

Kern Community College District
Adopted Budget 2019-2020



September 12, 2019

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2019 - 20 ADOPTED BUDGET ASSUMPTIONS

California's fiscal picture continues to stay strong. However, the Governor's budget message continues to be one of continuing temperance, noting the economy is due for another recession. The initial 2018-19 apportionment utilizing the Student-Centered Funding Formula resulted in extremely volatile outcomes. The Governor's 2019-20 budget includes changes to the Student-Centered Funding Formula in part in order to stabilize the formula's outcomes. The Kern Community College District's 2019-20 Adopted Budget was developed using the 2019-20 Advance Apportionment (which is equal to the 2018-19 Constrained Total Computational Revenue) plus COLA of 3.26%.

State Community College System

Ongoing Funds Augmentation

Cost of Living Adjustment @ 3.26%	\$230.0 Million
Enrollment Growth @ 0.55%	\$25.0 Million
Student Centered Funding Formula base adjustments	\$62.0 Million
Legal Services to Undocumented Students	\$10.0 Million
Categorical Program COLA @ 3.26%	\$13.0 Million
Expansion of California College Promise Program	\$45.0 Million
Online College	\$10 Million
Online Education Initiative	No Augmentation
Full--Time Student Success Grants/Completion Incentive Grants	\$18.0 Million

One--Time Funds

Guided Pathways	No Augmentation
Relief on CalSTRS pension costs	\$500 Million
Innovation Awards	No Augmentation
Prop 39 Clean Energy Job Creation Fund	No Augmentation
Equal Employment Opportunity [TB1]	No Augmentation

Funding Tied to Partnerships

Adult Education COLA 3.26%	\$4.0 Million
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Other

Chancellor's Office Operations	No Augmentation
Open Educational Resources	No Augmentation
Financial Aid Streamlining and Modernization	\$5 Million Ongoing

The 2019-20 Kern Community College District's Adopted Budget is based on a fairly conservative budget approach. Included in the Districts revenue assumptions is the Governors June budget COLA set at 3.26%. We have also budgeted using the Advance apportionment which is currently the 2018-19 P2 Constrained Total Computational Revenue. The State Chancellor's Office is withholding allocation of any new funds beyond holding a District at "Hold Harmless" until the P1 Apportionment is issued in February 2020. This equates to \$145 million in unallocated funds at the State level. We are reasonably certain that at a minimum, the P1 Apportionment for the District will include funding the District with COLA, so we have included this in our revenue assumptions.

The Kern Community College District projects its ongoing total Adopted Budget General Fund revenues to be \$212.2 million reflecting an increase of \$14.0 million from the 2018-19 adopted budget. Unrestricted revenues are projected to be \$162.7 million reflecting an increase of \$14.8 million from the 2018-19 adopted budget. This increase is primarily due to the changes in the SCFF, COLA and base funding received in the 2018-19 P2 and 2017-18 Final Apportionments. Restricted revenues are projected to be \$49.5 million reflecting a decrease of \$800 thousand from the 2018-19 Adopted Budget.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$220.7 million reflecting an increase of \$9.5 million. Unrestricted expenditures are projected to be \$165.6 million reflecting an increase of \$7.7 million and restricted expenditures are projected to be \$55.1 million reflecting an increase of \$1.8 million.

District-wide reserves of \$914,000 are being utilized to balance the District Office operations budget to fund several one-time expenditures. At Tentative budget, to provide relief to the Colleges budgets, District-wide reserves of \$1.6 million were temporarily used to cover the increase in the District Office budget. These expenses have now been included in the Adopted budget chargebacks to the colleges. The 2019-20 unallocated district-wide projected **beginning balance** is \$22.4 million. The colleges' projected beginning balances are \$27.9 million for a total District beginning balance of \$50.3 million. The combined 2019-20 unrestricted **ending balance** (reserves) is projected to be \$47.4 million (28.6%).

Ongoing expenditures are expected to increase due to 1) Step and Column increase in faculty salaries of 1.77% and collective bargaining contract increase of 4.76%; 2) Step and Column increase in classified salaries of 2.02%; 3) Step and Column increase in

management and confidential salaries of 2.38%; 4) health and welfare benefits CAP adjustments of 3.26% as required by collective bargaining agreements; 5) an increased STRS contribution of 5.04%; 6) increased PERS contribution of 9.08%; and 7) incremental increase of 31 new full time faculty to comply with the Faculty Obligation Number (FON) 4.64%.

Revenue Assumptions

- **COLA** funded at a 3.26%, generating \$4.8 million in additional revenues
- **Stabilization** per the district allocation model stabilization is determined at the time of the adopted budget
- **Base** unrestricted apportionment is calculated on the Advance Apportionment plus COLA
- **Enrollment fees** remain the same at \$46/unit
- **Lottery** proceeds estimated at \$3.2 million
- **Mandated cost recovery** estimated at \$671,020
- **Full Time Faculty Obligation** support is included in base apportionment. No augmentation is anticipated for 2019-20
- **Deferred Maintenance and Instructional Equipment** \$284 thousand in onetime funding, reflecting a \$275 thousand decrease over 2018-19
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$49.5 million in revenue reflecting a \$790 thousand decrease from 2018-19 adopted budget amounts

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2019-20 at a cost of approximately \$1.7 million. Classified salary increase of 2.02% representing a cost of \$483 thousand, faculty salary increase of 1.77% representing a cost increase of approximately \$802 thousand and a management and confidential salary increase of 2.38% representing a cost of approximately \$440 thousand.

