

Monterey Peninsula College

Final Budget

Fiscal Year 2013-2014

Board Approved
August 28, 2013

Monterey Peninsula College

Final Budget

Fiscal Year 2013-2014

-Table of Contents-

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

Executive Summary

2013-2014 Final Budget

Introduction

The Final Budget is the District's spending plan from September 15, 2013 through June 30, 2014. On or before September 15, the Board is required to hold a public hearing and adopt a Final Budget for the fiscal year. The Final Budget is based on "budget assumptions" developed from a number of sources including the Governor's May Revision, approved trailer bills, input from the Chancellor's Office, the Community College League of California, and the approved Budget Act for 2013-14.

Following is a summary indicating the projected beginning balances (based on the current 2013-14 adjusted budgets), 2013-14 final budgets, and projected ending balances for all funds maintained by the District:

MPC 2013-2014 Final Budget

The following is a summary indicating the projected beginning balances, 2013-2014 budgets, and projected ending balances for all funds maintained by the District:

<u>Funds</u>	Beginning Fund Balance	Budgets 2013-2014		Ending Fund Balance
	<u>7/1/2013</u>	<u>Revenue</u>	<u>Expense</u>	<u>6/30/2014</u>
General				
Unrestricted	\$3,840,358	\$38,614,399	\$38,595,234	\$3,859,523
Restricted	\$0	\$5,247,462	\$5,247,462	\$0
Special Revenue				
Child Development - Unrestricted	\$0	\$310,573	\$310,573	\$0
Child Development - Restricted	\$0	\$245,147	\$245,147	\$0
Student Center	\$259,336	\$264,200	\$264,200	\$259,336
Parking	\$116,995	\$512,000	\$489,741	\$139,254
Debt Service				
Student Center	\$20,905	\$18,075	\$18,075	\$20,905
Lease Payments	\$52,285	\$275,324	\$275,324	\$52,285
Capital Projects	\$1,771,607	\$1,269,405	\$2,491,998	\$549,014
Building	\$27,158,736	\$50,000	\$7,520,032	\$19,688,704
Self Insurance	\$8,292,175	\$6,349,078	\$8,099,078	\$6,542,175
Fiduciary				
Financial Aid	\$12,881	\$5,300,000	\$5,300,000	\$12,881
Associated Students	\$75,000	\$90,000	\$90,000	\$75,000
Scholarship and Loans	\$272,948	\$2,531,700	\$2,531,700	\$272,948
Trust Funds	\$293,917	\$469,102	\$469,102	\$293,917
Orr Scholarship	\$41,262	\$13,000	\$28,000	\$26,262
Total	<u>\$42,208,405</u>	<u>\$61,559,465</u>	<u>\$71,975,666</u>	<u>\$31,792,204</u>

Notes: Beginning Balance is prior to audit of 2012-2013 fiscal year end.

Ending Balance is calculated based on Beginning Balance and Budgets

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

All funds are budgeted to have positive ending fund balances. The unrestricted general fund maintains the Board established fund balance reserve of 10% of general fund expenditures. It should be noted that in the unrestricted general fund, district reserves and one-time funds totaling \$2.5M are being used to balance the budget. This structural deficit must be addressed to maintain fiscal stability in the long run.

Signs of Economic Improvement

Despite federal sequestration, most economists are anticipating acceleration in the nation's economic growth. The LAO projects 2% real growth in U.S. gross domestic product (GDP) in 2013 and 2.8% in 2014. The Federal spending sequester will likely moderate real GDP growth through mid-2013, but overall growth of the nation's economy will accelerate in the second half of the year. The LAO anticipates growth in private sector jobs will offset employment weakness in the public sector. Over the past twelve months, the fastest-growing major job category (in percentage terms) has been temporary help which is likely a sign of future hiring growth.

California's economic climate is also improving, with housing leading the way. Housing prices and construction activity are strengthening. The growth rates for home prices in coastal urban areas of the State will likely outpace the central valley. The State's construction industry is a large employer and major contributor to taxable sales. The LAO forecasts that between 2013 and 2018, growth in construction jobs will outpace that in nearly all other major employment categories, growing at about 5% per year. As of June 2013, the national unemployment rate was 7.6% compared to California at 8.5%. The unemployment rate in a healthy economy generally ranges between 4% and 5%.

The following chart is the LAO's estimate of state revenue from the "big three" sources of personal income tax; sales and use tax; and corporation tax.

LAO Revenue Forecast Summary

General Fund and Education Protection Account Combined (In Millions)

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Personal income tax	\$53,889	\$64,453	\$64,320	\$70,354	\$74,676	\$78,606	\$82,909
Sales and use tax	18,658	20,394	22,194	23,735	25,348	26,032	26,495
Corporation tax	7,283	7,500	8,600	9,300	9,800	10,200	10,600
Subtotals, "Big Three" Taxes	\$79,830	\$92,347	\$95,114	\$103,389	\$109,824	\$114,838	\$120,004
Insurance tax	\$2,165	\$2,150	\$2,200	\$2,260	\$2,490	\$2,570	\$2,670
Other revenues	2,959	2,640	2,246	1,861	1,853	1,829	1,832
Net transfers and loans	1,509	1,748	468	-520	-1,892	-299	282
Total Revenues and Transfers	\$86,463	\$98,884	\$100,028	\$106,991	\$112,276	\$118,938	\$124,788

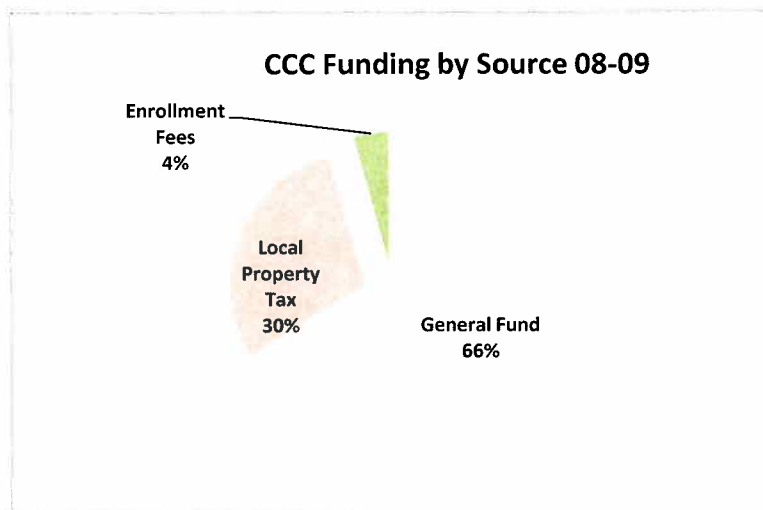
The LAO's projections clearly show revenues on the upswing. It should be noted that estimates include revenues generated from Proposition 30 known as the Education Protection Account. Approximately 50% of the special taxes generated from Prop 30 will sunset in four years and the balance in seven years unless there is agreement to extend the tax.

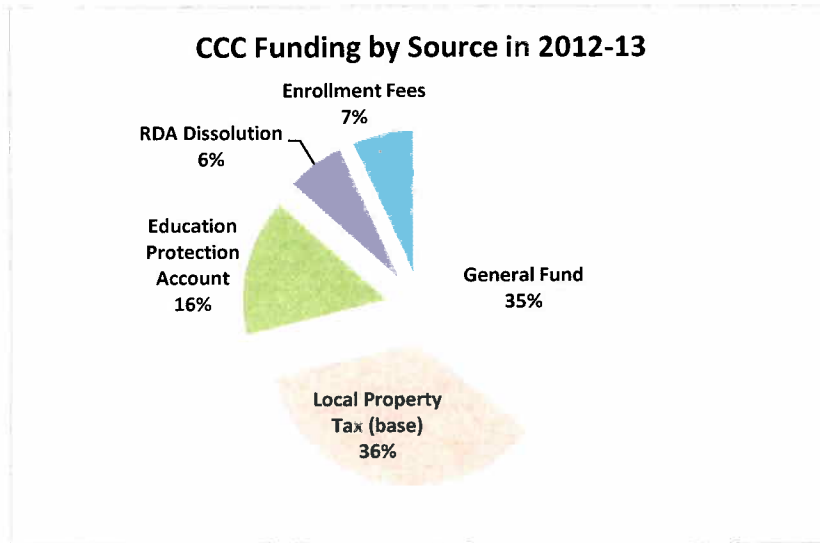
California Community Colleges

The approved Budget Act for 2013-14 calls for the following provisions for the California Community College system:

- Restore Access - \$89.4 million (1.63%)
- COLA - \$87.5 million (1.57%) first COLA since 2007-08
- Categoricals - \$88 million
 - \$50 million for Student Success and Support
 - \$15 million for DSPS
 - \$15 million for EOPS
 - \$8 million for CalWorks
 - Pay down deferral from \$961 million to \$592 million
 - \$30 million for scheduled maintenance
 - \$30 million for instructional equipment and library - one time funds
 - \$25 million planning grant for Adult Education – grants to local consortia which must include at least one CCD and one K-12 Location Education Agency
 - \$16.9 million for online education initiative
 - \$47 million for energy conservation from Prop 39

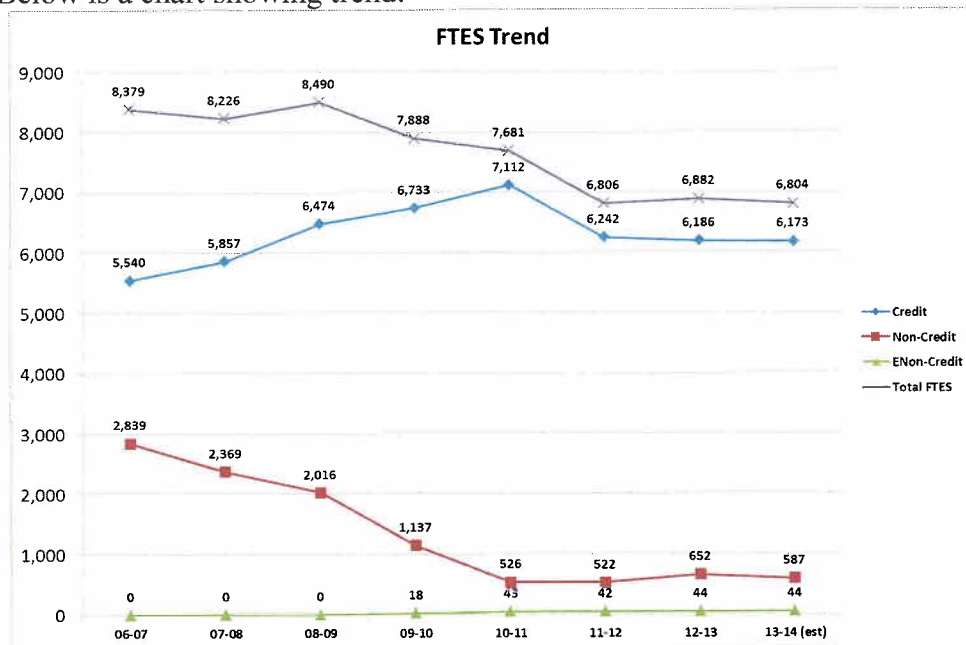
After years of revenue cuts during the “great recession”, the community college system is beginning to see a slow restoration of funding. The restoration has been improved with the voter approved special tax (Prop 30) to support K-14 public education. The inclusion of EPA funds from Prop 30 and the shifting of RDA (redevelopment agency) funds to schools and the State have complicated community college apportionment projections. In 2008-09, about two-thirds of apportionment was General Fund approved in the Budget Act. It is now about one-third. Two-thirds of the apportionment is based on estimates that may or may not materialize, causing greater uncertainties for community college districts. Lack of a continuous appropriation is an increasing problem for the system.





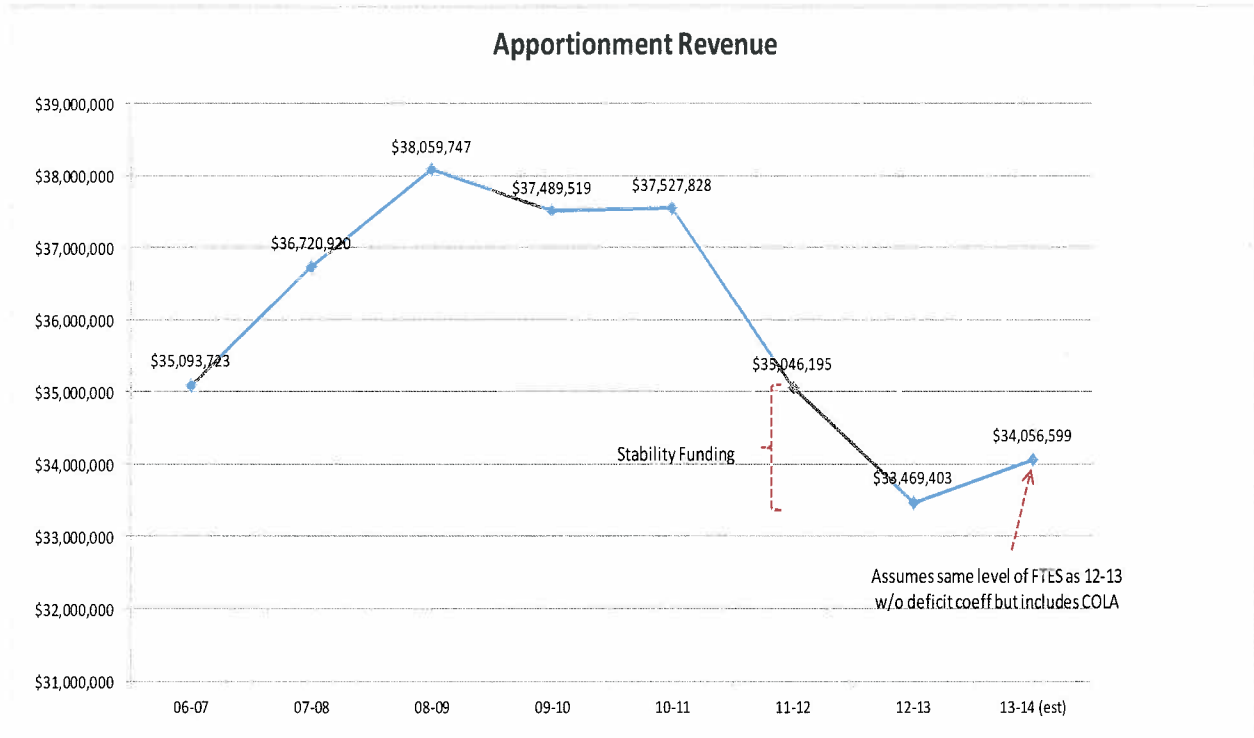
FTES Trend

A historical review of MPC's FTES trend shows that the college peaked in 2008-09 with 8,490 total FTES of which 76.3% were credit FTES. Starting in 2009-10, the state imposed a system wide workload reduction cutting unrestricted apportionment by \$190M. Growth/restoration funding of \$126M was added to the 2010-11 system wide, but MPC's total FTES generation continue to decline from the 2009-10 level. In 2011-12, the state imposed a large system wide workload reduction of \$385M based on a number of mid-year trigger cuts, and MPC's total FTES decreased to 6,806. The most recent enrollment numbers for Fall 2013 show that daily census headcount numbers are down 7% from Fall 2012. In light of recent trends and more restrictive repeatability legislation, changes to financial aid, and an improving economy, the final budget assumes the college will maintain a similar level of FTES production in 2013-14 as in 2012-13. Below is a chart showing trend:



MPC Apportionment Trend and Estimate for 2013-14

Approximately 95% of the unrestricted general fund revenues are generated by FTES. The mixture of credit, non-credit, and enhanced non-credit FTES determines the amount of apportionment earned by a college. At the high-water mark in 2008-09, MPC generated \$38,069,747 in apportionment based on 8,490 total FTES. Due to significant system wide workload reductions imposed by the State in 2009-10 and 2011-12, MPC's apportionment was reduced from \$38M to \$35M during the same time period. In 2011-12, MPC did not generate sufficient FTES to make its apportionment cap, therefore, the college received stability funding of \$1,387,840. This is shown in the following chart.



The Annual 320 attendance report recently submitted to the Chancellor's Office for 2012-13 indicates MPC will not reach its apportionment cap for the second year in a row. This will result in the State reducing MPC apportionment by \$1.28M at prior year recalculation. In estimating the college's apportionment revenue for 2013-14, the final budget assumes MPC will maintain the lower 2012-13 FTES levels while generating apportionment revenue totaling \$34,056,599. For budgeting purposes, it is important to utilize a conservative estimate of revenue until growth is demonstrated. Deficit coefficients have significantly reduced the actual apportionment received over the past three years. Since external factors such as student fees collected, property taxes, and RDA backfill are difficult to estimate, the apportionment estimate for 2013-14 assumes no deficit coefficient arising from these factors at this time.

MPC Budget Assumptions

The following budget assumptions will be used in developing the Final Budget for 2013-14. As noted earlier, these assumptions can change during the course of a fiscal year.

- Apportionment revenue estimated at \$34,056,599 assuming no deficit coefficient
- MPC will not earn back stability funding or any growth/restoration funds in 2013-14
- A Cost of Living Adjustment (COLA) of 1.57% is included in the apportionment estimate
- Mandated Costs Reimbursement Block grant will generate \$190,000 in one-time funds
- Revised lottery estimate shows approximately \$200,000 more revenue than indicated in the tentative budget
- Utilities budget increased by \$61,880 from the tentative budget because it was prematurely lowered before final accounting for 2012-13
- Decrease State Unemployment Insurance \$229,487 per MCOE
- Increase marketing and advertising by \$50,000
- Decrease library budget in UGF by \$68,000 for instructional equipment. New categorical grant will likely provide backfill
- Increase UGF backfill totaling \$48,000 for Matriculation and Supportive Services because Apprenticeship funding is no longer flexible and cannot be used as backfill
- Restricted Revenues
 - Instructional Equipment and Library funded at \$109,705
 - Scheduled Maintenance funded at \$109,713
 - No Apprenticeship Allowance – loss of \$68,000

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 in response to the state's changing priorities, and restructuring MPC's defined health benefits plan. For budget year 2013-14, this "measured" approach will continue to allow the District to defer some difficult decisions until more is known about the true budget picture and FTES production.

The State has primed the community college system with over \$250M of growth/restoration funding. These funds are intended to restore the workload reductions imposed in 2009-10 and 2011-12. MPC is eligible for approximately \$5M of restoration funding, but must grow FTES in order to receive this funding. Administration has been focusing on growth in the following ways in order to reduce the deficit spending pattern by increasing revenues:

- Grow credit FTES
- Identify areas of high student demand
- Develop wait lists
- Remove impediments to registration
- Improve efficiency
- Improve student retention
- Increase outreach, advertising and marketing
- Using the new Student Success funding to relieve the unrestricted general fund support of certain categorical programs

At the same time, the district is continuing to examine ways to reduce expenses in operations, programs, positions, wages, and benefits. The vast majority of general fund expenses are in the areas of salaries and benefits, therefore subject to collective bargaining.

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 expense essentially balanced with an ending balance of \$3,859,523 which maintains the Board’s 10% target reserve. The district is using \$2.5M in one-time funds and reserves to augment unrestricted revenues to balance the budget.

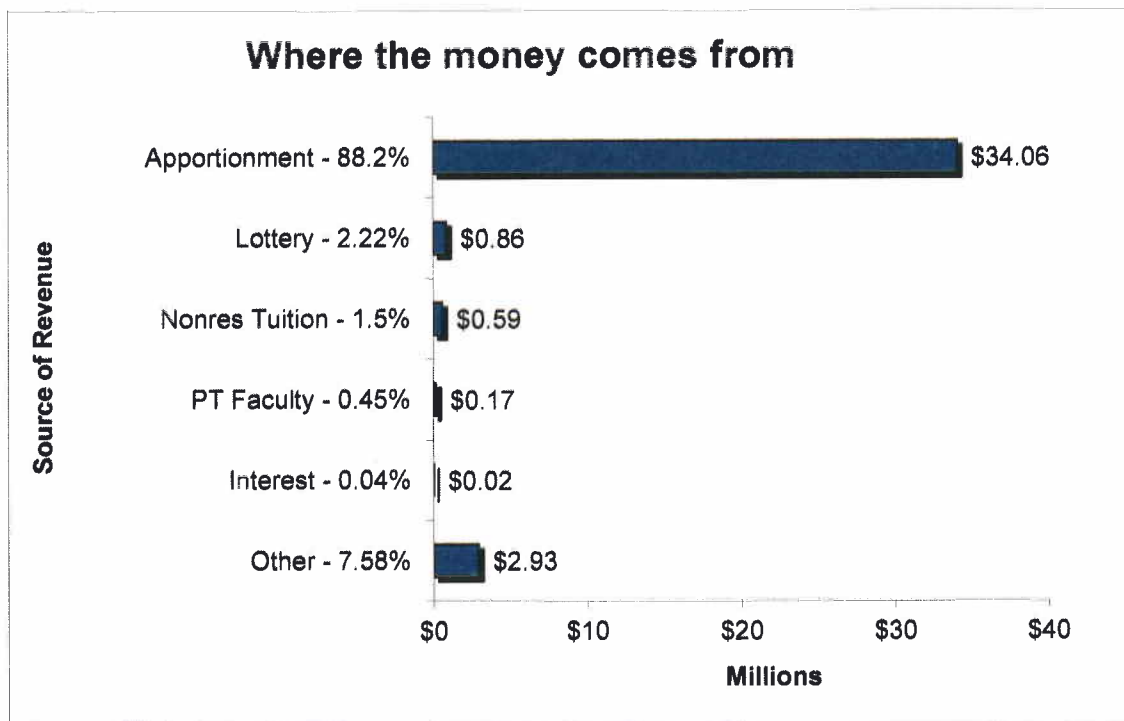
Unrestricted General Fund revenues for 2013-14 are estimated to be \$18,674 less than the adopted level in 2012-13. It should be noted that adopted 2012-13 revenues are high because they do not account for the anticipated deficit coefficient that is likely to range from \$250,000 to \$816,000, nor does it account for the loss of stability funding. The net change in revenue for 2013-14 accounts for loss of stability funding, mandated cost reimbursement revenue, and the 1.57% COLA. Unrestricted General Fund expenses are estimated to increase by \$452,231 from the 2012-13 adopted level. This is the net change after accounting for: the expiration of the 2012-13 wage concession; attrition; increase in ISA contracts; increase in non-personnel items such as the board election and insurance; and the lower health insurance funding rate. Changes in UGF revenues and increases in expenses for 2013-14 show a structural deficit of \$2,526,136 before district reserves and one-time funds are used to balance the budget.

