Audit Expenses**

5701 Audit	95,224	56,375	60,750	30,400	63,500	2,750	4.53%
5702 Audit Abatement	0	0	-1,100	0	-1,100	0	0.00%
5710 Legal (Advertising & Fees)	46,309	46,549	45,000	42,666	55,000	10,000	22.22%
5751 Election	39,525	0	198,805	42,643	0	-198,805	-100.00%

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

Print Date: Friday, August 10, 2012

Print Time: 4:37 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>5700 Total &gt;</b>	<b>181,059</b>	<b>102,924</b>	<b>303,455</b>	<b>115,709</b>	<b>117,400</b>	<b>-186,055</b>	<b>-61.31%</b>
<b>5800 Other Services &amp; Expense</b>							
0000 Reserve for Contingencies	72	306	0	0	0	0	0.00%
5802 Advertising	105,285	112,587	132,060	107,156	131,752	-308	-0.23%
5803 Athletics - Entry Fee	5,020	10,723	6,056	3,850	6,056	0	0.00%
5804 Miscellaneous Expense	1,773	621	0	0	0	0	0.00%
5805 Postage/Bulk Mailing	88,942	68,146	85,365	69,200	85,365	0	0.00%
5806 Payroll correction	1,085	919	0	0	0	0	0.00%
5810 Loomis	11,101	11,746	11,000	12,778	11,000	0	0.00%
5811 Finger Prints	224	-194	210	593	210	0	0.00%
5816 Special Events	172	0	1,000	52	1,000	0	0.00%
5819 Peninsula Messenger Svc	3,866	3,511	5,310	4,288	5,310	0	0.00%
5821 Accreditation Fee	15,404	0	7,700	7,673	0	-7,700	-100.00%
5825 Athletics - Physical Exams	3,240	2,340	2,868	3,040	2,868	0	0.00%
5827 Foundation Services	100,000	100,000	100,000	100,000	100,000	0	0.00%
5830 County Support Services	0	0	53,010	0	53,010	0	0.00%
5834 Indirect Cost	-140,601	-93,143	-110,000	-142,298	-110,000	0	0.00%
5836 Athletics - Officials & Scorekeepers	32,478	28,119	30,340	37,216	35,850	5,510	18.16%
5838 Use Tax	6,012	5,382	10,000	12,897	10,000	0	0.00%
5839 Other Services	0	365	0	0	0	0	0.00%
5840 General Institutional Contingency	1,435	1,226	92,080	1,119	77,080	-15,000	-16.29%
5842 Registration/Renewal (Vehical & Dental)	0	205	294	120	1,095	801	272.45%
5845 EDD Quarterly Taxes	33,719	25,440	20,000	17,002	20,000	0	0.00%
5890 Return to Title IV Funding	30,480	16,771	0	0	0	0	0.00%
5897 1098s, for Hope Scholarship	10,503	9,985	10,000	6,289	10,000	0	0.00%
<b>5800 Total &gt;</b>	<b>310,210</b>	<b>305,054</b>	<b>457,293</b>	<b>240,975</b>	<b>440,596</b>	<b>-16,697</b>	<b>-3.65%</b>
<b>5xxx Total &gt;</b>	<b>4,287,901</b>	<b>4,896,031</b>	<b>4,724,893</b>	<b>3,690,278</b>	<b>5,105,047</b>	<b>380,154</b>	<b>8.05%</b>
<b>6200 Building Improvements</b>							
6201 Hazardous Material / Abatement	18,836	31,899	27,301	22,596	27,301	0	0.00%
<b>6200 Total &gt;</b>	<b>18,836</b>	<b>31,899</b>	<b>27,301</b>	<b>22,596</b>	<b>27,301</b>	<b>0</b>	<b>0.00%</b>
<b>6300 Library Books</b>							
6301 Library Materials	97	-943	70,000	70,000	70,000	0	0.00%
6310 PC Software	46,456	46,456	59,500	67,530	59,500	0	0.00%

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

Print Date: Friday, August 10, 2012

Print Time: 4:37 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>6300 Total &gt;</b>	<b>46,553</b>	<b>45,513</b>	<b>129,500</b>	<b>137,530</b>	<b>129,500</b>	<b>0</b>	<b>0.00%</b>
<i>6400 Capital Equipment - New</i>							
6403 Equipment Replacement	2,868	0	0	0	0	0	0.00%
6404 Equipment Purchase - New	12,903	24,577	2,000	24,245	2,000	0	0.00%
6405 Instructional Equipment - New	2,007	26,441	1,000	0	1,000	0	0.00%
6425 Non-Instructional Equipment - Replacement	22,314	23,534	4,500	48,458	4,500	0	0.00%
6440 PC Hardware - Non-Instructional - New	52,261	0	0	0	0	0	0.00%
6441 PC Hardware - Non-Instructional - Replacement	14,272	12,283	19,755	5,153	19,755	0	0.00%
<b>6400 Total &gt;</b>	<b>106,625</b>	<b>86,835</b>	<b>27,255</b>	<b>77,856</b>	<b>27,255</b>	<b>0</b>	<b>0.00%</b>
<b>6xxx Total &gt;</b>	<b>172,014</b>	<b>164,247</b>	<b>184,056</b>	<b>237,982</b>	<b>184,056</b>	<b>0</b>	<b>0.00%</b>
<i>7300 Interfund Transfers - Out</i>							
7308 Capital Projects Interfund Transfer Out	0	51,205	51,205	51,205	0	-51,205	-100.00%
7309 Health & Welfare Interfund Transfer Out	5,484,180	5,616,476	5,484,524	5,484,524	5,363,807	-120,717	-2.20%
7310 Debt Service Fund Transfer-Out	68,831	239,783	275,324	275,324	275,324	0	0.00%
7313 Transfer Out to Self Ins for Furlough	0	215,325	0	0	0	0	0.00%
7314 Child Development Interfund Transfer-Out	441,437	466,158	280,978	450,978	336,122	55,144	19.63%
7316 Restricted Interfund Transfer-Out	0	67,384	67,121	0	66,676	-445	-0.66%
<b>7300 Total &gt;</b>	<b>5,994,448</b>	<b>6,656,331</b>	<b>6,159,152</b>	<b>6,262,031</b>	<b>6,041,929</b>	<b>-117,223</b>	<b>-1.90%</b>
<b>7xxx Total &gt;</b>	<b>5,994,448</b>	<b>6,656,331</b>	<b>6,159,152</b>	<b>6,262,031</b>	<b>6,041,929</b>	<b>-117,223</b>	<b>-1.90%</b>
<b>General Fund (Fund 01)-Unrestricted</b>	<b>37,952,069</b>	<b>39,384,759</b>	<b>37,530,148</b>	<b>35,339,222</b>	<b>38,143,002</b>	<b>612,854</b>	<b>1.63%</b>



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

Print Date: Friday, August 10, 2012

Print Time: 4:37 PM

**Grand Totals**

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	37,952,069	39,384,759	37,530,148	35,339,222	38,143,002	612,854	1.63%

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

*Exhibit B*

*Restricted General Fund*

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

Print Date: Friday, August 10, 2012

Print Time: 4:30 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>8100 Federal Revenues</b>							
8110 VATEA - Title II C	50,687	86,457	142,130	0	146,249	4,119	2.90%
8112 Workability	74,635	61,455	111,828	74,320	111,828	0	0.00%
8113 New Scholars	271,320	210,822	304,351	261,827	294,916	-9,435	-3.10%
8115 Work Study	94,097	107,675	136,838	84,041	136,838	0	0.00%
8116 Upward Bound	311,202	221,055	369,995	341,896	358,486	-11,509	-3.11%
8118 Child Development/Training	8,174	9,541	10,000	1,108	10,000	0	0.00%
8122 Math / Science	307,397	150,795	358,042	316,973	347,067	-10,975	-3.07%
8126 Federal Grants	508,201	602,982	953,597	664,161	618,476	-335,121	-35.14%
8132 Unknown	220,943	25,086	0	0	0	0	0.00%
8152 Tech Prep	0	56,800	0	0	49,389	49,389	0.00%
8153 TANF	26,510	32,430	32,430	28,673	32,430	0	0.00%
<b>8100 Total &gt;</b>	<b>1,873,165</b>	<b>1,565,098</b>	<b>2,419,211</b>	<b>1,772,998</b>	<b>2,105,679</b>	<b>-313,532</b>	<b>-12.96%</b>
<b>8600 State Revenues</b>							
8604 State Funded Project	0	0	104,086	35,145	102,253	-1,833	-1.76%
8610 Matriculation	436,297	381,259	346,346	290,800	346,190	-156	-0.05%
8611 Faculty & Staff Development	953	319	0	319	0	0	0.00%
8612 California Articulation Number System	2,738	142	0	0	0	0	0.00%
8618 Instructional Equipment & Library Material	98,212	30,140	0	30,140	30,140	30,140	0.00%
8620 Apprenticeship Allowance	50,857	68,638	68,638	57,656	68,638	0	0.00%
8621 Student Financial Aid Admin (BFAP)	188,469	220,978	211,620	181,390	215,941	4,321	2.04%
8622 Basic Skills Funding	340,150	327,839	272,784	258,384	180,000	-92,784	-34.01%
8626 Assoc. Degree Nursing- RN Program	126,822	110,171	131,156	99,679	140,987	9,831	7.50%
8628 UC Santa Cruz - ACCESS Program	3,599	4,250	16,000	4,093	16,000	0	0.00%
8650 Men in Nursing	0	4,413	0	0	0	0	0.00%
8651 Bay Area Reg Tech Prep Collab Grant	9,912	9,236	0	8,052	0	0	0.00%
8657 Career Tech - Trailer Bill (One Time)	285	57	0	0	0	0	0.00%
8659 Instructional Material - Trailer Bill (One Time)	180,721	45,111	0	11,611	11,610	11,610	0.00%
8661 New Monterey Police Academy	571,578	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>2,010,595</b>	<b>1,202,553</b>	<b>1,150,630</b>	<b>977,268</b>	<b>1,111,759</b>	<b>-38,871</b>	<b>-3.38%</b>
<b>8610 State Apportionment</b>							
<b>8620 Categorical Apportionments</b>							
8606 Apprenticeship	20,394	20,394	0	0	0	0	0.00%
8608 Supportive Services (DSP&S)	450,741	557,310	524,005	434,662	517,455	-6,550	-1.25%

FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.

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

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

Print Date: Friday, August 10, 2012

Print Time: 4:30 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
8609	EOPS	535,804	573,583	537,106	451,169	537,106	0	0.00%
8635	Instructional Equipment Block Grant	26,839	15,453	0	11,875	0	0	0.00%
8642	CAL WORKS	97,144	125,833	125,832	109,783	130,647	4,815	3.83%
8692	Cooperative Agencies Resources Education	70,031	94,589	89,761	76,787	91,413	1,652	1.84%
8695	State - TTIP Grant	6,470	0	0	0	0	0	0.00%
<b>8620 Total &gt;</b>		<b>1,207,423</b>	<b>1,387,162</b>	<b>1,276,704</b>	<b>1,084,276</b>	<b>1,276,621</b>	<b>-83</b>	<b>-0.01%</b>
<b>8690 State Revenue</b>								
8616	Staff Diversity	4,154	9,533	5,597	7,224	10,096	4,499	80.38%
<b>8690 Total &gt;</b>		<b>4,154</b>	<b>9,533</b>	<b>5,597</b>	<b>7,224</b>	<b>10,096</b>	<b>4,499</b>	<b>80.38%</b>
<b>8800 Local Revenues</b>								
8809	Lottery	0	0	165,462	0	155,000	-10,462	-6.32%
8828	Health Fees	359,784	374,702	363,300	327,391	349,500	-13,800	-3.80%
8880	Fire Training (Local Revenue)	76,868	86,527	81,897	15,556	81,897	0	0.00%
8895	Act Against Violence	2,092	2,092	0	0	0	0	0.00%
8898	Local Grants	96,826	125,570	46,454	58,877	67,117	20,663	44.48%
<b>8800 Total &gt;</b>		<b>535,570</b>	<b>588,891</b>	<b>657,113</b>	<b>401,824</b>	<b>653,514</b>	<b>-3,599</b>	<b>-0.55%</b>
<b>8870 Local Revenue</b>								
8827	Testing Fees	403	1,208	0	0	500	500	0.00%
<b>8870 Total &gt;</b>		<b>403</b>	<b>1,208</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>8900 Other</b>								
8984	Interfund Transfer - In Restricted Funds	0	67,384	67,121	0	66,676	-445	-0.66%
<b>8900 Total &gt;</b>		<b>0</b>	<b>67,384</b>	<b>67,121</b>	<b>0</b>	<b>66,676</b>	<b>-445</b>	<b>0.66%</b>
<b>8xxx Total &gt;</b>		<b>5,631,310</b>	<b>4,821,830</b>	<b>5,576,376</b>	<b>4,243,590</b>	<b>5,224,845</b>	<b>-351,531</b>	<b>-6.30%</b>
<b>General Fund (Fund 01)-Restricted</b>		<b>5,631,310</b>	<b>4,821,830</b>	<b>5,576,376</b>	<b>4,243,590</b>	<b>5,224,845</b>	<b>-351,531</b>	<b>-6.30%</b>

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

Print Date: Friday, August 10, 2012

Print Time: 4:30 PM

**Grand Totals**

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	5,631,310	4,821,830	5,576,376	4,243,590	5,224,845	-351,531	-6.30%