- **Faculty Obligation Number (FON)** generates a 4.64% increase representing an additional cost of approximately \$3.5 million for 31 incrementally new faculty.
- **Faculty Collective Bargaining salary increase** of 4.76% representing an additional cost of approximately \$2.1 million.
- **Decrease in temporary faculty** representing a decreased cost of approximately \$1.2 million.
- **Health and welfare benefit cap change is projected to** increase cost by 3.26% from 2018-19 at a cost to the District of approximately \$579 thousand.
- **STRS Contribution** increase of 5.04% representing an increased cost to the District of \$506 thousand.
- **PERS Contribution** increase of 9.08% representing an increased cost to the District of \$535 thousand.
- **Capital Outlay** increase of 10.25% representing an increased cost to the District of \$713 thousand.

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2019-20 is projected to be \$50.3 million. This constitutes both unallocated district-wide and college fund balances. This figure will be finalized with the completion of the annual audit. The balances segregating unallocated district-wide and college funds will be incorporated into the 2019-20 final allocations in February 2020.
- **Unrestricted ending fund balance** for 2019-20 is projected to be \$47.4 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District				
2019-20 General Fund Budget Summary				
Location: District Total				
General Fund Total				
Description	2019-20 Adopted Budget	2018-19 Adopted Budget	Change Inc./Dec.)	Pct. Change
Beginning Balance	56,970,319	66,673,458	(9,703,139)	-14.55%
Revenues				
<i>Federal</i>	5,541,042	6,655,991	(1,114,949)	-16.75%
<i>State</i>	127,811,983	111,898,207	15,913,776	14.22%
<i>Local</i>	78,807,802	79,373,843	(566,041)	-0.71%
<i>Other Financing Sources</i>	9,999	209,000	(199,001)	-95.22%
Total Revenue	212,170,826	198,137,041	14,033,785	7.08%
Expenditures				
<i>Academic Salaries</i>	70,492,438	66,114,675	4,377,763	6.62%
<i>Classified & Other Non-Academic Salaries</i>	46,456,669	45,079,153	1,377,516	3.06%
<i>Employee Benefits</i>	45,491,737	41,198,501	4,293,236	10.42%
<i>Supplies & Materials</i>	5,562,741	6,657,536	(1,094,795)	-16.44%
<i>Service/Utilities/Operating Expenses</i>	36,156,501	36,646,352	(489,851)	-1.34%
<i>Capital Outlay</i>	7,692,388	6,958,551	733,837	10.55%
<i>Other Outgo</i>	8,132,522	7,876,168	256,354	3.25%
<i>Transfers Out</i>	745,560	712,250	33,310	4.68%
Total Expenditures and Other Outgo	220,730,556	211,243,186	9,487,370	4.49%
Ending Balance (Reserves)	48,410,589	53,567,313	(5,156,724)	-9.63%
Projected Change in Fund Balance (Reserves)	(8,559,730)	(13,106,145)	4,546,415	-34.69%

Kern Community College District							
2019-20 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2019-20 Adopted Budget	2018-19 Adopted Budget	Change Inc./Dec.)	Pct. Change	2018-19 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	50,311,546	60,361,441	(10,049,895)	-16.65%	43,844,421	6,467,125	14.75%
Revenues							
<i>Federal</i>	763,981	763,981	-	0.00%	742,701	21,280	2.87%
<i>State</i>	85,834,001	71,071,983	14,762,018	20.77%	86,142,300	(308,299)	-0.36%
<i>Local</i>	76,080,812	76,029,003	51,809	0.07%	69,056,025	7,024,787	10.17%
<i>Other Financing Sources</i>	9,999		9,999	N/A	1,151,050	(1,141,051)	-99.13%
Total Revenue	162,688,793	147,864,967	14,823,826	10.03%	157,092,076	5,596,717	3.56%
Expenditures							
<i>Academic Salaries</i>	64,205,228	59,946,766	4,258,462	7.10%	63,138,239	1,066,989	1.69%
<i>Classified & Other Non-academic Salaries</i>	29,313,674	28,386,890	926,784	3.26%	25,986,656	3,327,018	12.80%
<i>Employee Benefits</i>	37,842,805	34,108,625	3,734,180	10.95%	33,285,221	4,557,584	13.69%
<i>Supplies & Materials</i>	3,052,102	2,707,228	344,874	12.74%	1,332,180	1,719,922	129.11%
<i>Service/Utilities/Operating Exps.</i>	22,282,943	23,684,875	(1,401,932)	-5.92%	17,912,351	4,370,592	24.40%
<i>Capital Outlay</i>	2,067,566	2,251,470	(183,904)	-8.17%	1,772,821	294,745	16.63%
<i>Other Outgo</i>	6,077,976	6,077,156	820	0.01%	6,031,930	46,046	0.76%
<i>Transfers Out</i>	745,560	712,250	33,310	4.68%	1,165,553	(419,993)	-36.03%
Total Expenditures and Other Outgo	165,587,854	157,875,260	7,712,594	4.89%	150,624,951	14,962,903	9.93%
Ending Balance (Reserves)	47,412,485	50,351,148	(2,938,663)	-5.84%	50,311,546	(2,899,061)	-5.76%
Projected Change in Fund Balance (Reserves)	(2,899,061)	(10,010,293)	7,111,232	-71.04%	6,467,125	(9,366,186)	-144.83%