Unrestricted General Fund	Adopted 12-13	Final 13-14	Variance
Revenues			
8100 Fed Revenues	\$10,700	\$10,700	
8600 State Revenues	\$1,025,626	\$5,883,525	
8610 Apportionment	\$19,104,397	\$12,246,457	
8800 Local Revenues	<u>\$15,947,048</u>	<u>\$17,928,415</u>	
Ongoing Revenues <u>before</u> Transfers & Reserves	\$36,087,771	\$36,069,097	(\$18,674)
Expenses			
Salaries & Statutory Benefits (1000+2000+3000 minus 3400's)	\$25,816,256	\$26,140,518	
Health & Welfare (7309 + 3400's)	\$5,751,764	\$5,404,098	
Contracts (ISA, CHOMP & Misc.) (total 5100's)	\$2,045,076	\$2,392,746	
Non-personnel items (utilities, insurance, supplies, repairs, etc) (All other expense)	<u>\$4,529,906</u>	<u>\$4,657,871</u>	
	\$38,143,002	\$38,595,233	\$452,231
Structural Deficit in UGF	<u>\$2,055,231</u>	<u>\$2,526,136</u>	

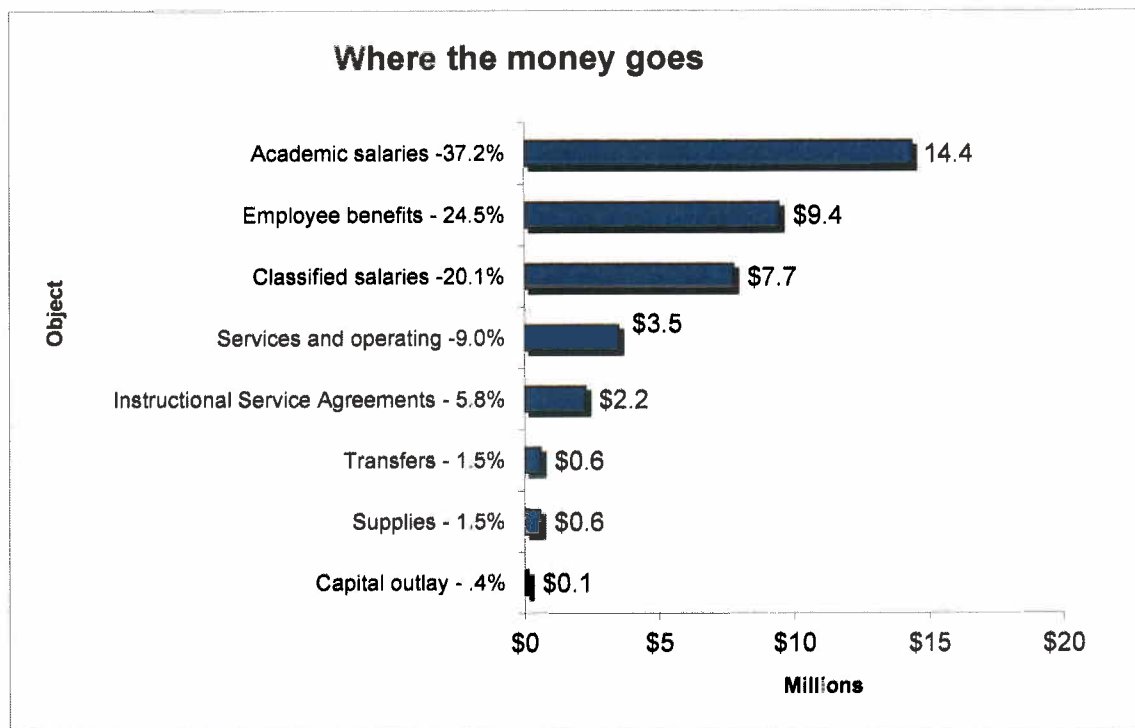
To close the structural deficit, the district will be transferring \$1,750,000 from the Self Insurance Fund and \$795,302 from Capital Outlay/Project Fund. Funds from the Self Insurance Fund are coming from the Rate Stabilization Reserve. This reserve has been used as a cushion to take “rate passes” on projected funding premium increases in prior years. The transfer from the Capital Outlay/Project Fund represents unspent year-end funds typically used for contributions towards the district’s unfunded OPEB liability, instructional supplies, sabbaticals, and technology refreshment. Clearly, the continued use of reserves and one-time funds to bridge an ongoing revenue shortfall is unsustainable and must be addressed to maintain fiscal stability in the long run.

Apportionment revenue from the State is by far the largest source (88%) of revenue in the Unrestricted General Fund. Apportionment is generated by FTES and reported to the State. The State determines the maximum apportionment that can be earned by a district. The cap can be adjusted up or down depending on “workload reductions” or the addition of growth/restoration funding. The next largest revenue source is lottery at 2%.

The following charts show how unrestricted general funds are generated and expended.



The largest portion of expenses is for people, with salaries and corresponding fringe benefits for employees accounting for 82% of total expenses. Adding Instructional Service Agreements 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 25% 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 latest allocation numbers. Funds budgeted for all programs total about \$5.2 million.

The following chart shows the 19 largest categorical programs and their respective funding level for the 2013-14 Final Budget:

	2012-13	2013-14	Change
Extended Opportunities Programs and Services (EOP&S)	\$604,042	\$604,354	\$312
Disabled Students Programs and Services (DSP&S)	\$586,093	\$493,087	-\$93,006
Marine Advanced Tech. Ed. Res. Ctr. (MATERC)	\$435,106	\$376,700	-\$58,406
Upward Bound	\$358,487	\$388,453	\$29,966
Math Science Upward Bound (MSUB)	\$347,067	\$376,700	\$29,633
Health Services	\$355,500	\$350,000	-\$5,500
Matriculation - CR/NCR	\$346,190	\$344,941	-\$1,249
Student Support Services (TRIO)	\$294,916	\$294,916	\$0
Student Financial Aid Administration (SFAA/BFAP)	\$215,941	\$226,635	\$10,694
Lottery	\$165,462	\$190,484	\$25,022
Federal Work Study	\$136,838	\$136,838	\$0

CalWorks/TANF	\$158,262	\$133,640	-\$24,622
Perkins I-C Across CTE Programs	\$146,249	\$132,026	-\$14,223
Workability	\$123,980	\$111,828	-\$12,152
Marine Tech Mentor/Intern	\$111,445	\$106,447	-\$4,998
First 5 Monterey County Workforce Devt.	\$102,253	\$105,864	\$3,611
C.A.R.E (Coop. Agencies Res. Ed.)	\$91,413	\$91,413	\$0
Basic Skills 2012-13	\$90,000	\$90,000	\$0
Basic Skills 2013-14	\$0	\$90,000	\$90,000

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 \$555,720 (unrestricted and restricted). CDC has been operating with a State Preschool contract under the California Department 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. During Fiscal Year 2012-13, the District implemented a new configuration of CDC operations which reduced the amount of Unrestricted General Fund support.

The Student Center Fund is maintained to record financial transactions of the Student Center building, the construction of which was partially funded by 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. Half of the Student Activity Coordinator position is paid by the Student Center Fund and half is paid by the Unrestricted General Fund. It should be noted that \$250,000 from the prior year fund balance was transferred to Capital Outlay Fund for the construction of the new Student Center. These funds will be used for the purchase of new kitchen equipment in the cafeteria.

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 \$139,000 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 debt payment of \$18,075. A transfer from the Unrestricted General Fund of \$275,324, representing projected energy savings, is budgeted to cover the required payments to SunTrust.

Capital Projects

Non-bond expenses for all major acquisition, construction and maintenance projects are accounted for in the Capital Projects Fund. State funded projects include the renovation of old Student Services and Humanities and demolition of Business/Humanities (\$3.2M state portion.) Local projects include IPP & FPP processing, donations for the Library & Technology Center and athletic facilities, and District expenses for Fort Ord. Expenses have been estimated at \$2,491,998 which includes: a \$795,302 transfer out to the UGF for the structural deficit; \$300,000 for technology items identified by the updated Technology Plan; and the balance for the state funded humanities project.

Building

Expenses associated with Measure I, the \$145 million Proposition 39 bond, are accounted for in the Building Fund. Expenses included in the 2013-14 final budget total \$7.5M which includes amounts to be expended for multiple projects (LS/PS, Humanities, art complex, student center, and pool/tennis courts). The art complex, student center, and pool/tennis court projects will commence this summer and last approximately twelve months.

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 \$8,099,078 are currently being budgeted and include a \$1,750,000 transfer out to the UGF to help cover the structural deficit. The \$1,750,000 are one-time funds from the Rate Stabilization Reserve. Medical claims expenses are budgeted at \$6,192,000 for 2013-14.

Medical and RX claims continue to be holding steady in 2012-13. 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. The three-phase plan expired in June 2013 and no replacement plan has been recommended by Health and Welfare Cost Containment Committee at this time. 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. Another factor in the reduced utilization of medical services may have been the change in employee behavior as a result of the three-phase plan.

The district's health benefits consultant, Alliant Insurance Services, has estimated a funding premium of \$1,779 per employee per month (PEPM) for 2013-14 based on national trends. This represents a 39% increase over the 2012-13 funding rate of \$1,280 PEPM. In light of the moderated claims experience over the past three years, administration and the Health and

Welfare Cost Containment Committee have elected to reduce the super composite funding rate from \$1,280 to \$1,200 PEPM. If Alliant is correct and the district does experience the projected increase, the district will be using the Rate Stabilization Reserve to absorb the increased expense. The reduced funding premium is not without risks however. The Health and Welfare Cost Containment Committee understands these risks and is open to discussing the reinstatement of a phased medical plan in the fall of 2013 to provide a safety net in case claims totals begin to rise again.

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.

<i>Conclusion</i>

All funds are balanced except for Capital Outlay and Self Insurance because significant transfers are being made in 2013-14 to close the structural deficit in the General Fund. Positive year-end balances (reserves) are projected.

Monterey Peninsula College

3-Year Comparison

	2010-2011	2010-2011	2012-2013		2013-2014	% >
	<u>Actual</u>	<u>Actual</u>	<u>Act thru June*</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>Budget to Final Bud</u>
Unrestricted General Fund:						
Income						
Federal	\$13,177	\$10,680	\$3,041	\$10,700	\$10,700	0.0%
State	\$22,780,479	\$18,678,726	\$14,426,966	\$20,130,023	\$18,129,982	-9.9%
Local	\$17,367,910	\$20,683,091	\$21,734,366	\$18,002,279	\$20,473,717	13.7%
Total Income	<u>\$40,161,566</u>	<u>\$39,372,497</u>	<u>\$36,164,373</u>	<u>\$38,143,002</u>	<u>\$38,614,399</u>	1.2%
Expense						
Academic Salaries	\$15,229,482	\$14,066,543	\$13,951,757	\$14,028,458	\$14,364,593	2.4%
Classified Salaries	\$7,662,700	\$7,552,856	\$7,600,831	\$7,641,386	\$7,741,819	1.3%
Fringe Benefits	\$4,379,524	\$4,431,421	\$4,184,086	\$4,506,021	\$4,447,825	-1.3%
Books and Supplies	\$636,490	\$453,153	\$681,403	\$625,014	\$585,500	-6.3%
Operating	\$4,798,069	\$4,530,438	\$4,646,974	\$5,124,016	\$5,734,146	11.9%
Capital Outlay	\$162,768	\$283,247	\$187,399	\$174,381	\$139,576	-20.0%
Transfers	\$7,797,461	\$7,231,777	\$5,919,058	\$6,043,724	\$5,581,775	-7.6%
Total Expenses	<u>\$40,666,494</u>	<u>\$38,549,435</u>	<u>\$37,171,508</u>	<u>\$38,143,000</u>	<u>\$38,595,234</u>	1.2%
Restricted General Fund:						
Income						
Federal	\$2,460,953	\$2,383,485	\$1,467,814	\$2,312,605	\$2,032,353	-12.1%
State	\$2,434,362	\$2,221,989	\$2,235,397	\$2,491,230	\$2,418,123	-2.9%
Local	\$615,807	\$848,278	\$602,369	\$783,658	\$796,987	1.7%
Total Income	<u>\$5,511,122</u>	<u>\$5,453,752</u>	<u>\$4,305,580</u>	<u>\$5,587,493</u>	<u>\$5,247,463</u>	-6.1%
Expense						
Academic Salaries	\$1,372,546	\$1,303,324	\$1,264,358	\$1,333,441	\$1,278,270	-4.1%
Classified Salaries	\$1,198,172	\$1,055,806	\$1,111,424	\$1,114,851	\$1,060,725	-4.9%
Fringe Benefits	\$426,437	\$411,842	\$410,502	\$423,291	\$380,131	-10.2%
Books and Supplies	\$262,433	\$305,172	\$95,463	\$229,635	\$211,219	-8.0%
Operating	\$1,609,255	\$1,559,568	\$1,193,171	\$1,387,393	\$1,166,096	-16.0%
Capital Outlay	\$408,578	\$89,568	\$83,201	\$322,543	\$312,998	-3.0%
Transfers	\$801,626	\$728,471	\$703,628	\$776,836	\$838,023	7.9%
Total Expenses	<u>\$6,079,046</u>	<u>\$5,453,751</u>	<u>\$4,861,747</u>	<u>\$5,587,990</u>	<u>\$5,247,462</u>	-6.1%
Unrestricted Child Development						
Income	\$497,990	\$552,161	\$335,059	\$397,970	\$310,573	-22.0%
Expense	\$497,990	\$552,161	\$312,715	\$397,970	\$310,573	-22.0%
Restricted Child Development						
Income	\$296,919	\$241,899	\$240,105	\$254,016	\$245,147	-3.5%
Expense	\$296,919	\$241,899	\$209,513	\$254,016	\$245,147	-3.5%
Student Center						
Income	\$286,370	\$266,807	\$225,067	\$265,200	\$264,200	-0.4%
Expense	\$210,140	\$201,878	\$461,667	\$265,200	\$264,200	-0.4%
Student Revenue Bond						
Income	\$19,517	\$19,171	\$18,574	\$18,525	\$18,075	-2.4%
Expense	\$19,425	\$18,975	\$18,525	\$18,525	\$18,075	-2.4%

*Actual through June 30, 2013

	2010-2011	2011-2012	2012-2013		2013-2014	Budget
	<u>Actual</u>	<u>Actual</u>	<u>Act thru June*</u>	<u>Revised Budget</u>	<u>Budget</u>	<u>to Final Bud</u>
Debt Service						
Income	\$240,605	\$276,958	\$275,868	\$275,324	\$275,324	0.0%
Expense	\$239,783	\$275,324	\$275,324	\$275,324	\$275,324	0.0%
Parking						
Income	\$387,929	\$407,124	\$794,470	\$512,000	\$512,000	0.0%
Expense	\$387,929	\$407,124	\$406,592	\$481,028	\$489,741	1.8%
Capital Projects						
Income	\$787,665	\$2,872,742	\$542,401	\$832,248	\$1,269,405	52.5%
Expense	\$532,312	\$2,449,178	\$920,386	\$1,729,996	\$2,491,998	44.0%
Self Insurance						
Income	\$8,004,535	\$7,068,921	\$6,801,650	\$6,632,229	\$6,349,078	-4.3%
Expense	\$6,235,576	\$8,342,221	\$7,711,679	\$8,050,809	\$8,099,078	0.6%
Financial Aid						
Income	\$5,830,000	\$5,702,739	\$5,207,718	\$5,500,000	\$5,300,000	-3.6%
Expense	\$5,830,000	\$5,702,739	\$5,207,718	\$5,500,000	\$5,300,000	-3.6%
Associated Students						
Income	\$124,280	\$99,819	\$102,517	\$90,274	\$90,000	-0.3%
Expense	\$148,499	\$73,820	\$62,949	\$90,274	\$90,000	-0.3%
Scholarship and Loans						
Income	\$2,820,500	\$2,370,935	\$2,532,002	\$2,500,000	\$2,531,700	1.3%
Expense	\$2,841,867	\$2,381,874	\$2,532,002	\$2,500,000	\$2,531,700	1.3%
Trust Funds						
Income	\$620,222	\$571,368	\$473,938	\$600,000	\$469,102	-21.8%
Expense	\$658,436	\$631,443	\$319,655	\$600,000	\$469,102	-21.8%
Orr Scholarship						
Income	\$53,202	\$45,894	\$12,056	\$50,000	\$13,000	-74.0%
Expense	\$39,949	\$58,233	\$28,844	\$50,000	\$28,000	-44.0%
Building Fund						
Income	\$166,400	\$221,136	\$0	\$200,000	\$6,349,078	3074.5%
Expense	\$16,502,824	\$15,361,298	\$16,104,187	\$31,021,614	\$8,099,078	-73.9%

*Actual through June 30, 2013.

Unrestricted General Fund Highlights

2013-2014 Final Budget

Revenues:

Total Unrestricted General Fund revenue budgeted for 2013-14 is \$38,614,399. This includes \$2,545,302 of reserves and one-time funds transferred into the general fund to close the structural deficit, balance the budget, and show a 10% reserve.

- **Apportionment** - The largest source of unrestricted revenue, \$34,056,599 is received through the California Community College System and is based on actual enrollments of the College. These funds are referred to as apportionment and are received from student registration fees, local property taxes, and state backfill. Apportionment is calculated based on full time equivalent students (FTES): \$4,564.83 per credit FTES and \$2,744.96 per noncredit FTES plus a base allocation of \$3,321,545 for a single campus district and \$276,795 for a satellite campus. The projected apportionment assumes no deficit coefficient; a full RDA backfill should there be a shortfall; and a 1.57% COLA.
- **Part-Time Faculty Compensation** – The District has budgeted \$173,268. It should be noted that in 2008-09, the state cut part-time faculty compensation by \$180K. The district has continued to backfill this cut using unrestricted general fund dollars for the last two years, but will not backfill in 2013-14. The Part-Time salary schedule will be adjusted downward accordingly.
- **Lottery** – Funds received from the Lottery Commission are based on FTES, including non-resident and apprenticeship. Lottery funds are budgeted at \$857,178 for 2013-14. This is \$15,480 more than the 2012-13 budget because the state is projecting a higher rate per FTES.
- **Nonresident Fees** – The non-resident fee revenue for 2013-14 is budgeted at \$585,000. The new rate adopted by the board for 2013-14 is the State average of \$184 per unit, which is \$5 more than the MPC 2012-13 rate.
- **Interest** – Interest income is budgeted at \$16,000 for 2013-14. 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** – Beginning in 2009-10, the State allowed these funds to be used as part of “categorical flexibility.” For the past several years, MPC recorded these funds in the Restricted Fund to support Matriculation and Supportive Services. For 2013-14, the state is returning to the practice of allocating these funds based only on actual hours of apprenticeship, so MPC is not scheduled to receive any. The Unrestricted Fund will instead backfill the Restricted Fund programs.

Expenses:

Total Unrestricted General Fund Expenses are budgeted at \$38,595,233. Projections are included for all known obligations.

- **Salaries** - Increases for required step and column movement and longevity have been budgeted where appropriate. Absent any new collective bargaining agreements, the 2012-13 wage concession (2.02% for all employees) expired June 30, 2013. Therefore no concession has been budgeted for in the Final Budget.
- **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 29.142% for classified employees and 12.75% for academic employees. Roll-up costs associated with salary increases for required step and column movement and longevity increases have been budgeted.

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 uses a medical rate reduced by about 6.9% from 2012-13, although a 39% increase is recommended by the District's benefits consultant.

- **Books and Supplies** – This category is budgeted at \$585,500 for 2013-14.
- **Services and Operating (including ISA)** – This category is budgeted at \$5,734,146 for 2013-14.
 1. **Utilities** – Total utility expenses (electricity, natural gas, water, waste disposal and sewage) are budgeted at \$1,016,170. Telephone expenses are budgeted at \$92,500. 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)** – There is an increase of 4% budgeted in property and liability 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 \$278,720 plus \$30,000 for deductibles. Student accident insurance for athletes is budgeted at \$69,440. (A budget for student accident insurance is also included in the Restricted General Fund at \$44,738.)
 3. **Instructional Service Agreements** – \$2,245,979 is budgeted for Instructional Service Agreements (ISA.)
 4. **Travel** – The conference attendance and related travel budget is \$86,659 for 2013-14.

5. Legal Expenses - This category is the same as last year with a budget of \$55,000.
 6. Election Expenses –There will be a Board election in 2013-2014, and election expense is budgeted at \$100,000.
 7. Building Maintenance – Minor capital improvements is budgeted at \$77,000.
 8. Other Services & Expenses – The total budgets here are similar to last year, except for increases of \$38,000 in County Support Service fees and \$38,000 in Advertising.
 9. Contingencies – Total general contingencies are \$87,120, including \$50,000 for unanticipated institutional expenditures, \$6,580 for the Superintendent/President, \$18,040 total for vice presidents, \$2,500 total for deans. In addition, there is a contingency of \$10,000 for possible one-time startup expenses of the Education Center.
- Capital Outlay – This category is budgeted at \$139,576 for 20013-14.
 - Transfers - Transfers to other funds are budgeted at \$5,581,775, a decrease of \$460,154 from last year, primarily due to decreases in the transfer to Self-Insurance and the transfer to Child Development Fund. The following are transfers to other funds:

Self Insurance Fund	\$4,990,380
Child Development Fund	248,823
Debt Service (energy conservation)	275,324
EOP&S	67,248

- Other - The District records the mandatory allocation of revenue generated by DSPS classes by covering direct expenses totaling \$412,092 in the Unrestricted General Fund. This amount also includes backfill for funds formerly available from Apprenticeship through categorical flexibility.

Fund Balance:

Expenses are budgeted to exceed revenues by \$19,166 and an ending Unrestricted General Fund balance of \$3,859,234 is projected which is 10% of expenditures.

<i>Conclusion</i>

All funds are balanced except for Capital Outlay and Self Insurance because of transfers to the General Fund to close the structural deficit. All funds show positive year-end balances (reserves).

Exhibit A

Unrestricted General Fund

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:25 PM

General Fund (Fund 01)-Unrestricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
8100 Federal Revenues							
8105 VA Education - Reporting Fee	2,135	1,904	2,000	1,145	2,000	0	0.00%
8107 PELL Allowance	7,450	0	7,000	0	7,000	0	0.00%
8117 Forest Reserve	1,772	0	1,700	1,896	1,700	0	0.00%
8100 Total >	11,357	1,904	10,700	3,041	10,700	0	0.00%
8600 State Revenues							
8602 Mandated Cost	0	0	0	725	190,000	190,000	0.00%
8629 Enrollment Fee Admin Allowance	23,731	21,757	21,833	54,292	55,887	34,054	155.97%
8634 Part Time Faculty	173,268	145,545	159,407	159,407	173,268	13,861	8.70%
8640 Part Time Faculty Office hours	2,715	2,281	2,688	2,498	2,715	27	1.00%
8647 Transfer & Articulation Fund	0	0	0	199,627	0	0	0.00%
8661 New Monterey Police Academy	423,408	0	0	0	0	0	0.00%
8665 Lottery	-65,180	0	841,698	372,444	857,178	15,480	1.84%
8667 Prop 30 - EPA Funds	0	0	0	5,354,462	4,604,477	4,604,477	0.00%
8600 Total >	557,942	169,583	1,025,626	6,143,455	5,883,525	4,857,899	473.65%
8610 State Apportionment							
8601 Apportionment	22,846,104	-1,987,917	19,104,397	8,077,452	12,246,457	-6,857,940	-35.90%
8610 Total >	22,846,104	-1,987,917	19,104,397	8,077,452	12,246,457	-6,857,940	-35.90%
8699 Other Miscellaneous State Revenue							
8844 Bond Interest & Redemption	0	0	0	7,455	0	0	0.00%
8699 Total >	0	0	0	7,455	0	0	0.00%
8800 Local Revenues							
0000 Reserve for Contingencies	0	-349	0	0	0	0	0.00%
8801 Secured Taxes	7,775,220	12,935,817	12,729,121	13,230,754	12,729,121	0	0.00%
8802 Unsecured Taxes	503,430	519,747	500,000	542,620	500,000	0	0.00%
8803 Prior Year Taxes	5,613,841	549,443	330,796	127,311	330,796	0	0.00%
8804 Supplemental Taxes	291,374	183,262	300,000	1,483,354	1,181,336	881,336	293.78%
8805 Athletic Ticket Sales	7,071	5,861	7,000	5,137	7,000	0	0.00%
8806 Mandated Costs	145,768	0	13,000	0	0	-13,000	-100.00%
8810 Transcripts	56,712	44,396	45,000	61,870	40,000	-5,000	-11.11%
8812 Course Materials Fee	14,242	14,116	12,000	15,479	12,000	0	0.00%
8813 Home Owners Property Tax Relief (HOPTR)	88,855	89,807	75,000	89,512	75,000	0	0.00%
8816 Non-Resident Tuition - MPC Campus	706,333	605,329	585,000	559,896	585,000	0	0.00%
8817 Old Non-Resident Tuition	1,260	0	0	2,259	0	0	0.00%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:25 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
8820 NSF Checks	-8,138	-6,959	0	-8,905	0	0	0.00%
8822 Other Income	25,491	59,362	35,000	-21,309	35,000	0	0.00%
8824 Old State Fees	8,467	0	0	18,087	0	0	0.00%
8826 State Enrollment Fees	2,049,969	2,070,953	1,256,881	2,673,290	2,389,412	1,132,531	90.11%
8830 Community Service Class Fees	35	0	0	0	0	0	0.00%
8831 NSF Checks Collected	2,010	2,261	2,000	18,253	5,000	3,000	150.00%
8832 NSF Checks Service Charge	130	156	150	104	150	0	0.00%
8841 Penalties/Interest	-117,364	-21,352	0	-11,220	0	0	0.00%
8842 Delinquent Property Tax	24,222	0	0	0	0	0	0.00%
8844 Bond Interest & Redemption	0	0	0	7,432	0	0	0.00%
8845 Modess Machine	0	0	0	20	0	0	0.00%
8850 Prior Year Adjustments	8,983	0	0	181,713	0	0	0.00%
8852 Rents (Facilities)	3,112	1,512	1,500	1,146	1,500	0	0.00%
8853 A/R Not Recorded	1,504	5,806	6,000	16	1,000	-5,000	-83.33%
8854 Chemistry Breakage	0	0	0	5	0	0	0.00%
8855 Educational Revenue Augmentation Fund (ERA)	-141,996	-257,148	0	333,177	0	0	0.00%
8856 Interest (Cash Reserve Program)	31,298	30,371	0	26,907	0	0	0.00%
8857 Interest on Fund Balance	0	0	30,000	0	16,000	-14,000	-46.67%
8858 Agency Collections	0	9,000	12,000	11,000	12,000	0	0.00%
8860 Go Print (Marina)	0	0	0	1,092	1,000	1,000	0.00%
8863 Student Fee Overpayment	-4,641	0	0	167,496	0	0	0.00%
8877 Old PE Fees	331	0	0	0	0	0	0.00%
8878 Student International Insurance	76,191	0	0	71,351	0	0	0.00%
8881 VA Holding Account	20,679	0	0	63,879	0	0	0.00%
8884 Return to Title IV	19,095	0	0	13,051	0	0	0.00%
8886 PE Fee	764	801	600	616	600	0	0.00%
8888 Library Materials	1,939	0	0	1,115	0	0	0.00%
8889 Library Fines/Dues	13,245	4,629	5,000	4,832	5,000	0	0.00%
8894 Bank Account Interest (FNB)	1,916	1,268	1,000	1,505	1,500	500	50.00%
8800 Total >	17,221,344	16,848,090	15,947,048	19,672,844	17,928,415	1,981,367	12.42%
8860 Local Interest							
8844 Bond Interest & Redemption	0	0	0	9,182	0	0	0.00%
8857 Interest on Fund Balance	3,666	0	0	0	0	0	0.00%
8860 Total >	3,666	0	0	9,182	0	0	0.00%