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

Print Date: Friday, August 10, 2012

Print Time: 4:32 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>1100 Instructional Salaries, Regular Salary</b>							
1101 Teaching	115,715	112,083	51,274	51,219	8,558	-42,716	-83.31%
1120 Faculty Salary Contingency	0	0	-14,708	0	-17,636	-2,928	19.91%
<b>1100 Total &gt;</b>	<b>115,715</b>	<b>112,083</b>	<b>36,566</b>	<b>51,219</b>	<b>-9,078</b>	<b>-45,644</b>	<b>-124.83%</b>
<b>1200 Non-Instructional Salaries, Regular Salary</b>							
1203 Non-Teaching - Deans	133,278	141,042	141,042	139,029	142,336	1,294	0.92%
1206 Associate Dean	9,943	0	0	0	0	0	0.00%
1215 Counselors	666,406	694,202	774,087	754,319	799,919	25,831	3.34%
1235 Reassigned Time	16,171	35,577	63,392	64,492	68,596	5,204	8.21%
1260 Administrative Salary Contingency	0	0	-2,700	0	-2,744	-44	1.63%
<b>1200 Total &gt;</b>	<b>825,798</b>	<b>870,821</b>	<b>975,821</b>	<b>957,840</b>	<b>1,008,106</b>	<b>32,285</b>	<b>3.31%</b>
<b>1300 Instructional Salaries, Other Nonregular</b>							
1301 Hourly Teaching - Fall/Spring	50,291	69,605	45,642	43,111	69,976	24,334	53.31%
1303 Hourly Teaching - Summer	23,881	3,189	11,341	12,328	11,341	0	0.00%
1304 Hourly Teaching - Substitutes	0	1,194	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	482	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	5,916	0	0	0	0	0	0.00%
<b>1300 Total &gt;</b>	<b>80,570</b>	<b>73,988</b>	<b>56,983</b>	<b>55,439</b>	<b>81,317</b>	<b>24,334</b>	<b>42.70%</b>
<b>1400 Non-Instructional Salaries, Other Nonregular</b>							
1401 Hourly Non-Teaching - Fall/Spring	173,188	149,710	152,300	132,413	122,574	-29,726	-19.52%
1402 Hourly Non-Teaching - Early Spring	5,789	5,767	3,000	0	0	-3,000	-100.00%
1403 Hourly Non-Teaching - Summer	27,647	30,808	5,263	9,590	9,192	3,929	74.65%
1405 Hourly Non-Teaching - Retirees	0	0	48,000	20,019	40,000	-8,000	-16.67%
1406 Hourly Non-Teaching - Professional Expert	2,179	2,225	0	0	26,310	26,310	0.00%
<b>1400 Total &gt;</b>	<b>208,802</b>	<b>188,510</b>	<b>208,563</b>	<b>162,022</b>	<b>198,076</b>	<b>-10,487</b>	<b>-5.03%</b>
<b>1xxx Total &gt;</b>	<b>1,230,885</b>	<b>1,245,402</b>	<b>1,277,933</b>	<b>1,226,520</b>	<b>1,278,421</b>	<b>488</b>	<b>0.04%</b>
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	588,329	549,920	597,537	569,257	600,379	2,843	0.48%
2114 NI Classified-Educ Incentive	1,771	2,511	885	223	1,265	380	42.94%
2130 Class. Sal. Contingency	0	0	-41,278	0	-14,593	26,685	-64.65%
<b>2100 Total &gt;</b>	<b>590,100</b>	<b>552,431</b>	<b>557,144</b>	<b>569,480</b>	<b>587,051</b>	<b>29,908</b>	<b>5.37%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:32 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2301 Hourly Part Time, Permanent	5,294	13,807	17,199	16,103	18,139	940	5.46%
2302 Hourly Student Help	116,367	143,646	131,838	106,176	131,838	0	0.00%
2303 Hourly Overtime	4,762	2,097	0	0	0	0	0.00%
2304 Hourly Professional Experts	201,693	208,656	198,559	214,920	161,388	-37,171	-18.72%
2306 Hourly Temporary	35,646	4,416	0	6,810	0	0	0.00%
2308 Substitutes for Classified	0	13,573	0	0	0	0	0.00%
2310 Accrued Vacation payoff	521	0	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>364,283</b>	<b>386,196</b>	<b>347,596</b>	<b>344,009</b>	<b>311,365</b>	<b>-36,231</b>	<b>-10.42%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	5,031	8,276	18,579	6,872	15,412	-3,167	-17.05%
2402 Hourly, Part Time, Permanent	18,962	67,397	86,672	59,061	103,820	17,148	19.78%
2403 Professional Experts (Instructional)	63,216	47,026	49,937	38,120	53,000	3,063	6.13%
2404 Hourly Temporary	64,898	31,722	26,354	14,586	1,104	-25,250	-95.81%
2408 Substitute	0	3,879	2,500	13,558	2,500	0	0.00%
2411 Vacation Payoff	0	273	0	0	0	0	0.00%
<b>2400 Total &gt;</b>	<b>152,108</b>	<b>158,574</b>	<b>184,042</b>	<b>132,196</b>	<b>175,836</b>	<b>-8,206</b>	<b>-4.46%</b>
<b>2xxx Total &gt;</b>	<b>1,106,491</b>	<b>1,097,201</b>	<b>1,088,782</b>	<b>1,045,684</b>	<b>1,074,252</b>	<b>-14,530</b>	<b>-1.33%</b>
<b>3110 STRS Instructional</b>							
1101 Teaching	9,546	9,247	4,230	4,226	706	-3,524	-83.31%
1301 Hourly Teaching - Fall/Spring	2,255	2,439	3,765	2,313	5,773	2,008	53.33%
1303 Hourly Teaching - Summer	1,970	263	936	1,017	936	0	0.00%
1304 Hourly Teaching - Substitutes	0	99	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	40	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	488	0	0	0	0	0	0.00%
<b>3110 Total &gt;</b>	<b>14,299</b>	<b>12,047</b>	<b>8,931</b>	<b>7,556</b>	<b>7,415</b>	<b>-1,516</b>	<b>-16.98%</b>
<b>3120 STRS Non-Instructional</b>							
1203 Non-Teaching - Deans	10,996	11,636	11,636	11,470	11,743	107	0.92%
1215 Counselors	52,349	54,596	61,194	59,606	62,558	1,363	2.23%
1235 Reassigned Time	1,334	2,935	5,230	5,321	5,659	430	8.21%
1401 Hourly Non-Teaching - Fall/Spring	13,011	10,783	13,417	10,206	10,114	-3,303	-24.62%
1402 Hourly Non-Teaching - Early Spring	394	476	250	0	0	-250	-100.00%
1403 Hourly Non-Teaching - Summer	2,212	2,042	433	631	760	327	75.52%
1406 Hourly Non-Teaching - Professional Expert	155	184	0	0	2,171	2,171	0.00%



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

Print Date: Friday, August 10, 2012

Print Time: 4:32 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2306 Hourly Temporary	270	0	0	0	0	0	0.00%
<i>3120 Total &gt;</i>	<b>80,720</b>	<b>82,651</b>	<b>92,160</b>	<b>87,233</b>	<b>93,005</b>	<b>844</b>	<b>0.92%</b>
<i>3210 PERS Instructional</i>							
2402 Hourly, Part Time, Permanent	581	1,879	1,999	1,967	2,157	158	7.93%
2404 Hourly Temporary	378	20	0	26	0	0	0.00%
2408 Substitute	0	117	0	0	0	0	0.00%
<i>3210 Total &gt;</i>	<b>959</b>	<b>2,015</b>	<b>1,999</b>	<b>1,993</b>	<b>2,157</b>	<b>158</b>	<b>7.93%</b>
<i>3220 PERS Non-Instructional</i>							
1215 Counselors	2,976	2,833	3,532	3,450	4,755	1,222	34.61%
1401 Hourly Non-Teaching - Fall/Spring	726	1,992	0	0	0	0	0.00%
2101 Non-Instructional Classified	100,136	98,934	107,096	102,194	110,572	3,475	3.25%
2304 Hourly Professional Experts	19,582	22,341	21,688	23,476	18,425	-3,263	-15.05%
2306 Hourly Temporary	23	0	0	0	0	0	0.00%
<i>3220 Total &gt;</i>	<b>123,444</b>	<b>126,100</b>	<b>132,317</b>	<b>129,120</b>	<b>133,752</b>	<b>1,435</b>	<b>1.08%</b>
<i>3310 OASDI (FICA) Instructional</i>							
1301 Hourly Teaching - Fall/Spring	0	117	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	187	658	691	680	726	35	5.03%
2404 Hourly Temporary	240	12	0	9	0	0	0.00%
2408 Substitute	0	68	0	0	0	0	0.00%
<i>3310 Total &gt;</i>	<b>427</b>	<b>854</b>	<b>691</b>	<b>689</b>	<b>726</b>	<b>35</b>	<b>5.03%</b>
<i>3320 OASDI (FICA) Non-Instructional</i>							
1215 Counselors	2,158	1,640	2,005	1,958	2,582	577	28.78%
1401 Hourly Non-Teaching - Fall/Spring	1,237	1,178	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	178	521	0	0	0	0	0.00%
2101 Non-Instructional Classified	36,738	33,667	37,047	34,828	37,224	176	0.48%
2114 NI Classified-Educ Incentive	108	153	55	14	79	24	43.64%
2303 Hourly Overtime	293	129	0	0	0	0	0.00%
2304 Hourly Professional Experts	12,505	12,937	12,310	13,183	10,006	-2,304	-18.72%
2306 Hourly Temporary	31	0	0	0	0	0	0.00%
<i>3320 Total &gt;</i>	<b>53,248</b>	<b>50,226</b>	<b>51,417</b>	<b>49,984</b>	<b>49,891</b>	<b>-1,527</b>	<b>-2.97%</b>
<i>3330 Medicare Instructional</i>							
1101 Teaching	415	312	743	339	0	-743	-100.00%
1301 Hourly Teaching - Fall/Spring	729	1,009	662	625	1,015	353	53.32%
1302 Hourly Teaching - Early Spring	0	0	0	20	0	0	0.00%

**FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.**

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

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:32 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
1303 Hourly Teaching - Summer	346	46	164	178	164	0	0.00%
1304 Hourly Teaching - Substitutes	0	17	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	7	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	86	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	275	977	1,257	856	1,505	249	19.78%
2403 Professional Experts (Instructional)	917	682	724	553	770	46	6.35%
2404 Hourly Temporary	941	460	382	202	16	-366	-95.81%
2408 Substitute	0	56	36	197	36	0	0.00%
2411 Vacation Payoff	0	4	0	0	0	0	0.00%
<b>3330 Total &gt;</b>	<b>3,716</b>	<b>3,564</b>	<b>3,968</b>	<b>2,970</b>	<b>3,506</b>	<b>-462</b>	<b>-11.64%</b>

**3340 Medicare Non-Instructional**

1203 Non-Teaching - Deans	1,933	2,045	2,045	2,016	2,064	19	0.92%
1206 Associate Dean	144	0	0	0	0	0	0.00%
1215 Counselors	9,533	9,753	11,095	10,655	11,599	503	4.54%
1235 Reassigned Time	231	509	919	0	29	-890	-96.85%
1401 Hourly Non-Teaching - Fall/Spring	2,511	2,169	2,209	1,882	1,778	-431	-19.51%
1402 Hourly Non-Teaching - Early Spring	84	84	44	0	0	-44	-100.00%
1403 Hourly Non-Teaching - Summer	6	403	77	153	134	57	74.03%
1405 Hourly Non-Teaching - Retirees	0	0	696	290	580	-116	-16.67%
1406 Hourly Non-Teaching - Professional Expert	27	32	0	0	381	381	0.00%
2101 Non-Instructional Classified	8,456	7,874	8,664	8,145	8,706	41	0.48%
2114 NI Classified-Educ Incentive	25	36	13	3	19	6	46.15%
2301 Hourly Part Time, Permanent	77	200	249	234	263	14	5.46%
2303 Hourly Overtime	69	30	0	0	0	0	0.00%
2304 Hourly Professional Experts	2,925	3,025	2,880	3,116	2,340	-540	-18.75%
2306 Hourly Temporary	509	64	0	114	0	0	0.00%
2308 Substitutes for Classified	0	197	0	0	0	0	0.00%
2310 Accrued Vacation payoff	8	0	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>26,537</b>	<b>26,421</b>	<b>28,892</b>	<b>26,609</b>	<b>27,892</b>	<b>-1,000</b>	<b>-3.46%</b>

**3400 Health and Welfare Benefits**

**3410 H & W Instructional**

**3510 SUI Instructional**

1101 Teaching	318	781	826	804	94	-731	-88.60%
1301 Hourly Teaching - Fall/Spring	151	507	735	694	770	35	4.76%

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

Print Date: Friday, August 10, 2012

Print Time: 4:32 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
1302 Hourly Teaching - Early Spring	0	0	0	22	0	0	0.00%
1303 Hourly Teaching - Summer	72	29	183	198	166	-17	-9.29%
1304 Hourly Teaching - Substitutes	0	9	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	1	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	18	0	0	0	0	0	0.00%
2402 Hourly, Part Time, Permanent	57	485	1,395	958	1,142	-253	-18.16%
2403 Professional Experts (Instructional)	190	341	763	614	854	91	11.93%
2404 Hourly Temporary	157	228	264	224	18	-246	-93.18%
2408 Substitute	0	28	40	218	27	-13	-32.50%
2411 Vacation Payoff	0	2	0	0	0	0	0.00%
<b>3510 Total &gt;</b>	<b>964</b>	<b>2,410</b>	<b>4,206</b>	<b>3,733</b>	<b>3,071</b>	<b>-1,135</b>	<b>-26.98%</b>