Kern Community College District				
2019-20 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2019-20 Adopted Budget	2018-19 Adopted Budget	Change Inc./ (Dec.)	Pct. Change
Beginning Balance	6,658,773	6,312,017	346,756	5.49%
Revenues				
<i>Federal</i>	4,777,061	5,892,010	(1,114,949)	-18.92%
<i>State</i>	41,977,982	40,826,224	1,151,758	2.82%
<i>Local</i>	2,726,990	3,344,840	(617,850)	-18.47%
<i>Other Financing Sources</i>	-	209,000	(209,000)	N/A
Total Revenue	49,482,033	50,272,074	(790,041)	-1.57%
Expenditures				
<i>Academic Salaries</i>	6,287,210	6,167,909	119,301	1.93%
<i>Classified & Other Non-Academic Salaries</i>	17,142,995	16,692,263	450,732	2.70%
<i>Employee Benefits</i>	7,648,932	7,089,876	559,056	7.89%
<i>Supplies & Materials</i>	2,510,639	3,950,308	(1,439,669)	-36.44%
<i>Service/Utilities/Operating Expenses</i>	13,873,558	12,961,477	912,081	7.04%
<i>Capital Outlay</i>	5,624,822	4,707,081	917,741	19.50%
<i>Other Outgo</i>	2,054,546	1,799,012	255,534	14.20%
<i>Transfers Out</i>		-	-	
Total Expenditures and Other Outgo	55,142,702	53,367,926	1,774,776	3.33%
Ending Balance (Reserves)	998,104	3,216,165	(2,218,061)	-68.97%
Projected Change in Fund Balance (Reserves)	(5,660,669)	(3,095,852)	(2,564,817)	82.85%

ALLOCATION

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2019-20 Adopted Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
2									
3	Beginning Balance and Income to be Allocated								
4		Beginning Balance (Unrestricted GU001 only)							
5	Step 1	District-wide Unallocated Carryover/Reserves Base							-
6	Step 1	District Operations Mandatory Reserve/Project Carryover					-		-
7	Step 1	College Carryover		15,767,500	4,687,862	7,306,236	0	\$ 21,499,690	49,261,289
8		Total Beginning Balance		15,767,500	4,687,862	7,306,236	0	21,499,690	49,261,289
9									
10	Step 2	Total Income	\$ 158,447,792						\$ 158,447,792
11									
12		Total Beginning Balance and Income to be Allocated	158,447,792	15,767,500	4,687,862	7,306,236	0	21,499,690	207,709,081
13									
14									
15									
16	Allocations								
17		Base Operating Allocations:							
18	Step 3	College Base		7,182,566	5,550,162	3,917,761			16,650,489
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		234,152	180,935	127,719			542,806
24									
25		Total Base Allocations		7,416,718	5,731,097	4,045,480	-	-	17,193,295
26									
27									
28	Step 6	Base FTES Allocations:		92,564,924	17,776,387	17,544,748			127,886,059
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./(Dec.)		6,721,570	1,285,315	1,249,487			9,256,373
32									
33	Step 8	COLA & 2017-18 Special Base Adjustment		3,076,702	588,335	571,935			4,236,972
34									
35	Step 9	FTES Growth Allocations		-	-	-			-
36									
37	Step 10	FTES Decline		-	-	-			-
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	-		-	-
39									
40	Step 11	Deficit Coefficient		-	-	-			-
41									
42	Step 12	Other Changes Increase/(Decrease)		(90,702)	(17,344)	(16,861)			(124,907)
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-
44		Total FTES Allocations		102,272,495	19,632,693	19,349,310	-	-	141,254,497

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2019-20 Adopted Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
45									
46	Step 13	Base District wide Reserves						21,499,690	21,499,690
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	914,012	(914,012)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52	Step 15	District Office Charge Back Allocations		-	-	-			-
53	Step 15	District wide Costs Charge Back Allocations		(21,303,665)	(4,070,916)	(3,971,520)	29,346,100		-
54	Step 15	Regulatory Charge Back Allocations		-	-	-			-
55	Total District Charge Back			(21,303,665)	(4,070,916)	(3,971,520)	29,346,100	-	21,499,690
56									
57	Total Allocations			88,385,548	21,292,874	19,423,270	30,260,112	20,585,678	179,947,482
62									
63	2018-19 Adopted Budget Allocation			79,479,827	19,426,608	17,670,006	29,819,204	25,730,329	172,125,975
64									
65	Net Change in Allocation from 2018-19 Adopted Budget			\$ 8,905,720	\$ 1,866,266	\$ 1,753,264	\$ 440,908	\$ (5,144,651)	\$ 7,821,507
66	Net Change Percentage Increase			10.08%	8.76%	9.03%	1.46%	-24.99%	4.35%
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)			\$ 88,385,548	\$ 21,292,874	\$ 19,423,270	\$ 29,346,100	\$ -	\$ 158,447,792
72	District-wide Reserves (GU001 Only)			\$ -	\$ -	\$ -	\$ 914,012	\$ 20,585,678	\$ 21,499,690
73	District Mandatory Reserves/Project Carryover (GU001 Only)			-	-	-	-	-	-
74	College Discretionary Carryover (GU001 Only)			15,767,500	4,687,862	7,306,236	-	-	27,761,598
75	Contract & Community Ed Carryover (CE Only)			157,362	-	-	893,146	-	1,050,508
76	College/DO Local & Community Ed Revenue (GU001 & CE)			2,298,807	382,300	245,725	1,314,170	-	4,241,002
77	Total Funds available to budget			\$ 106,609,217	\$ 26,363,036	\$ 26,975,231	\$ 32,467,427	\$ 20,585,678	\$ 213,000,589
78									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2019-20 Adopted Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

The mission of the California Community Colleges is to offer lower division academic and career/technical education. Another primary mission is to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement. Essential and important functions of the Colleges include basic skills education, instruction in English as a second language, adult noncredit instruction, and support services that help students succeed at the post-secondary level.