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:25 PM

General Fund (Fund 01)-Unrestricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
<i>8890 N/A</i>							
0000 Reserve for Contingencies	0	0	0	2,696	0	0	0.00%
8844 Bond Interest & Redemption	0	0	0	4,541	0	0	0.00%
<i>8890 Total ></i>	0	0	0	7,237	0	0	0.00%
<i>8900 Other</i>							
8970 Transfer-In from Capital Outlay	0	0	157,651	157,651	372,109	214,458	136.03%
8991 Transfer In - From Capital Outlay	50,000	513,323	479,000	479,000	423,193	-55,807	-11.65%
8998 Transfer In - From Self Insurance	0	590,959	1,418,580	1,418,580	1,750,000	331,420	23.36%
<i>8900 Total ></i>	50,000	1,104,282	2,055,231	2,055,231	2,545,302	490,071	23.85%
<i>8xxx Total ></i>	40,690,413	16,135,942	38,143,002	35,975,896	38,614,399	471,397	1.24%
General Fund (Fund 01)-Unrestricted	40,690,413	16,135,942	38,143,002	35,975,896	38,614,399	471,397	1.24%

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

Print Date: Friday, August 16, 2013
Print Time: 2:25 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	40,690,413	16,135,942	38,143,002	35,975,896	38,614,399	471,397	1.24%

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
<i>1100 Instructional Salaries, Regular Salary</i>								
1101	Teaching	6,879,593	5,923,699	6,235,566	6,060,460	6,313,334	77,769	1.25%
1120	Faculty Salary Contingency	0	0	-155,941	0	-158,172	-2,231	1.43%
<i>1100 Total ></i>		6,879,593	5,923,699	6,079,625	6,060,460	6,155,162	75,538	1.24%
<i>1200 Non-Instructional Salaries, Regular Salary</i>								
1202	Non-Teaching - Executives	618,720	657,342	695,658	604,351	635,452	-60,206	-8.65%
1203	Non-Teaching - Deans	500,802	489,652	485,324	448,353	585,782	100,458	20.70%
1210	Non-Teaching - Vacation Payoff	26,679	0	0	73,381	0	0	0.00%
1215	Counselors	673,078	483,587	435,180	431,289	486,853	51,674	11.87%
1220	Division/Department Chairs	414,345	417,143	420,238	407,444	430,485	10,247	2.44%
1225	Academic Senate Officers	43,309	35,695	43,349	42,501	44,486	1,137	2.62%
1230	CTA Reassigned Time	25,071	31,228	39,347	31,519	23,650	-15,697	-39.89%
1235	Reassigned Time	360,309	328,198	291,001	344,232	403,596	112,595	38.69%
1240	Librarians	287,379	280,854	255,214	245,534	182,296	-72,918	-28.57%
1260	Administrative Salary Contingency	0	0	-23,856	0	0	23,856	-100.00%
1275	Non-Teaching Stipend	3,235	0	6,470	3,170	6,470	0	0.00%
<i>1200 Total ></i>		2,952,928	2,723,698	2,647,925	2,631,773	2,799,070	151,145	5.71%
<i>1300 Instructional Salaries, Other Nonregular</i>								
1301	Hourly Teaching - Fall/Spring	3,335,253	3,037,500	3,338,470	3,479,708	3,362,139	23,669	0.71%
1302	Hourly Teaching - Early Spring	109,332	78,976	131,341	92,241	131,341	0	0.00%
1303	Hourly Teaching - Summer	594,657	806,745	810,206	504,480	809,606	-600	-0.07%
1304	Hourly Teaching - Substitutes	54,710	306	57,200	51,319	57,200	0	0.00%
1305	Hourly Teaching - Retirees	11,617	0	20,700	20,696	20,700	0	0.00%
1306	Hourly Teaching - Professional Experts	14,139	0	0	0	0	0	0.00%
1307	Hourly Teaching - Retros	213	0	0	0	0	0	0.00%
1325	Hourly Teaching - Student Advisement Pool	25,667	0	28,000	23,236	28,000	0	0.00%
1326	Hrly Teaching - Flex Time	133,282	0	110,000	116,363	110,000	0	0.00%
1328	Grading Factor	108,453	89,446	126,619	100,549	126,619	0	0.00%
1329	Grading Factor - Contract	106	0	0	0	0	0	0.00%
1335	Hrly Inst - contract employee	530,620	211,339	427,000	595,330	427,000	0	0.00%
<i>1300 Total ></i>		4,918,049	4,224,312	5,049,536	4,983,923	5,072,605	23,069	0.46%
<i>1400 Non-Instructional Salaries, Other Nonregular</i>								
1401	Hourly Non-Teaching - Fall/Spring	108,107	133,650	235,274	229,813	306,590	71,316	30.31%
1402	Hourly Non-Teaching - Early Spring	147	3,711	6,180	5,977	6,180	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

General Fund (Fund 01)-Unrestricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
1403 Hourly Non-Teaching - Summer	30,947	9,907	22,691	36,642	22,691	0	0.00%
1404 Hourly Non-Teaching - Substitutes	0	0	0	1,388	0	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	2,295	0	2,295	0	0.00%
1435 Hrly Non-Inst - contract employee	1,500	0	0	5,258	0	0	0.00%
<i>1400 Total ></i>	140,700	147,268	266,440	279,079	337,756	71,316	26.77%
<i>Ixxx Total ></i>	14,891,270	13,018,977	14,043,526	13,955,235	14,364,593	321,068	2.29%

2100 Non-Instructional Salaries, Regular Full-Time

2101 Non-Instructional Classified	4,388,352	4,526,474	4,937,088	4,690,679	4,857,617	-79,471	-1.61%
2102 Managers	849,624	650,910	649,223	609,557	590,819	-58,404	-9.00%
2103 Supervisors	149,254	119,191	128,136	117,676	117,540	-10,596	-8.27%
2104 Confidential	337,537	368,747	387,997	371,822	392,499	4,502	1.16%
2110 Accrued Vacation Payoff	28,999	0	0	21,753	0	0	0.00%
2114 NI Classified-Educ Incentive	6,939	0	0	1,815	0	0	0.00%
2120 MSC Salary Contingency	0	0	-25,115	0	0	25,115	-100.00%
2130 Class. Sal. Contingency	13,159	0	-126,178	0	0	126,178	-100.00%
<i>2100 Total ></i>	5,773,865	5,665,322	5,951,151	5,813,302	5,958,475	7,324	0.12%

2200 Instructional Aides, Regular Full-Time Schedule

2201 Instructional Aid	681,833	630,803	724,294	714,773	806,990	82,696	11.42%
2203 Supervisor (Instructional)	68,904	67,578	77,928	76,584	77,928	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	2,326	0	0	485	0	0	0.00%
2214 Inst Classified - Educ Incentive	1,000	0	0	252	0	0	0.00%
<i>2200 Total ></i>	754,063	698,381	802,222	792,094	884,918	82,696	10.31%

2300 Non-Instructional, Other than Regular Full-Time

2301 Hourly Part Time, Permanent	135,407	119,630	123,239	95,392	107,247	-15,992	-12.98%
2302 Hourly Student Help	929	930	6,873	5,621	7,873	1,000	14.55%
2303 Hourly Overtime	135,989	137,269	55,920	151,145	55,765	-155	-0.28%
2304 Hourly Professional Experts	18,520	17,400	21,649	13,970	21,649	0	0.00%
2306 Hourly Temporary	31,447	29,300	35,665	38,268	47,206	11,541	32.36%
2308 Substitutes for Classified	59,249	660	5,200	98,704	16,042	10,842	208.50%
2310 Accrued Vacation payoff	0	0	0	5,416	0	0	0.00%
2312 Overtime	-12,341	0	0	-9,868	0	0	0.00%
2313 Unknown	17,136	0	0	5,167	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	0	0	1,300	0	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

General Fund (Fund 01)-Unrestricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
<i>2300 Total ></i>	386,336	305,188	248,546	405,114	255,782	7,236	2.91%
<i>2400 Instructional Aides, Other than Full-Time Sched.</i>							
2401 Student Help	56,271	50,595	62,456	57,851	72,165	9,709	15.55%
2402 Hourly, Part Time, Permanent	420,626	415,400	461,822	425,089	460,007	-1,815	-0.39%
2403 Professional Experts (Instructional)	161,926	77,275	83,387	83,611	83,387	0	0.00%
2404 Hourly Temporary	9,457	11,991	27,956	7,542	15,085	-12,871	-46.04%
2405 Summer	5,821	5,070	10,500	4,065	10,500	0	0.00%
2406 Early Spring	1,311	1,232	1,500	0	1,500	0	0.00%
2407 Hourly Overtime (Instructional)	0	0	0	314	0	0	0.00%
2408 Substitute	17,183	0	0	6,295	0	0	0.00%
2410 Retro Pay (Instructional)	680	0	0	0	0	0	0.00%
2411 Vacation Payoff	264	0	0	4,304	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	4,300	0	0	2,000	0	0	0.00%
<i>2400 Total ></i>	677,838	561,562	647,621	591,072	642,644	-4,977	-0.77%
<i>2xxx Total ></i>	7,592,101	7,230,453	7,649,540	7,601,581	7,741,819	92,279	1.21%
<i>3110 STRS Instructional</i>							
1101 Teaching	565,318	481,701	507,096	492,969	513,512	6,416	1.27%
1301 Hourly Teaching - Fall/Spring	217,066	186,745	275,421	218,139	277,375	1,954	0.71%
1302 Hourly Teaching - Early Spring	8,459	6,098	10,836	6,482	10,836	0	0.00%
1303 Hourly Teaching - Summer	44,382	55,515	66,848	34,700	66,798	-50	-0.07%
1304 Hourly Teaching - Substitutes	3,548	25	4,719	3,303	4,719	0	0.00%
1305 Hourly Teaching - Retirees	0	0	1,708	0	1,708	0	0.00%
1306 Hourly Teaching - Professional Experts	173	0	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	18	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	1,605	0	2,310	1,521	2,310	0	0.00%
1326 Hrly Teaching - Flex Time	8,956	0	9,075	7,608	9,075	0	0.00%
1328 Grading Factor	7,071	6,064	10,446	6,363	10,446	0	0.00%
1329 Grading Factor - Contract	9	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	43,366	16,827	35,228	48,258	35,228	0	0.00%
2201 Instructional Aid	2,881	0	0	0	0	0	0.00%
2403 Professional Experts (Instructional)	4,537	0	0	0	0	0	0.00%
3950 Retirement Incentive	9,877	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	1,313	0	0	1,217	0	0	0.00%

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5209 Automobile Allowance	619	0	0	425	0	0	0.00%
3110 Total >	919,198	752,977	923,687	820,985	932,007	8,320	0.90%
3120 STRS Non-Instructional							
1202 Non-Teaching - Executives	41,118	36,002	44,978	35,220	40,011	-4,967	-11.04%
1203 Non-Teaching - Deans	20,624	19,885	19,013	11,689	25,695	6,682	35.15%
1215 Counselors	47,728	37,788	32,467	32,159	36,628	4,162	12.82%
1220 Division/Department Chairs	34,183	36,755	34,670	35,348	35,515	845	2.44%
1225 Academic Senate Officers	3,573	2,945	3,576	3,506	3,670	94	2.62%
1230 CTA Reassigned Time	2,068	2,576	3,246	2,600	1,951	-1,295	-39.89%
1235 Reassigned Time	25,804	27,076	24,008	28,399	33,297	9,289	38.69%
1240 Librarians	23,709	25,159	21,055	22,858	15,039	-6,016	-28.57%
1275 Non-Teaching Stipend	267	0	534	261	534	0	0.04%
1401 Hourly Non-Teaching - Fall/Spring	8,863	5,774	17,042	13,648	23,774	6,732	39.50%
1402 Hourly Non-Teaching - Early Spring	8	306	510	493	510	0	0.00%
1403 Hourly Non-Teaching - Summer	2,314	801	1,765	2,804	1,765	0	0.00%
1404 Hourly Non-Teaching - Substitutes	0	0	0	88	0	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	189	0	189	0	0.00%
1435 Hrly Non-Inst - contract employee	124	0	0	434	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%
3120 Total >	210,384	195,068	205,030	189,507	220,557	15,527	7.57%
3210 PERS Instructional							
1101 Teaching	9,032	9,272	10,155	9,956	10,177	22	0.22%
1301 Hourly Teaching - Fall/Spring	2,699	0	0	58	0	0	0.00%
1303 Hourly Teaching - Summer	126	0	0	173	0	0	0.00%
1326 Hrly Teaching - Flex Time	55	0	0	56	0	0	0.00%
2201 Instructional Aid	114,548	112,672	133,393	131,793	148,825	15,432	11.57%
2203 Supervisor (Instructional)	12,201	12,112	14,352	14,104	14,371	19	0.14%
2402 Hourly, Part Time, Permanent	18,782	17,928	18,054	19,228	18,666	611	3.39%
2403 Professional Experts (Instructional)	161	0	0	57	0	0	0.00%
2404 Hourly Temporary	68	0	0	284	0	0	0.00%
2405 Summer	-259	-6	0	1	0	0	0.00%
2408 Substitute	370	0	0	78	0	0	0.00%
3210 Total >	157,783	151,979	175,954	175,789	192,039	16,085	9.14%

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
3220 PERS Non-Instructional							
1202 Non-Teaching - Executives	12,883	15,596	17,179	16,832	17,217	38	0.22%
1203 Non-Teaching - Deans	26,854	27,157	29,098	35,012	41,911	12,812	44.03%
1215 Counselors	10,125	5,105	9,509	4,736	4,906	-4,604	-48.41%
1235 Reassigned Time	5,089	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	776,238	812,604	909,263	865,813	895,842	-13,422	-1.48%
2102 Managers	150,503	116,733	119,567	112,262	108,959	-10,609	-8.87%
2103 Supervisors	26,429	21,450	23,599	21,672	21,677	-1,922	-8.14%
2104 Confidential	59,768	66,090	71,457	67,052	72,385	927	1.30%
2110 Accrued Vacation Payoff	14	0	0	0	0	0	0.00%
2130 Class. Sal. Contingency	2,330	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	5,686	3,594	2,330	2,805	2,437	108	4.62%
2303 Hourly Overtime	150	0	386	0	0	-386	-100.00%
2304 Hourly Professional Experts	0	0	1,638	0	1,638	0	0.00%
2306 Hourly Temporary	1,592	933	2,500	1,880	2,500	0	0.00%
2308 Substitutes for Classified	153	0	0	5,740	0	0	0.00%
2313 Unknown	162	0	0	0	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	524	0	524	0	0.00%
3220 Total >	1,077,975	1,069,263	1,187,052	1,133,806	1,169,995	-17,057	-1.44%
3310 OASDI (FICA) Instructional							
1101 Teaching	5,230	5,263	5,514	5,407	5,514	0	0.00%
1301 Hourly Teaching - Fall/Spring	1,758	0	0	31	0	0	0.00%
1303 Hourly Teaching - Summer	62	0	0	500	0	0	0.00%
1304 Hourly Teaching - Substitutes	0	0	0	12	0	0	0.00%
1326 Hrly Teaching - Flex Time	31	0	0	30	0	0	0.00%
1335 Hrly Inst - contract employee	308	0	0	653	0	0	0.00%
2201 Instructional Aid	39,945	38,956	44,906	44,272	50,033	5,127	11.42%
2203 Supervisor (Instructional)	4,272	4,190	4,832	4,748	4,832	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	144	0	0	30	0	0	0.00%
2214 Inst Classified - Educ Incentive	62	0	0	16	0	0	0.00%
2402 Hourly, Part Time, Permanent	7,033	6,783	6,078	7,087	6,275	197	3.25%
2403 Professional Experts (Instructional)	165	109	0	457	0	0	0.00%
2404 Hourly Temporary	37	77	0	96	0	0	0.00%
2405 Summer	200	0	0	211	0	0	0.00%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:27 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2407 Hourly Overtime (Instructional)	0	0	0	19	0	0	0.00%
2408 Substitute	136	0	0	23	0	0	0.00%
2410 Retro Pay (Instructional)	28	0	0	0	0	0	0.00%
2411 Vacation Payoff	0	0	0	157	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	56	0	0	37	0	0	0.00%
3950 Retirement Incentive	3,365	0	0	702	0	0	0.00%
5202 Executive Contract Payroll Expense	248	0	0	202	0	0	0.00%
3310 Total >	63,080	55,378	61,330	64,691	66,655	5,324	8.68%
3320 OASDI (FICA) Non-Instructional							
1202 Non-Teaching - Executives	7,460	6,303	9,329	6,213	9,329	0	0.00%
1203 Non-Teaching - Deans	13,393	13,198	15,802	16,357	22,710	6,908	43.72%
1215 Counselors	5,776	2,897	5,164	2,572	2,658	-2,506	-48.52%
1235 Reassigned Time	2,860	0	0	0	0	0	0.00%
2101 Non-Instructional Classified	269,091	277,121	306,099	287,704	301,172	-4,927	-1.61%
2102 Managers	51,510	39,735	40,252	37,290	36,631	-3,621	-9.00%
2103 Supervisors	9,229	7,365	7,944	7,275	7,287	-657	-8.27%
2104 Confidential	20,757	22,627	24,056	22,811	24,335	279	1.16%
2110 Accrued Vacation Payoff	1,798	0	0	1,346	0	0	0.00%
2114 NI Classified-Educ Incentive	425	0	0	109	0	0	0.00%
2130 Class. Sal. Contingency	816	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	1,910	729	784	944	819	35	4.47%
2303 Hourly Overtime	7,434	6,502	3,466	7,331	3,456	-10	-0.29%
2304 Hourly Professional Experts	0	0	551	79	551	0	0.00%
2306 Hourly Temporary	975	529	1,000	1,194	1,000	0	0.00%
2308 Substitutes for Classified	114	0	0	2,991	217	217	0.00%
2312 Overtime	0	0	0	66	0	0	0.00%
2313 Unknown	1,062	0	0	320	0	0	0.00%
2314 Hrly PT - Educ Incentive	0	0	0	40	0	0	0.00%
5202 Executive Contract Payroll Expense	0	0	298	0	298	0	0.00%
3320 Total >	394,609	377,007	414,746	394,643	410,464	-4,282	-1.03%
3330 Medicare Instructional							
1101 Teaching	83,198	73,749	82,077	79,360	86,916	4,838	5.89%
1301 Hourly Teaching - Fall/Spring	48,366	43,963	48,407	50,121	48,749	342	0.71%
1302 Hourly Teaching - Early Spring	1,397	1,111	1,906	1,306	1,906	0	0.00%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

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

Print Date: Friday, August 16, 2013
 Print Time: 2:27 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
1303 Hourly Teaching - Summer	7,658	11,396	11,755	6,370	11,746	-9	-0.08%
1304 Hourly Teaching - Substitutes	788	36	829	742	829	0	0.00%
1305 Hourly Teaching - Retirees	168	0	300	300	300	0	0.00%
1306 Hourly Teaching - Professional Experts	205	0	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	3	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	367	0	406	326	406	0	0.00%
1326 Hrly Teaching - Flex Time	1,881	0	1,595	1,665	1,595	0	0.00%
1328 Grading Factor	1,573	1,297	1,836	1,458	1,836	0	0.00%
1329 Grading Factor - Contract	2	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	6,598	2,828	6,191	7,837	6,191	0	0.00%
2201 Instructional Aid	9,837	9,130	10,502	10,354	11,701	1,199	11.42%
2203 Supervisor (Instructional)	999	980	1,130	1,110	1,130	0	0.00%
2211 Accrued Vac. Payoff (Instructional)	34	0	0	7	0	0	0.00%
2214 Inst Classified - Educ Incentive	15	0	0	4	0	0	0.00%
2401 Student Help	0	0	0	2	0	0	0.00%
2402 Hourly, Part Time, Permanent	6,099	6,023	6,537	6,164	6,670	133	2.04%
2403 Professional Experts (Instructional)	2,402	1,150	1,210	1,254	1,210	0	0.00%
2404 Hourly Temporary	137	174	405	109	219	-186	-45.93%
2405 Summer	140	74	152	59	152	0	0.00%
2406 Early Spring	19	18	22	0	22	0	0.00%
2407 Hourly Overtime (Instructional)	0	0	0	5	0	0	0.00%
2408 Substitute	249	0	0	91	0	0	0.00%
2410 Retro Pay (Instructional)	10	0	0	0	0	0	0.00%
2411 Vacation Payoff	4	0	0	62	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	62	0	0	29	0	0	0.00%
5202 Executive Contract Payroll Expense	219	0	0	214	0	0	0.00%
5209 Automobile Allowance	109	0	0	75	0	0	0.00%
3330 Total >	172,539	151,927	175,260	169,024	181,578	6,318	3.60%
3340 Medicare Non-Instructional							
1202 Non-Teaching - Executives	6,877	7,502	8,009	6,727	9,214	1,205	15.04%
1203 Non-Teaching - Deans	7,231	7,076	7,037	6,481	8,494	1,457	20.70%
1205 Non-Teaching - Executive Vacation Payoff	359	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	387	0	0	1,064	0	0	0.00%
1215 Counselors	8,122	5,352	4,833	4,618	5,582	749	15.50%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