**3520 SUI Non-Instructional**

1203 Non-Teaching - Deans	400	1,015	2,271	2,238	1,566	-705	-31.05%
1206 Associate Dean	30	0	0	0	0	0	0.00%
1215 Counselors	1,972	4,843	12,463	11,830	8,799	-3,664	-29.40%
1235 Reassigned Time	48	253	1,021	997	754	-266	-26.10%
1401 Hourly Non-Teaching - Fall/Spring	510	1,091	2,275	2,090	1,773	-502	-22.07%
1402 Hourly Non-Teaching - Early Spring	17	42	22	0	0	-22	-100.00%
1403 Hourly Non-Teaching - Summer	83	277	84	154	146	62	73.81%
1405 Hourly Non-Teaching - Retirees	0	0	773	322	644	-129	-16.69%
1406 Hourly Non-Teaching - Professional Expert	6	16	0	0	289	289	0.00%
2101 Non-Instructional Classified	1,751	3,912	9,620	9,045	6,604	-3,016	-31.35%
2114 NI Classified-Educ Incentive	5	25	14	9	13	-1	-7.14%
2301 Hourly Part Time, Permanent	16	99	277	265	200	-77	-27.94%
2303 Hourly Overtime	14	16	0	0	0	0	0.00%
2304 Hourly Professional Experts	605	1,502	3,196	3,460	1,837	-1,359	-42.52%
2306 Hourly Temporary	105	37	0	127	0	0	0.00%
2308 Substitutes for Classified	0	98	0	0	0	0	0.00%
2310 Accrued Vacation payoff	2	0	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>5,563</b>	<b>13,227</b>	<b>32,015</b>	<b>30,539</b>	<b>22,625</b>	<b>-9,391</b>	<b>-29.33%</b>

**3610 WC Instructional**

1101 Teaching	3,376	3,253	1,538	1,498	257	-1,281	-83.31%
1301 Hourly Teaching - Fall/Spring	1,509	2,088	1,369	1,293	2,099	730	53.32%
1303 Hourly Teaching - Summer	913	96	340	369	340	0	0.00%

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:32 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
1304 Hourly Teaching - Substitutes	0	36	0	0	0	0	0.00%
1326 Hrly Teaching - Flex Time	14	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	177	0	0	0	0	0	0.00%
2401 Student Help	151	248	557	206	462	-95	-17.06%
2402 Hourly, Part Time, Permanent	569	2,022	2,600	1,772	3,115	514	19.78%
2403 Professional Experts (Instructional)	1,896	1,411	1,498	1,144	1,590	92	6.14%
2404 Hourly Temporary	1,981	952	790	418	32	-758	-95.95%
2408 Substitute	0	116	75	407	75	0	0.00%
2411 Vacation Payoff	0	8	0	0	0	0	0.00%
<b>3610 Total &gt;</b>	<b>10,587</b>	<b>10,230</b>	<b>8,767</b>	<b>7,107</b>	<b>7,969</b>	<b>-798</b>	<b>-9.10%</b>

**3620 WC Non-Instructional**

1203 Non-Teaching - Deans	3,998	4,231	4,231	4,171	4,270	39	0.92%
1206 Associate Dean	298	0	0	0	0	0	0.00%
1215 Counselors	19,786	20,180	23,223	22,045	23,998	775	3.34%
1235 Reassigned Time	477	1,052	1,902	1,858	2,058	156	8.21%
1401 Hourly Non-Teaching - Fall/Spring	5,745	4,488	4,568	3,871	3,677	-891	-19.51%
1402 Hourly Non-Teaching - Early Spring	174	173	90	0	0	-90	-100.00%
1403 Hourly Non-Teaching - Summer	859	917	158	287	276	118	74.68%
1405 Hourly Non-Teaching - Retirees	0	0	1,440	601	1,200	-240	-16.67%
1406 Hourly Non-Teaching - Professional Expert	56	67	0	0	789	789	0.00%
2101 Non-Instructional Classified	17,545	16,291	17,926	16,851	18,011	85	0.48%
2114 NI Classified-Educ Incentive	59	74	26	7	38	12	46.15%
2301 Hourly Part Time, Permanent	159	414	516	483	544	28	5.46%
2302 Hourly Student Help	3,590	38	0	0	0	0	0.00%
2303 Hourly Overtime	142	63	0	0	0	0	0.00%
2304 Hourly Professional Experts	6,051	6,260	5,957	6,448	4,841	-1,116	-18.73%
2306 Hourly Temporary	982	133	0	236	0	0	0.00%
2308 Substitutes for Classified	0	407	0	0	0	0	0.00%
2310 Accrued Vacation payoff	16	0	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>59,938</b>	<b>54,787</b>	<b>60,037</b>	<b>56,858</b>	<b>59,702</b>	<b>-335</b>	<b>-0.56%</b>

**3900 Other Benefits**

1120 Faculty Salary Contingency	0	0	-2,150	0	-2,488	-338	15.72%
1260 Administrative Salary Contingency	0	0	-382	0	-377	5	-1.31%
1406 Hourly Non-Teaching - Professional Expert	0	0	0	0	194	194	0.00%



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

Print Date: Friday, August 10, 2012

Print Time: 4:32 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2130 Class. Sal. Contingency	0	0	-11,201	0	-3,857	7,344	-65.57%
3930 Educational Incentive/Classified	0	0	2,099	0	0	-2,099	-100.00%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>-11,634</b>	<b>0</b>	<b>-6,528</b>	<b>5,106</b>	<b>-43.89%</b>
<b>3910 Retirees Instructional</b>							
<b>3xxx Total &gt;</b>	<b>380,403</b>	<b>384,533</b>	<b>413,767</b>	<b>404,389</b>	<b>405,183</b>	<b>-8,585</b>	<b>-2.07%</b>
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	117,967	42,464	121,907	25,568	43,835	-78,072	-64.04%
4331 Subscription	0	1,343	0	0	2,000	2,000	0.00%
4335 Computer Software ( Upgrades & New)	0	9,956	0	0	0	0	0.00%
4350 Books	3,181	2,649	1,000	122	1,000	0	0.00%
<b>4300 Total &gt;</b>	<b>121,148</b>	<b>56,412</b>	<b>122,907</b>	<b>25,689</b>	<b>46,835</b>	<b>-76,072</b>	<b>-61.89%</b>
<b>4500 Non-Instructional Supplies</b>							
4503 Subscription	9,719	0	2,500	140	0	-2,500	-100.00%
4507 Recruiting	3,796	4,187	5,037	0	1,196	-3,841	-76.26%
4511 Printing (Non- Printshop)	5,387	12,228	14,850	2,424	17,600	2,750	18.52%
4524 Recruitment Supplies	318	0	0	0	0	0	0.00%
4525 Office Supplies	35,707	38,231	43,472	38,543	53,236	9,764	22.46%
4540 State/County Health Required Innoculations	366	0	800	0	800	0	0.00%
4556 Professional Reference Books	73	0	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>55,365</b>	<b>54,647</b>	<b>66,659</b>	<b>41,107</b>	<b>72,832</b>	<b>6,173</b>	<b>9.26%</b>
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	23,111	26,841	18,000	29,298	18,000	0	0.00%
<b>4700 Total &gt;</b>	<b>23,111</b>	<b>26,841</b>	<b>18,000</b>	<b>29,298</b>	<b>18,000</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>199,625</b>	<b>137,899</b>	<b>207,566</b>	<b>96,095</b>	<b>137,667</b>	<b>-69,899</b>	<b>-33.68%</b>
<b>5100 Contracts</b>							
5114 Technical Assistance/Training	0	224	500	0	800	300	60.00%
5122 CHOMP (Community Hospital Of Monterey Pe	181,308	116,112	128,912	128,912	129,989	1,077	0.84%
5124 Program Consultant	254,438	285,394	341,457	256,455	253,149	-88,308	-25.86%
5130 Occupational Education, Fire	0	1,291	0	0	0	0	0.00%
5139 Specialists/Workshops	477	6,696	0	0	0	0	0.00%
5144 Psychological Services Supervision	13,245	13,225	5,000	3,388	0	-5,000	-100.00%
5145 Temp. Contract Service	22,404	30,639	57,000	3,616	53,500	-3,500	-6.14%
5165 School of Nursing-Consultant	2,065	0	0	0	13,400	13,400	0.00%

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:32 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
5174 Temporary Service Agency	298	720	160	160	500	340	212.50%
5180 Contract Services	168,973	177,311	169,275	143,773	169,275	0	0.00%
<b>5100 Total &gt;</b>	<b>643,209</b>	<b>631,611</b>	<b>702,304</b>	<b>536,303</b>	<b>620,613</b>	<b>-81,691</b>	<b>-11.63%</b>
<b>5200 Travel and Conference Expenses</b>							
5203 Field Trips	26,638	25,378	25,750	26,800	25,685	-65	-0.25%
5220 Conference Attendance & Related Expenses	240,761	223,695	238,325	215,704	220,764	-17,561	-7.37%
5221 State Fire Training Course Fee	38,137	59,239	49,520	40,244	49,520	0	0.00%
5230 Mileage	0	0	1,000	525	0	-1,000	-100.00%
5245 Participant Support	146,372	214,209	199,262	145,242	87,840	-111,422	-55.92%
<b>5200 Total &gt;</b>	<b>451,907</b>	<b>522,522</b>	<b>513,857</b>	<b>428,515</b>	<b>383,809</b>	<b>-130,048</b>	<b>-25.31%</b>
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	1,151	1,445	700	875	700	0	0.00%
5328 License Fee Renewal	2,610	0	0	0	0	0	0.00%
<b>5300 Total &gt;</b>	<b>3,761</b>	<b>1,445</b>	<b>700</b>	<b>875</b>	<b>700</b>	<b>0</b>	<b>0.00%</b>
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	345,620	68,467	44,207	43,639	45,522	1,315	2.97%
<b>5400 Total &gt;</b>	<b>345,620</b>	<b>68,467</b>	<b>44,207</b>	<b>43,639</b>	<b>45,522</b>	<b>1,315</b>	<b>2.97%</b>
<b>5500 Utilities and Housekeeping Services</b>							
5528 Mobil Phone	525	355	500	243	500	0	0.00%
<b>5500 Total &gt;</b>	<b>525</b>	<b>355</b>	<b>500</b>	<b>243</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	0	0	1,000	804	0	-1,000	-100.00%
5616 Facility Rental/Lease	14,119	17,919	0	0	0	0	0.00%
5620 Maintenance Agreement	18,620	14,119	7,600	7,994	5,000	-2,600	-34.21%
5622 Computer Software Maintenance	5,121	3,079	0	3,247	8,000	8,000	0.00%
5630 Equipment Repair	0	172	0	582	0	0	0.00%
5672 Electrical Maintenance/Repair	1,270	0	0	0	0	0	0.00%
<b>5600 Total &gt;</b>	<b>39,129</b>	<b>35,290</b>	<b>8,600</b>	<b>12,627</b>	<b>13,000</b>	<b>4,400</b>	<b>51.16%</b>
<b>5800 Other Services &amp; Expense</b>							
5804 Miscellaneous Expense	0	1,200	42,920	9,476	9,146	-33,774	-78.69%
5805 Postage/Bulk Mailing	625	1,252	0	0	0	0	0.00%
5816 Special Events	4,619	4,310	5,000	2,860	5,000	0	0.00%
5834 Indirect Cost	129,532	92,633	149,880	131,066	133,269	-16,611	-11.08%
5837 Guest Lecturer/Speaker	0	0	0	0	6,000	6,000	0.00%



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

Print Date: Friday, August 10, 2012

Print Time: 4:32 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
5839 Other Services	0	7,240	5,000	9,101	14,000	9,000	180.00%
5861 Subaward Wash. State Univ.	46,142	33,187	40,661	40,661	0	-40,661	-100.00%
5800 Total >	180,918	139,822	243,461	193,165	167,415	-76,046	-31.24%
5xxx Total >	1,665,069	1,399,511	1,513,629	1,215,366	1,231,559	-282,070	-18.64%
<b>6200 Building Improvements</b>							
<b>6300 Library Books</b>							
6301 Library Materials	35,681	120	0	0	0	0	0.00%
6310 PC Software	0	18,203	0	0	0	0	0.00%
6300 Total >	35,681	18,324	0	0	0	0	0.00%
<b>6400 Capital Equipment - New</b>							
6403 Equipment Replacement	10,904	0	0	0	0	0	0.00%
6404 Equipment Purchase - New	17,755	5,152	1,150	2,064	0	-1,150	-100.00%
6405 Instructional Equipment - New	39,128	52,498	233,253	44,801	267,097	33,844	14.51%
6406 Telephone Parts/Equipment-New	17,154	0	0	0	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	0	0	2,000	1,357	2,000	0	0.00%
6400 Total >	84,941	57,651	236,403	48,222	269,097	32,694	13.83%
6xxx Total >	120,622	75,974	236,403	48,222	269,097	32,694	13.83%
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	0	33,500	0	0	0	0	0.00%
7309 Health & Welfare Interfund Transfer Out	553,097	532,638	566,507	565,356	545,030	-21,477	-3.79%
7313 Transfer Out to Self Ins for Furlough	0	23,565	0	0	0	0	0.00%
7300 Total >	553,097	589,703	566,507	565,356	545,030	-21,477	-3.79%
<b>7500 Student Financial Aid Payment</b>							
7501 Payment to Student	48,528	17,505	30,633	18,565	20,000	-10,633	-34.71%
7502 Child Care Grants to students	0	0	15,211	0	15,404	193	1.27%
7500 Total >	48,528	17,505	45,844	18,565	35,404	-10,440	-22.77%
<b>7600 Other Payments to Students</b>							
7602 Textbooks/Supplies Vouchers	90,003	87,025	190,943	104,016	208,229	17,286	9.05%
7604 Student Meal Ticket	37,531	41,329	35,000	32,035	40,000	5,000	14.29%
7600 Total >	127,534	128,355	225,943	136,051	248,229	22,286	9.86%
7xxx Total >	729,158	735,563	838,294	719,972	828,663	-9,631	-1.15%
<b>General Fund (Fund 01)-Restricted</b>	<b>5,432,253</b>	<b>5,076,083</b>	<b>5,576,375</b>	<b>4,756,248</b>	<b>5,224,842</b>	<b>-351,532</b>	<b>-6.30%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:32 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
	5,432,253	5,076,083	5,576,375	4,756,248	5,224,842	-351,532	-6.30%