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 44,900 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$253 million. While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time: at Bakersfield College since 1913, at Porterville College since 1927, and in the Ridgecrest area since 1951, now Cerro Coso Community College. Community education centers offer courses at locations away from the colleges. The district also provides a distance education program through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

The mission of the Kern Community College District is to provide outstanding educational programs and services that are responsive to the needs of our diverse students and communities.

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

- Providing academic instruction to promote fulfillment of four-year college transfer requirements and encourage degree and/or certificate acquisition in our surrounding communities.
- Providing workforce skills training through career and technical education programs.
- Providing basic skills education and student services programs to enable students to become successful learners.
- Establishing partnerships with businesses, governmental entities, and educational institutions to advance economic development.
- Improving the quality of life of our students and communities through broad-based general education courses.
- Preparing students with the skills to function effectively in the global economy of the 21st century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

The Kern Community College District will be recognized as an exemplary educational leader, partnering with our communities to develop potential and create opportunities. Successful students will strengthen their communities and, along with the faculty and staff, become life-long learners.

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

The Board of Trustees, faculty, and staff of the Kern Community College District, in implementing the mission of the district, subscribe to the following values. All values focus on having a positive impact on the lives of students.

Invested We are invested in our students by assisting them to achieve informed educational goals.

Inclusive We foster an inclusive learning environment that celebrates the diversity of people, ideas, learning styles and instructional methodologies.

Accountable We promote a climate of trust and accountability through the open sharing of ideas and information.

Focused We are focused to strive for and meet the highest standards of performance in everything we do.

Committed We are committed to recruiting and retaining the best employees.

STRATEGIC GOALS

- Goal One: Maximize student success
- Goal Two: Ensure student access
- Goal Three: Provide workforce and economic development programs that respond to local industry
- Goal Four: Reduce equity gaps
- Goal Five: Strengthen organizational effectiveness

2019-20 DISTRICT-WIDE PRIORITIES

1. Improve Student Achievement rates to lead the California Community Colleges.
2. Advance implementation of the Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services).
3. Promote unifying the colleges and district office into an integrated system that operates cooperatively, efficiently, and effectively as a collective of three colleges serving a diverse service area and student population.
4. Strengthen personnel and institutional effectiveness to achieve and sustain excellence as measured by student outcomes and institutional climate.
5. Retain fiscal stability by maintaining a district wide unallocated reserve of at least 15% and reducing unfunded debt liabilities.

KERN COMMUNITY COLLEGE DISTRICT
2019-20 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL				
	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Restricted			
	GU001	Ed		GU001	Ed		GU001	Ed		GU001	Ed						
	2019-20			2019-20			2019-20			2019-20			2019-20				
8989AB	Carry Over Funds - Budget Only	15,767,500	157,362	725,000	4,687,862		2,809,603		7,306,236		2,198,147		21,499,440	893,146	926,023	50,311,546	6,658,773
8050 - Subtotal		15,767,500	157,362	725,000	4,687,862	-	2,809,603	-	7,306,236	-	2,198,147	-	21,499,440	893,146	926,023	50,311,546	6,658,773
8110AA	Forest Reserve												43,372			43,372	
8120AA	Higher Education Act			1,155,281			79,520				1,225,052						2,459,853
8130AA	Workforce Investment Act										160,126						160,126
8140AA	Temp Assistant for Needy Families						15,520				62,598						78,118
8160AA	Veterans Education				900											900	
8170AA	Vocational & Applied Tech. Edu. Act			872,502			135,000				158,321			124,131			1,289,954
8170PY	Vocational&Applied Tech. Ed. Ac-PY																
8190AB	Other			224,241			162,748										386,989
8190AP	Potash Revenue												719,709			719,709	
8194AA	Federal Revenue Prior Period Adj			30,748													30,748
8194AB	Federal Prior Year Carry Over			371,273													371,273
8100 - Subtotal		-	-	2,654,045	900	-	392,788	-	-	-	1,606,097	-	763,081	-	124,131	763,981	4,777,061
8611AA	State General Apportionment												80,533,040			80,533,040	
8611PY	State General Apportionment - PY																
8612AA	Apprenticeship Apportionment			361,705													361,705
8615AA	Basic Skills Funding						100,000				110,000						210,000
8619AA	Specific Apportionment			2,466,137			218,610				358,511			1,446,681			4,489,939
8619AB	Enrollment Fee Adm					30,000							337,040			367,040	
8619AG	Part Time Faculty												448,452			448,452	
8622AA	EOPS			1,250,666			787,422				832,903						2,870,991
8623AA	DSPS			1,116,601			270,396				321,650						1,708,647
8624AA	Matriculation						1,427,536				1,002,005						2,429,541
8625AA	Calworks			212,799			142,000				340,225						695,024
8629AA	Other General Categorical Programs			8,481,664			160,000				782,865						9,424,529
8629AB	TANF (GAIN)			41,234			15,520										56,754
8629AC	Care			154,208			147,966				146,217						448,391
8629AE	BFAP			710,000			173,932				184,759						1,068,691
8659AA	Specific Categorical Programs			1,075,407							233,474						1,308,881
8659AF	Pass through categorical programs			3,582,538													3,582,538
8659AG	OTHER STATE GRANTS			500,000										26,861			526,861
8681AA	State Lottery Proceeds												3,202,945			3,202,945	
8682AA	State Mandated Costs												671,020			671,020	
8690AA	Other State Revenues			320,000			255,391				1,566,777		611,504			611,504	2,142,168
8694AA	State Revenue Prior Period Adj			255,844													255,844
8694AB	State Prior Year Carry Over			9,623,108											249,388		9,872,496
8699AA	Specific Misc State Revenue			524,981													524,981
8600 - Subtotal		-	-	30,676,892	30,000	-	3,698,773	-	-	-	5,879,387	-	85,192,497	611,504	1,722,930	85,834,001	41,977,982
8811AA	Tax Allocation Secured Roll												65,127,924			65,127,924	
8824AA	Specific Grants			134,000							68,283			376,870			579,153
8831AA	Instructional Contracts		56,188	5,000			12,000	10,000			13,050			347,664			28,050
8839AA	Other Contracts													355,002			355,002
8840AA	Sales and Commissions						3,500										3,500
8844AC	Renegade Room	46,000															46,000
8844BZ	Other					2,400											2,400
8845AA	Catalog Sales								200								200
8845AB	Class Schedules Sales								100								100
8846AA	Event Tickets	19,000					300		7,000							26,000	300
8846IC	Event Tickets - Internal Charge		70														70
8847AA	Graphics Sales - Taxable		1,000							1,500							2,500
8847AB	Graphics Sales - Nontaxable		3,500							250							3,750
8847IC	Graphic Dept Internal Charges		15,000														15,000
8850AA	Rentals & leases		94,740				15,000			25,000							134,740
8860AA	Interest and Investment Income												928,111				928,111
8872BA	Community Service Classes		5,000	359,309			6,000										370,309
8874AA	Enrollment									900			6,321,035				6,321,935
8874AB	Enrollment Audit Fees								150								150