General Fund (Fund 01)-Unrestricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
1220	5,984	6,021	6,093	5,880	6,242	149	2.44%
1225	628	518	629	616	645	16	2.62%
1230	266	278	391	361	343	-49	-12.39%
1235	5,172	4,731	4,220	4,980	5,584	1,364	32.33%
1240	4,112	4,005	3,701	3,496	2,643	-1,057	-28.57%
1275	47	0	94	46	94	0	0.20%
1401	1,553	1,884	3,470	3,334	4,513	1,043	30.06%
1402	2	53	90	86	90	0	0.00%
1403	446	143	329	530	329	0	0.00%
1404	0	0	0	20	0	0	0.00%
1408	0	0	33	0	33	0	0.00%
1435	22	0	0	75	0	0	0.00%
2101	63,151	65,127	71,588	67,555	70,435	-1,152	-1.61%
2102	12,192	9,317	9,414	8,737	8,567	-847	-9.00%
2103	2,158	1,722	1,858	1,701	1,704	-154	-8.27%
2104	4,854	5,292	5,626	5,335	5,691	65	1.16%
2110	420	0	0	315	0	0	0.00%
2114	97	0	0	25	0	0	0.00%
2130	191	0	0	0	0	0	0.00%
2301	1,964	1,735	1,787	1,383	1,555	-232	-12.98%
2303	1,971	1,977	810	2,192	808	-2	-0.25%
2304	269	252	295	227	295	0	0.00%
2306	520	455	517	548	684	167	32.30%
2308	859	10	75	1,431	233	158	210.67%
2310	0	0	0	79	0	0	0.00%
2312	0	0	0	16	0	0	0.00%
2313	248	0	0	75	0	0	0.00%
2314	0	0	0	19	0	0	0.00%
5202	0	0	249	0	249	0	0.00%
5209	0	0	107	0	107	0	0.00%
3340 Total >	130,103	123,448	131,254	127,951	134,135	2,881	2.20%
3400 Health and Welfare Benefits							
3416	38,864	32,370	34,472	27,146	33,976	-496	-1.44%
3417	341,345	365,817	343,052	330,501	365,516	22,464	6.55%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
3418 Life Insurance	37,465	35,293	41,569	35,003	40,973	-596	-1.43%
3419 Long Term Disability Insurance	29,483	26,981	30,024	25,574	29,592	-432	-1.44%
3420 Life Insurance employee pymts	-1,515	0	0	-576	0	0	0.00%
3430 Non-Medical for Categoricals (Abatement)	0	0	-61,160	0	-56,339	4,821	-7.88%
3400 Total >	445,642	460,462	387,957	417,648	413,718	25,761	6.64%
3510 SUI Instructional							
1101 Teaching	49,400	95,056	68,591	66,425	3,157	-65,435	-95.40%
1301 Hourly Teaching - Fall/Spring	24,146	48,902	36,729	38,225	36,990	261	0.71%
1302 Hourly Teaching - Early Spring	786	1,272	1,445	1,006	1,445	0	0.00%
1303 Hourly Teaching - Summer	5,797	12,984	8,917	4,211	8,910	-7	-0.08%
1304 Hourly Teaching - Substitutes	406	102	629	550	629	0	0.00%
1305 Hourly Teaching - Retirees	84	0	228	228	228	0	0.00%
1306 Hourly Teaching - Professional Experts	102	0	0	0	0	0	0.00%
1307 Hourly Teaching - Retros	2	0	0	0	0	0	0.00%
1325 Hourly Teaching - Student Advisement Pool	185	0	308	254	308	0	0.00%
1326 Hrly Teaching - Flex Time	975	0	1,210	1,234	1,210	0	0.00%
1328 Grading Factor	781	1,440	1,392	1,106	1,392	0	0.00%
1335 Hrly Inst - contract employee	3,806	3,393	4,698	6,519	4,698	0	0.00%
2201 Instructional Aid	4,884	10,137	7,967	7,844	403	-7,564	-94.94%
2203 Supervisor (Instructional)	496	1,088	857	842	39	-818	-95.45%
2211 Accrued Vac. Payoff (Instructional)	17	0	0	5	0	0	0.00%
2214 Inst Classified - Educ Incentive	9	0	0	1	0	0	0.00%
2402 Hourly, Part Time, Permanent	3,066	6,750	4,959	4,624	230	-4,729	-95.36%
2403 Professional Experts (Instructional)	1,196	1,276	1,063	947	42	-1,021	-96.05%
2404 Hourly Temporary	73	196	284	83	8	-276	-97.18%
2405 Summer	3	110	169	33	5	-164	-97.04%
2406 Early Spring	9	20	24	0	1	-23	-95.83%
2407 Hourly Overtime (Instructional)	0	0	0	3	0	0	0.00%
2408 Substitute	124	0	0	67	0	0	0.00%
2410 Retro Pay (Instructional)	5	0	0	0	0	0	0.00%
2411 Vacation Payoff	2	0	0	47	0	0	0.00%
2414 Inst Hourly PT Educ Incentives	35	0	0	17	0	0	0.00%
3950 Retirement Incentive	1,053	0	0	533	0	0	0.00%
5202 Executive Contract Payroll Expense	143	0	0	215	0	0	0.00%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

General Fund (Fund 01)-Unrestricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5209 Automobile Allowance	54	0	0	57	0	0	0.00%
<i>3510 Total ></i>	97,636	182,726	139,471	135,077	59,695	-79,776	-57.20%
<i>3520 SUI Non-Instructional</i>							
1202 Non-Teaching - Executives	4,447	10,583	7,652	6,644	318	-7,335	-95.85%
1203 Non-Teaching - Deans	3,591	7,874	5,339	4,917	524	-4,814	-90.18%
1205 Non-Teaching - Executive Vacation Payoff	178	0	0	0	0	0	0.00%
1210 Non-Teaching - Vacation Payoff	192	0	0	807	0	0	0.00%
1215 Counselors	4,767	7,548	4,787	4,602	243	-4,544	-94.91%
1220 Division/Department Chairs	2,972	6,685	4,623	4,460	215	-4,407	-95.34%
1225 Academic Senate Officers	312	575	477	468	22	-455	-95.34%
1230 CTA Reassigned Time	180	503	433	347	12	-421	-97.27%
1235 Reassigned Time	2,568	5,253	3,201	3,778	618	-2,583	-80.69%
1240 Librarians	2,042	4,447	2,807	2,652	91	-2,716	-96.75%
1275 Non-Teaching Stipend	23	0	71	35	71	0	-0.24%
1401 Hourly Non-Teaching - Fall/Spring	793	2,148	3,507	2,504	155	-3,352	-95.58%
1402 Hourly Non-Teaching - Early Spring	1	59	64	65	3	-61	-95.31%
1403 Hourly Non-Teaching - Summer	243	159	127	74	12	-115	-90.55%
1404 Hourly Non-Teaching - Substitutes	0	0	0	15	0	0	0.00%
1408 Hourly Non-Teaching - Governance Cmte.	0	0	7	0	1	-6	-85.71%
1435 Hrly Non-Inst - contract employee	11	0	0	58	0	0	0.00%
2101 Non-Instructional Classified	31,358	72,320	54,308	51,249	2,429	-51,879	-95.53%
2102 Managers	6,058	10,354	7,141	6,601	295	-6,846	-95.86%
2103 Supervisors	1,072	1,923	1,409	1,291	59	-1,351	-95.83%
2104 Confidential	2,411	5,876	4,268	4,047	196	-4,072	-95.40%
2110 Accrued Vacation Payoff	213	0	0	239	0	0	0.00%
2114 NI Classified-Educ Incentive	59	0	0	11	0	0	0.00%
2130 Class. Sal. Contingency	95	0	0	0	0	0	0.00%
2301 Hourly Part Time, Permanent	991	1,949	1,356	1,038	54	-1,302	-96.04%
2303 Hourly Overtime	1,009	2,388	478	1,527	30	-448	-93.72%
2304 Hourly Professional Experts	133	280	301	172	301	0	0.00%
2306 Hourly Temporary	285	497	262	409	24	-238	-90.84%
2308 Substitutes for Classified	427	11	84	1,084	8	-76	-90.48%
2310 Accrued Vacation payoff	0	0	0	60	0	0	0.00%
2312 Overtime	0	0	0	9	0	0	0.00%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

General Fund (Fund 01)-Unrestricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2313	Unknown	127	0	0	55	0	0	0.00%
2314	Hrly PT - Educ Incentive	0	0	0	11	0	0	0.00%
5202	Executive Contract Payroll Expense	0	0	180	0	180	0	0.00%
5209	Automobile Allowance	0	0	4	0	4	0	0.00%
3520 Total >		66,557	141,430	102,886	99,228	5,866	-97,020	-94.30%
3600 Worker's Compensation Insurance								
3615	WC - NCCP (Contribution)	569,677	513,947	500,000	374,670	500,000	0	0.00%
3616	WC - NCCP (Abatement)	-714,422	-483,966	-500,000	-620,609	-500,000	0	0.00%
3600 Total >		-144,745	29,981	0	-245,939	0	0	0.00%
3610 WC Instructional								
1101	Teaching	205,832	177,132	187,067	181,159	189,400	2,333	1.25%
1301	Hourly Teaching - Fall/Spring	100,469	91,122	100,155	104,358	100,865	710	0.71%
1302	Hourly Teaching - Early Spring	3,277	2,369	3,942	2,767	3,942	0	0.00%
1303	Hourly Teaching - Summer	14,410	24,194	24,308	15,177	24,290	-18	-0.07%
1304	Hourly Teaching - Substitutes	1,641	190	1,716	1,558	1,716	0	0.00%
1305	Hourly Teaching - Retirees	349	0	621	621	621	0	0.00%
1306	Hourly Teaching - Professional Experts	424	0	0	0	0	0	0.00%
1307	Hourly Teaching - Retros	6	0	0	0	0	0	0.00%
1325	Hourly Teaching - Student Advisement Pool	770	0	840	697	840	0	0.00%
1326	Hrly Teaching - Flex Time	4,004	0	3,300	3,487	3,300	0	0.00%
1328	Grading Factor	3,254	2,683	3,799	3,016	3,799	0	0.00%
1329	Grading Factor - Contract	3	0	0	0	0	0	0.00%
1335	Hrly Inst - contract employee	15,860	6,336	12,811	17,779	12,811	0	0.00%
2201	Instructional Aid	20,352	18,889	21,729	21,422	24,210	2,481	11.42%
2203	Supervisor (Instructional)	2,067	2,027	2,338	2,298	2,338	0	0.00%
2211	Accrued Vac. Payoff (Instructional)	70	0	0	15	0	0	0.00%
2214	Inst Classified - Educ Incentive	30	0	0	8	0	0	0.00%
2401	Student Help	1,689	1,518	1,986	1,736	2,202	216	10.88%
2402	Hourly, Part Time, Permanent	12,619	12,462	13,524	12,753	13,800	276	2.04%
2403	Professional Experts (Instructional)	4,969	2,378	2,501	2,594	2,501	0	0.00%
2404	Hourly Temporary	284	360	839	226	454	-385	-45.89%
2405	Summer	175	152	315	122	315	0	0.00%
2406	Early Spring	39	37	45	0	45	0	0.00%
2407	Hourly Overtime (Instructional)	0	0	0	9	0	0	0.00%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

General Fund (Fund 01)-Unrestricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2408	Substitute	515	0	0	189	0	0	0.00%
2410	Retro Pay (Instructional)	20	0	0	0	0	0	0.00%
2411	Vacation Payoff	8	0	0	129	0	0	0.00%
2414	Inst Hourly PT Educ Incentives	129	0	0	60	0	0	0.00%
3950	Retirement Incentive	4,387	0	0	1,453	0	0	0.00%
5202	Executive Contract Payroll Expense	596	0	0	587	0	0	0.00%
5209	Automobile Allowance	225	0	0	155	0	0	0.00%
3610 Total >		398,474	341,850	381,836	374,376	387,449	5,613	1.47%
3620 WC Non-Instructional								
1202	Non-Teaching - Executives	18,528	19,720	20,870	18,131	19,064	-1,806	-8.65%
1203	Non-Teaching - Deans	14,961	14,698	14,560	13,409	17,573	3,014	20.70%
1205	Non-Teaching - Executive Vacation Payoff	743	0	0	0	0	0	0.00%
1210	Non-Teaching - Vacation Payoff	800	0	0	2,201	0	0	0.00%
1215	Counselors	19,860	14,064	13,055	12,551	14,606	1,550	11.87%
1220	Division/Department Chairs	12,381	12,456	12,607	12,164	12,915	307	2.44%
1225	Academic Senate Officers	1,299	1,071	1,300	1,275	1,335	34	2.62%
1230	CTA Reassigned Time	750	937	1,180	946	709	-471	-39.89%
1235	Reassigned Time	10,701	9,788	8,730	10,304	12,108	3,378	38.69%
1240	Librarians	8,508	8,286	7,656	7,233	5,469	-2,188	-28.57%
1275	Non-Teaching Stipend	97	0	194	95	194	0	-0.05%
1401	Hourly Non-Teaching - Fall/Spring	3,242	4,003	7,180	6,902	9,337	2,157	30.04%
1402	Hourly Non-Teaching - Early Spring	4	109	185	177	185	0	0.00%
1403	Hourly Non-Teaching - Summer	923	296	681	1,096	681	0	0.00%
1404	Hourly Non-Teaching - Substitutes	0	0	0	42	0	0	0.00%
1408	Hourly Non-Teaching - Governance Cmte.	0	0	69	0	69	0	0.00%
1435	Hrly Non-Inst - contract employee	45	0	0	158	0	0	0.00%
2101	Non-Instructional Classified	130,657	134,745	148,113	139,769	145,729	-2,384	-1.61%
2102	Managers	25,225	19,277	19,477	18,077	17,725	-1,752	-9.00%
2103	Supervisors	4,466	3,564	3,844	3,520	3,526	-318	-8.27%
2104	Confidential	10,044	10,949	11,640	11,038	11,775	135	1.16%
2110	Accrued Vacation Payoff	869	0	0	651	0	0	0.00%
2114	NI Classified-Educ Incentive	206	0	0	53	0	0	0.00%
2130	Class. Sal. Contingency	395	0	0	0	0	0	0.00%
2301	Hourly Part Time, Permanent	4,064	3,589	3,697	2,862	3,217	-480	-12.98%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

General Fund (Fund 01)-Unrestricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2302	Hourly Student Help	4,307	28	4,155	193	4,185	30	0.72%
2303	Hourly Overtime	4,079	4,156	1,718	4,535	1,675	-43	-2.50%
2304	Hourly Professional Experts	556	522	612	470	612	0	0.00%
2306	Hourly Temporary	1,075	879	1,070	1,134	1,416	346	32.34%
2308	Substitutes for Classified	1,778	20	156	2,961	492	336	215.38%
2310	Accrued Vacation payoff	0	0	0	162	0	0	0.00%
2312	Overtime	0	0	0	32	0	0	0.00%
2313	Unknown	514	0	0	155	0	0	0.00%
2314	Hrly PT - Educ Incentive	0	0	0	39	0	0	0.00%
5202	Executive Contract Payroll Expense	0	0	657	0	657	0	0.00%
5209	Automobile Allowance	0	0	243	0	243	0	0.00%
3620 Total >		281,075	263,157	283,650	272,334	285,496	1,846	0.65%
3900 Other Benefits								
1120	Faculty Salary Contingency	0	0	-21,520	0	-21,828	-308	1.43%
1260	Administrative Salary Contingency	0	0	-4,059	0	0	4,059	-100.00%
2120	MSC Salary Contingency	0	0	-7,576	0	0	7,576	-100.00%
2130	Class. Sal. Contingency	0	0	-35,811	0	0	35,811	-100.00%
3930	Educational Incentive/Classified	0	0	10,000	0	10,000	0	0.00%
3950	Retirement Incentive	146,445	0	0	55,437	0	0	0.00%
3900 Total >		146,445	0	-58,966	55,437	-11,828	47,138	-79.94%
3xxx Total >		4,416,755	4,296,653	4,511,147	4,184,557	4,447,824	-63,323	-1.40%
4300 Instructional Supplies								
4302	Printing (in Printshop)	1,573	0	962	951	962	0	0.00%
4304	Royalties/Scripts	9,453	8,041	8,079	5,483	8,079	0	0.00%
4306	Fee Generated Art Supplies	15,306	14,420	12,000	9,731	12,000	0	0.00%
4312	Instructional Program Materials	238,203	177,635	210,248	200,964	213,677	3,429	1.63%
4331	Subscription	864	297	400	1,457	1,000	600	150.00%
4350	Books	130	0	245	91	245	0	0.00%
4352	Film Supplies (Drama)	1,504	2,199	1,125	0	1,125	0	0.00%
4300 Total >		267,033	202,592	233,059	218,678	237,088	4,029	1.73%
4500 Non-Instructional Supplies								
4501	Catalog Data Base	7,055	6,080	7,020	8,948	9,020	2,000	28.49%
4502	Reference Data Base	1,700	3,810	4,178	3,948	4,178	0	0.00%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:27 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
4503 Subscription	44,156	22,695	37,732	79,265	33,555	-4,177	-11.07%
4507 Recruiting	23,293	27,104	29,197	28,601	35,000	5,803	19.88%
4508 Printing Abatement	-4,235	-3,012	0	-2,356	0	0	0.00%
4511 Printing (Non- Printshop)	48,539	26,425	29,372	31,595	31,332	1,960	6.67%
4514 Graduation Supplies	6,477	4,612	6,340	7,011	6,240	-100	-1.58%
4516 Warehouse Abatement (Warehouse Only)	-1,867	-1,822	0	-2,391	0	0	0.00%
4517 Warehouse Charges (Warehouse Only)	7,215	0	0	3,158	0	0	0.00%
4525 Office Supplies	92,791	63,599	100,558	65,930	101,308	750	0.75%
4528 Reference Material	3,420	3,420	3,500	3,420	3,500	0	0.00%
4529 Instructional Materials (abatement)	0	0	-155,000	0	-210,893	-55,893	36.06%
4536 Computer Network Related Supplies	8,724	7,448	10,000	9,678	10,000	0	0.00%
4537 Computer Software Non-Instructional	5,000	0	0	0	0	0	0.00%
4540 State/County Health Required Innoculations	0	0	2,000	175	2,000	0	0.00%
4550 Pool Chemicals	13,561	11,817	14,000	12,432	14,000	0	0.00%
4551 Minor Equipment/Property	14,615	15,489	15,864	8,049	15,864	0	0.00%
4553 Uniforms (Parking, Athletics)	19,806	13,956	23,262	15,011	46,632	23,370	100.46%
4556 Professional Reference Books	513	30	200	51	200	0	0.00%
4561 Maintenance Supplies	16,921	11,307	18,601	11,236	18,601	0	0.00%
4571 Equipment Repair Parts & Material	53,369	49,095	77,980	38,248	77,980	0	0.00%
4580 Safety Equipment	0	0	6,175	0	6,175	0	0.00%
4590 Custodial Consumable Supplies	132,076	135,238	140,000	139,455	140,000	0	0.00%
4591 Custodial Supplies (from Fac. Rental)	-1,900	0	0	-2,230	0	0	0.00%
4500 Total >	491,230	397,291	370,979	459,234	344,692	-26,287	-7.09%
4700 Food							
4706 Food (Receptions,Special Events, Program Supp	9,760	2,965	3,720	3,695	3,720	0	0.00%
4700 Total >	9,760	2,965	3,720	3,695	3,720	0	0.00%
4xxx Total >	768,023	602,847	607,758	681,607	585,500	-22,258	-3.66%
5100 Contracts							
5103 Drama Contracts	152,873	100,097	127,861	82,771	90,000	-37,861	-29.61%
5104 American Society of Composers/Broadcast Musi	4,517	3,827	5,036	3,339	5,036	0	0.00%
5105 Music	2,800	4,080	2,481	2,270	2,481	0	0.00%
5106 Hope Services LNSK410	10,065	11,356	12,000	24,688	12,000	0	0.00%
5108 VEA Home Economics	100	50	200	50	200	0	0.00%

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5114 Technical Assistance/Training	69,217	40,441	56,160	45,870	51,160	-5,000	-8.90%
5120 Planning	0	0	1,000	0	1,000	0	0.00%
5121 Fire Academy-Guest Lecturer	29,903	24,488	25,466	25,147	25,466	0	0.00%
5122 CHOMP (Community Hospital Of Monterey Pe	490,130	0	505,189	490,739	487,162	-18,027	-3.57%
5123 MOBAC Library System	1,784	1,713	1,713	1,642	1,713	0	0.00%
5124 Program Consultant	2,128	176	9,700	644	9,700	0	0.00%
5126 South Bay Regional Pub. Safety	1,114,285	807,754	438,318	1,104,939	1,166,324	728,006	166.09%
5130 Occupational Education, Fire	48,822	44,387	67,300	53,945	67,300	0	0.00%
5131 Engineering & Design Services	2,346	23,557	2,000	2,000	2,000	0	0.00%
5134 Monterey Bay Aquarium	6,801	1,722	5,000	652	5,000	0	0.00%
5135 Park Ranger Academy	86,636	0	83,926	69,211	83,926	0	0.00%
5139 Specialists/Workshops	2,198	3,898	9,600	3,590	9,600	0	0.00%
5142 Clovis Fire	0	0	0	0	10,000	10,000	0.00%
5145 Temp. Contract Service	600	11,630	19,950	63,151	28,500	8,550	42.86%
5154 N/A	750	0	0	0	0	0	0.00%
5157 Farmworkers Institute for Education	0	0	55,488	0	0	-55,488	-100.00%
5158 Santa Cruz Fire	0	0	236,250	83,821	0	-236,250	-100.00%
5159 Contingency for Instructional Contract	0	0	250,467	0	250,467	0	0.00%
5161 Occupational Education, Police	11,376	18,280	16,000	0	0	-16,000	-100.00%
5163 North Bay Industries	15,329	20,630	24,000	10,125	18,600	-5,400	-22.50%
5165 School of Nursing-Consultant	0	350	0	0	0	0	0.00%
5168 Central Coast Lighthouse Keepers	12,614	12,388	13,000	10,340	11,500	-1,500	-11.54%
5174 Temporary Service Agency	669	0	0	0	0	0	0.00%
5180 Contract Services	15,000	34,000	25,771	57,578	4,911	-20,860	-80.94%
5181 Unknown	5,309	0	0	0	0	0	0.00%
5194 Old Monterey Preservation Society	4,828	5,349	6,200	4,931	7,200	1,000	16.13%
5195 Mandated cost consulting	5,000	5,000	5,000	5,000	5,000	0	0.00%
5198 Monterey Fire Department - NERT	25,715	25,902	40,000	11,562	36,500	-3,500	-8.75%
5100 Total >	2,121,792	1,201,072	2,045,076	2,158,003	2,392,746	347,670	17.00%
5200 Travel and Conference Expenses							
5202 Executive Contract Payroll Expense	19,920	21,666	21,900	19,553	21,900	0	0.00%
5203 Field Trips	10,057	10,446	10,610	8,008	10,610	0	0.00%
5204 Staff Candidate Travel Reimbursement	0	0	0	0	10,000	10,000	0.00%
5209 Automobile Allowance	7,500	7,500	7,500	5,153	7,500	0	0.00%

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5220 Conference Attendance & Related Expenses	116,698	41,303	79,659	85,908	86,659	7,000	8.79%
5230 Mileage	3,476	1,262	13,522	8,684	13,522	0	0.00%
5235 Board Community Events Travel	0	663	1,500	0	1,500	0	0.00%
5245 Participant Support	12,707	0	0	30,246	0	0	0.00%
5200 Total >	170,358	82,840	134,691	157,551	151,691	17,000	12.62%
5300 Dues and Memberships							
5306 Professional Organization/Service Club (Membe	136,938	112,948	166,676	172,509	172,435	5,759	3.46%
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%
5300 Total >	138,788	114,798	168,576	174,359	174,335	5,759	3.42%
5400 Insurance							
5401 Insurance (Property, Liability, Children's Ctr)	271,015	356,731	337,886	384,374	278,720	-59,166	-17.51%
5405 Deductibles (Claims)	0	0	30,000	1,145	30,000	0	0.00%
5409 Student Accident Insurance	0	0	0	0	69,440	69,440	0.00%
5414 Property Insurance Abatement	-17,545	-17,545	-17,545	-17,545	-17,545	0	0.00%
5415 Fine Arts Insurance	758	758	758	758	758	0	0.00%
5416 Insurance- International	72,716	0	0	64,476	0	0	0.00%
5400 Total >	326,944	339,944	351,099	433,208	361,373	10,274	2.93%
5500 Utilities and Housekeeping Services							
5501 Electricity	525,220	525,712	591,000	541,815	589,000	-2,000	-0.34%
5502 Natural Gas	155,886	133,832	173,105	125,319	149,100	-24,005	-13.87%
5503 Water	207,697	182,966	319,615	321,984	357,555	37,940	11.87%
5504 Telephone	44,298	74,818	91,500	69,492	92,500	1,000	1.09%
5505 Gasoline & Oil	38,066	40,805	31,332	38,811	31,332	0	0.00%
5506 Waste Disposal	34,082	33,298	43,200	34,017	41,200	-2,000	-4.63%
5507 Sewage	35,423	38,102	42,000	41,175	45,000	3,000	7.14%
5508 Electricity (Abatement)	-741	0	0	0	0	0	0.00%
5510 Utilities Abatement	0	0	-86,940	-8,055	-72,230	14,710	-16.92%
5512 Unspecified	-41,250	-45,000	-45,000	-45,000	-45,000	0	0.00%
5513 Contract Services	44,975	46,300	45,090	44,086	45,090	0	0.00%
5514 General Maintenance	25,813	45,178	30,945	60,403	30,960	15	0.05%
5516 Parking Utilities Abatement	0	0	-14,700	-14,700	-14,700	0	0.00%
5517 N/A	2,122	0	0	0	0	0	0.00%
5521 Telephone (Long Distance)	3,921	0	0	0	0	0	0.00%