# *Exhibit C*

## *Child Development*

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:40 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>8800 Local Revenues</b>								
8838	Child Care Enrollment Fee	905	905	270	700	270	0	0.00%
8847	Summer Program	5,580	5,826	15,328	2,819	15,328	0	0.00%
8857	Interest on Fund Balance	0	-26	0	0	0	0	0.00%
8887	Optional Fee	1,215	1,478	0	0	0	0	0.00%
<b>8800 Total &gt;</b>		<b>7,700</b>	<b>8,182</b>	<b>15,598</b>	<b>3,519</b>	<b>15,598</b>	<b>0</b>	<b>0.00%</b>
<b>8860 Local Interest</b>								
0000	Reserve for Contingencies	1,831	426	0	0	0	0	0.00%
<b>8860 Total &gt;</b>		<b>1,831</b>	<b>426</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8870 Local Revenue</b>								
8825	Child Care Fees (Other)	22,394	18,289	0	7,220	6,000	6,000	0.00%
8892	Child Care Fee - Full Cost	34,049	45,513	264,000	60,736	40,250	-223,750	-84.75%
<b>8870 Total &gt;</b>		<b>56,443</b>	<b>63,802</b>	<b>264,000</b>	<b>67,956</b>	<b>46,250</b>	<b>-217,750</b>	<b>-82.48%</b>
<b>8890 N/A</b>								
0000	Reserve for Contingencies	0	334	0	0	0	0	0.00%
<b>8890 Total &gt;</b>		<b>0</b>	<b>334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>								
8985	Interfund Transfer - In (Fund 01 RGF)	441,437	466,158	280,978	450,978	336,122	55,144	19.63%
<b>8900 Total &gt;</b>		<b>441,437</b>	<b>466,158</b>	<b>280,978</b>	<b>450,978</b>	<b>336,122</b>	<b>55,144</b>	<b>19.63%</b>
<b>8xxx Total &gt;</b>		<b>507,412</b>	<b>538,903</b>	<b>560,576</b>	<b>522,453</b>	<b>397,970</b>	<b>-162,606</b>	<b>-29.01%</b>
<b>Child Development (Fund 04)-Unrestricted</b>		<b>507,412</b>	<b>538,903</b>	<b>560,576</b>	<b>522,453</b>	<b>397,970</b>	<b>-162,606</b>	<b>-29.01%</b>

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

Print Date: Friday, August 10, 2012

Print Time: 4:40 PM

**Grand Totals**

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	507,412	538,903	560,576	522,453	397,970	-162,606	-29.01%



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

Print Date: Friday, August 10, 2012

Print Time: 4:40 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	24,709	34,848	37,026	36,097	11,031	-25,995	-70.21%
2102 Managers	0	77,364	77,364	73,571	63,825	-13,539	-17.50%
2120 MSC Salary Contingency	0	0	-1,307	0	-1,290	17	-1.30%
2130 Class. Sal. Contingency	0	0	-15,208	0	-3,181	12,027	-79.08%
<b>2100 Total &gt;</b>	<b>24,709</b>	<b>112,212</b>	<b>97,875</b>	<b>109,667</b>	<b>70,385</b>	<b>-27,490</b>	<b>-28.09%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>							
2201 Instructional Aid	194,173	121,952	155,155	136,748	99,988	-55,167	-35.56%
<b>2200 Total &gt;</b>	<b>194,173</b>	<b>121,952</b>	<b>155,155</b>	<b>136,748</b>	<b>99,988</b>	<b>-55,167</b>	<b>-35.56%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2301 Hourly Part Time, Permanent	0	4,917	10,329	593	9,785	-544	-5.27%
2308 Substitutes for Classified	0	3,076	0	0	0	0	0.00%
2310 Accrued Vacation payoff	0	648	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>0</b>	<b>8,641</b>	<b>10,329</b>	<b>593</b>	<b>9,785</b>	<b>-544</b>	<b>-5.27%</b>
<b>2400 Instructional Aides, Other than Full-Time Sched.</b>							
2401 Student Help	9,683	9,745	12,523	9,480	12,523	0	0.00%
2402 Hourly, Part Time, Permanent	28,325	46,025	49,507	48,371	36,734	-12,773	-25.80%
2404 Hourly Temporary	438	0	0	0	0	0	0.00%
2405 Summer	4,437	2,686	9,435	4,272	9,435	0	0.00%
<b>2400 Total &gt;</b>	<b>42,883</b>	<b>58,457</b>	<b>71,465</b>	<b>62,123</b>	<b>58,692</b>	<b>-12,773</b>	<b>-17.87%</b>
<b>2xxx Total &gt;</b>	<b>261,765</b>	<b>301,262</b>	<b>334,824</b>	<b>309,132</b>	<b>238,850</b>	<b>-95,974</b>	<b>-28.66%</b>
<b>3210 PERS Instructional</b>							
2201 Instructional Aid	32,444	21,594	27,808	24,509	18,415	-9,394	-33.78%
2402 Hourly, Part Time, Permanent	0	0	0	0	2,747	2,747	0.00%
2405 Summer	798	600	1,691	704	1,691	0	0.00%
<b>3210 Total &gt;</b>	<b>33,242</b>	<b>22,194</b>	<b>29,499</b>	<b>25,214</b>	<b>22,853</b>	<b>-6,646</b>	<b>-22.53%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	4,129	6,171	6,636	6,470	2,032	-4,605	-69.39%
2102 Managers	0	13,699	13,866	13,186	11,755	-2,111	-15.23%
<b>3220 Total &gt;</b>	<b>4,129</b>	<b>19,870</b>	<b>20,502</b>	<b>19,656</b>	<b>13,786</b>	<b>-6,716</b>	<b>-32.76%</b>
<b>3310 OASDI (FICA) Instructional</b>							
2201 Instructional Aid	12,039	7,561	9,620	8,478	6,199	-3,420	-35.56%
2402 Hourly, Part Time, Permanent	0	0	0	0	925	925	0.00%

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

Print Date: Friday, August 10, 2012  
Print Time: 4:40 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2405	Summer	246	167	585	244	585	0	0.00%
<b>3310 Total &gt;</b>		<b>12,285</b>	<b>7,728</b>	<b>10,205</b>	<b>8,722</b>	<b>7,709</b>	<b>-2,495</b>	<b>-24.45%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>								
2101	Non-Instructional Classified	1,532	2,161	2,296	2,238	684	-1,612	-70.21%
2102	Managers	0	4,761	4,797	4,526	3,957	-839	-17.50%
<b>3320 Total &gt;</b>		<b>1,532</b>	<b>6,922</b>	<b>7,092</b>	<b>6,764</b>	<b>4,641</b>	<b>-2,451</b>	<b>-34.56%</b>
<b>3330 Medicare Instructional</b>								
2201	Instructional Aid	2,816	1,768	2,250	1,983	1,450	-800	-35.56%
2402	Hourly, Part Time, Permanent	411	667	718	701	533	-185	-25.80%
2404	Hourly Temporary	6	0	0	0	0	0	0.00%
2405	Summer	64	39	137	62	137	0	0.00%
<b>3330 Total &gt;</b>		<b>3,297</b>	<b>2,475</b>	<b>3,105</b>	<b>2,746</b>	<b>2,119</b>	<b>-985</b>	<b>-31.73%</b>
<b>3340 Medicare Non-Instructional</b>								
2101	Non-Instructional Classified	358	505	537	523	160	-377	-70.21%
2102	Managers	0	1,113	1,122	1,059	925	-196	-17.50%
2301	Hourly Part Time, Permanent	0	71	150	9	142	-8	-5.27%
2308	Substitutes for Classified	0	45	0	0	0	0	0.00%
2310	Accrued Vacation payoff	0	9	0	0	0	0	0.00%
<b>3340 Total &gt;</b>		<b>358</b>	<b>1,744</b>	<b>1,808</b>	<b>1,591</b>	<b>1,227</b>	<b>-581</b>	<b>-32.13%</b>
<b>3510 SUI Instructional</b>								
2201	Instructional Aid	583	878	2,498	2,202	1,100	-1,398	-55.97%
2402	Hourly, Part Time, Permanent	85	331	797	779	404	-393	-49.30%
2404	Hourly Temporary	1	0	0	0	0	0	0.00%
2405	Summer	13	26	152	69	152	0	0.00%
<b>3510 Total &gt;</b>		<b>682</b>	<b>1,235</b>	<b>3,447</b>	<b>3,049</b>	<b>1,656</b>	<b>-1,791</b>	<b>-51.96%</b>
<b>3520 SUI Non-Instructional</b>								
2101	Non-Instructional Classified	74	251	596	581	121	-475	-79.64%
2102	Managers	0	553	1,246	1,175	702	-543	-43.63%
2301	Hourly Part Time, Permanent	0	35	166	10	108	-59	-35.28%
2308	Substitutes for Classified	0	22	0	0	0	0	0.00%
2310	Accrued Vacation payoff	0	5	0	0	0	0	0.00%
<b>3520 Total &gt;</b>		<b>74</b>	<b>866</b>	<b>2,008</b>	<b>1,766</b>	<b>931</b>	<b>-1,077</b>	<b>-53.63%</b>
<b>3610 WC Instructional</b>								
2201	Instructional Aid	5,825	3,659	4,655	4,103	3,000	-1,655	-35.56%

**FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.**

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

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:40 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2401	Student Help	291	292	395	284	395	0	0.00%
2402	Hourly, Part Time, Permanent	850	1,381	1,485	1,451	1,102	-383	-25.80%
2404	Hourly Temporary	13	0	0	0	0	0	0.00%
2405	Summer	268	81	283	128	283	0	0.00%
<b>3610 Total &gt;</b>		<b>7,247</b>	<b>5,412</b>	<b>6,818</b>	<b>5,966</b>	<b>4,780</b>	<b>-2,038</b>	<b>-29.90%</b>
<b>3620 WC Non-Instructional</b>								
2101	Non-Instructional Classified	741	1,045	1,111	1,083	331	-780	-70.21%
2102	Managers	0	2,304	2,321	2,190	1,915	-406	-17.50%
2301	Hourly Part Time, Permanent	0	148	310	18	294	-16	-5.27%
2308	Substitutes for Classified	0	92	0	0	0	0	0.00%
2310	Accrued Vacation payoff	0	19	0	0	0	0	0.00%
<b>3620 Total &gt;</b>		<b>741</b>	<b>3,608</b>	<b>3,742</b>	<b>3,291</b>	<b>2,539</b>	<b>-1,202</b>	<b>-32.13%</b>
<b>3900 Other Benefits</b>								
2120	MSC Salary Contingency	0	0	-395	0	-389	6	-1.52%
2130	Class. Sal. Contingency	0	0	-3,601	0	-801	2,800	-77.76%
<b>3900 Total &gt;</b>		<b>0</b>	<b>0</b>	<b>-3,996</b>	<b>0</b>	<b>-1,190</b>	<b>2,806</b>	<b>-70.22%</b>
<b>3xxx Total &gt;</b>		<b>63,587</b>	<b>72,054</b>	<b>84,230</b>	<b>78,765</b>	<b>61,052</b>	<b>-23,177</b>	<b>-27.52%</b>
<b>4300 Instructional Supplies</b>								
4312	Instructional Program Materials	0	0	270	0	270	0	0.00%
<b>4300 Total &gt;</b>		<b>0</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>								
4525	Office Supplies	0	0	1,493	0	2,009	516	34.56%
<b>4500 Total &gt;</b>		<b>0</b>	<b>0</b>	<b>1,493</b>	<b>0</b>	<b>2,009</b>	<b>516</b>	<b>34.56%</b>
<b>4xxx Total &gt;</b>		<b>0</b>	<b>0</b>	<b>1,763</b>	<b>0</b>	<b>2,279</b>	<b>516</b>	<b>29.27%</b>
<b>5600 Rents, Leases and Repairs</b>								
5645	License Fee, Permit, and Certification	0	660	0	0	900	900	0.00%
<b>5600 Total &gt;</b>		<b>0</b>	<b>660</b>	<b>0</b>	<b>0</b>	<b>900</b>	<b>900</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>								
5802	Advertising	0	0	0	0	1,000	1,000	0.00%
<b>5800 Total &gt;</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>		<b>0</b>	<b>660</b>	<b>0</b>	<b>0</b>	<b>1,900</b>	<b>1,900</b>	<b>0.00%</b>
<b>7300 Interfund Transfers - Out</b>								

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:40 PM

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

Object	
7309	Health & Welfare Interfund Transfer Out
7313	Transfer Out to Self Ins for Furlough
<i>7300 Total &gt;</i>	
<i>7xxx Total &gt;</i>	

Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
09-10	10-11	11-12	11-12	12-13		
153,299	135,151	139,759	139,759	93,889	-45,870	-32.82%
0	6,562	0	0	0	0	0.00%
153,299	141,713	139,759	139,759	93,889	-45,870	-32.82%
153,299	141,713	139,759	139,759	93,889	-45,870	-32.82%
<b>478,651</b>	<b>515,688</b>	<b>560,575</b>	<b>527,656</b>	<b>397,970</b>	<b>-162,606</b>	<b>-29.01%</b>