KERN COMMUNITY COLLEGE DISTRICT
2019-20 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL		
	Unrestricted GU001	Contract & Community Ed	Restricted	Unrestricted GU001	Contract & Community Ed	Restricted	Unrestricted GU001	Contract & Community Ed	Restricted	Unrestricted GU001	Contract & Community Ed	Restricted	Unrestricted	Restricted	
															2019-20
8876AA Health			550,000								132,477				682,477
8877AA Instructional Material Fees	116,150			17,000			1,750						134,900		
8879BA Student Records	5,000			35,000			8,000						48,000		
8879BB Enrollment Services	35,000												35,000		
8880AA Non-Resident Tuition	1,400,000			250,000			165,000						1,815,000		
8881AA Parking Fees - Terms		551,000				20,000			113,000					684,000	
8881AB Parking Meters and Day Passes			85,000			9,000								94,000	
8881AC Other		200,000				5,000			110,410					315,410	
8884AA Student Cards	37,000												37,000		
8885AD Testing	12,200			3,000			1,200						16,400		
8885AF Proctoring Income				1,500									1,500		
8885AG Other Student Fees	3,900												3,900		
8890AA Library Fees	2,000						200						2,200		
8890AD Graduation Fee													450		
8890AF Copy Charges	38,400			6,000			10,000						54,400		
8890AH District Returned checks - Paid	200						1,000						1,200		
8894AB Local Prior Year Carry Over															
8895AB Other	13,700		60,845			137,000	22,975		29,458	115,144		80,297	151,819	307,600	
8895AF Debit Card Revenue							500						500		
8895AG Pool Income	25,000												25,000		
8800 - Subtotal	1,873,310	415,497	1,585,845	333,400	18,000	181,300	245,725	-	502,677	72,492,214	702,666	457,167	76,080,812	2,726,990	
8912AA Sale of Equipment & Supplies	10,000												10,000		
8989AA Other Incoming Transfers	109,689,212			25,363,790			23,394,789			-158,447,792			-1		
8900 - Subtotal	109,699,212	-	-	25,363,790	-	-	23,394,789	-	-	-158,447,792	-	-	9,999	-	
Total, Net Beginning Balance and Income	127,340,022	572,859	35,641,782	30,415,952	18,000	7,082,465	30,946,750	-	10,186,308	21,499,440	2,207,315	3,230,251	213,000,338	56,140,805	
Total Income	111,572,522	415,497	34,916,782	25,728,090	18,000	4,272,862	23,640,514	-	7,988,161	-	1,314,170	2,304,228	162,688,793	49,482,032	