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5528	Mobil Phone	15,439	15,008	17,500	17,904	17,500	0	0.00%
5500 Total >		1,090,953	1,091,018	1,238,647	1,227,251	1,267,307	28,660	2.31%
5600 Rents, Leases and Repairs								
5601	Minor Capital Improvement/Renewal	120,804	36,569	72,000	69,126	77,000	5,000	6.94%
5602	Rental/Renewal	8,854	3,650	4,025	3,040	4,025	0	0.00%
5604	Vehicle Repair/Maintenance	10,279	15,746	13,915	22,085	13,915	0	0.00%
5605	Vehicle Rental	8,246	9,808	10,368	9,643	10,368	0	0.00%
5616	Facility Rental/Lease	7,996	2,362	6,030	741	1,635	-4,395	-72.89%
5620	Maintenance Agreement	110,592	84,473	100,086	91,039	115,086	15,000	14.99%
5621	Computer Hardware Maintenance	54,198	62,092	78,280	65,102	78,280	0	0.00%
5622	Computer Software Maintenance	70,210	60,845	80,326	87,007	80,969	643	0.80%
5626	Alarm Maint., Fire & Burglar	0	16,331	20,921	18,940	21,413	492	2.35%
5630	Equipment Repair	38,620	31,684	47,644	38,450	47,238	-406	-0.85%
5635	Postage Meter Lease/Maintenance Agreement	4,703	4,048	4,438	6,157	4,438	0	0.00%
5637	Copier Equipment Lease	182,619	164,522	152,400	163,555	172,400	20,000	13.12%
5643	Computer Software License	12,359	5,594	13,500	14,584	13,500	0	0.00%
5645	License Fee, Permit, and Certification	2,413	5,507	3,029	4,574	3,029	0	0.00%
5660	Sign Maintenance/Repair	1,279	692	2,000	1,310	2,000	0	0.00%
5672	Electrical Maintenance/Repair	0	0	0	497	0	0	0.00%
5678	Burglar Alarm system	6,048	0	0	0	0	0	0.00%
5600 Total >		639,219	503,922	608,962	595,850	645,296	36,334	5.97%
5700 Legal, Election and Audit Expenses								
5701	Audit	56,375	30,400	63,500	62,700	63,500	0	0.00%
5702	Audit Abatement	0	0	-1,100	0	-1,100	0	0.00%
5710	Legal (Advertising & Fees)	46,549	42,666	55,000	25,473	55,000	0	0.00%
5751	Election	0	42,643	0	0	100,000	100,000	0.00%
5700 Total >		102,924	115,709	117,400	88,173	217,400	100,000	85.18%
5800 Other Services & Expense								
0000	Reserve for Contingencies	306	0	0	24,015	0	0	0.00%
5802	Advertising	112,587	107,156	131,752	75,512	169,752	38,000	28.84%
5803	Athletics - Entry Fee	10,723	3,850	6,056	4,391	6,056	0	0.00%
5804	Miscellaneous Expense	621	0	0	0	0	0	0.00%
5805	Postage/Bulk Mailing	68,146	69,200	85,365	54,194	82,365	-3,000	-3.51%
5806	Payroll correction	919	0	0	0	0	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

General Fund (Fund 01)-Unrestricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5810	Loomis	11,746	12,778	11,000	12,460	11,000	0	0.00%
5811	Finger Prints	-194	593	210	321	210	0	0.00%
5816	Special Events	0	52	1,000	200	1,000	0	0.00%
5819	Peninsula Messenger Svc	3,511	4,288	5,310	2,929	5,310	0	0.00%
5821	Accreditation Fee	0	7,673	0	750	0	0	0.00%
5825	Athletics - Physical Exams	2,340	3,040	2,868	2,740	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	36,022	91,372	38,362	72.37%
5834	Indirect Cost	-93,143	-142,298	-110,000	-111,184	-110,000	0	0.00%
5836	Athletics - Officials & Scorekeepers	28,119	37,216	35,850	31,638	35,850	0	0.00%
5838	Use Tax	5,382	12,897	10,000	12,499	10,000	0	0.00%
5839	Other Services	365	0	0	57,915	0	0	0.00%
5840	General Institutional Contingency	1,226	1,119	77,080	2,088	87,120	10,040	13.03%
5842	Registration/Renewal (Vehical & Dental)	205	120	1,095	0	1,095	0	0.00%
5845	EDD Quarterly Taxes	25,440	17,002	20,000	21,717	20,000	0	0.00%
5858	N/A	0	0	0	252	0	0	0.00%
5890	Return to Title IV Funding	16,771	0	0	29,230	0	0	0.00%
5897	1098s, for Hope Scholarship	9,985	6,289	10,000	6,601	10,000	0	0.00%
<i>5800 Total ></i>		305,054	240,975	440,596	364,289	523,998	83,402	18.93%
<i>5xxx Total ></i>		4,896,031	3,690,278	5,105,047	5,198,684	5,734,146	629,099	12.32%
6200 Building Improvements								
6201	Hazardous Material / Abatement	31,899	22,596	27,301	27,595	27,821	520	1.90%
<i>6200 Total ></i>		31,899	22,596	27,301	27,595	27,821	520	1.90%
6300 Library Books								
6301	Library Materials	-943	70,000	70,000	31,146	2,000	-68,000	-97.14%
6310	PC Software	46,456	67,530	59,500	67,350	59,500	0	0.00%
<i>6300 Total ></i>		45,513	137,530	129,500	98,495	61,500	-68,000	-52.51%
6400 Capital Equipment - New								
6404	Equipment Purchase - New	24,577	24,245	2,000	1,974	2,000	0	0.00%
6405	Instructional Equipment - New	26,441	0	1,000	8,150	1,000	0	0.00%
6408	Network Hardware	0	0	0	18,074	0	0	0.00%
6410	Instructional Equipment - Replacement	0	0	0	2,995	18,000	18,000	0.00%
6425	Non-Instructional Equipment - Replacement	23,534	48,458	4,500	15,785	4,500	0	0.00%

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

Print Date: Friday, August 16, 2013

Print Time: 2:27 PM

General Fund (Fund 01)-Unrestricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
6426	Non-Instr. Ergonomic Eq.	0	0	0	5,275	5,000	5,000	0.00%
6441	PC Hardware - Non-Instructional - Replacement	12,283	5,153	19,755	9,057	19,755	0	0.00%
<i>6400 Total ></i>		86,835	77,856	27,255	61,309	50,255	23,000	84.39%
<i>6xxx Total ></i>		164,247	237,982	184,056	187,399	139,576	-44,480	-24.17%
7300 Interfund Transfers - Out								
7308	Capital Projects Interfund Transfer Out	51,205	51,205	0	0	0	0	0.00%
7309	Health & Welfare Interfund Transfer Out	5,616,476	5,484,524	5,363,807	5,363,807	4,990,380	-373,427	-6.96%
7310	Debt Service Fund Transfer-Out	239,783	275,324	275,324	275,324	275,324	0	0.00%
7313	Transfer Out to Self Ins for Furlough	215,325	0	0	0	0	0	0.00%
7314	Child Development Interfund Transfer-Out	466,158	450,978	336,122	278,132	248,823	-87,299	-25.97%
7316	Restricted Interfund Transfer-Out	67,384	0	66,676	0	67,248	572	0.86%
<i>7300 Total ></i>		6,656,331	6,262,031	6,041,929	5,917,263	5,581,775	-460,154	-7.62%
7600 Other Payments to Students								
7602	Textbooks/Supplies Vouchers	0	0	0	1,795	0	0	0.00%
<i>7600 Total ></i>		0	0	0	1,795	0	0	0.00%
<i>7xxx Total ></i>		6,656,331	6,262,031	6,041,929	5,919,058	5,581,775	-460,154	-7.62%
General Fund (Fund 01)-Unrestricted		39,384,759	35,339,221	38,143,002	37,728,122	38,595,233	452,232	1.19%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:27 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	39,384,759	35,339,221	38,143,002	37,728,122	38,595,233	452,232	1.19%

Exhibit B

Restricted General Fund

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:28 PM

General Fund (Fund 01)-Restricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
8100 Federal Revenues							
8110 VATEA - Title II C	86,457	0	146,249	90,055	132,026	-14,223	-9.73%
8112 Workability	61,455	74,320	111,828	69,128	111,828	0	0.00%
8113 New Scholars	210,822	261,827	294,916	127,513	294,916	0	0.00%
8115 Work Study	107,675	84,041	136,838	72,660	136,838	0	0.00%
8116 Upward Bound	221,055	341,896	358,486	184,026	388,453	29,967	8.36%
8118 Child Development/Training	9,541	1,108	10,000	3,850	10,000	0	0.00%
8122 Math / Science	150,795	316,973	347,067	256,205	376,700	29,633	8.54%
8126 Federal Grants	602,982	664,161	618,476	617,295	502,337	-116,139	-18.78%
8132 Unknown	25,086	0	0	0	0	0	0.00%
8152 Tech Prep	56,800	0	49,389	12,011	44,025	-5,364	-10.86%
8153 TANF	32,430	28,673	32,430	32,420	35,230	2,800	8.63%
8100 Total >	1,565,098	1,772,998	2,105,679	1,465,164	2,032,353	-73,326	-3.48%
8600 State Revenues							
8604 State Funded Project	0	35,145	102,253	29,057	105,864	3,611	3.53%
8610 Matriculation	381,259	290,800	346,190	317,346	344,941	-1,249	-0.36%
8611 Faculty & Staff Development	319	319	0	0	0	0	0.00%
8612 California Articulation Number System	142	0	0	0	0	0	0.00%
8618 Instructional Equipment & Library Material	30,140	30,140	30,140	30,140	30,140	0	0.00%
8620 Apprenticeship Allowance	68,638	57,656	68,638	63,147	0	-68,638	-100.00%
8621 Student Financial Aid Admin (BFAP)	220,978	181,390	215,941	209,797	226,635	10,694	4.95%
8622 Basic Skills Funding	327,839	258,384	180,000	256,515	249,390	69,390	38.55%
8626 Assoc. Degree Nursing- RN Program	110,171	99,679	140,987	118,429	169,700	28,713	20.37%
8628 UC Santa Cruz - ACCESS Program	4,250	4,093	16,000	8,597	19,000	3,000	18.75%
8650 Men in Nursing	4,413	0	0	0	0	0	0.00%
8651 Bay Area Reg Tech Prep Collab Grant	9,236	8,052	0	96	0	0	0.00%
8657 Career Tech - Trailer Bill (One Time)	57	0	0	0	0	0	0.00%
8659 Instructional Material - Trailer Bill (One Time)	45,111	11,611	11,610	11,611	11,610	0	0.00%
8600 Total >	1,202,553	977,268	1,111,759	1,044,735	1,157,280	45,521	4.09%
8620 Categorical Apportionments							
8606 Apprenticeship	20,394	0	0	14,958	0	0	0.00%
8608 Supportive Services (DSP&S)	557,310	434,662	517,455	453,640	493,087	-24,368	-4.71%
8609 EOPS	573,583	451,169	537,106	494,138	537,106	0	0.00%
8635 Instructional Equipment Block Grant	15,453	11,875	0	11,875	0	0	0.00%

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:28 PM

General Fund (Fund 01)-Restricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
8642	CAL WORKS	125,833	109,783	130,647	122,949	133,640	2,993	2.29%
8692	Cooperative Agencies Resources Education	94,589	76,787	91,413	84,100	91,413	0	0.00%
<i>8620 Total ></i>		1,387,162	1,084,276	1,276,621	1,181,660	1,255,246	-21,375	-1.67%
8690 State Revenue								
8616	Staff Diversity	9,533	7,224	10,096	9,658	5,597	-4,499	-44.56%
<i>8690 Total ></i>		9,533	7,224	10,096	9,658	5,597	-4,499	-44.56%
8800 Local Revenues								
8809	Lottery	0	0	155,000	0	210,893	55,893	36.06%
8828	Health Fees	374,702	327,391	349,500	347,106	349,000	-500	-0.14%
8880	Fire Training (Local Revenue)	86,527	15,556	81,897	94,292	81,897	0	0.00%
8895	Act Against Violence	2,092	0	0	0	0	0	0.00%
8898	Local Grants	125,570	58,877	67,117	158,657	86,949	19,832	29.55%
<i>8800 Total ></i>		588,891	401,824	653,514	600,055	728,739	75,225	11.51%
8870 Local Revenue								
8827	Testing Fees	1,208	0	500	2,314	1,000	500	100.00%
<i>8870 Total ></i>		1,208	0	500	2,314	1,000	500	100.00%
8900 Other								
8984	Interfund Transfer - In Restricted Funds	67,384	0	66,676	0	67,248	572	0.86%
<i>8900 Total ></i>		67,384	0	66,676	0	67,248	572	0.86%
<i>8xxx Total ></i>		4,821,830	4,243,590	5,224,845	4,303,586	5,247,463	22,618	0.43%
General Fund (Fund 01)-Restricted		4,821,830	4,243,590	5,224,845	4,303,586	5,247,463	22,618	0.43%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:28 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	4,821,830	4,243,590	5,224,845	4,303,586	5,247,463	22,618	0.43%

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

Print Date: Friday, August 16, 2013

Print Time: 2:30 PM

General Fund (Fund 01)-Restricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
1100 Instructional Salaries, Regular Salary							
1101 Teaching	112,083	51,219	8,558	8,385	0	-8,558	-100.00%
1120 Faculty Salary Contingency	0	0	-17,636	0	0	17,636	-100.00%
1100 Total >	112,083	51,219	-9,078	8,385	0	9,078	-100.00%
1200 Non-Instructional Salaries, Regular Salary							
1203 Non-Teaching - Deans	141,042	139,029	142,336	139,458	141,042	-1,294	-0.91%
1215 Counselors	694,202	754,319	799,919	781,478	825,194	25,275	3.16%
1235 Reassigned Time	35,577	64,492	68,596	65,217	64,216	-4,380	-6.39%
1260 Administrative Salary Contingency	0	0	-2,744	0	0	2,744	-100.00%
1200 Total >	870,821	957,840	1,008,106	986,154	1,030,451	22,345	2.22%
1300 Instructional Salaries, Other Nonregular							
1301 Hourly Teaching - Fall/Spring	69,605	43,111	69,976	25,651	30,000	-39,976	-57.13%
1302 Hourly Teaching - Early Spring	0	0	0	1,021	1,907	1,907	0.00%
1303 Hourly Teaching - Summer	3,189	12,328	11,341	11,965	21,353	10,012	88.28%
1304 Hourly Teaching - Substitutes	1,194	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	0	0	0	3,312	7,103	7,103	0.00%
1300 Total >	73,988	55,439	81,317	41,950	60,363	-20,954	-25.77%
1400 Non-Instructional Salaries, Other Nonregular							
1401 Hourly Non-Teaching - Fall/Spring	149,710	132,413	122,574	169,415	139,030	16,456	13.43%
1402 Hourly Non-Teaching - Early Spring	5,767	0	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	30,808	9,590	9,192	20,649	24,726	15,534	168.99%
1405 Hourly Non-Teaching - Retirees	0	20,019	40,000	21,664	2,000	-38,000	-95.00%
1406 Hourly Non-Teaching - Professional Expert	2,225	0	26,310	19,451	21,700	-4,610	-17.52%
1400 Total >	188,510	162,022	198,076	231,180	187,456	-10,620	-5.36%
Ixxx Total >	1,245,402	1,226,520	1,278,421	1,267,668	1,278,270	-151	-0.01%
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	549,920	569,257	600,379	561,095	578,356	-22,023	-3.67%
2110 Accrued Vacation Payoff	0	0	0	2,771	1,480	1,480	0.00%
2114 NI Classified-Educ Incentive	2,511	223	1,265	3,185	2,600	1,335	105.53%
2130 Class. Sal. Contingency	0	0	-14,593	0	452	15,045	-103.10%
2100 Total >	552,431	569,480	587,051	567,052	582,888	-4,163	-0.71%
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	13,807	16,103	18,139	15,787	19,058	920	5.07%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:30 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2302 Hourly Student Help	143,646	106,176	131,838	133,129	131,838	0	0.00%
2303 Hourly Overtime	2,097	0	0	0	0	0	0.00%
2304 Hourly Professional Experts	208,656	214,920	161,388	204,747	119,204	-42,184	-26.14%
2306 Hourly Temporary	4,416	6,810	0	12,403	0	0	0.00%
2308 Substitutes for Classified	13,573	0	0	0	4,845	4,845	0.00%
2300 Total >	386,196	344,009	311,365	366,065	274,945	-36,419	-11.70%
2400 Instructional Aides, Other than Full-Time Sched.							
2401 Student Help	8,276	6,872	15,412	8,570	12,082	-3,330	-21.61%
2402 Hourly, Part Time, Permanent	67,397	59,061	103,820	74,049	95,130	-8,690	-8.37%
2403 Professional Experts (Instructional)	47,026	38,120	53,000	43,610	45,000	-8,000	-15.09%
2404 Hourly Temporary	31,722	14,586	1,104	32,293	44,398	43,294	3921.56%
2405 Summer	0	0	0	736	5,896	5,896	0.00%
2406 Early Spring	0	0	0	0	385	385	0.00%
2407 Hourly Overtime (Instructional)	0	0	0	1,408	0	0	0.00%
2408 Substitute	3,879	13,558	2,500	18,659	0	-2,500	-100.00%
2411 Vacation Payoff	273	0	0	0	0	0	0.00%
2400 Total >	158,574	132,196	175,836	179,325	202,891	27,055	15.39%
2xxx Total >	1,097,201	1,045,684	1,074,252	1,112,442	1,060,725	-13,527	-1.26%
3110 STRS Instructional							
1101 Teaching	9,247	4,226	706	692	0	-706	-100.00%
1301 Hourly Teaching - Fall/Spring	2,439	2,313	5,773	1,945	2,475	-3,298	-57.13%
1302 Hourly Teaching - Early Spring	0	0	0	93	157	157	0.00%
1303 Hourly Teaching - Summer	263	1,017	936	1,121	1,762	826	88.25%
1304 Hourly Teaching - Substitutes	99	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	0	0	0	273	586	586	0.00%
3110 Total >	12,047	7,556	7,415	4,124	4,980	-2,435	-32.84%
3120 STRS Non-Instructional							
1203 Non-Teaching - Deans	11,636	11,470	11,743	11,505	11,636	-107	-0.91%
1215 Counselors	54,596	59,606	62,558	61,162	64,541	1,984	3.17%
1235 Reassigned Time	2,935	5,321	5,659	5,380	5,298	-362	-6.39%
1401 Hourly Non-Teaching - Fall/Spring	10,783	10,206	10,114	13,187	11,720	1,606	15.88%
1402 Hourly Non-Teaching - Early Spring	476	0	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	2,042	631	760	1,683	2,597	1,837	241.71%

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

Print Date: Friday, August 16, 2013

Print Time: 2:30 PM

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
1406	Hourly Non-Teaching - Professional Expert	184	0	2,171	827	1,790	-381	-17.55%
<i>3120 Total ></i>		82,651	87,233	93,005	93,744	97,582	4,577	4.92%
<i>3210 PERS Instructional</i>								
2402	Hourly, Part Time, Permanent	1,879	1,967	2,157	2,816	4,181	2,024	93.82%
2403	Professional Experts (Instructional)	0	0	0	40	0	0	0.00%
2404	Hourly Temporary	20	26	0	573	0	0	0.00%
2405	Summer	0	0	0	0	821	821	0.00%
2408	Substitute	117	0	0	693	0	0	0.00%
<i>3210 Total ></i>		2,015	1,993	2,157	4,122	5,002	2,845	131.88%
<i>3220 PERS Non-Instructional</i>								
1215	Counselors	2,833	3,450	4,755	4,581	4,906	151	3.18%
1401	Hourly Non-Teaching - Fall/Spring	1,992	0	0	0	0	0	0.00%
2101	Non-Instructional Classified	98,934	102,194	110,572	102,789	106,660	-3,911	-3.54%
2201	Instructional Aid	0	0	0	-46	0	0	0.00%
2304	Hourly Professional Experts	22,341	23,476	18,425	23,376	13,639	-4,786	-25.98%
2306	Hourly Temporary	0	0	0	318	0	0	0.00%
<i>3220 Total ></i>		126,100	129,120	133,752	131,019	125,205	-8,546	-6.39%
<i>3310 OASDI (FICA) Instructional</i>								
1301	Hourly Teaching - Fall/Spring	117	0	0	0	0	0	0.00%
2402	Hourly, Part Time, Permanent	658	680	726	1,082	1,406	679	93.56%
2403	Professional Experts (Instructional)	0	0	0	22	0	0	0.00%
2404	Hourly Temporary	12	9	0	193	0	0	0.00%
2405	Summer	0	0	0	0	276	276	0.00%
2408	Substitute	68	0	0	239	0	0	0.00%
<i>3310 Total ></i>		854	689	726	1,535	1,682	955	131.56%
<i>3320 OASDI (FICA) Non-Instructional</i>								
1215	Counselors	1,640	1,958	2,582	2,488	2,658	76	2.95%
1401	Hourly Non-Teaching - Fall/Spring	1,178	0	0	36	0	0	0.00%
1403	Hourly Non-Teaching - Summer	521	0	0	0	0	0	0.00%
2101	Non-Instructional Classified	33,667	34,828	37,224	34,450	35,858	-1,365	-3.67%
2110	Accrued Vacation Payoff	0	0	0	172	92	92	0.00%
2114	NI Classified-Educ Incentive	153	14	79	197	161	82	103.80%
2303	Hourly Overtime	129	0	0	0	0	0	0.00%
2304	Hourly Professional Experts	12,937	13,183	10,006	12,554	7,391	-2,615	-26.13%

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

Print Date: Friday, August 16, 2013

Print Time: 2:30 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2306 Hourly Temporary	0	0	0	240	0	0	0.00%
<i>3320 Total ></i>	50,225	49,984	49,891	50,138	46,160	-3,730	-7.48%
<i>3330 Medicare Instructional</i>							
1101 Teaching	312	339	0	0	0	0	0.00%
1301 Hourly Teaching - Fall/Spring	1,009	625	1,015	380	435	-580	-57.14%
1302 Hourly Teaching - Early Spring	0	20	0	16	28	28	0.00%
1303 Hourly Teaching - Summer	46	178	164	173	309	145	88.41%
1304 Hourly Teaching - Substitutes	17	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	0	0	0	48	103	103	0.00%
1401 Hourly Non-Teaching - Fall/Spring	0	0	0	0	108	108	0.00%
2402 Hourly, Part Time, Permanent	977	856	1,505	1,074	1,379	-126	-8.37%
2403 Professional Experts (Instructional)	682	553	770	632	654	-116	-15.06%
2404 Hourly Temporary	460	202	16	468	644	628	3925.00%
2405 Summer	0	0	0	11	85	85	0.00%
2406 Early Spring	0	0	0	0	6	6	0.00%
2407 Hourly Overtime (Instructional)	0	0	0	20	0	0	0.00%
2408 Substitute	56	197	36	271	0	-36	-100.00%
2411 Vacation Payoff	4	0	0	0	0	0	0.00%
<i>3330 Total ></i>	3,564	2,970	3,506	3,094	3,751	245	6.99%
<i>3340 Medicare Non-Instructional</i>							
1203 Non-Teaching - Deans	2,045	2,016	2,064	2,022	2,045	-19	-0.91%
1215 Counselors	9,753	10,655	11,599	11,135	11,965	366	3.16%
1235 Reassigned Time	509	0	29	0	211	182	626.35%
1401 Hourly Non-Teaching - Fall/Spring	2,169	1,882	1,778	2,447	1,908	130	7.31%
1402 Hourly Non-Teaching - Early Spring	84	0	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	403	153	134	320	359	225	167.91%
1405 Hourly Non-Teaching - Retirees	0	290	580	314	29	-551	-95.00%
1406 Hourly Non-Teaching - Professional Expert	32	0	381	282	315	-66	-17.32%
2101 Non-Instructional Classified	7,874	8,145	8,706	8,057	8,386	-319	-3.67%
2110 Accrued Vacation Payoff	0	0	0	40	22	22	0.00%
2114 NI Classified-Educ Incentive	35	2	19	45	38	19	100.00%
2301 Hourly Part Time, Permanent	200	234	263	229	276	13	5.07%
2303 Hourly Overtime	30	0	0	0	0	0	0.00%
2304 Hourly Professional Experts	3,025	3,116	2,340	2,969	1,728	-612	-26.15%