Child Development (Fund 04)-Unrestricted

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

Print Date: Friday, August 10, 2012

Print Time: 4:40 PM

**Grand Totals**

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	478,651	515,688	560,575	527,656	397,970	-162,606	-29.01%



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

Print Date: Friday, August 10, 2012

Print Time: 4:40 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>8100 Federal Revenues</b>								
8114	Child Care Food	58,260	71,440	17,000	65,709	17,000	0	0.00%
<b>8100 Total &gt;</b>		<b>58,260</b>	<b>71,440</b>	<b>17,000</b>	<b>65,709</b>	<b>17,000</b>	<b>0</b>	<b>0.00%</b>
<b>8600 State Revenues</b>								
8615	Child Care Grant	159,268	196,220	214,190	184,169	157,130	-57,060	-26.64%
8645	Infant Toddler Resource	0	104	0	0	0	0	0.00%
<b>8600 Total &gt;</b>		<b>159,268</b>	<b>196,324</b>	<b>214,190</b>	<b>184,169</b>	<b>157,130</b>	<b>-57,060</b>	<b>-26.64%</b>
<b>8690 State Revenue</b>								
8615	Child Care Grant	38,265	31,547	0	0	0	0	0.00%
<b>8690 Total &gt;</b>		<b>38,265</b>	<b>31,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>		<b>255,793</b>	<b>299,310</b>	<b>231,190</b>	<b>249,878</b>	<b>174,130</b>	<b>-57,060</b>	<b>-24.68%</b>
<b>Child Development (Fund 04)-Restricted</b>		<b>255,793</b>	<b>299,310</b>	<b>231,190</b>	<b>249,878</b>	<b>174,130</b>	<b>-57,060</b>	<b>-24.68%</b>

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

Print Date: Friday, August 10, 2012

Print Time: 4:40 PM

**Grand Totals**

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	255,793	299,310	231,190	249,878	174,130	-57,060	-24.68%

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
**Child Development (Fund 04)-Restricted**

Print Date: Friday, August 10, 2012  
 Print Time: 4:41 PM

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>								
2101	Non-Instructional Classified	18,761	0	0	0	0	0	0.00%
2102	Managers	67,694	0	0	0	7,092	7,092	0.00%
2120	MSC Salary Contingency	0	0	0	0	-143	-143	0.00%
2130	Class. Sal. Contingency	0	0	-6,885	0	-1,584	5,301	-76.99%
<b>2100 Total &gt;</b>		<b>86,455</b>	<b>0</b>	<b>-6,885</b>	<b>0</b>	<b>5,365</b>	<b>12,250</b>	<b>-177.92%</b>
<b>2200 Instructional Aides, Regular Full-Time Schedule</b>								
2201	Instructional Aid	53,270	123,462	117,892	114,893	62,588	-55,304	-46.91%
<b>2200 Total &gt;</b>		<b>53,270</b>	<b>123,462</b>	<b>117,892</b>	<b>114,893</b>	<b>62,588</b>	<b>-55,304</b>	<b>-46.91%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>								
2301	Hourly Part Time, Permanent	11,228	0	0	0	0	0	0.00%
2308	Substitutes for Classified	0	1,318	0	0	0	0	0.00%
<b>2300 Total &gt;</b>		<b>11,228</b>	<b>1,318</b>	<b>0</b>	<b>0</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	14,806	0	0	0	15,822	15,822	0.00%
<b>2400 Total &gt;</b>		<b>14,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,822</b>	<b>15,822</b>	<b>0.00%</b>
<b>2xxx Total &gt;</b>		<b>165,758</b>	<b>124,780</b>	<b>111,007</b>	<b>114,893</b>	<b>83,775</b>	<b>-27,232</b>	<b>-24.53%</b>
<b>3210 PERS Instructional</b>								
2201	Instructional Aid	8,901	21,861	21,130	20,592	11,527	-9,603	-45.45%
2402	Hourly, Part Time, Permanent	0	0	0	0	2,914	2,914	0.00%
<b>3210 Total &gt;</b>		<b>8,901</b>	<b>21,861</b>	<b>21,130</b>	<b>20,592</b>	<b>14,441</b>	<b>-6,689</b>	<b>-31.66%</b>
<b>3220 PERS Non-Instructional</b>								
2101	Non-Instructional Classified	3,135	0	0	0	0	0	0.00%
2102	Managers	11,311	0	0	0	1,306	1,306	0.00%
<b>3220 Total &gt;</b>		<b>14,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,306</b>	<b>1,306</b>	<b>0.00%</b>
<b>3310 OASDI (FICA) Instructional</b>								
2201	Instructional Aid	3,303	7,655	7,309	7,123	3,880	-3,429	-46.91%
2402	Hourly, Part Time, Permanent	0	0	0	0	981	981	0.00%
<b>3310 Total &gt;</b>		<b>3,303</b>	<b>7,655</b>	<b>7,309</b>	<b>7,123</b>	<b>4,861</b>	<b>-2,448</b>	<b>-33.49%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>								
2101	Non-Instructional Classified	1,159	0	0	0	0	0	0.00%
2102	Managers	4,168	0	0	0	440	440	0.00%
<b>3320 Total &gt;</b>		<b>5,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>440</b>	<b>440</b>	<b>0.00%</b>

**Object Analysis (Detail)**  
**Expense by Object - Summary**  
**Child Development (Fund 04)-Restricted**

Print Date: Friday, August 10, 2012  
 Print Time: 4:41 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>3330 Medicare Instructional</b>							
2201 Instructional Aid	772	1,790	1,709	1,666	908	-802	-46.91%
2402 Hourly, Part Time, Permanent	215	0	0	0	229	229	0.00%
<b>3330 Total &gt;</b>	<b>987</b>	<b>1,790</b>	<b>1,709</b>	<b>1,666</b>	<b>1,137</b>	<b>-572</b>	<b>-33.49%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	271	0	0	0	0	0	0.00%
2102 Managers	975	0	0	0	103	103	0.00%
2301 Hourly Part Time, Permanent	163	0	0	0	0	0	0.00%
2308 Substitutes for Classified	0	19	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>1,409</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>103</b>	<b>103</b>	<b>0.00%</b>
<b>3510 SUI Instructional</b>							
2201 Instructional Aid	160	889	1,898	1,850	688	-1,210	-63.73%
2402 Hourly, Part Time, Permanent	44	0	0	0	174	174	0.00%
<b>3510 Total &gt;</b>	<b>204</b>	<b>889</b>	<b>1,898</b>	<b>1,850</b>	<b>863</b>	<b>-1,036</b>	<b>-54.56%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	56	0	0	0	0	0	0.00%
2102 Managers	196	0	0	0	78	78	0.00%
2301 Hourly Part Time, Permanent	34	0	0	0	0	0	0.00%
2308 Substitutes for Classified	0	9	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>286</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>78</b>	<b>78</b>	<b>0.00%</b>
<b>3610 WC Instructional</b>							
2201 Instructional Aid	1,598	3,704	3,537	3,447	1,878	-1,659	-46.91%
2402 Hourly, Part Time, Permanent	444	0	0	0	475	475	0.00%
<b>3610 Total &gt;</b>	<b>2,042</b>	<b>3,704</b>	<b>3,537</b>	<b>3,447</b>	<b>2,352</b>	<b>-1,184</b>	<b>-33.49%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	561	0	0	0	0	0	0.00%
2102 Managers	2,026	0	0	0	213	213	0.00%
2301 Hourly Part Time, Permanent	337	0	0	0	0	0	0.00%
2308 Substitutes for Classified	0	40	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>2,923</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>213</b>	<b>213</b>	<b>0.00%</b>
<b>3900 Other Benefits</b>							
2120 MSC Salary Contingency	0	0	0	0	-43	-43	0.00%
2130 Class. Sal. Contingency	0	0	-2,079	0	-479	1,600	-76.96%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>-2,079</b>	<b>0</b>	<b>-522</b>	<b>1,557</b>	<b>-74.89%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:41 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<i>3xxx Total &gt;</i>	39,828	35,967	33,504	34,678	25,271	-8,233	-24.57%
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	479	428	0	0	0	0	0.00%
<i>4300 Total &gt;</i>	479	428	0	0	0	0	0.00%
<b>4500 Non-Instructional Supplies</b>							
4511 Printing (Non- Printshop)	85	85	0	0	0	0	0.00%
4525 Office Supplies	4,426	2,821	835	6,565	1,087	252	30.18%
<i>4500 Total &gt;</i>	4,511	2,907	835	6,565	1,087	252	30.18%
<b>4700 Food</b>							
4706 Food (Receptions,Special Events, Program Supp	18,253	19,182	16,400	20,131	16,400	0	0.00%
<i>4700 Total &gt;</i>	18,253	19,182	16,400	20,131	16,400	0	0.00%
<i>4xxx Total &gt;</i>	23,242	22,516	17,235	26,696	17,487	252	1.46%
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	0	0	200	0	299	99	49.50%
<i>5400 Total &gt;</i>	0	0	200	0	299	99	49.50%
<b>5600 Rents, Leases and Repairs</b>							
5645 License Fee, Permit, and Certification	660	0	0	330	0	0	0.00%
<i>5600 Total &gt;</i>	660	0	0	330	0	0	0.00%
<b>5800 Other Services &amp; Expense</b>							
5834 Indirect Cost	11,069	0	0	0	0	0	0.00%
5884 Children's Center - Background Check	0	0	190	0	0	-190	-100.00%
<i>5800 Total &gt;</i>	11,069	0	190	0	0	-190	-100.00%
<i>5xxx Total &gt;</i>	11,729	0	390	330	299	-91	-23.33%
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	0	2,525	0	0	0	0	0.00%
<i>6100 Total &gt;</i>	0	2,525	0	0	0	0	0.00%
<i>6xxx Total &gt;</i>	0	2,525	0	0	0	0	0.00%
<b>7300 Interfund Transfers - Out</b>							
7309 Health & Welfare Interfund Transfer Out	46,216	67,576	69,054	69,054	47,297	-21,757	-31.51%
7313 Transfer Out to Self Ins for Furlough	0	5,139	0	0	0	0	0.00%
<i>7300 Total &gt;</i>	46,216	72,715	69,054	69,054	47,297	-21,757	-31.51%



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

Print Date: Friday, August 10, 2012

Print Time: 4:41 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
7xxx Total >	46,216	72,715	69,054	69,054	47,297	-21,757	-31.51%
Child Development (Fund 04)-Restricted	286,773	258,503	231,190	245,650	174,130	-57,061	-24.68%

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

Print Date: Friday, August 10, 2012

Print Time: 4:41 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	286,773	258,503	231,190	245,650	174,130	-57,061	-24.68%

*Exhibit D*

*Student Center*

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:42 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>8800 Local Revenues</b>								
8899	Fund 46 Subsidy from Fund 47	19,875	19,425	18,975	18,975	18,525	-450	-2.37%
<b>8800 Total &gt;</b>		19,875	19,425	18,975	18,975	18,525	-450	-2.37%
<b>8860 Local Interest</b>								
0000	Reserve for Contingencies	470	0	0	0	0	0	0.00%
8857	Interest on Fund Balance	0	68	0	0	0	0	0.00%
<b>8860 Total &gt;</b>		470	68	0	0	0	0	0.00%
<b>8xxx Total &gt;</b>		20,345	19,493	18,975	18,975	18,525	-450	-2.37%
<b>Student Center Bond (Fund 46)-Res/Unres</b>		20,345	19,493	18,975	18,975	18,525	-450	-2.37%

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:42 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
	20,345	19,493	18,975	18,975	18,525	-450	-2.37%

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:42 PM

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

Object

7100 Debt Retirement

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

7100 Total >

7xxx Total >

Student Center Bond (Fund 46)-Res/Unres

Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
09-10	10-11	11-12	11-12	12-13		
19,875	19,425	18,975	18,975	18,525	-450	-2.37%
19,875	19,425	18,975	18,975	18,525	-450	-2.37%
19,875	19,425	18,975	18,975	18,525	-450	-2.37%
19,875	19,425	18,975	18,975	18,525	-450	-2.37%



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

Print Date: Friday, August 10, 2012

Print Time: 4:42 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
	19,875	19,425	18,975	18,975	18,525	-450	-2.37%

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

Print Date: Friday, August 10, 2012

Print Time: 4:42 PM

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

Object

*8800 Local Revenues*

8833	College Center Building Fee
8843	College Center Use Fees
8846	Commission (Cafeteria)
8849	N/A
8853	A/R Not Recorded
8869	Bookstore Commission

*8800 Total >*

*8860 Local Interest*

0000	Reserve for Contingencies
8857	Interest on Fund Balance

*8860 Total >*

*8xxx Total >*

Student Center (Fund 47)-Res/Unres

Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
0	0	200	0	200	0	0.00%
165,269	165,814	158,000	107,895	150,000	-8,000	-5.06%
15,000	11,250	15,000	3,750	15,000	0	0.00%
232	645	0	0	0	0	0.00%
280	10	0	0	0	0	0.00%
94,120	79,211	102,000	40,861	100,000	-2,000	-1.96%
<b>274,901</b>	<b>256,930</b>	<b>275,200</b>	<b>152,506</b>	<b>265,200</b>	<b>-10,000</b>	<b>-3.63%</b>
2,370	0	0	0	0	0	0.00%
0	747	0	0	0	0	0.00%
<b>2,370</b>	<b>747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>277,271</b>	<b>257,677</b>	<b>275,200</b>	<b>152,506</b>	<b>265,200</b>	<b>-10,000</b>	<b>-3.63%</b>
<b>277,271</b>	<b>257,677</b>	<b>275,200</b>	<b>152,506</b>	<b>265,200</b>	<b>-10,000</b>	<b>-3.63%</b>

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

Print Date: Friday, August 10, 2012

Print Time: 4:42 PM

**Grand Totals**

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	277,271	257,677	275,200	152,506	265,200	-10,000	-3.63%