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Adopted Budget 2019-20	%	CE Adopted Budget 2018-19	CE Adopted Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Adopted Budget 2019-20	%	Total 2019-20
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
1100 Acad - Reg Schedule	364.03	397.00	2.45	2.40	36,464,425	40,699,263	11.61%				204,578	251,927	23.15%	40,951,190
1100 - Subtotal	364.03	397.00	2.45	2.40	36,464,425	40,699,263	11.61%				204,578	251,927	23.15%	40,951,190
1214 Educational Administrators - Cont	39.71	43.36	8.21	7.56	5,508,525	6,097,618	10.69%				868,286	826,941	-4.76%	6,924,560
1231 Counselors - Contract	18.83	12.43	20.00	27.03	1,794,995	1,277,711	-28.82%				1,871,425	2,535,289	35.47%	3,813,000
1241 Librarians - Contract	7.44	7.43	0.20	0.38	701,937	723,392	3.06%				19,230	39,356	104.66%	762,748
1251 Acad Non-Inst Cont	9.85	11.89	1.36	2.76	1,080,446	1,277,070	18.20%		127,759		147,596	303,878	105.89%	1,708,707
1252 Acad Emp Dept Chair	16.84	22.67	0.00	0.00	1,961,130	2,745,346	39.99%							2,745,346
1200 - Subtotal	92.67	97.78	29.77	37.73	11,047,034	12,121,137	9.84%		127,759		2,906,536	3,705,464	27.49%	15,954,360
1310 Adjunct Acad Emp - Non-Cont	196.36	199.69	0	0	6,185,231	6,290,231	1.70%					44,000		6,334,231
1311 Acad Emp - Temp Cont	47.72	0.58	0.00	0.00	1,503,100	18,200	-98.79%							18,200
1320 Acad Emp - Intersession	66.35	66.35	0	0	2,090,000	2,090,000		19,088	19,088	0.00%		12,122		2,121,210
1330 Acad Emp - Overload	68.00	68.00	0	0	2,142,000	2,142,000								2,142,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr	9.09	10.10	8.23	9.713087	286,403	452,802	58.10%				259,161	305,962	18.06%	758,765
1300 - Subtotal	387.52	344.72	8.23	9.71	12,206,734	10,993,233	-9.94%	19,088	19,088	0.00%	259,161	362,084	39.71%	11,374,406
1419 Acad Emp - Non-Inst Non Cont					209,485	244,748	16.83%				2,797,635	1,967,734	-29.66%	2,212,481
1400 - Subtotal					209,485	244,748	16.83%				2,797,635	1,967,734	-29.66%	2,212,481
1000 - Total	844.22	839.50	40.45	49.84	59,927,678	64,058,381	6.89%	19,088	146,847	669.31%	6,167,909	6,287,210	1.93%	70,492,437
2110 Clss Mgt(NonEd)	67.74	78.20	42.19	40.37	6,797,698	7,438,995	9.43%	139,939	206,094	47.27%	3,397,232	3,352,899	-1.30%	10,997,988
2190 Conf Employee - Non Mgt	9.00	10.00	0.00	0.00	687,882	768,249	11.68%							768,249
2191 Clss Non-Inst Emp Reg Salary Sched	298.87	304.2	107.53	111.74	15,530,786	15,874,862	2.22%	161,053	337,182	109.36%	5,530,308	5,859,185	5.95%	22,071,229
2199 Classified Salary Abatement					-122,959	-167,483	36.21%							-167,483
2100 - Subtotal	375.61	392.40	149.72	152.11	22,893,407	23,914,623	4.46%	300,993	543,276	80.49%	8,927,541	9,212,084	3.19%	33,669,983
2211 Inst Aide FT Direct Inst	13.85	17.18	0.00	0.00	773,252	938,672	21.39%							938,672
2291 Inst Aide FT Oth-In-Direct Inst	0	0	2.49	2.50							188,303	191,276	1.58%	191,276
2200 - Subtotal	13.85	17.18	2.49	2.50	773,252	938,672	21.39%				188,303	191,276	1.58%	1,129,947
2311 Admin Non-Inst Prof Expt											223,124	22,000	-90.14%	22,000
2392 Non-Inst Students	1.29	1.29	19.04	23.55996	147,800	167,751	13.50%	26,000	26,000		1,366,871	1,610,671	17.84%	1,804,421
2393 Class Non-Inst Overtime					209,800	203,240	-3.13%				173,349	34,600	-80.04%	237,840
2394 Non-Admin Non-Inst Prof Expt					167,300	166,670	-0.38%	302,000	314,195	4.04%	437,084	490,261	12.17%	971,126
2399 Cls Oth - Temp				1.00	131,400	205,611	56.48%				165,705	87,506	-47.19%	293,117
2300 - Subtotal	1.29	1.29	19.04	24.55996	656,300	743,272	13.25%	328,000	340,195	3.72%	2,366,134	2,245,037	-5.12%	3,328,504
2411 Inst Students	4.51	4.51	0	0	105,000	155,000	47.62%				1,073,952	477,342	-55.56%	632,342
2412 Direct Inst Prof Expt					1,347,800	1,529,200	13.46%		50,000		142,509	30,000	-78.95%	1,609,200
2419 Inst Aide - Temp Direct Inst					129,837	129,837						25,000		154,837
2495 Inst Oth Indr Prof Expt					13,150						434,208	85,501	-80.31%	85,501
2499 Oth Indr Inst Temp					1,000	1,000								1,000
2400 - Subtotal	4.51	4.51	0	0	1,596,787	1,815,037	13.67%		50,000		1,650,669	617,843	-62.57%	2,482,880
2999 Salary Budget Control					1,838,398	961,265	-47.71%	-247	7,335	-3,075.22%	3,559,616	4,876,755	37.00%	5,845,355
2900 - Subtotal					1,838,398	961,265	-47.71%	-247	7,335	-3,075.22%	3,559,616	4,876,755	37.00%	5,845,355
2000 - Total	395.26	415.38	171.25	179.17	27,758,144	28,372,869	2.21%	628,746	940,805	49.63%	16,692,263	17,142,995	2.70%	46,456,669
3110 STRS-Acad Inst & Instrl Aides(Dir)					8,223,598	9,664,113	17.52%	16,465	25,111	52.51%	392,847	583,201	48.46%	10,272,425
3120 STRS - Clss Mgt Non-Ed Admin					50,593	78,570	55.30%				60,853	44,361	-27.10%	122,931
3130 STRS - Ed Administrators - Cont					769,613	742,932	-3.47%				87,717	83,203	-5.15%	826,135
3131 STRS - Oth Acad Emp Non-Inst					19,051	25,297	32.79%				414,911	325,115	-21.64%	350,413
3100 - Subtotal					9,062,854	10,510,913	15.98%	16,465	25,111	52.51%	956,328	1,035,880	8.32%	11,571,904
3210 PERS-Acad Inst & Instrl Aides(Dir)					54,321	159,518	193.66%				25,608	29,867	16.63%	206,390
3220 PERS - Clss Mgt Non-Educational Adm					1,237,520	20,633	-98.33%	25,310	40,600	60.41%	572,517	599,532	4.72%	2,132,980
3221 PERS - Clss Emp					2,768,982	3,219,677	16.28%	8,042	33,441	315.85%	948,309	1,130,356	19.20%	4,383,474
3222 PERS - Conf Emp Non-Mgt					124,418	151,392	21.68%							151,392
3240 PERS - Ed Adm - Cont					93,742	213,113	127.34%				28,472	44,980	57.98%	258,093
3200 - Subtotal					4,278,983	5,236,547	22.38%	33,351	91,047	172.99%	1,574,906	1,804,734	14.59%	7,132,329