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

Print Date: Friday, August 16, 2013

Print Time: 2:30 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2306 Hourly Temporary	64	114	0	187	0	0	0.00%
2308 Substitutes for Classified	197	0	0	0	71	71	0.00%
3340 Total >	26,420	26,608	27,892	28,046	27,354	-539	-1.93%

3510 SUI Instructional

1101 Teaching	781	804	94	89	0	-94	-100.00%
1301 Hourly Teaching - Fall/Spring	507	694	770	289	15	-755	-98.05%
1302 Hourly Teaching - Early Spring	0	22	0	12	1	1	0.00%
1303 Hourly Teaching - Summer	29	198	166	122	113	-53	-31.93%
1304 Hourly Teaching - Substitutes	9	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	0	0	0	36	4	4	0.00%
1401 Hourly Non-Teaching - Fall/Spring	0	0	0	0	4	4	0.00%
2402 Hourly, Part Time, Permanent	485	958	1,142	811	46	-1,096	-95.94%
2403 Professional Experts (Instructional)	341	614	854	480	495	-359	-42.04%
2404 Hourly Temporary	228	224	18	354	22	4	22.22%
2405 Summer	0	0	0	8	3	3	0.00%
2406 Early Spring	0	0	0	0	1	1	0.00%
2407 Hourly Overtime (Instructional)	0	0	0	15	0	0	0.00%
2408 Substitute	28	218	27	205	0	-27	-100.00%
2411 Vacation Payoff	2	0	0	0	0	0	0.00%
3510 Total >	2,410	3,733	3,071	2,422	704	-2,367	-77.07%

3520 SUI Non-Instructional

1203 Non-Teaching - Deans	1,015	2,238	1,566	1,534	71	-1,495	-95.50%
1215 Counselors	4,843	11,830	8,799	8,447	413	-8,387	-95.31%
1235 Reassigned Time	253	997	754	695	32	-722	-95.74%
1401 Hourly Non-Teaching - Fall/Spring	1,091	2,090	1,773	1,848	325	-1,448	-81.67%
1402 Hourly Non-Teaching - Early Spring	42	0	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	277	154	146	168	29	-117	-80.14%
1405 Hourly Non-Teaching - Retirees	0	322	644	218	1	-643	-99.84%
1406 Hourly Non-Teaching - Professional Expert	16	0	289	214	11	-278	-96.19%
2101 Non-Instructional Classified	3,912	9,045	6,604	6,112	289	-6,315	-95.62%
2110 Accrued Vacation Payoff	0	0	0	30	2	2	0.00%
2114 NI Classified-Educ Incentive	24	9	13	20	2	-11	-84.62%
2301 Hourly Part Time, Permanent	99	265	200	174	10	-190	-95.22%
2303 Hourly Overtime	15	0	0	0	0	0	0.00%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:30 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2304 Hourly Professional Experts	1,502	3,460	1,837	2,252	60	-1,777	-96.73%
2306 Hourly Temporary	37	127	0	142	0	0	0.00%
2308 Substitutes for Classified	98	0	0	0	3	3	0.00%
3520 Total >	13,224	30,539	22,625	21,853	1,247	-21,378	-94.49%
3610 WC Instructional							
1101 Teaching	3,253	1,498	257	244	0	-257	-100.00%
1301 Hourly Teaching - Fall/Spring	2,088	1,293	2,099	787	900	-1,199	-57.12%
1302 Hourly Teaching - Early Spring	0	0	0	34	57	57	0.00%
1303 Hourly Teaching - Summer	96	369	340	359	641	301	88.53%
1304 Hourly Teaching - Substitutes	36	0	0	0	0	0	0.00%
1335 Hrly Inst - contract employee	0	0	0	99	213	213	0.00%
1401 Hourly Non-Teaching - Fall/Spring	0	0	0	0	222	222	0.00%
2401 Student Help	248	206	462	257	362	-100	-21.65%
2402 Hourly, Part Time, Permanent	2,022	1,772	3,115	2,221	2,854	-261	-8.37%
2403 Professional Experts (Instructional)	1,411	1,144	1,590	1,308	1,350	-240	-15.09%
2404 Hourly Temporary	952	418	32	969	1,332	1,300	4062.50%
2405 Summer	0	0	0	22	177	177	0.00%
2406 Early Spring	0	0	0	0	11	11	0.00%
2407 Hourly Overtime (Instructional)	0	0	0	42	0	0	0.00%
2408 Substitute	116	407	75	560	0	-75	-100.00%
2411 Vacation Payoff	8	0	0	0	0	0	0.00%
3610 Total >	10,230	7,107	7,969	6,902	8,119	150	1.88%
3620 WC Non-Instructional							
1203 Non-Teaching - Deans	4,231	4,171	4,270	4,184	4,231	-39	-0.91%
1215 Counselors	20,180	22,045	23,998	23,037	24,756	758	3.16%
1235 Reassigned Time	1,052	1,858	2,058	1,895	1,926	-131	-6.38%
1401 Hourly Non-Teaching - Fall/Spring	4,488	3,871	3,677	5,082	3,948	271	7.37%
1402 Hourly Non-Teaching - Early Spring	173	0	0	0	0	0	0.00%
1403 Hourly Non-Teaching - Summer	917	287	276	618	741	465	168.48%
1405 Hourly Non-Teaching - Retirees	0	601	1,200	650	60	-1,140	-95.00%
1406 Hourly Non-Teaching - Professional Expert	67	0	789	584	651	-138	-17.49%
2101 Non-Instructional Classified	16,291	16,851	18,011	16,669	17,351	-661	-3.67%
2110 Accrued Vacation Payoff	0	0	0	83	44	44	0.00%
2114 NI Classified-Educ Incentive	73	7	38	95	78	40	105.26%

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

Print Date: Friday, August 16, 2013

Print Time: 2:30 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2301 Hourly Part Time, Permanent	414	483	544	474	572	28	5.07%
2302 Hourly Student Help	38	0	0	3,994	0	0	0.00%
2303 Hourly Overtime	63	0	0	0	0	0	0.00%
2304 Hourly Professional Experts	6,260	6,448	4,841	6,142	3,576	-1,265	-26.13%
2306 Hourly Temporary	133	236	0	386	0	0	0.00%
2308 Substitutes for Classified	407	0	0	0	145	145	0.00%
3620 Total >	54,786	56,858	59,702	63,892	58,079	-1,623	-2.72%
3900 Other Benefits							
1120 Faculty Salary Contingency	0	0	-2,488	0	0	2,488	-100.00%
1260 Administrative Salary Contingency	0	0	-377	0	0	377	-100.00%
1406 Hourly Non-Teaching - Professional Expert	0	0	194	0	0	-194	-100.00%
2130 Class. Sal. Contingency	0	0	-3,857	0	264	4,121	-106.84%
3900 Total >	0	0	-6,528	0	264	6,792	-104.04%
3xxx Total >	384,528	404,389	405,183	410,892	380,129	-25,054	-6.18%
4300 Instructional Supplies							
4312 Instructional Program Materials	42,464	25,568	43,835	21,084	126,409	82,574	188.37%
4331 Subscription	1,343	0	2,000	3,799	5,700	3,700	185.00%
4335 Computer Software (Upgrades & New)	9,956	0	0	154	2,250	2,250	0.00%
4350 Books	2,649	122	1,000	71	300	-700	-70.00%
4300 Total >	56,412	25,689	46,835	25,108	134,659	87,824	187.52%
4500 Non-Instructional Supplies							
4503 Subscription	0	140	0	407	0	0	0.00%
4507 Recruiting	4,187	0	1,196	1,191	697	-499	-41.72%
4511 Printing (Non- Printshop)	12,228	2,424	17,600	5,803	4,350	-13,250	-75.28%
4525 Office Supplies	38,231	38,543	53,236	38,511	50,173	-3,063	-5.75%
4536 Computer Network Related Supplies	0	0	0	20	0	0	0.00%
4540 State/County Health Required Innoculations	0	0	800	0	800	0	0.00%
4500 Total >	54,647	41,107	72,832	45,931	56,020	-16,812	-23.08%
4700 Food							
4706 Food (Receptions,Special Events, Program Supp	26,841	29,298	18,000	25,462	20,540	2,540	14.11%
4700 Total >	26,841	29,298	18,000	25,462	20,540	2,540	14.11%
4xxx Total >	137,899	96,095	137,667	96,501	211,219	73,552	53.43%
5100 Contracts							

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

Print Date: Friday, August 16, 2013

Print Time: 2:30 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5114 Technical Assistance/Training	224	0	800	0	800	0	0.00%
5122 CHOMP (Community Hospital Of Monterey Pe	116,112	128,912	129,989	129,989	156,471	26,482	20.37%
5124 Program Consultant	285,394	256,455	253,149	208,228	179,334	-73,815	-29.16%
5130 Occupational Education, Fire	1,291	0	0	0	0	0	0.00%
5139 Specialists/Workshops	6,696	0	0	0	0	0	0.00%
5144 Psychological Services Supervision	13,225	3,388	0	0	0	0	0.00%
5145 Temp. Contract Service	30,639	3,616	53,500	59,213	69,970	16,470	30.79%
5165 School of Nursing-Consultant	0	0	13,400	13,300	8,836	-4,564	-34.06%
5174 Temporary Service Agency	720	160	500	500	1,000	500	100.00%
5180 Contract Services	177,311	143,773	169,275	153,906	169,275	0	0.00%
5100 Total >	631,611	536,303	620,613	565,136	585,686	-34,927	-5.63%
5200 Travel and Conference Expenses							
5203 Field Trips	25,378	26,800	25,685	27,191	30,042	4,357	16.96%
5220 Conference Attendance & Related Expenses	223,695	215,704	220,764	187,235	196,048	-24,716	-11.20%
5221 State Fire Training Course Fee	59,239	40,244	49,520	38,777	39,520	-10,000	-20.19%
5230 Mileage	0	525	0	371	30	30	0.00%
5245 Participant Support	214,209	145,242	87,840	106,392	67,512	-20,328	-23.14%
5200 Total >	522,522	428,515	383,809	359,966	333,152	-50,657	-13.20%
5300 Dues and Memberships							
5306 Professional Organization/Service Club (Membe	1,445	875	700	1,000	1,100	400	57.14%
5328 License Fee Renewal	0	0	0	4,805	0	0	0.00%
5300 Total >	1,445	875	700	5,805	1,100	400	57.14%
5400 Insurance							
5401 Insurance (Property, Liability, Children's Ctr)	68,467	43,639	45,522	45,339	500	-45,022	-98.90%
5409 Student Accident Insurance	0	0	0	0	44,738	44,738	0.00%
5400 Total >	68,467	43,639	45,522	45,339	45,238	-284	-0.62%
5500 Utilities and Housekeeping Services							
5528 Mobil Phone	355	243	500	142	500	0	0.00%
5500 Total >	355	243	500	142	500	0	0.00%
5600 Rents, Leases and Repairs							
5602 Rental/Renewal	0	804	0	0	0	0	0.00%
5616 Facility Rental/Lease	17,919	0	0	0	0	0	0.00%
5620 Maintenance Agreement	14,119	7,994	5,000	6,901	1,500	-3,500	-70.00%
5622 Computer Software Maintenance	3,079	3,247	8,000	24,922	8,966	966	12.08%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:30 PM

General Fund (Fund 01)-Restricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5630 Equipment Repair	172	582	0	474	500	500	0.00%
5600 Total >	35,290	12,627	13,000	32,296	10,966	-2,034	-15.65%
5800 Other Services & Expense							
5804 Miscellaneous Expense	1,200	9,476	9,146	2,283	0	-9,146	-100.00%
5805 Postage/Bulk Mailing	1,252	0	0	2,683	0	0	0.00%
5816 Special Events	4,310	2,860	5,000	4,071	5,000	0	0.00%
5834 Indirect Cost	92,633	131,066	133,269	111,184	127,754	-5,515	-4.14%
5837 Guest Lecturer/Speaker	0	0	6,000	6,460	700	-5,300	-88.33%
5839 Other Services	7,240	9,101	14,000	46,361	56,000	42,000	300.00%
5858 N/A	0	0	0	10,600	0	0	0.00%
5861 Subaward Wash. State Univ.	33,187	40,661	0	0	0	0	0.00%
5800 Total >	139,822	193,165	167,415	183,642	189,454	22,039	13.16%
5xxx Total >	1,399,511	1,215,366	1,231,559	1,192,327	1,166,096	-65,463	-5.32%
6300 Library Books							
6301 Library Materials	120	0	0	0	0	0	0.00%
6310 PC Software	18,203	0	0	0	16,960	16,960	0.00%
6300 Total >	18,324	0	0	0	16,960	16,960	0.00%
6400 Capital Equipment - New							
6404 Equipment Purchase - New	5,152	2,064	0	6,320	0	0	0.00%
6405 Instructional Equipment - New	52,498	44,801	267,097	53,932	294,038	26,941	10.09%
6410 Instructional Equipment - Replacement	0	0	0	17,104	0	0	0.00%
6422 Classroom Furniture (0506)	0	0	0	2,016	0	0	0.00%
6425 Non-Instructional Equipment - Replacement	0	1,357	2,000	3,059	2,000	0	0.00%
6400 Total >	57,651	48,222	269,097	82,431	296,038	26,941	10.01%
6xxx Total >	75,974	48,222	269,097	82,431	312,998	43,901	16.31%
7300 Interfund Transfers - Out							
7308 Capital Projects Interfund Transfer Out	33,500	0	0	0	0	0	0.00%
7309 Health & Welfare Interfund Transfer Out	532,638	565,356	545,030	545,030	527,398	-17,632	-3.24%
7313 Transfer Out to Self Ins for Furlough	23,565	0	0	0	0	0	0.00%
7300 Total >	589,703	565,356	545,030	545,030	527,398	-17,632	-3.24%
7500 Student Financial Aid Payment							
7501 Payment to Student	17,505	18,565	20,000	27,546	54,042	34,042	170.21%
7502 Child Care Grants to students	0	0	15,404	0	8,781	-6,623	-43.00%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:30 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
<i>7500 Total ></i>	17,505	18,565	35,404	27,546	62,823	27,419	77.45%
<i>7600 Other Payments to Students</i>							
7602 Textbooks/Supplies Vouchers	87,025	104,016	208,229	113,028	207,802	-427	-0.21%
7604 Student Meal Ticket	41,329	32,035	40,000	28,452	40,000	0	0.00%
<i>7600 Total ></i>	128,355	136,051	248,229	141,480	247,802	-427	-0.17%
<i>7xxx Total ></i>	735,563	719,972	828,663	714,056	838,023	9,360	1.13%
General Fund (Fund 01)-Restricted	5,076,078	4,756,247	5,224,842	4,876,316	5,247,460	22,618	0.43%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:30 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	5,076,078	4,756,247	5,224,842	4,876,316	5,247,460	22,618	0.43%

Exhibit C

Child Development

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

Print Date: Friday, August 16, 2013

Print Time: 2:31 PM

Child Development (Fund 04)-Unrestricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
8800 Local Revenues								
8838	Child Care Enrollment Fee	905	700	270	1,920	270	0	0.00%
8847	Summer Program	5,826	2,819	15,328	1,031	15,230	-98	-0.64%
8857	Interest on Fund Balance	-26	0	0	303	0	0	0.00%
8887	Optional Fee	1,478	0	0	147	0	0	0.00%
8800 Total >		8,182	3,519	15,598	3,402	15,500	-98	-0.63%
8860 Local Interest								
0000	Reserve for Contingencies	426	0	0	249	0	0	0.00%
8860 Total >		426	0	0	249	0	0	0.00%
8870 Local Revenue								
8825	Child Care Fees (Other)	18,289	7,220	6,000	6,612	6,000	0	0.00%
8892	Child Care Fee - Full Cost	45,513	60,736	40,250	46,914	40,250	0	0.00%
8870 Total >		63,802	67,956	46,250	53,526	46,250	0	0.00%
8890 N/A								
0000	Reserve for Contingencies	334	0	0	0	0	0	0.00%
8890 Total >		334	0	0	0	0	0	0.00%
8900 Other								
8985	Interfund Transfer - In (Fund 01 RGF)	466,158	450,978	336,122	278,132	248,823	-87,299	-25.97%
8900 Total >		466,158	450,978	336,122	278,132	248,823	-87,299	-25.97%
8xxx Total >		538,903	522,453	397,970	335,308	310,573	-87,397	-21.96%
Child Development (Fund 04)-Unrestricted		538,903	522,453	397,970	335,308	310,573	-87,397	-21.96%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:31 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	538,903	522,453	397,970	335,308	310,573	-87,397	-21.96%

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

Print Date: Friday, August 16, 2013

Print Time: 2:31 PM

Child Development (Fund 04)-Unrestricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time								
2101	Non-Instructional Classified	34,848	36,097	11,031	10,268	0	-11,031	-100.00%
2102	Managers	77,364	73,571	63,825	60,027	65,244	1,419	2.22%
2120	MSC Salary Contingency	0	0	-1,290	0	0	1,290	-100.00%
2130	Class. Sal. Contingency	0	0	-3,181	0	0	3,181	-100.00%
2100 Total >		112,212	109,667	70,385	70,295	65,244	-5,141	-7.30%
2200 Instructional Aides, Regular Full-Time Schedule								
2201	Instructional Aid	121,952	136,748	99,988	113,896	74,710	-25,277	-25.28%
2211	Accrued Vac. Payoff (Instructional)	0	0	0	6,410	0	0	0.00%
2200 Total >		121,952	136,748	99,988	120,306	74,710	-25,277	-25.28%
2300 Non-Instructional, Other than Regular Full-Time								
2301	Hourly Part Time, Permanent	4,917	593	9,785	0	10,222	437	4.46%
2308	Substitutes for Classified	3,076	0	0	0	0	0	0.00%
2310	Accrued Vacation payoff	648	0	0	0	0	0	0.00%
2300 Total >		8,641	593	9,785	0	10,222	437	4.46%
2400 Instructional Aides, Other than Full-Time Sched.								
2401	Student Help	9,745	9,480	12,523	0	1,643	-10,880	-86.88%
2402	Hourly, Part Time, Permanent	46,025	48,371	36,734	35,867	34,151	-2,582	-7.03%
2405	Summer	2,686	4,272	9,435	7,056	9,435	0	0.00%
2400 Total >		58,457	62,123	58,692	42,923	45,229	-13,462	-22.94%
2xxx Total >		301,262	309,132	238,850	233,523	195,405	-43,444	-18.19%
3210 PERS Instructional								
2201	Instructional Aid	21,594	24,509	18,415	20,952	13,778	-4,637	-25.18%
2402	Hourly, Part Time, Permanent	0	0	2,747	0	0	-2,747	-100.00%
2405	Summer	600	704	1,691	984	1,740	49	2.90%
3210 Total >		22,194	25,214	22,853	21,936	15,518	-7,335	-32.10%
3220 PERS Non-Instructional								
2101	Non-Instructional Classified	6,171	6,470	2,032	1,891	0	-2,032	-100.00%
2102	Managers	13,699	13,186	11,755	10,969	12,032	278	2.36%
3220 Total >		19,870	19,656	13,786	12,860	12,032	-1,754	-12.72%
3310 OASDI (FICA) Instructional								
2201	Instructional Aid	7,561	8,478	6,199	7,053	4,632	-1,567	-25.28%
2211	Accrued Vac. Payoff (Instructional)	0	0	0	397	0	0	0.00%

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

Print Date: Friday, August 16, 2013

Print Time: 2:31 PM

Child Development (Fund 04)-Unrestricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2402	Hourly, Part Time, Permanent	0	0	925	0	0	-925	-100.00%
2405	Summer	167	244	585	289	585	0	0.00%
3310 Total >		7,728	8,722	7,709	7,740	5,217	-2,492	-32.33%
3320 OASDI (FICA) Non-Instructional								
2101	Non-Instructional Classified	2,161	2,238	684	637	0	-684	-100.00%
2102	Managers	4,761	4,526	3,957	3,659	4,045	88	2.22%
3320 Total >		6,922	6,764	4,641	4,296	4,045	-596	-12.84%
3330 Medicare Instructional								
2201	Instructional Aid	1,768	1,983	1,450	1,650	1,083	-367	-25.28%
2211	Accrued Vac. Payoff (Instructional)	0	0	0	93	0	0	0.00%
2402	Hourly, Part Time, Permanent	667	701	533	520	495	-37	-7.03%
2405	Summer	39	62	137	102	137	0	0.00%
3330 Total >		2,475	2,746	2,119	2,365	1,715	-404	-19.06%
3340 Medicare Non-Instructional								
2101	Non-Instructional Classified	505	523	160	149	0	-160	-100.00%
2102	Managers	1,113	1,059	925	856	946	21	2.22%
2301	Hourly Part Time, Permanent	71	9	142	0	148	6	4.46%
2308	Substitutes for Classified	45	0	0	0	0	0	0.00%
2310	Accrued Vacation payoff	9	0	0	0	0	0	0.00%
3340 Total >		1,744	1,591	1,227	1,005	1,094	-133	-10.84%
3510 SUI Instructional								
2201	Instructional Aid	878	2,202	1,100	1,251	37	-1,063	-96.60%
2211	Accrued Vac. Payoff (Instructional)	0	0	0	71	0	0	0.00%
2402	Hourly, Part Time, Permanent	331	779	404	395	17	-387	-95.77%
2405	Summer	26	69	152	64	5	-147	-96.71%
3510 Total >		1,235	3,049	1,656	1,780	59	-1,597	-96.41%
3520 SUI Non-Instructional								
2101	Non-Instructional Classified	251	581	121	113	0	-121	-100.00%
2102	Managers	553	1,175	702	640	33	-669	-95.35%
2301	Hourly Part Time, Permanent	35	10	108	0	5	-103	-95.25%
2308	Substitutes for Classified	22	0	0	0	0	0	0.00%
2310	Accrued Vacation payoff	5	0	0	0	0	0	0.00%
3520 Total >		866	1,766	931	753	38	-893	-95.95%
3610 WC Instructional								

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:31 PM

Child Development (Fund 04)-Unrestricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2201 Instructional Aid	3,659	4,103	3,000	3,413	2,241	-758	-25.28%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	192	0	0	0.00%
2401 Student Help	292	284	395	0	69	-326	-82.53%
2402 Hourly, Part Time, Permanent	1,381	1,451	1,102	1,076	1,025	-77	-7.03%
2405 Summer	81	128	283	212	283	0	0.00%
3610 Total >	5,412	5,966	4,780	4,893	3,618	-1,162	-24.31%
3620 WC Non-Instructional							
2101 Non-Instructional Classified	1,045	1,083	331	308	0	-331	-100.00%
2102 Managers	2,304	2,190	1,915	1,771	1,957	43	2.22%
2301 Hourly Part Time, Permanent	148	18	294	0	307	13	4.46%
2308 Substitutes for Classified	92	0	0	0	0	0	0.00%
2310 Accrued Vacation payoff	19	0	0	0	0	0	0.00%
3620 Total >	3,608	3,291	2,539	2,079	2,264	-275	-10.84%
3900 Other Benefits							
2120 MSC Salary Contingency	0	0	-389	0	0	389	-100.00%
2130 Class. Sal. Contingency	0	0	-801	0	0	801	-100.00%
3900 Total >	0	0	-1,190	0	0	1,190	-100.00%
3xxx Total >	72,054	78,765	61,052	59,705	45,601	15,451	-25.31%
4300 Instructional Supplies							
4312 Instructional Program Materials	0	0	270	0	270	0	0.00%
4300 Total >	0	0	270	0	270	0	0.00%
4500 Non-Instructional Supplies							
4511 Printing (Non- Printshop)	0	0	0	36	0	0	0.00%
4525 Office Supplies	0	0	2,009	0	1,581	-428	-21.30%
4500 Total >	0	0	2,009	36	1,581	-428	-21.30%
4xxx Total >	0	0	2,279	36	1,851	-428	-18.78%
5600 Rents, Leases and Repairs							
5645 License Fee, Permit, and Certification	660	0	900	0	1,403	503	55.89%
5600 Total >	660	0	900	0	1,403	503	55.89%
5800 Other Services & Expense							
5802 Advertising	0	0	1,000	0	1,000	0	0.00%
5800 Total >	0	0	1,000	0	1,000	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:31 PM