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

Print Date: Friday, August 10, 2012

Print Time: 4:43 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>							
2101 Non-Instructional Classified	19,098	19,486	21,198	20,666	23,178	1,980	9.34%
2130 Class. Sal. Contingency	0	0	-1,238	0	-468	770	-62.20%
<b>2100 Total &gt;</b>	<b>19,098</b>	<b>19,486</b>	<b>19,960</b>	<b>20,666</b>	<b>22,710</b>	<b>2,750</b>	<b>13.78%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>							
2302 Hourly Student Help	0	328	0	0	0	0	0.00%
2306 Hourly Temporary	0	-272	0	0	0	0	0.00%
<b>2300 Total &gt;</b>	<b>0</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>2xxx Total &gt;</b>	<b>19,098</b>	<b>19,543</b>	<b>19,960</b>	<b>20,666</b>	<b>22,710</b>	<b>2,750</b>	<b>13.78%</b>
<b>3220 PERS Non-Instructional</b>							
2101 Non-Instructional Classified	3,191	3,451	3,799	3,704	4,269	469	12.35%
<b>3220 Total &gt;</b>	<b>3,191</b>	<b>3,451</b>	<b>3,799</b>	<b>3,704</b>	<b>4,269</b>	<b>469</b>	<b>12.35%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>							
2101 Non-Instructional Classified	1,184	1,208	1,314	1,281	1,437	123	9.34%
<b>3320 Total &gt;</b>	<b>1,184</b>	<b>1,208</b>	<b>1,314</b>	<b>1,281</b>	<b>1,437</b>	<b>123</b>	<b>9.34%</b>
<b>3340 Medicare Non-Instructional</b>							
2101 Non-Instructional Classified	277	283	307	300	336	29	9.34%
2306 Hourly Temporary	0	3	0	0	0	0	0.00%
<b>3340 Total &gt;</b>	<b>277</b>	<b>286</b>	<b>307</b>	<b>300</b>	<b>336</b>	<b>29</b>	<b>9.34%</b>
<b>3520 SUI Non-Instructional</b>							
2101 Non-Instructional Classified	57	140	341	333	255	-86	-25.30%
2306 Hourly Temporary	0	1	0	0	0	0	0.00%
<b>3520 Total &gt;</b>	<b>57</b>	<b>142</b>	<b>341</b>	<b>333</b>	<b>255</b>	<b>-86</b>	<b>-25.30%</b>
<b>3620 WC Non-Instructional</b>							
2101 Non-Instructional Classified	665	585	636	620	695	59	9.34%
2302 Hourly Student Help	0	89	0	0	0	0	0.00%
2306 Hourly Temporary	0	6	0	0	0	0	0.00%
<b>3620 Total &gt;</b>	<b>665</b>	<b>680</b>	<b>636</b>	<b>620</b>	<b>695</b>	<b>59</b>	<b>9.34%</b>
<b>3900 Other Benefits</b>							
2130 Class. Sal. Contingency	0	0	-374	0	-141	233	-62.30%
<b>3900 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>-374</b>	<b>0</b>	<b>-141</b>	<b>233</b>	<b>-62.30%</b>
<b>3xxx Total &gt;</b>	<b>5,374</b>	<b>5,766</b>	<b>6,024</b>	<b>6,238</b>	<b>6,851</b>	<b>827</b>	<b>13.73%</b>
<b>4500 Non-Instructional Supplies</b>							

**FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.**

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

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:43 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
4525 Office Supplies	-57	-12	1,150	116	1,150	0	0.00%
4536 Computer Network Related Supplies	905	0	0	0	0	0	0.00%
4500 Total >	847	-12	1,150	116	1,150	0	0.00%
4xxx Total >	847	-12	1,150	116	1,150	0	0.00%
<b>5200 Travel and Conference Expenses</b>							
5220 Conference Attendance & Related Expenses	0	125	1,500	836	1,500	0	0.00%
5200 Total >	0	125	1,500	836	1,500	0	0.00%
<b>5300 Dues and Memberships</b>							
5306 Professional Organization/Service Club (Membe	50	75	75	0	75	0	0.00%
5300 Total >	50	75	75	0	75	0	0.00%
<b>5400 Insurance</b>							
5401 Insurance (Property,STAG,Children's Ctr)	17,545	17,545	17,545	17,545	17,545	0	0.00%
5400 Total >	17,545	17,545	17,545	17,545	17,545	0	0.00%
<b>5500 Utilities and Housekeeping Services</b>							
5501 Electricity	36,278	31,014	34,956	34,111	35,706	750	2.15%
5502 Natural Gas	5,229	13,011	10,453	8,391	10,240	-213	-2.04%
5503 Water	9,327	13,372	17,359	10,889	18,466	1,107	6.38%
5504 Telephone	0	0	5,260	5,260	5,260	0	0.00%
5506 Waste Disposal	4,404	4,356	6,472	4,353	6,695	223	3.45%
5507 Sewage	792	0	2,263	2,263	2,678	415	18.34%
5508 Electricity (Abatement)	0	-60	0	0	0	0	0.00%
5511 Custodial Services (in-house)	45,000	41,250	45,000	45,000	45,000	0	0.00%
5514 General Maintenance	7,629	6,416	29,000	4,252	24,581	-4,419	-15.24%
5500 Total >	108,658	109,359	150,763	114,519	148,626	-2,137	-1.42%
<b>5600 Rents, Leases and Repairs</b>							
5620 Maintenance Agreement	1,170	1,080	1,080	1,080	1,080	0	0.00%
5630 Equipment Repair	9,818	2,198	9,818	3,879	9,818	0	0.00%
5600 Total >	10,988	3,278	10,898	4,959	10,898	0	0.00%
<b>5800 Other Services &amp; Expense</b>							
5854 Pay ASMPc for Bookstore	5,000	5,000	5,000	5,000	5,000	0	0.00%
5800 Total >	5,000	5,000	5,000	5,000	5,000	0	0.00%
5xxx Total >	142,241	135,382	185,781	142,860	183,644	-2,137	-1.15%

6400 Capital Equipment - New

FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.

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

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

Print Date: Friday, August 10, 2012

Print Time: 4:43 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
6404	Equipment Purchase - New	1,980	5,650	3,000	783	3,000	0	0.00%
6400 Total >		1,980	5,650	3,000	783	3,000	0	0.00%
6xxx Total >		1,980	5,650	3,000	783	3,000	0	0.00%
7100 Debt Retirement								
7101	College Center Bond	19,875	19,425	18,975	18,975	18,525	-450	-2.37%
7100 Total >		19,875	19,425	18,975	18,975	18,525	-450	-2.37%
7300 Interfund Transfers - Out								
7309	Health & Welfare Interfund Transfer Out	11,272	11,453	11,784	11,784	11,765	-19	-0.16%
7310	Debt Service Fund Transfer-Out	0	0	17,555	0	17,555	0	0.00%
7313	Transfer Out to Self Ins for Furlough	0	812	0	0	0	0	0.00%
7300 Total >		11,272	12,265	29,339	11,784	29,320	-19	-0.06%
7xxx Total >		31,147	31,690	48,314	30,759	47,845	-469	-0.97%
Student Center (Fund 47)-Res/Unres		200,688	198,018	264,229	201,420	265,200	971	0.37%



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

Print Date: Friday, August 10, 2012

Print Time: 4:43 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
	200,688	198,018	264,229	201,420	265,200	971	0.37%

*Exhibit E*

*Parking*

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

Print Date: Friday, August 10, 2012

Print Time: 4:42 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<i>8800 Local Revenues</i>								
8818	Parking Fines	78,274	89,369	75,000	83,772	80,000	5,000	6.67%
8852	Rents (Facilities)	12,625	10,800	12,000	11,900	12,000	0	0.00%
8853	A/R Not Recorded	220	0	0	0	0	0	0.00%
<b>8800 Total &gt;</b>		<b>91,119</b>	<b>100,169</b>	<b>87,000</b>	<b>95,672</b>	<b>92,000</b>	<b>5,000</b>	<b>5.75%</b>
<i>8860 Local Interest</i>								
0000	Reserve for Contingencies	3,796	0	0	0	0	0	0.00%
8857	Interest on Fund Balance	0	870	0	0	0	0	0.00%
<b>8860 Total &gt;</b>		<b>3,796</b>	<b>870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>8870 Local Revenue</i>								
8829	Parking Fees (Daily)	454,474	516,948	330,000	475,288	365,000	35,000	10.61%
8848	Parking Spitters	55,007	59,046	52,000	51,632	55,000	3,000	5.77%
<b>8870 Total &gt;</b>		<b>509,481</b>	<b>575,993</b>	<b>382,000</b>	<b>526,920</b>	<b>420,000</b>	<b>38,000</b>	<b>9.95%</b>
<b>8xxx Total &gt;</b>		<b>604,396</b>	<b>677,032</b>	<b>469,000</b>	<b>622,592</b>	<b>512,000</b>	<b>43,000</b>	<b>9.17%</b>
<b>Parking Fund (Fund 39)-Res/Unres</b>		<b>604,396</b>	<b>677,032</b>	<b>469,000</b>	<b>622,592</b>	<b>512,000</b>	<b>43,000</b>	<b>9.17%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:42 PM

**Grand Totals**

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	604,396	677,032	469,000	622,592	512,000	43,000	9.17%

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

Print Date: Friday, August 10, 2012

Print Time: 4:42 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>2100 Non-Instructional Salaries, Regular Full-Time</b>								
2101	Non-Instructional Classified	136,229	135,824	147,342	143,747	152,397	5,055	3.43%
2102	Managers	9,712	9,940	10,000	14,233	0	-10,000	-100.00%
2114	NI Classified-Educ Incentive	1,200	0	0	0	0	0	0.00%
2130	Class. Sal. Contingency	0	0	-8,605	0	-3,078	5,527	-64.23%
<b>2100 Total &gt;</b>		<b>147,141</b>	<b>145,764</b>	<b>148,737</b>	<b>157,979</b>	<b>149,319</b>	<b>582</b>	<b>0.39%</b>
<b>2300 Non-Instructional, Other than Regular Full-Time</b>								
2302	Hourly Student Help	5,174	0	2,000	0	0	-2,000	-100.00%
2303	Hourly Overtime	1,523	743	2,000	-20	2,000	0	0.00%
2304	Hourly Professional Experts	0	0	0	0	46,110	46,110	0.00%
2306	Hourly Temporary	11,508	2,039	2,500	0	800	-1,700	-68.00%
2308	Substitutes for Classified	0	6,781	6,000	8,618	8,000	2,000	33.33%
2313	Unknown	0	48	0	0	0	0	0.00%
<b>2300 Total &gt;</b>		<b>18,204</b>	<b>9,610</b>	<b>12,500</b>	<b>8,598</b>	<b>56,910</b>	<b>44,410</b>	<b>355.28%</b>
<b>2xxx Total &gt;</b>		<b>165,345</b>	<b>155,373</b>	<b>161,237</b>	<b>166,577</b>	<b>206,229</b>	<b>44,992</b>	<b>27.90%</b>
<b>3220 PERS Non-Instructional</b>								
2101	Non-Instructional Classified	22,763	24,037	26,408	25,764	28,067	1,659	6.28%
2102	Managers	1,669	1,745	1,792	2,381	0	-1,792	-100.00%
2304	Hourly Professional Experts	0	0	0	0	8,492	8,492	0.00%
2308	Substitutes for Classified	0	0	1,075	0	0	-1,075	-100.00%
<b>3220 Total &gt;</b>		<b>24,432</b>	<b>25,782</b>	<b>29,275</b>	<b>28,144</b>	<b>36,559</b>	<b>7,284</b>	<b>24.88%</b>
<b>3320 OASDI (FICA) Non-Instructional</b>								
2101	Non-Instructional Classified	8,364	8,421	9,135	8,912	9,449	313	3.43%
2102	Managers	602	616	620	882	0	-620	-100.00%
2114	NI Classified-Educ Incentive	74	0	0	0	0	0	0.00%
2303	Hourly Overtime	94	58	124	22	124	0	0.00%
2304	Hourly Professional Experts	0	0	0	0	2,859	2,859	0.00%
2308	Substitutes for Classified	0	0	372	0	496	124	33.33%
2313	Unknown	0	3	0	0	0	0	0.00%
<b>3320 Total &gt;</b>		<b>9,135</b>	<b>9,098</b>	<b>10,251</b>	<b>9,817</b>	<b>12,928</b>	<b>2,676</b>	<b>26.11%</b>
<b>3340 Medicare Non-Instructional</b>								
2101	Non-Instructional Classified	1,975	1,969	2,136	2,084	2,210	73	3.43%
2102	Managers	141	144	145	206	0	-145	-100.00%