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
3310 OASDHI-Acad Inst & Instl Aides(Dir)					814,661	888,109	9.02%	7,449	10,917	46.56%	55,562	63,196	13.74%	962,222
3320 OASDHI - Clls Mgt Non-Educ Admin					515,095	565,177	9.72%	10,705	15,766	47.27%	262,589	232,077	-11.62%	813,021
3321 OASDHI - Clls Emp					1,204,552	1,247,659	3.58%	4,990	14,671	194.02%	431,455	443,708	2.84%	1,706,039
3322 OASDHI - Conf Emp - Non Mgt					52,623	58,771	11.68%							58,771
3340 OASDHI - Educational Admin - Cont					102,941	121,394	17.93%				23,853	28,623	20.00%	150,017
3341 OASDHI - Oth Acad Emp Non-Instl					1,782	2,145	20.36%				52,799	42,863	-18.82%	45,008
3300 - Subtotal					2,691,653	2,883,255	7.12%	23,144	41,355	78.68%	826,257	810,469	-1.91%	3,735,078
3410 H&W-Acad Inst & Instl Aides(Dir)					7,382,858	8,247,705	11.71%	17,692	35,426	100.24%	443,570	648,513	46.20%	8,931,644
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					766,528	921,408	20.21%	825	4,196	408.40%	39,155	65,147	66.38%	990,752
3420 H&W - Clls Mgt(Non-Educ Admin)					1,333,984	1,447,909	8.54%	30,961	35,563	14.87%	803,883	727,597	-9.49%	2,211,069
3420RC OPEB ARC-Clls Mgt(Non-EducAdmin)					102,783	155,467	51.26%	1,843	4,039	119.23%	63,252	64,890	2.59%	224,396
3421 H&W - Clls Emp					5,111,586	5,288,130	3.45%	19,461	71,126	265.48%	1,791,826	1,900,389	6.06%	7,259,645
3421RC OPEB ARC-Clls Emp					248,352	307,328	23.75%	487	3,327	582.99%	89,817	109,668	22.10%	420,323
3422 H&W - Conf Emp - Non Mgt					159,225	177,816	11.68%							177,816
3422RC OPEB ARC-Conf Emp Non Mgt					8,249	15,058	82.54%							15,058
3440 H&W - Educational Admin - Cont					671,224	640,208	-4.62%				107,212	109,546	2.18%	749,754
3440RC OPEB ARC-EducAdmin-Cont					89,554	106,036	18.40%				12,179	14,007	15.01%	120,043
3400 - Subtotal					15,874,343	17,307,065	9.03%	71,268	153,679	115.63%	3,350,895	3,639,757	8.62%	21,100,500
3510 SUI-Acad Inst & Instl Aides(Dir)					30,528	29,970	-1.83%	56	151	167.85%	2,715	2,194	-19.18%	32,315
3520 SUI-Clls Mgt Non-Educational Admin					3,591	3,966	10.46%	70	103	47.28%	1,820	1,655	-9.06%	5,725
3521 SUI - Clls Emp					8,167	8,454	3.52%	77	143	85.57%	3,235	3,195	-1.23%	11,792
3522 SUI - Conf Emp - Non Mgt					344	384	11.69%							384
3540 SUI - Educational Admin - Cont					2,623	2,689	2.53%				348	357	2.60%	3,047
3541 SUI - Oth Acad Emp - Non Instl					62	74	20.06%				2,227	1,308	-41.29%	1,382
3500 - Subtotal					45,314	45,538	0.49%	203	397	95.22%	10,345	8,709	-15.81%	54,644
3610 WC-Acad Inst & Instl Aides(Dir)					589,470	594,623	0.87%	1,354	2,989	120.70%	44,481	41,737	-6.17%	639,349
3620 WC - Clls Mgt Non-Educational Admin					78,597	79,400	-1.01%	1,596	2,013	26.13%	38,093	32,844	-13.78%	113,453
3621 WC - Clls Emp					178,015	171,956	-3.40%	1,801	2,850	58.28%	84,780	78,863	-6.98%	253,668
3622 WC - Conf Emp - Non Mgt					7,857	7,502	-4.52%							7,502
3640 WC - Educational Administrators					54,882	52,654	-4.06%				7,288	7,039	-3.42%	59,693
3641 WC-Oth Acad Emp - Non Instructional					1,384	1,477	6.72%				32,263	21,913	-32.08%	23,390
3600 - Subtotal					911,008	906,809	-0.46%	4,750	7,851	65.27%	206,905	182,396	-11.85%	1,097,056
3710 DefBen-Acad Inst & Instl Aides(Dir)					114,257	109,259	-4.37%	353	2,556	624.33%	18,887	5,148	-72.74%	116,963
3720 DefBen-Clls Mgt - Non-Educ Admin					932	932								932
3721 DefBen - Clls Emp					35,126	35,418	0.83%	4,058	4,300	5.98%	34,596	52,700	52.33%	92,418
3741 DefBen - Oth Acad Emp - Non Instl					2,336		-100.00%				960	1,117	16.36%	1,117
3700 - Subtotal					152,652	145,609	-4.61%	4,411	6,856	55.45%	54,442	58,965	8.31%	211,430
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					274,896	297,823	8.34%	653	1,307	100.00%	16,189	23,291	43.87%	322,421
3920 OTHBEN-Clls Mgt(Non-Educ Admin)					46,571	50,893	9.28%	1,129	1,307	15.72%	29,342	26,425	-9.94%	78,625
3921 OTHBEN - Clls Emp					144,228	147,295	2.13%	440	1,681	281.97%	50,961	54,280	6.51%	203,255
3922 OTHBEN - Conf Emp - Non Mgt					5,881	6,534	11.11%							6,534
3929 Classified Benefit Abatement					-33,537	-69,912	108.46%							-69,912
3940 OTHBEN - Educational Administrators					28,540	27,112	-5.00%				4,170	4,025	-3.47%	31,137
3999 Benefit Suspense					450,788	16,735	-96.29%	18,637		-100.00%	9,136		-100.00%	16,735
3900 - Subtotal					917,365	476,479	-48.06%	20,860	4,294	-79.41%	109,797	108,021	-1.62%	588,795
3000 - Total					33,934,173	37,512,215	10.54%	174,454	330,590	89.50%	7,089,877	7,648,932	7.89%	45,491,737
4211 Non-Library/Magazines/Bks/Prdcls					29,045	28,994	-0.18%				194,530	169,826	-12.70%	198,820
4200 - Subtotal					29,045	28,994	-0.18%				194,530	169,826	-12.70%	198,820
4310 Inst Supplies & Materials					705,872	1,187,445	68.22%	41,900	47,650	13.72%	1,514,320	1,024,637	-32.34%	2,259,732
4312 All Computer Software					7,000	12,790	82.71%				150,334	101,575	-32.43%	114,365
4313 Non-Inst Supplies & Materials					906,792	778,025	-14.20%	5,923	7,950	34.22%	1,022,610	1,203,747	17.71%	1,989,722