Child Development (Fund 04)-Unrestricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5xxx Total >	660	0	1,900	0	2,403	503	26.47%
7300 Interfund Transfers - Out							
7309 Health & Welfare Interfund Transfer Out	135,151	139,759	93,889	93,889	65,312	-28,577	-30.44%
7313 Transfer Out to Self Ins for Furlough	6,562	0	0	0	0	0	0.00%
7300 Total >	141,713	139,759	93,889	93,889	65,312	-28,577	-30.44%
7xxx Total >	141,713	139,759	93,889	93,889	65,312	-28,577	-30.44%
Child Development (Fund 04)-Unrestricted	515,688	527,656	397,970	387,153	310,573	-87,397	-21.96%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:31 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	515,688	527,656	397,970	387,153	310,573	-87,397	-21.96%

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:32 PM

Child Development (Fund 04)-Restricted

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
8100 Federal Revenues								
8114	Child Care Food	71,440	65,709	17,000	54,541	20,000	3,000	17.65%
8100 Total >		71,440	65,709	17,000	54,541	20,000	3,000	17.65%
8600 State Revenues								
8615	Child Care Grant	196,220	184,169	157,130	135,564	167,943	10,813	6.88%
8645	Infant Toddler Resource	104	0	0	0	0	0	0.00%
8600 Total >		196,324	184,169	157,130	135,564	167,943	10,813	6.88%
8690 State Revenue								
8615	Child Care Grant	31,547	0	0	0	0	0	0.00%
8690 Total >		31,547	0	0	0	0	0	0.00%
8800 Local Revenues								
8898	Local Grants	0	0	0	50,000	57,204	57,204	0.00%
8800 Total >		0	0	0	50,000	57,204	57,204	0.00%
8xxx Total >		299,310	249,878	174,130	240,105	245,147	71,017	40.78%
Child Development (Fund 04)-Restricted		299,310	249,878	174,130	240,105	245,147	71,017	40.78%

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

Print Date: Friday, August 16, 2013
Print Time: 2:32 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	299,310	249,878	174,130	240,105	245,147	71,017	40.78%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:32 PM

Child Development (Fund 04)-Restricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
2102 Managers	0	0	7,092	8,064	5,673	-1,419	-20.01%
2120 MSC Salary Contingency	0	0	-143	0	0	143	-100.00%
2130 Class. Sal. Contingency	0	0	-1,584	0	1,150	2,734	-172.60%
2100 Total >	0	0	5,365	8,064	6,823	1,458	27.18%
2200 Instructional Aides, Regular Full-Time Schedule							
2201 Instructional Aid	123,462	114,893	62,588	38,838	68,431	5,843	9.34%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	8,771	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	0	0	198	0	0	0.00%
2200 Total >	123,462	114,893	62,588	47,807	68,431	5,843	9.34%
2300 Non-Instructional, Other than Regular Full-Time							
2301 Hourly Part Time, Permanent	0	0	0	7,843	0	0	0.00%
2306 Hourly Temporary	0	0	0	865	0	0	0.00%
2308 Substitutes for Classified	1,318	0	0	0	0	0	0.00%
2300 Total >	1,318	0	0	8,708	0	0	0.00%
2400 Instructional Aides, Other than Full-Time Sched.							
2402 Hourly, Part Time, Permanent	0	0	15,822	26,581	34,110	18,288	115.59%
2408 Substitute	0	0	0	0	15,789	15,789	0.00%
2400 Total >	0	0	15,822	26,581	49,899	34,077	215.38%
2xxx Total >	124,780	114,893	83,775	91,160	125,154	41,379	49.39%
3210 PERS Instructional							
2201 Instructional Aid	21,861	20,592	11,527	7,177	12,620	1,093	9.48%
2402 Hourly, Part Time, Permanent	0	0	2,914	2,519	3,335	421	14.44%
3210 Total >	21,861	20,592	14,441	9,696	15,955	1,514	10.48%
3220 PERS Non-Instructional							
2102 Managers	0	0	1,306	1,572	1,046	-260	-19.90%
3220 Total >	0	0	1,306	1,572	1,046	-260	-19.96%
3310 OASDI (FICA) Instructional							
2201 Instructional Aid	7,655	7,123	3,880	2,416	4,243	362	9.34%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	544	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	0	0	12	0	0	0.00%
2402 Hourly, Part Time, Permanent	0	0	981	848	1,121	140	14.28%
3310 Total >	7,655	7,123	4,861	3,820	5,364	502	10.33%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:32 PM

Child Development (Fund 04)-Restricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
3320 OASDI (FICA) Non-Instructional							
2102 Managers	0	0	440	529	352	-88	-20.01%
3320 Total >	0	0	440	529	352	-88	-20.01%
3330 Medicare Instructional							
2201 Instructional Aid	1,790	1,666	908	565	992	85	9.34%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	127	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	0	0	3	0	0	0.00%
2402 Hourly, Part Time, Permanent	0	0	229	385	495	265	115.59%
2408 Substitute	0	0	0	0	229	229	0.00%
3330 Total >	1,790	1,666	1,137	1,081	1,716	579	50.92%
3340 Medicare Non-Instructional							
2102 Managers	0	0	103	124	82	-21	-20.01%
2301 Hourly Part Time, Permanent	0	0	0	114	0	0	0.00%
2306 Hourly Temporary	0	0	0	13	0	0	0.00%
2308 Substitutes for Classified	19	0	0	0	0	0	0.00%
3340 Total >	19	0	103	250	82	-21	-20.01%
3510 SUI Instructional							
2201 Instructional Aid	889	1,850	688	429	34	-654	-95.03%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	96	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	0	0	2	0	0	0.00%
2402 Hourly, Part Time, Permanent	0	0	174	292	17	-157	-90.20%
2408 Substitute	0	0	0	0	8	8	0.00%
3510 Total >	889	1,850	863	820	59	-803	-93.13%
3520 SUI Non-Instructional							
2102 Managers	0	0	78	102	3	-75	-96.36%
2301 Hourly Part Time, Permanent	0	0	0	86	0	0	0.00%
2306 Hourly Temporary	0	0	0	10	0	0	0.00%
2308 Substitutes for Classified	9	0	0	0	0	0	0.00%
3520 Total >	9	0	78	198	3	-75	-96.36%
3610 WC Instructional							
2201 Instructional Aid	3,704	3,447	1,878	1,169	2,053	175	9.34%
2211 Accrued Vac. Payoff (Instructional)	0	0	0	263	0	0	0.00%
2214 Inst Classified - Educ Incentive	0	0	0	6	0	0	0.00%
2402 Hourly, Part Time, Permanent	0	0	475	797	1,023	549	115.59%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:32 PM

Child Development (Fund 04)-Restricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2408 Substitute	0	0	0	0	474	474	0.00%
<i>3610 Total ></i>	3,704	3,447	2,352	2,236	3,550	1,198	50.93%
<i>3620 WC Non-Instructional</i>							
2102 Managers	0	0	213	256	170	-43	-20.01%
2301 Hourly Part Time, Permanent	0	0	0	235	0	0	0.00%
2306 Hourly Temporary	0	0	0	26	0	0	0.00%
2308 Substitutes for Classified	40	0	0	0	0	0	0.00%
<i>3620 Total ></i>	40	0	213	517	170	-43	-20.01%
<i>3900 Other Benefits</i>							
2120 MSC Salary Contingency	0	0	-43	0	0	43	-100.00%
2130 Class. Sal. Contingency	0	0	-479	0	0	479	-100.00%
<i>3900 Total ></i>	0	0	-522	0	0	522	-100.00%
<i>3xxx Total ></i>	35,967	34,678	25,271	20,717	28,297	3,026	11.97%
<i>4300 Instructional Supplies</i>							
4312 Instructional Program Materials	428	0	0	0	0	0	0.00%
<i>4300 Total ></i>	428	0	0	0	0	0	0.00%
<i>4500 Non-Instructional Supplies</i>							
4511 Printing (Non- Printshop)	85	0	0	0	0	0	0.00%
4525 Office Supplies	2,821	6,565	1,087	2,737	3,622	2,535	233.21%
<i>4500 Total ></i>	2,907	6,565	1,087	2,737	3,622	2,535	233.21%
<i>4700 Food</i>							
4706 Food (Receptions,Special Events, Program Supp	19,182	20,131	16,400	12,772	18,000	1,600	9.76%
<i>4700 Total ></i>	19,182	20,131	16,400	12,772	18,000	1,600	9.76%
<i>4xxx Total ></i>	22,516	26,696	17,487	15,509	21,622	4,135	23.65%
<i>5200 Travel and Conference Expenses</i>							
5220 Conference Attendance & Related Expenses	0	0	0	0	1,500	1,500	0.00%
<i>5200 Total ></i>	0	0	0	0	1,500	1,500	0.00%
<i>5400 Insurance</i>							
5401 Insurance (Property, Liability, Children's Ctr)	0	0	299	0	299	0	0.00%
<i>5400 Total ></i>	0	0	299	0	299	0	0.00%
<i>5600 Rents, Leases and Repairs</i>							
5630 Equipment Repair	0	0	0	227	0	0	0.00%
5645 License Fee, Permit, and Certification	0	330	0	990	0	0	0.00%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:32 PM

Child Development (Fund 04)-Restricted

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5600 Total >	0	330	0	1,217	0	0	0.00%
5800 Other Services & Expense							
5839 Other Services	0	0	0	0	21,304	21,304	0.00%
5858 N/A	0	0	0	699	0	0	0.00%
5800 Total >	0	0	0	699	21,304	21,304	0.00%
5xxx Total >	0	330	299	1,916	23,103	22,804	#####
6100 Sites and Site Improvements							
6105 Building Renovation/Repair	2,525	0	0	2,693	0	0	0.00%
6100 Total >	2,525	0	0	2,693	0	0	0.00%
6xxx Total >	2,525	0	0	2,693	0	0	0.00%
7300 Interfund Transfers - Out							
7309 Health & Welfare Interfund Transfer Out	67,576	69,054	47,297	47,297	46,971	-326	-0.69%
7313 Transfer Out to Self Ins for Furlough	5,139	0	0	0	0	0	0.00%
7300 Total >	72,715	69,054	47,297	47,297	46,971	-326	-0.69%
7xxx Total >	72,715	69,054	47,297	47,297	46,971	-326	-0.69%
Child Development (Fund 04)-Restricted	258,503	245,650	174,130	179,291	245,147	71,017	40.78%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:32 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	258,503	245,650	174,130	179,291	245,147	71,017	40.78%

Exhibit D

Student Center

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:34 PM

Student Center Bond (Fund 46)-Res/Unres

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
<i>8800 Local Revenues</i>								
8857	Interest on Fund Balance	0	0	0	49	0	0	0.00%
8899	Fund 46 Subsidy from Fund 47	19,425	18,975	18,525	18,525	18,075	-450	-2.43%
<i>8800 Total ></i>		19,425	18,975	18,525	18,574	18,075	-450	-2.43%
<i>8860 Local Interest</i>								
0000	Reserve for Contingencies	0	0	0	28	0	0	0.00%
8857	Interest on Fund Balance	68	0	0	0	0	0	0.00%
<i>8860 Total ></i>		68	0	0	28	0	0	0.00%
<i>8xxx Total ></i>		19,493	18,975	18,525	18,601	18,075	-450	-2.43%
Student Center Bond (Fund 46)-Res/Unres		19,493	18,975	18,525	18,601	18,075	-450	-2.43%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:34 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	19,493	18,975	18,525	18,601	18,075	-450	-2.43%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:34 PM

Student Center Bond (Fund 46)-Res/Unres

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
<i>7100 Debt Retirement</i>								
7101	College Center Bond	19,425	18,975	18,525	18,525	18,075	-450	-2.43%
<i>7100 Total ></i>		19,425	18,975	18,525	18,525	18,075	-450	-2.43%
<i>7xxx Total ></i>		19,425	18,975	18,525	18,525	18,075	-450	-2.43%
Student Center Bond (Fund 46)-Res/Unres		19,425	18,975	18,525	18,525	18,075	-450	-2.43%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:34 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	10-11	11-12	12-13	12-13	13-14		
	19,425	18,975	18,525	18,525	18,075	-450	-2.43%

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:34 PM

Student Center (Fund 47)-Res/Unres

Object

8800 Local Revenues

8822	Other Income
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 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
0	0	0	19	0	0	0.00%
0	0	200	0	200	0	0.00%
165,814	107,895	150,000	147,292	149,000	-1,000	-0.67%
11,250	3,750	15,000	11,250	15,000	0	0.00%
645	0	0	1,218	0	0	0.00%
10	0	0	0	0	0	0.00%
79,211	40,861	100,000	64,001	100,000	0	0.00%
256,930	152,506	265,200	223,781	264,200	-1,000	-0.38%
0	0	0	797	0	0	0.00%
747	0	0	1,286	0	0	0.00%
747	0	0	2,083	0	0	0.00%
257,677	152,506	265,200	225,863	264,200	-1,000	-0.38%
257,677	152,506	265,200	225,863	264,200	-1,000	-0.38%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:34 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	257,677	152,506	265,200	225,863	264,200	-1,000	-0.38%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:34 PM

Student Center (Fund 47)-Res/Unres

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	19,486	20,666	23,178	22,710	24,354	1,176	5.07%
2130 Class. Sal. Contingency	0	0	-468	0	0	468	-100.00%
2100 Total >	19,486	20,666	22,710	22,710	24,354	1,644	7.24%
2300 Non-Instructional, Other than Regular Full-Time							
2302 Hourly Student Help	328	0	0	0	0	0	0.00%
2303 Hourly Overtime	0	0	0	176	0	0	0.00%
2306 Hourly Temporary	-272	0	0	-2	0	0	0.00%
2300 Total >	56	0	0	174	0	0	0.00%
2xxx Total >	19,543	20,666	22,710	22,884	24,354	1,644	7.24%
3220 PERS Non-Instructional							
2101 Non-Instructional Classified	3,451	3,704	4,269	4,182	4,491	223	5.22%
3220 Total >	3,451	3,704	4,269	4,182	4,491	223	5.22%
3320 OASDI (FICA) Non-Instructional							
2101 Non-Instructional Classified	1,208	1,281	1,437	1,408	1,510	73	5.07%
2303 Hourly Overtime	0	0	0	11	0	0	0.00%
3320 Total >	1,208	1,281	1,437	1,419	1,510	73	5.07%
3340 Medicare Non-Instructional							
2101 Non-Instructional Classified	283	300	336	329	353	17	5.07%
2303 Hourly Overtime	0	0	0	3	0	0	0.00%
2306 Hourly Temporary	3	0	0	2	0	0	0.00%
3340 Total >	286	300	336	333	353	17	5.07%
3520 SUI Non-Instructional							
2101 Non-Instructional Classified	140	333	255	250	12	-243	-95.22%
2303 Hourly Overtime	0	0	0	2	0	0	0.00%
2306 Hourly Temporary	1	0	0	1	0	0	0.00%
3520 Total >	142	333	255	253	12	-243	-95.22%
3620 WC Non-Instructional							
2101 Non-Instructional Classified	585	620	695	681	731	35	5.07%
2302 Hourly Student Help	89	0	0	3	0	0	0.00%
2303 Hourly Overtime	0	0	0	5	0	0	0.00%
2306 Hourly Temporary	6	0	0	3	0	0	0.00%
3620 Total >	680	620	695	693	731	35	5.07%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:34 PM

Student Center (Fund 47)-Res/Unres

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
3900 Other Benefits								
2130	Class. Sal. Contingency	0	0	-141	0	0	141	-100.00%
	<i>3900 Total ></i>	0	0	-141	0	0	141	-100.00%
	<i>3xxx Total ></i>	5,766	6,238	6,851	6,881	7,097	246	3.59%
4500 Non-Instructional Supplies								
4525	Office Supplies	-12	116	1,150	-121	1,150	0	0.00%
	<i>4500 Total ></i>	-12	116	1,150	-121	1,150	0	0.00%
	<i>4xxx Total ></i>	-12	116	1,150	-121	1,150	0	0.00%
5200 Travel and Conference Expenses								
5220	Conference Attendance & Related Expenses	125	836	1,500	83	1,500	0	0.00%
	<i>5200 Total ></i>	125	836	1,500	83	1,500	0	0.00%
5300 Dues and Memberships								
5306	Professional Organization/Service Club (Membe	75	0	75	75	75	0	0.00%
	<i>5300 Total ></i>	75	0	75	75	75	0	0.00%
5400 Insurance								
5401	Insurance (Property, Liability, Children's Ctr)	17,545	17,545	17,545	17,545	17,545	0	0.00%
	<i>5400 Total ></i>	17,545	17,545	17,545	17,545	17,545	0	0.00%
5500 Utilities and Housekeeping Services								
5501	Electricity	31,014	34,111	35,706	35,109	35,706	0	0.00%
5502	Natural Gas	13,011	8,391	10,240	8,079	8,965	-1,275	-12.45%
5503	Water	13,372	10,889	18,466	20,001	20,881	2,415	13.08%
5504	Telephone	0	5,260	5,260	5,260	5,260	0	0.00%
5506	Waste Disposal	4,356	4,353	6,695	3,632	4,000	-2,695	-40.25%
5507	Sewage	0	2,263	2,678	2,678	2,678	0	0.00%
5508	Electricity (Abatement)	-60	0	0	0	0	0	0.00%
5511	Custodial Services (in-house)	41,250	45,000	45,000	45,000	45,000	0	0.00%
5514	General Maintenance	6,416	4,252	24,581	2,942	23,827	-754	-3.07%
	<i>5500 Total ></i>	109,359	114,519	148,626	122,701	146,317	-2,309	-1.55%
5600 Rents, Leases and Repairs								
5620	Maintenance Agreement	1,080	1,080	1,080	810	1,080	0	0.00%
5630	Equipment Repair	2,198	3,879	9,818	3,880	9,818	0	0.00%
	<i>5600 Total ></i>	3,278	4,959	10,898	4,690	10,898	0	0.00%
5800 Other Services & Expense								

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:34 PM

Student Center (Fund 47)-Res/Unres

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
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 >		135,382	142,860	183,644	150,094	181,335	-2,309	-1.26%
6400 Capital Equipment - New								
6404	Equipment Purchase - New	5,650	783	3,000	1,640	3,000	0	0.00%
6400 Total >		5,650	783	3,000	1,640	3,000	0	0.00%
6xxx Total >		5,650	783	3,000	1,640	3,000	0	0.00%
7100 Debt Retirement								
7101	College Center Bond	19,425	18,975	18,525	18,525	18,525	0	0.00%
7100 Total >		19,425	18,975	18,525	18,525	18,525	0	0.00%
7300 Interfund Transfers - Out								
7308	Capital Projects Interfund Transfer Out	0	0	0	250,000	0	0	0.00%
7309	Health & Welfare Interfund Transfer Out	11,453	11,784	11,765	11,765	11,184	-581	-4.94%
7310	Debt Service Fund Transfer-Out	0	0	17,555	0	17,555	0	0.00%
7313	Transfer Out to Self Ins for Furlough	812	0	0	0	0	0	0.00%
7300 Total >		12,265	11,784	29,320	261,765	28,739	-581	-1.98%
7xxx Total >		31,690	30,759	47,845	280,290	47,264	-581	-1.21%
Student Center (Fund 47)-Res/Unres		198,018	201,420	265,200	461,667	264,200	-1,000	-0.38%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:34 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	10-11	11-12	12-13	12-13	13-14		
	198,018	201,420	265,200	461,667	264,200	-1,000	-0.38%

Exhibit E

Parking Fund

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:35 PM

Parking Fund (Fund 39)-Res/Unres

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
<i>8800 Local Revenues</i>								
8818	Parking Fines	89,369	83,772	80,000	51,665	80,000	0	0.00%
8852	Rents (Facilites)	10,800	11,900	12,000	8,935	12,000	0	0.00%
8857	Interest on Fund Balance	0	0	0	1,215	0	0	0.00%
<i>8800 Total ></i>		100,169	95,672	92,000	61,814	92,000	0	0.00%
<i>8860 Local Interest</i>								
0000	Reserve for Contingencies	0	0	0	746	0	0	0.00%
8857	Interest on Fund Balance	870	0	0	0	0	0	0.00%
<i>8860 Total ></i>		870	0	0	746	0	0	0.00%
<i>8870 Local Revenue</i>								
8818	Parking Fines	0	0	0	16,360	0	0	0.00%
8829	Parking Fees (Daily)	516,948	475,288	365,000	596,067	365,000	0	0.00%
8848	Parking Spitters	59,046	51,632	55,000	119,143	55,000	0	0.00%
8852	Rents (Facilites)	0	0	0	2,300	0	0	0.00%
<i>8870 Total ></i>		575,993	526,920	420,000	733,870	420,000	0	0.00%
<i>8xxx Total ></i>		677,032	622,592	512,000	796,431	512,000	0	0.00%
Parking Fund (Fund 39)-Res/Unres		677,032	622,592	512,000	796,431	512,000	0	0.00%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:35 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	677,032	622,592	512,000	796,431	512,000	0	0.00%

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

Print Date: Friday, August 16, 2013

Print Time: 2:35 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2100 Non-Instructional Salaries, Regular Full-Time							
2101 Non-Instructional Classified	135,824	143,747	152,397	149,426	155,112	2,715	1.78%
2102 Managers	9,940	14,233	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	0	0	0	1,000	600	600	0.00%
2130 Class. Sal. Contingency	0	0	-3,078	0	0	3,078	-100.00%
2100 Total >	145,764	157,979	149,319	150,426	155,712	6,393	4.28%
2300 Non-Instructional, Other than Regular Full-Time							
2302 Hourly Student Help	0	0	0	156	100	100	0.00%
2303 Hourly Overtime	743	-20	2,000	597	2,000	0	0.00%
2304 Hourly Professional Experts	0	0	46,110	46,110	46,110	0	0.00%
2306 Hourly Temporary	2,039	0	800	0	0	-800	-100.00%
2308 Substitutes for Classified	6,781	8,618	8,000	11,476	11,000	3,000	37.50%
2313 Unknown	48	0	0	0	0	0	0.00%
2300 Total >	9,610	8,598	56,910	58,339	59,210	2,300	4.04%
2xxx Total >	155,373	166,577	206,229	208,765	214,922	8,693	4.22%
3220 PERS Non-Instructional							
2101 Non-Instructional Classified	24,037	25,764	28,067	27,520	28,606	539	1.92%
2102 Managers	1,745	2,381	0	0	0	0	0.00%
2304 Hourly Professional Experts	0	0	8,492	5,264	8,492	0	0.00%
3220 Total >	25,782	28,144	36,559	32,784	37,098	539	1.47%
3320 OASDI (FICA) Non-Instructional							
2101 Non-Instructional Classified	8,421	8,912	9,449	9,264	9,617	168	1.78%
2102 Managers	616	882	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	0	0	0	62	37	37	0.00%
2303 Hourly Overtime	58	22	124	69	124	0	0.00%
2304 Hourly Professional Experts	0	0	2,859	2,859	2,859	0	0.00%
2308 Substitutes for Classified	0	0	496	0	0	-496	-100.00%
2313 Unknown	3	0	0	0	0	0	0.00%
3320 Total >	9,098	9,817	12,928	12,254	12,637	-291	-2.25%
3340 Medicare Non-Instructional							
2101 Non-Instructional Classified	1,969	2,084	2,210	2,167	2,249	39	1.78%
2102 Managers	144	206	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	0	0	0	15	9	9	0.00%