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

Print Date: Friday, August 10, 2012

Print Time: 4:42 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
2114	NI Classified-Educ Incentive	17	0	0	0	0	0	0.00%
2303	Hourly Overtime	22	14	73	5	73	0	0.00%
2304	Hourly Professional Experts	0	0	0	0	669	669	0.00%
2306	Hourly Temporary	167	30	36	0	12	-24	-66.67%
2308	Substitutes for Classified	0	98	87	125	116	29	33.33%
<b>3340 Total &gt;</b>		<b>2,322</b>	<b>2,255</b>	<b>2,477</b>	<b>2,421</b>	<b>3,080</b>	<b>602</b>	<b>24.31%</b>
<b>3520 SUI Non-Instructional</b>								
2101	Non-Instructional Classified	404	978	2,372	2,314	1,676	-696	-29.33%
2102	Managers	29	72	0	229	0	0	0.00%
2114	NI Classified-Educ Incentive	4	3	0	0	0	0	0.00%
2303	Hourly Overtime	5	7	14	6	14	0	0.00%
2304	Hourly Professional Experts	0	0	0	0	742	742	0.00%
2306	Hourly Temporary	35	15	18	0	13	-5	-27.78%
2308	Substitutes for Classified	0	49	43	139	129	86	200.00%
<b>3520 Total &gt;</b>		<b>476</b>	<b>1,123</b>	<b>2,447</b>	<b>2,688</b>	<b>2,574</b>	<b>127</b>	<b>5.20%</b>
<b>3620 WC Non-Instructional</b>								
2101	Non-Instructional Classified	4,047	4,075	4,420	4,312	4,572	152	3.43%
2102	Managers	291	298	300	427	0	-300	-100.00%
2114	NI Classified-Educ Incentive	36	0	0	0	0	0	0.00%
2302	Hourly Student Help	155	0	60	0	0	-60	-100.00%
2303	Hourly Overtime	46	28	60	11	60	0	0.00%
2304	Hourly Professional Experts	0	0	0	0	1,383	1,383	0.00%
2306	Hourly Temporary	345	61	75	0	24	-51	-68.00%
2308	Substitutes for Classified	0	203	180	259	240	60	33.33%
2313	Unknown	0	1	0	0	0	0	0.00%
<b>3620 Total &gt;</b>		<b>4,921</b>	<b>4,667</b>	<b>5,095</b>	<b>5,009</b>	<b>6,279</b>	<b>1,184</b>	<b>23.23%</b>
<b>3900 Other Benefits</b>								
2130	Class. Sal. Contingency	0	0	-2,597	0	-945	1,652	-63.61%
<b>3900 Total &gt;</b>		<b>0</b>	<b>0</b>	<b>-2,597</b>	<b>0</b>	<b>-945</b>	<b>1,652</b>	<b>-63.61%</b>
<b>3xxx Total &gt;</b>		<b>41,286</b>	<b>42,926</b>	<b>46,949</b>	<b>48,078</b>	<b>60,475</b>	<b>13,525</b>	<b>28.81%</b>
<b>4500 Non-Instructional Supplies</b>								
4511	Printing (Non- Printshop)	5,798	6,613	7,000	4,495	7,000	0	0.00%
4525	Office Supplies	8,566	2,122	3,200	2,079	3,500	300	9.38%



**Object Analysis (Detail)**

**Expense by Object - Summary**

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

Print Date: Friday, August 10, 2012

Print Time: 4:42 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>4553</b> Uniforms (Parking, Athletics)	660	837	1,200	1,369	1,500	300	25.00%
4500 Total >	<b>15,024</b>	<b>9,571</b>	<b>11,400</b>	<b>7,943</b>	<b>12,000</b>	<b>600</b>	<b>5.26%</b>
4xxx Total >	<b>15,024</b>	<b>9,571</b>	<b>11,400</b>	<b>7,943</b>	<b>12,000</b>	<b>600</b>	<b>5.26%</b>
<b>5100 Contracts</b>							
<b>5113</b> Security Services	46,800	46,800	46,800	0	0	-46,800	-100.00%
5100 Total >	<b>46,800</b>	<b>46,800</b>	<b>46,800</b>	<b>0</b>	<b>0</b>	<b>-46,800</b>	<b>-100.00%</b>
<b>5200 Travel and Conference Expenses</b>							
<b>5220</b> Conference Attendance & Related Expenses	60	0	0	0	300	300	0.00%
5200 Total >	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>0.00%</b>
<b>5500 Utilities and Housekeeping Services</b>							
<b>5505</b> Gasoline & Oil	0	0	0	0	3,000	3,000	0.00%
<b>5528</b> Mobil Phone	1,326	1,545	2,000	1,312	2,000	0	0.00%
5500 Total >	<b>1,326</b>	<b>1,545</b>	<b>2,000</b>	<b>1,312</b>	<b>5,000</b>	<b>3,000</b>	<b>150.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
<b>5620</b> Maintenance Agreement	0	0	0	0	2,700	2,700	0.00%
<b>5630</b> Equipment Repair	8,349	7,355	7,000	5,559	5,000	-2,000	-28.57%
<b>5632</b> Road/Pavement Repair	0	8,665	57,100	3,128	50,000	-7,100	-12.43%
<b>5660</b> Sign Maintenance/Repair	6,364	1,360	3,000	0	5,500	2,500	83.33%
5600 Total >	<b>14,713</b>	<b>17,380</b>	<b>67,100</b>	<b>8,687</b>	<b>63,200</b>	<b>-3,900</b>	<b>-5.81%</b>
<b>5800 Other Services &amp; Expense</b>							
<b>5804</b> Miscellaneous Expense	11	0	0	0	0	0	0.00%
5800 Total >	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
5xxx Total >	<b>62,910</b>	<b>65,725</b>	<b>115,900</b>	<b>9,999</b>	<b>68,500</b>	<b>-47,400</b>	<b>-40.90%</b>
<b>6400 Capital Equipment - New</b>							
<b>6404</b> Equipment Purchase - New	13,757	908	15,000	31,213	20,000	5,000	33.33%
<b>6425</b> Non-Instructional Equipment - Replacement	0	376	5,000	1,818	5,000	0	0.00%
6400 Total >	<b>13,757</b>	<b>1,284</b>	<b>20,000</b>	<b>33,031</b>	<b>25,000</b>	<b>5,000</b>	<b>25.00%</b>
6xxx Total >	<b>13,757</b>	<b>1,284</b>	<b>20,000</b>	<b>33,031</b>	<b>25,000</b>	<b>5,000</b>	<b>25.00%</b>
<b>7300 Interfund Transfers - Out</b>							
<b>7309</b> Health & Welfare Interfund Transfer Out	90,176	91,628	94,272	94,272	94,124	-148	-0.16%
<b>7313</b> Transfer Out to Self Ins for Furlough	0	5,707	0	0	0	0	0.00%
<b>7321</b> Transfer Out to Unrestricted GF	0	0	14,700	0	14,700	0	0.00%

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:42 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
7300 Total >	90,176	97,335	108,972	94,272	108,824	-148	-0.14%
7xxx Total >	90,176	97,335	108,972	94,272	108,824	-148	-0.14%
<b>Parking Fund (Fund 39)-Res/Unres</b>	<b>388,499</b>	<b>372,215</b>	<b>464,458</b>	<b>359,900</b>	<b>481,028</b>	<b>16,569</b>	<b>3.57%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:42 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	388,499	372,215	464,458	359,900	481,028	16,569	3.57%

*Exhibit F*

*Self Insurance*

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

Print Date: Friday, August 10, 2012

Print Time: 4:41 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>8800 Local Revenues</b>							
8822 Other Income	99,907	167,870	0	56,546	0	0	0.00%
8870 Retiree Insurance Contribution	367,953	399,038	490,765	296,117	446,317	-44,448	-9.06%
8873 COBRA	71,494	45,866	30,000	88,159	30,000	0	0.00%
8876 Unknown	4,057	0	0	0	0	0	0.00%
<b>8800 Total &gt;</b>	<b>543,410</b>	<b>612,774</b>	<b>520,765</b>	<b>440,821</b>	<b>476,317</b>	<b>-44,448</b>	<b>-8.54%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	125,914	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	2,953	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>125,914</b>	<b>2,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8985 Interfund Transfer - In (Fund 01 RGF)	553,097	532,638	566,507	565,356	545,030	-21,477	-3.79%
8986 Interfund Transfer - In (Fund 01)	5,484,180	5,616,401	5,484,524	5,484,524	5,363,807	-120,717	-2.20%
8988 Interfund Transfer - In (Fund 04)	199,515	202,727	208,813	208,813	141,186	-67,627	-32.39%
8989 Interfund Transfer - In (Fund 47)	11,272	11,453	11,784	11,784	11,765	-19	-0.16%
8990 Interfund Transfer - in (Fund 39)	90,176	91,628	94,272	94,272	94,124	-148	-0.16%
8999 Transfer-In to Self Insurance for Furloughs	0	257,110	0	0	0	0	0.00%
<b>8900 Total &gt;</b>	<b>6,338,240</b>	<b>6,711,957</b>	<b>6,365,900</b>	<b>6,364,749</b>	<b>6,155,912</b>	<b>-209,988</b>	<b>-3.30%</b>
<b>8xxx Total &gt;</b>	<b>7,007,564</b>	<b>7,327,685</b>	<b>6,886,665</b>	<b>6,805,570</b>	<b>6,632,229</b>	<b>-254,436</b>	<b>-3.69%</b>
<b>Self Insurance (Fund 35)-Res/Unres</b>	<b>7,007,564</b>	<b>7,327,685</b>	<b>6,886,665</b>	<b>6,805,570</b>	<b>6,632,229</b>	<b>-254,436</b>	<b>-3.69%</b>

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

Print Date: Friday, August 10, 2012

Print Time: 4:41 PM

**Grand Totals**

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	7,007,564	7,327,685	6,886,665	6,805,570	6,632,229	-254,436	-3.69%



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

Print Date: Friday, August 10, 2012  
 Print Time: 4:42 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>3400 Health and Welfare Benefits</b>								
3450	Aggregate Health Insurance Expense	8,472,472	7,930,834	6,715,836	6,416,411	6,457,459	-258,377	-3.85%
3452	Self Insurance (Abatement)	-1,332,079	-1,710,072	0	0	0	0	0.00%
3454	Excess Sick Leave	9,937	0	0	0	0	0	0.00%
3455	Categorical assessed for OPEB	0	0	110,880	0	113,610	2,730	2.46%
<i>3400 Total &gt;</i>		<b>7,150,330</b>	<b>6,220,763</b>	<b>6,826,716</b>	<b>6,416,411</b>	<b>6,571,069</b>	<b>-255,647</b>	<b>-3.74%</b>
<i>3xxx Total &gt;</i>		<b>7,150,330</b>	<b>6,220,763</b>	<b>6,826,716</b>	<b>6,416,411</b>	<b>6,571,069</b>	<b>-255,647</b>	<b>-3.74%</b>
<b>4500 Non-Instructional Supplies</b>								
4503	Subscription	1,368	2,196	0	0	0	0	0.00%
<i>4500 Total &gt;</i>		<b>1,368</b>	<b>2,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>4xxx Total &gt;</i>		<b>1,368</b>	<b>2,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>								
5145	Temp. Contract Service	636	4,757	0	0	0	0	0.00%
<i>5100 Total &gt;</i>		<b>636</b>	<b>4,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>5xxx Total &gt;</i>		<b>636</b>	<b>4,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>7300 Interfund Transfers - Out</b>								
7318	Interfund Transfer Out - Non-Medical for Categ	0	0	59,949	590,959	61,160	1,211	2.02%
7321	Transfer Out to Unrestricted GF	0	0	590,959	1,305,605	1,418,580	827,621	140.05%
<i>7300 Total &gt;</i>		<b>0</b>	<b>0</b>	<b>650,908</b>	<b>1,896,564</b>	<b>1,479,740</b>	<b>828,832</b>	<b>127.33%</b>
<i>7xxx Total &gt;</i>		<b>0</b>	<b>0</b>	<b>650,908</b>	<b>1,896,564</b>	<b>1,479,740</b>	<b>828,832</b>	<b>127.33%</b>
<b>Self Insurance (Fund 35)-Res/Unres</b>		<b>7,152,334</b>	<b>6,227,716</b>	<b>7,477,624</b>	<b>8,312,974</b>	<b>8,050,809</b>	<b>573,185</b>	<b>7.67%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:42 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	7,152,334	6,227,716	7,477,624	8,312,974	8,050,809	573,185	7.67%

# *Exhibit G*

## *Capital Projects*

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

Print Date: Friday, August 10, 2012

Print Time: 4:41 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>8600 State Revenues</b>							
8618 Instructional Equipment & Library Material	0	0	3,108,000	0	709,424	-2,398,576	-77.17%
8636 Child Dev Center - State	0	0	0	30	0	0	0.00%
<b>8600 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>3,108,000</b>	<b>30</b>	<b>709,424</b>	<b>-2,398,576</b>	<b>-77.17%</b>
<b>8800 Local Revenues</b>							
8852 Rents (Facilities)	22,425	50,565	12,000	100,531	12,000	0	0.00%
8862 Library (Equipment Revenue)	0	45,378	16,910	30,197	26,000	9,090	53.76%
8898 Local Grants	0	57,071	15,582	1,500	4,638	-10,944	-70.23%
<b>8800 Total &gt;</b>	<b>22,425</b>	<b>153,014</b>	<b>44,492</b>	<b>132,228</b>	<b>42,638</b>	<b>-1,854</b>	<b>-4.17%</b>
<b>8860 Local Interest</b>							
0000 Reserve for Contingencies	10,441	0	0	0	0	0	0.00%
8857 Interest on Fund Balance	0	3,491	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>10,441</b>	<b>3,491</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8900 Other</b>							
8983 transfer in	0	51,205	51,205	51,205	0	-51,205	-100.00%
8991 Transfer In - From Capital Outlay	0	33,500	12,703	19,669	5,000	-7,703	-60.64%
<b>8900 Total &gt;</b>	<b>0</b>	<b>84,705</b>	<b>63,908</b>	<b>70,874</b>	<b>5,000</b>	<b>-58,908</b>	<b>-92.18%</b>
<b>8xxx Total &gt;</b>	<b>32,866</b>	<b>241,210</b>	<b>3,216,400</b>	<b>203,132</b>	<b>757,062</b>	<b>-2,459,338</b>	<b>-76.46%</b>
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>	<b>32,866</b>	<b>241,210</b>	<b>3,216,400</b>	<b>203,132</b>	<b>757,062</b>	<b>-2,459,338</b>	<b>-76.46%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:41 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
	32,866	241,210	3,216,400	203,132	757,062	-2,459,338	-76.46%

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

Print Date: Friday, August 10, 2012

Print Time: 4:41 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	13,425	12,703	8,371	5,000	-7,703	-60.64%
<b>4300 Total &gt;</b>	<b>0</b>	<b>13,425</b>	<b>12,703</b>	<b>8,371</b>	<b>5,000</b>	<b>-7,703</b>	<b>-60.64%</b>
<b>4500 Non-Instructional Supplies</b>							
4502 Reference Data Base	0	44,816	0	0	0	0	0.00%
4503 Subscription	0	286	0	0	0	0	0.00%
4525 Office Supplies	0	6,288	5,210	5,925	6,710	1,500	28.79%
4558 Library Reserve	5,614	0	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>5,614</b>	<b>51,391</b>	<b>5,210</b>	<b>5,925</b>	<b>6,710</b>	<b>1,500</b>	<b>28.79%</b>
<b>4xxx Total &gt;</b>	<b>5,614</b>	<b>64,815</b>	<b>17,913</b>	<b>14,295</b>	<b>11,710</b>	<b>-6,203</b>	<b>-34.63%</b>
<b>5100 Contracts</b>							
5131 Engineering & Design Services	8,718	4,140	35,523	0	35,523	0	0.00%
5145 Temp. Contract Service	0	0	600	0	0	-600	-100.00%
5169 IPP/FPP (0405)	0	0	27,680	0	27,680	0	0.00%
<b>5100 Total &gt;</b>	<b>8,718</b>	<b>4,140</b>	<b>63,803</b>	<b>0</b>	<b>63,203</b>	<b>-600</b>	<b>-0.94%</b>
<b>5400 Insurance</b>							
5420 Enviromental Insurance	51,205	51,205	51,205	51,205	0	-51,205	-100.00%
<b>5400 Total &gt;</b>	<b>51,205</b>	<b>51,205</b>	<b>51,205</b>	<b>51,205</b>	<b>0</b>	<b>-51,205</b>	<b>-100.00%</b>
<b>5600 Rents, Leases and Repairs</b>							
5602 Rental/Renewal	0	400	0	0	0	0	0.00%
5620 Maintenance Agreement	8,000	19,153	8,500	8,767	8,600	100	1.18%
5637 Copier Equipment Lease	0	4,954	2,700	7,088	7,088	4,388	162.52%
<b>5600 Total &gt;</b>	<b>8,000</b>	<b>24,507</b>	<b>11,200</b>	<b>15,855</b>	<b>15,688</b>	<b>4,488</b>	<b>40.07%</b>
<b>5700 Legal, Election and Audit Expenses</b>							
5710 Legal (Advertising & Fees)	-6,563	0	6,327	0	6,327	0	0.00%
<b>5700 Total &gt;</b>	<b>-6,563</b>	<b>0</b>	<b>6,327</b>	<b>0</b>	<b>6,327</b>	<b>0</b>	<b>0.00%</b>
<b>5800 Other Services &amp; Expense</b>							
5864 Technology/Infrastructure Contingency	0	0	0	0	114,353	114,353	0.00%
<b>5800 Total &gt;</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,353</b>	<b>114,353</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>61,360</b>	<b>79,852</b>	<b>132,535</b>	<b>67,060</b>	<b>199,571</b>	<b>67,036</b>	<b>50.58%</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>

FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.

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



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

Print Date: Friday, August 10, 2012  
 Print Time: 4:41 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>6200 Building Improvements</b>							
6269 New Construction	0	0	3,108,000	0	709,424	-2,398,576	-77.17%
<i>6200 Total &gt;</i>	<b>0</b>	<b>0</b>	<b>3,108,000</b>	<b>0</b>	<b>709,424</b>	<b>-2,398,576</b>	<b>-77.17%</b>
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	26,830	16,962	16,152	0	8,310	-7,842	-48.55%
6405 Instructional Equipment - New	16,315	-4,034	31,659	6,365	19,454	-12,205	-38.55%
6443 Technology Refreshment (08-09)	236,243	211,722	37,579	7,045	12,000	-25,579	-68.07%
<i>6400 Total &gt;</i>	<b>279,387</b>	<b>224,650</b>	<b>85,390</b>	<b>13,410</b>	<b>39,764</b>	<b>-45,626</b>	<b>-53.43%</b>
<i>6xxx Total &gt;</i>	<b>279,387</b>	<b>224,650</b>	<b>3,251,081</b>	<b>13,410</b>	<b>806,879</b>	<b>-2,444,202</b>	<b>-75.18%</b>
<b>7300 Interfund Transfers - Out</b>							
7308 Capital Projects Interfund Transfer Out	0	0	125,000	150,000	0	-125,000	-100.00%
7321 Transfer Out to Unrestricted GF	0	50,000	388,323	363,323	504,000	115,677	29.79%
7322 Transfer out to Unrestricted GF	0	0	0	0	132,651	132,651	0.00%
<i>7300 Total &gt;</i>	<b>0</b>	<b>50,000</b>	<b>513,323</b>	<b>513,323</b>	<b>636,651</b>	<b>123,328</b>	<b>24.03%</b>
<i>7xxx Total &gt;</i>	<b>0</b>	<b>50,000</b>	<b>513,323</b>	<b>513,323</b>	<b>636,651</b>	<b>123,328</b>	<b>24.03%</b>
<b>Capital Projects Fund (CC) (Fund 14)-Res/Unres</b>	<b>346,361</b>	<b>419,317</b>	<b>3,914,852</b>	<b>608,089</b>	<b>1,654,811</b>	<b>-2,260,041</b>	<b>-57.73%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:41 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	346,361	419,317	3,914,852	608,089	1,654,811	-2,260,041	-57.73%

# *Exhibit H*

## *Building Fund*

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

Print Date: Friday, August 10, 2012

Print Time: 4:43 PM

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

Object		Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>8800 Local Revenues</b>								
8822	Other Income	4,850	80,000	0	0	0	0	0.00%
<b>8800 Total &gt;</b>		<b>4,850</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>8860 Local Interest</b>								
0000	Reserve for Contingencies	591,123	0	0	0	0	0	0.00%
8857	Interest on Fund Balance	0	84,123	200,000	0	200,000	0	0.00%
<b>8860 Total &gt;</b>		<b>591,123</b>	<b>84,123</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>		<b>595,973</b>	<b>164,123</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0.00%</b>
<b>Building Fund (Fund 48)-Res/Unres</b>		<b>595,973</b>	<b>164,123</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0.00%</b>

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

Print Date: Friday, August 10, 2012

Print Time: 4:43 PM

**Grand Totals**

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

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:43 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<b>4300 Instructional Supplies</b>							
4312 Instructional Program Materials	0	2,683	0	0	0	0	0.00%
<b>4300 Total &gt;</b>	<b>0</b>	<b>2,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4500 Non-Instructional Supplies</b>							
4551 Minor Equipment/Property	997	0	0	0	0	0	0.00%
<b>4500 Total &gt;</b>	<b>997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>4xxx Total &gt;</b>	<b>997</b>	<b>2,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5100 Contracts</b>							
5173 Bond Program Mgmt	795,516	472,999	0	350,479	0	0	0.00%
5180 Contract Services	1,696,833	124,322	10,102,354	45,253	11,371,161	1,268,807	12.56%
<b>5100 Total &gt;</b>	<b>2,492,349</b>	<b>597,320</b>	<b>10,102,354</b>	<b>395,732</b>	<b>11,371,161</b>	<b>1,268,807</b>	<b>12.56%</b>
<b>5800 Other Services &amp; Expense</b>							
5839 Other Services	0	14,172	0	0	0	0	0.00%
<b>5800 Total &gt;</b>	<b>0</b>	<b>14,172</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>5xxx Total &gt;</b>	<b>2,492,349</b>	<b>611,493</b>	<b>10,102,354</b>	<b>395,732</b>	<b>11,371,161</b>	<b>1,268,807</b>	<b>12.56%</b>
<b>6100 Sites and Site Improvements</b>							
6105 Building Renovation/Repair	342,713	474,084	8,128,485	4,007,076	5,735,207	-2,393,278	-29.44%
<b>6100 Total &gt;</b>	<b>342,713</b>	<b>474,084</b>	<b>8,128,485</b>	<b>4,007,076</b>	<b>5,735,207</b>	<b>-2,393,278</b>	<b>-29.44%</b>
<b>6200 Building Improvements</b>							
6205 Heating/Ventilation/Air Cond.	547,468	336,069	0	0	0	0	0.00%
6237 Preliminary Plans	204,908	144,767	0	0	0	0	0.00%
6238 Working Drawings	210,375	0	0	0	0	0	0.00%
6268 Architect Fees	1,035,830	1,053,830	381,100	497,688	381,100	0	0.00%
6269 New Construction	8,194,453	12,202,290	19,374,949	6,797,146	12,966,683	-6,408,266	-33.08%
<b>6200 Total &gt;</b>	<b>10,193,035</b>	<b>13,736,957</b>	<b>19,756,049</b>	<b>7,294,834</b>	<b>13,347,783</b>	<b>-6,408,266</b>	<b>-32.44%</b>
<b>6300 Library Books</b>							
6310 PC Software	13,395	0	0	0	0	0	0.00%
<b>6300 Total &gt;</b>	<b>13,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>6400 Capital Equipment - New</b>							
6404 Equipment Purchase - New	150,601	944,582	1,384,614	936,437	567,463	-817,151	-59.02%
6405 Instructional Equipment - New	324,452	635,281	0	30,574	0	0	0.00%
6441 PC Hardware - Non-Instructional - Replacement	0	313	0	0	0	0	0.00%
<b>6400 Total &gt;</b>	<b>475,053</b>	<b>1,580,176</b>	<b>1,384,614</b>	<b>967,012</b>	<b>567,463</b>	<b>-817,151</b>	<b>-59.02%</b>

FY 11-12 Actual as of June 30, 2012 prior to year-end closing entries.

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

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:43 PM

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

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<i>6xxx Total &gt;</i>	11,024,196	15,791,216	29,269,148	12,268,922	19,650,453	-9,618,695	-32.86%
<b>Building Fund (Fund 48)-Res/Unres</b>	13,517,542	16,405,392	39,371,502	12,664,654	31,021,614	-8,349,888	-21.21%



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

Print Date: Friday, August 10, 2012  
 Print Time: 4:43 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	13,517,542	16,405,392	39,371,502	12,664,654	31,021,614	-8,349,888	-21.21%

# *Exhibit I*

## *Debt Service*

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:41 PM

**Other Debt Service Fund (Fund 29)-Res/Unres**

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
<i>8600 State Revenues</i>							
8603 N/A	99,292	0	0	0	0	0	0.00%
<b>8600 Total &gt;</b>	<b>99,292</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>8860 Local Interest</i>							
0000 Reserve for Contingencies	2,381	660	0	0	0	0	0.00%
<b>8860 Total &gt;</b>	<b>2,381</b>	<b>660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>8890 N/A</i>							
0000 Reserve for Contingencies	0	101	0	0	0	0	0.00%
<b>8890 Total &gt;</b>	<b>0</b>	<b>101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>8900 Other</i>							
8982 Intrafund Transfer - In (Fund 29)	68,831	239,783	275,324	275,324	275,324	0	0.00%
<b>8900 Total &gt;</b>	<b>68,831</b>	<b>239,783</b>	<b>275,324</b>	<b>275,324</b>	<b>275,324</b>	<b>0</b>	<b>0.00%</b>
<b>8xxx Total &gt;</b>	<b>170,504</b>	<b>240,544</b>	<b>275,324</b>	<b>275,324</b>	<b>275,324</b>	<b>0</b>	<b>0.00%</b>
<b>Other Debt Service Fund (Fund 29)-Res/Unres</b>	<b>170,504</b>	<b>240,544</b>	<b>275,324</b>	<b>275,324</b>	<b>275,324</b>	<b>0</b>	<b>0.00%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:41 PM

Object	Actual 09-10	Actual 10-11	Budget 11-12	Actual* 11-12	Budget 12-13	Variance**	(%)
	170,504	240,544	275,324	275,324	275,324	0	0.00%

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

Print Date: Friday, August 10, 2012

Print Time: 4:41 PM

**Other Debt Service Fund (Fund 29)-Res/Unres**

Object		Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
		09-10	10-11	11-12	11-12	12-13		
<i>7200 Long-Term Debt and Other Financing</i>								
7202	Lease Payment	68,831	239,783	275,324	275,324	275,324	0	0.00%
<i>7200 Total &gt;</i>		<b>68,831</b>	<b>239,783</b>	<b>275,324</b>	<b>275,324</b>	<b>275,324</b>	<b>0</b>	<b>0.00%</b>
<i>7xxx Total &gt;</i>		<b>68,831</b>	<b>239,783</b>	<b>275,324</b>	<b>275,324</b>	<b>275,324</b>	<b>0</b>	<b>0.00%</b>
<b>Other Debt Service Fund (Fund 29)-Res/Unres</b>		<b>68,831</b>	<b>239,783</b>	<b>275,324</b>	<b>275,324</b>	<b>275,324</b>	<b>0</b>	<b>0.00%</b>

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

Print Date: Friday, August 10, 2012  
 Print Time: 4:41 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	09-10	10-11	11-12	11-12	12-13		
	68,831	239,783	275,324	275,324	275,324	0	0.00%

The Budget Development Process for the District is as follows:

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



## **MONTEREY PENINSULA COLLEGE**

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

#### **Mission Statement**

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

#### **Values Statement**

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

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

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

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

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

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

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

Objective 1.4: Develop and implement ways to

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

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

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

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

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

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

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

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

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

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

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

Approved College Council April 5, 2011

Approved Governing Board May 24, 2011