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

Print Date: Friday, August 16, 2013

Print Time: 2:35 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2303 Hourly Overtime	14	5	73	16	73	0	0.00%
2304 Hourly Professional Experts	0	0	669	669	669	0	0.00%
2306 Hourly Temporary	30	0	12	0	0	-12	-100.00%
2308 Substitutes for Classified	98	125	116	166	160	44	37.93%
3340 Total >	2,255	2,421	3,080	3,032	3,160	80	2.61%
3520 SUI Non-Instructional							
2101 Non-Instructional Classified	978	2,314	1,676	1,644	78	-1,599	-95.37%
2102 Managers	72	229	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	3	0	0	8	1	1	0.00%
2303 Hourly Overtime	7	6	14	12	1	-13	-92.86%
2304 Hourly Professional Experts	0	0	742	507	23	-719	-96.90%
2306 Hourly Temporary	15	0	13	0	0	-13	-100.00%
2308 Substitutes for Classified	49	139	129	122	6	-123	-95.35%
3520 Total >	1,123	2,688	2,574	2,293	109	-2,466	-95.78%
3620 WC Non-Instructional							
2101 Non-Instructional Classified	4,075	4,312	4,572	4,483	4,653	81	1.78%
2102 Managers	298	427	0	0	0	0	0.00%
2114 NI Classified-Educ Incentive	0	0	0	30	18	18	0.00%
2302 Hourly Student Help	0	0	0	5	3	3	0.00%
2303 Hourly Overtime	28	11	60	33	60	0	0.00%
2304 Hourly Professional Experts	0	0	1,383	1,383	1,383	0	0.00%
2306 Hourly Temporary	61	0	24	0	0	-24	-100.00%
2308 Substitutes for Classified	203	259	240	344	330	90	37.50%
2313 Unknown	1	0	0	0	0	0	0.00%
3620 Total >	4,667	5,009	6,279	6,279	6,447	168	2.68%
3900 Other Benefits							
2130 Class. Sal. Contingency	0	0	-945	0	0	945	-100.00%
3900 Total >	0	0	-945	0	0	945	-100.00%
3xxx Total >	42,926	48,078	60,475	56,642	59,451	-1,024	-1.69%
4500 Non-Instructional Supplies							
4511 Printing (Non- Printshop)	6,613	4,495	7,000	6,618	7,000	0	0.00%
4515 EOC Planning Supplies	0	0	0	0	500	500	0.00%
4525 Office Supplies	2,122	2,079	3,500	2,131	3,500	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:35 PM

Parking Fund (Fund 39)-Res/Unres

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
4553 Uniforms (Parking, Athletics)	837	1,369	1,500	1,507	1,500	0	0.00%
4500 Total >	9,571	7,943	12,000	10,256	12,500	500	4.17%
4xxx Total >	9,571	7,943	12,000	10,256	12,500	500	4.17%
5100 Contracts							
5113 Security Services	46,800	0	0	0	0	0	0.00%
5100 Total >	46,800	0	0	0	0	0	0.00%
5200 Travel and Conference Expenses							
5220 Conference Attendance & Related Expenses	0	0	300	400	500	200	66.67%
5200 Total >	0	0	300	400	500	200	66.67%
5500 Utilities and Housekeeping Services							
5505 Gasoline & Oil	0	0	3,000	1,637	3,000	0	0.00%
5528 Mobil Phone	1,545	1,312	2,000	1,213	2,000	0	0.00%
5500 Total >	1,545	1,312	5,000	2,850	5,000	0	0.00%
5600 Rents, Leases and Repairs							
5620 Maintenance Agreement	0	0	2,700	0	2,700	0	0.00%
5630 Equipment Repair	7,355	5,559	5,000	3,786	5,000	0	0.00%
5632 Road/Pavement Repair	8,665	3,128	50,000	1,721	55,000	5,000	10.00%
5660 Sign Maintenance/Repair	1,360	0	5,500	1,374	5,500	0	0.00%
5600 Total >	17,380	8,687	63,200	6,881	68,200	5,000	7.91%
5xxx Total >	65,725	9,999	68,500	10,131	73,700	5,200	7.59%
6400 Capital Equipment - New							
6404 Equipment Purchase - New	908	31,213	20,000	26,292	12,000	-8,000	-40.00%
6425 Non-Instructional Equipment - Replacement	376	1,818	5,000	414	13,000	8,000	160.00%
6400 Total >	1,284	33,031	25,000	26,706	25,000	0	0.00%
6xxx Total >	1,284	33,031	25,000	26,706	25,000	0	0.00%
7300 Interfund Transfers - Out							
7309 Health & Welfare Interfund Transfer Out	91,628	94,272	94,124	94,124	89,468	-4,656	-4.95%
7313 Transfer Out to Self Ins for Furlough	5,707	0	0	0	0	0	0.00%
7321 Transfer Out to Unrestricted GF	0	0	14,700	0	14,700	0	0.00%
7300 Total >	97,335	94,272	108,824	94,124	104,168	-4,656	-4.28%
7xxx Total >	97,335	94,272	108,824	94,124	104,168	-4,656	-4.28%

Parking Fund (Fund 39)-Res/Unres

372,215	359,900	481,028	406,623	489,741	8,713	1.81%
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Object Analysis (Detail)
Expense by Object - Summary
Grand Totals

Print Date: Friday, August 16, 2013
 Print Time: 2:35 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	10-11	11-12	12-13	12-13	13-14		
	372,215	359,900	481,028	406,623	489,741	8,713	1.81%

Exhibit F

Self Insurance Fund

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:36 PM

Self Insurance (Fund 35)-Res/Unres

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
<i>8800 Local Revenues</i>								
8822	Other Income	167,870	56,546	0	115,529	0	0	0.00%
8857	Interest on Fund Balance	0	0	0	23,857	0	0	0.00%
8870	Retiree Insurance Contribution	399,038	296,117	446,317	442,604	588,365	142,048	31.83%
8873	COBRA	45,866	88,159	30,000	63,748	30,000	0	0.00%
8800 Total >		612,774	440,821	476,317	645,738	618,365	142,048	29.82%
<i>8860 Local Interest</i>								
0000	Reserve for Contingencies	0	0	0	16,394	0	0	0.00%
8857	Interest on Fund Balance	2,953	0	0	0	0	0	0.00%
8860 Total >		2,953	0	0	16,394	0	0	0.00%
<i>8900 Other</i>								
8985	Interfund Transfer - In (Fund 01 RGF)	532,638	565,356	545,030	545,030	527,398	-17,632	-3.24%
8986	Interfund Transfer - In (Fund 01)	5,616,401	5,484,524	5,363,807	5,363,807	4,990,380	-373,427	-6.96%
8988	Interfund Transfer - In (Fund 04)	202,727	208,813	141,186	141,186	112,283	-28,903	-20.47%
8989	Interfund Transfer - In (Fund 47)	11,453	11,784	11,765	11,765	11,184	-581	-4.94%
8990	Interfund Transfer - in (Fund 39)	91,628	94,272	94,124	94,124	89,468	-4,656	-4.95%
8999	Transfer-In to Self Insurance for Furloughs	257,110	0	0	0	0	0	0.00%
8900 Total >		6,711,957	6,364,749	6,155,912	6,155,912	5,730,713	-425,199	-6.91%
8xxx Total >		7,327,685	6,805,570	6,632,229	6,818,044	6,349,078	-283,151	-4.27%
Self Insurance (Fund 35)-Res/Unres		7,327,685	6,805,570	6,632,229	6,818,044	6,349,078	-283,151	-4.27%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:36 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	7,327,685	6,805,570	6,632,229	6,818,044	6,349,078	-283,151	-4.27%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:36 PM

Self Insurance (Fund 35)-Res/Unres

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)	
3400 Health and Welfare Benefits								
3450	Aggregate Health Insurance Expense	7,930,834	6,416,411	6,457,459	6,532,524	6,193,247	-264,212	-4.09%
3452	Self Insurance (Abatement)	-1,710,072	0	0	-352,010	0	0	0.00%
3455	Categorical assessed for OPEB	0	0	113,610	0	99,150	-14,460	-12.73%
	<i>3400 Total ></i>	6,220,763	6,416,411	6,571,069	6,180,514	6,292,397	-278,672	-4.24%
	<i>3xxx Total ></i>	6,220,763	6,416,411	6,571,069	6,180,514	6,292,397	-278,672	-4.24%
4500 Non-Instructional Supplies								
4503	Subscription	2,196	0	0	0	0	0	0.00%
	<i>4500 Total ></i>	2,196	0	0	0	0	0	0.00%
	<i>4xxx Total ></i>	2,196	0	0	0	0	0	0.00%
5100 Contracts								
5145	Temp. Contract Service	4,757	0	0	66,117	0	0	0.00%
	<i>5100 Total ></i>	4,757	0	0	66,117	0	0	0.00%
	<i>5xxx Total ></i>	4,757	0	0	66,117	0	0	0.00%
7300 Interfund Transfers - Out								
7318	Interfund Transfer Out - Non-Medical for Categ	0	590,959	61,160	0	56,681	-4,479	-7.32%
7321	Transfer Out to Unrestricted GF	0	1,305,605	1,418,580	1,418,580	1,750,000	331,420	23.36%
	<i>7300 Total ></i>	0	1,896,564	1,479,740	1,418,580	1,806,681	326,941	22.09%
	<i>7xxx Total ></i>	0	1,896,564	1,479,740	1,418,580	1,806,681	326,941	22.09%
Self Insurance (Fund 35)-Res/Unres		6,227,716	8,312,974	8,050,809	7,665,210	8,099,078	48,269	0.60%

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

Print Date: Friday, August 16, 2013
Print Time: 2:36 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	10-11	11-12	12-13	12-13	13-14		
	6,227,716	8,312,974	8,050,809	7,665,210	8,099,078	48,269	0.60%

Exhibit G

Capital Projects

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:36 PM

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

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
8600 State Revenues							
8618 Instructional Equipment & Library Material	0	0	709,424	0	1,016,791	307,367	43.33%
8629 Enrollment Fee Admin Allowance	0	0	0	11,240	0	0	0.00%
8636 Child Dev Center - State	0	30	0	0	0	0	0.00%
8660 Scheduled Maintenance	0	0	0	0	109,713	109,713	0.00%
8600 Total >	0	30	709,424	11,240	1,126,504	417,080	58.79%
8800 Local Revenues							
8835 Application Processing Fee	0	0	0	960	1,000	1,000	0.00%
8852 Rents (Facilities)	50,565	100,531	12,000	117,125	88,837	76,837	640.31%
8857 Interest on Fund Balance	0	0	0	2,447	0	0	0.00%
8862 Library (Equipment Revenue)	45,378	30,197	26,000	47,008	28,398	2,398	9.22%
8897 Fund 05 Subsidy from Fund 01	0	0	0	4,011	0	0	0.00%
8898 Local Grants	57,071	1,500	4,638	83,963	24,666	20,028	431.82%
8800 Total >	153,014	132,228	42,638	255,514	142,901	100,263	235.15%
8860 Local Interest							
0000 Reserve for Contingencies	0	0	0	1,317	0	0	0.00%
8857 Interest on Fund Balance	3,491	0	0	0	0	0	0.00%
8860 Total >	3,491	0	0	1,317	0	0	0.00%
8900 Other							
8970 Transfer-In from Capital Outlay	0	0	0	250,000	0	0	0.00%
8983 transfer in	51,205	51,205	0	0	0	0	0.00%
8991 Transfer In - From Capital Outlay	33,500	19,669	5,000	0	0	-5,000	-100.00%
8900 Total >	84,705	70,874	5,000	250,000	0	-5,000	-100.00%
8xxx Total >	241,210	203,132	757,062	518,071	1,269,405	512,343	67.68%
Capital Projects Fund (CC) (Fund 14)-Res/Unres	241,210	203,132	757,062	518,071	1,269,405	512,343	67.68%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:36 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	241,210	203,132	757,062	518,071	1,269,405	512,343	67.68%

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:36 PM

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

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2300 Non-Instructional, Other than Regular Full-Time							
2303 Hourly Overtime	0	0	0	106	0	0	0.00%
2300 Total >	0	0	0	106	0	0	0.00%
2xxx Total >	0	0	0	106	0	0	0.00%
3320 OASDI (FICA) Non-Instructional							
2303 Hourly Overtime	0	0	0	7	0	0	0.00%
3320 Total >	0	0	0	7	0	0	0.00%
3340 Medicare Non-Instructional							
2303 Hourly Overtime	0	0	0	2	0	0	0.00%
3340 Total >	0	0	0	2	0	0	0.00%
3520 SUI Non-Instructional							
2303 Hourly Overtime	0	0	0	1	0	0	0.00%
3520 Total >	0	0	0	1	0	0	0.00%
3620 WC Non-Instructional							
2303 Hourly Overtime	0	0	0	3	0	0	0.00%
3620 Total >	0	0	0	3	0	0	0.00%
3xxx Total >	0	0	0	12	0	0	0.00%
4300 Instructional Supplies							
4312 Instructional Program Materials	13,425	8,371	5,000	11,240	0	-5,000	-100.00%
4300 Total >	13,425	8,371	5,000	11,240	0	-5,000	-100.00%
4500 Non-Instructional Supplies							
4502 Reference Data Base	44,816	0	0	0	0	0	0.00%
4503 Subscription	286	0	0	0	0	0	0.00%
4525 Office Supplies	6,288	5,925	6,710	12,750	6,710	0	0.00%
4500 Total >	51,391	5,925	6,710	12,750	6,710	0	0.00%
4xxx Total >	64,815	14,295	11,710	23,990	6,710	-5,000	-42.70%
5100 Contracts							
5131 Engineering & Design Services	4,140	0	35,523	0	35,523	0	0.00%
5169 IPP/FPP (0405)	0	0	27,680	0	27,680	0	0.00%
5180 Contract Services	0	0	0	28,995	0	0	0.00%
5100 Total >	4,140	0	63,203	28,995	63,203	0	0.00%
5400 Insurance							

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:36 PM

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

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
5420 Enviromental Insurance	51,205	51,205	0	0	0	0	0.00%
5400 Total >	51,205	51,205	0	0	0	0	0.00%
5600 Rents, Leases and Repairs							
5601 Minor Capital Improvement/Renewal	0	0	0	979	0	0	0.00%
5602 Rental/Renewal	400	0	0	0	0	0	0.00%
5620 Maintenance Agreement	19,153	8,767	8,600	19,705	8,600	0	0.00%
5630 Equipment Repair	0	0	0	16,086	0	0	0.00%
5634 Building Repairs	0	0	0	0	109,713	109,713	0.00%
5637 Copier Equipment Lease	4,954	7,088	7,088	7,051	7,088	0	0.00%
5600 Total >	24,507	15,855	15,688	43,821	125,401	109,713	699.34%
5700 Legal, Election and Audit Expenses							
5710 Legal (Advertising & Fees)	0	0	6,327	0	6,327	0	0.00%
5700 Total >	0	0	6,327	0	6,327	0	0.00%
5800 Other Services & Expense							
5864 Technology/Infrastructure Contingency	0	0	114,353	0	300,000	185,647	162.35%
5800 Total >	0	0	114,353	0	300,000	185,647	162.35%
5xxx Total >	79,852	67,060	199,571	72,816	494,931	295,360	148.00%
6100 Sites and Site Improvements							
6105 Building Renovation/Repair	0	0	57,691	0	57,691	0	0.00%
6100 Total >	0	0	57,691	0	57,691	0	0.00%
6200 Building Improvements							
6269 New Construction	0	0	709,424	0	1,016,791	307,367	43.33%
6200 Total >	0	0	709,424	0	1,016,791	307,367	43.33%
6400 Capital Equipment - New							
6404 Equipment Purchase - New	16,962	0	8,310	6,049	21,070	12,760	153.55%
6405 Instructional Equipment - New	-4,034	6,365	19,454	59,420	99,503	80,049	411.48%
6408 Network Hardware	0	0	0	40,597	0	0	0.00%
6419 Network Hardware - NI Replacement	0	0	0	40,955	0	0	0.00%
6443 Technology Refreshment (08-09)	211,722	7,045	12,000	13,083	0	-12,000	-100.00%
6400 Total >	224,650	13,410	39,764	160,104	120,573	80,809	203.22%
6xxx Total >	224,650	13,410	806,879	160,104	1,195,055	388,176	48.11%
7300 Interfund Transfers - Out							
7308 Capital Projects Interfund Transfer Out	0	150,000	0	0	0	0	0.00%

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:36 PM

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

Object		Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
7321	Transfer Out to Unrestricted GF	50,000	363,323	504,000	504,000	795,302	291,302	57.80%
7322	Transfer out to Unrestricted GF	0	0	132,651	132,651	0	-132,651	-100.00%
<i>7300 Total ></i>		50,000	513,323	636,651	636,651	795,302	158,651	24.92%
<i>7xxx Total ></i>		50,000	513,323	636,651	636,651	795,302	158,651	24.92%
Capital Projects Fund (CC) (Fund 14)-Res/Unres		419,317	608,089	1,654,811	893,678	2,491,998	837,187	50.59%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:36 PM

Grand Totals

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	10-11	11-12	12-13	12-13	13-14		
	419,317	608,089	1,654,811	893,678	2,491,998	837,187	50.59%

Exhibit H

Building Fund

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:37 PM

Building Fund (Fund 48)-Res/Unres

Object

8800 Local Revenues

8822	Other Income
8857	Interest on Fund Balance

8800 Total >

8860 Local Interest

0000	Reserve for Contingencies
8857	Interest on Fund Balance

8860 Total >

8xxx Total >

Building Fund (Fund 48)-Res/Unres

Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
80,000	0	0	0	0	0	0.00%
0	0	0	-42,099	0	0	0.00%
80,000	0	0	-42,099	0	0	0.00%
0	0	0	-36,268	0	0	0.00%
84,123	0	200,000	0	50,000	-150,000	-75.00%
84,123	0	200,000	-36,268	50,000	-150,000	-75.00%
164,123	0	200,000	-78,367	50,000	-150,000	-75.00%
164,123	0	200,000	-78,367	50,000	-150,000	-75.00%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:37 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	10-11	11-12	12-13	12-13	13-14		
	164,123	0	200,000	-78,367	50,000	-150,000	-75.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:37 PM

Building Fund (Fund 48)-Res/Unres

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
2300 Non-Instructional, Other than Regular Full-Time							
2304 Hourly Professional Experts	0	0	0	24	0	0	0.00%
2300 Total >	0	0	0	24	0	0	0.00%
2xxx Total >	0	0	0	24	0	0	0.00%
4300 Instructional Supplies							
4312 Instructional Program Materials	2,683	0	0	0	0	0	0.00%
4300 Total >	2,683	0	0	0	0	0	0.00%
4xxx Total >	2,683	0	0	0	0	0	0.00%
5100 Contracts							
5173 Bond Program Mgmt	472,999	350,479	0	281,540	0	0	0.00%
5180 Contract Services	124,322	45,253	11,371,161	2,619,670	1,546,310	-9,824,851	-86.40%
5100 Total >	597,320	395,732	11,371,161	2,901,210	1,546,310	-9,824,851	-86.40%
5500 Utilities and Housekeeping Services							
5501 Electricity	0	0	0	2,172	0	0	0.00%
5500 Total >	0	0	0	2,172	0	0	0.00%
5800 Other Services & Expense							
5804 Miscellaneous Expense	0	0	0	518	0	0	0.00%
5839 Other Services	14,172	0	0	0	0	0	0.00%
5800 Total >	14,172	0	0	518	0	0	0.00%
5xxx Total >	611,493	395,732	11,371,161	2,903,900	1,546,310	-9,824,851	-86.40%
6100 Sites and Site Improvements							
6105 Building Renovation/Repair	474,084	4,007,076	5,735,207	5,416,896	541,245	-5,193,962	-90.56%
6100 Total >	474,084	4,007,076	5,735,207	5,416,896	541,245	-5,193,962	-90.56%
6200 Building Improvements							
6205 Heating/Ventilation/Air Cond.	336,069	0	0	129,897	0	0	0.00%
6237 Preliminary Plans	144,767	0	0	1,379,389	0	0	0.00%
6268 Architect Fees	1,053,830	497,688	381,100	55,894	366,916	-14,184	-3.72%
6269 New Construction	12,202,290	6,797,146	12,966,683	5,105,635	3,173,154	-9,793,529	-75.53%
6273 Reconstruction	0	0	0	22,500	0	0	0.00%
6200 Total >	13,736,957	7,294,834	13,347,783	6,693,315	3,540,070	-9,807,713	-73.48%
6400 Capital Equipment - New							
6404 Equipment Purchase - New	944,582	936,437	567,463	1,100,885	1,892,407	1,324,944	233.49%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013
 Print Time: 2:37 PM

Building Fund (Fund 48)-Res/Unres

Object	
6405	Instructional Equipment - New
6441	PC Hardware - Non-Instructional - Replacement
<i>6400 Total ></i>	
<i>6xxx Total ></i>	

Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
10-11	11-12	12-13	12-13	13-14		
635,281	30,574	0	0	0	0	0.00%
313	0	0	0	0	0	0.00%
1,580,176	967,012	567,463	1,100,885	1,892,407	1,324,944	233.49%
15,791,216	12,268,922	19,650,453	13,211,096	5,973,722	-13,676,731	-69.60%
16,405,392	12,664,654	31,021,614	16,115,020	7,520,032	-23,501,582	-75.76%

Building Fund (Fund 48)-Res/Unres

FY 12-13 Actual as of June 30, 2013 prior to closing entries.

**Variance: Column 5 - Column 3.

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

Print Date: Friday, August 16, 2013
 Print Time: 2:37 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	10-11	11-12	12-13	12-13	13-14		
	16,405,392	12,664,654	31,021,614	16,115,020	7,520,032	-23,501,582	-75.76%

Exhibit I

Debt Service

Object Analysis (Detail)
Revenue by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:37 PM

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

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
8800 Local Revenues							
8857 Interest on Fund Balance	0	0	0	544	0	0	0.00%
8800 Total >	0	0	0	544	0	0	0.00%
8860 Local Interest							
0000 Reserve for Contingencies	660	0	0	415	0	0	0.00%
8860 Total >	660	0	0	415	0	0	0.00%
8890 N/A							
0000 Reserve for Contingencies	101	0	0	0	0	0	0.00%
8890 Total >	101	0	0	0	0	0	0.00%
8900 Other							
8982 Intrafund Transfer - In (Fund 29)	239,783	275,324	275,324	275,324	275,324	0	0.00%
8900 Total >	239,783	275,324	275,324	275,324	275,324	0	0.00%
8xxx Total >	240,544	275,324	275,324	276,283	275,324	0	0.00%
Other Debt Service Fund (Fund 29)-Res/Unres	240,544	275,324	275,324	276,283	275,324	0	0.00%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:37 PM

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	10-11	11-12	12-13	12-13	13-14		
	240,544	275,324	275,324	276,283	275,324	0	0.00%

Object Analysis (Detail)
Expense by Object - Summary

Print Date: Friday, August 16, 2013

Print Time: 2:37 PM

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

Object	Actual	Actual	Budget	Actual*	Budget	Variance**	(%)
	10-11	11-12	12-13	12-13	13-14		
<i>7200 Long-Term Debt and Other Financing</i>							
7202 Lease Payment	239,783	275,324	275,324	275,324	275,324	0	0.00%
<i>7200 Total ></i>	239,783	275,324	275,324	275,324	275,324	0	0.00%
<i>7xxx Total ></i>	239,783	275,324	275,324	275,324	275,324	0	0.00%
Other Debt Service Fund (Fund 29)-Res/Unres	239,783	275,324	275,324	275,324	275,324	0	0.00%

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

Print Date: Friday, August 16, 2013
 Print Time: 2:37 PM

Object	Actual 10-11	Actual 11-12	Budget 12-13	Actual* 12-13	Budget 13-14	Variance**	(%)
	239,783	275,324	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