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
4314					150,597	142,117	-5.63%				1,000	1,000		143,117
4315					686,500	702,232	2.29%				1,500		-100.00%	702,232
4316												1,000		1,000
4320					46,300	18,400	-60.26%				13,250	1,000	-92.45%	19,400
4321					72,800	68,800	-5.49%	200	200		7,854	7,854		76,854
4300 - Subtotal					2,575,861	2,909,808	12.96%	48,023	55,800	16.19%	2,710,868	2,340,813	-13.65%	5,306,420
4400					54,300	57,500	5.89%				1,044,910		-100.00%	57,500
4400 - Subtotal					54,300	57,500	5.89%				1,044,910		-100.00%	57,500
4000 - Total					2,659,206	2,996,302	12.68%	48,023	55,800	16.19%	3,950,309	2,510,639	-36.44%	5,562,740
5107					113,045	117,880	4.28%							117,880
5118					186,350	214,908	15.32%				39,304	36,092	-8.17%	251,000
5119					2,828,467	3,072,618	8.63%	500		-100.00%	2,729,620	2,818,916	3.27%	5,891,534
5150					1,540,512	1,058,031	-31.32%	135,000	135,000		85,000		-100.00%	1,193,031
5151					400	5,800	1,350.00%				70,575	147,345	108.78%	153,145
5159					32,800	32,630	-0.52%				141,177	132,655	-6.04%	165,285
5100 - Subtotal					4,701,574	4,501,867	-4.25%	135,500	135,000	-0.37%	3,065,676	3,135,008	2.26%	7,771,875
5209					47,360	16,850	-64.42%				69,267	98,345	41.98%	115,195
5212					362,658	330,676	-8.82%	8,000	8,000		169,958	143,211	-15.74%	481,887
5220					931,422	967,237	3.85%	42,700	40,950	-4.10%	1,541,337	1,634,348	6.03%	2,642,535
5220DT					61,930	87,720	41.64%				8,860	6,200	-30.02%	93,920
5221						55,700								55,700
5230					112,905	110,804	-1.86%	16,037	10,625	-33.75%	582,668	499,405	-14.29%	620,834
5200 - Subtotal					1,516,275	1,568,987	3.48%	66,737	59,575	-10.73%	2,372,090	2,381,510	0.40%	4,010,072
5300					423,362	427,860	1.06%	3,000	1,500	-50.00%	37,158	27,775	-25.25%	457,135
5300 - Subtotal					423,362	427,860	1.06%	3,000	1,500	-50.00%	37,158	27,775	-25.25%	457,135
5400					1,033,359	1,325,900	28.31%							1,325,900
5406					186,078	190,000	2.11%							190,000
5407					9,500	7,000	-26.32%							7,000
5400 - Subtotal					1,228,937	1,522,900	23.92%							1,522,900
5501					39,630	42,506	7.26%				7,300	5,650	-22.60%	48,156
5505											750		-100.00%	
5520					669,000	528,000	-21.08%					600		528,600
5530					2,224,000	1,965,500	-11.62%							1,965,500
5540					1,103,600	939,100	-14.91%							939,100
5550					123,820	136,400	10.16%				3,591	3,591	0.00%	139,991
5560					30,245	25,425	-15.94%							25,425
5570					38,550	44,500	15.43%							44,500
5581					80,828	104,729	29.57%	100		-100.00%	5,120	7,718	50.74%	112,447
5583					125,870	125,878	0.01%					50		125,928
5590					111,491	16,200	-85.47%							16,200
5500 - Subtotal					4,547,034	3,928,238	-13.61%	100		-100.00%	16,761	17,610	5.06%	3,945,848
5602					180,048	181,727	0.93%	4,500		-100.00%	29,841	44,280	48.39%	226,007
5603					1,640,406	2,204,668	34.40%	30,000	18,000	-40.00%	496,700	443,600	-10.69%	2,666,268
5604											1,500	1,750	16.67%	1,750
5608					29,475	109,475	271.42%							109,475
5650					2,920,217	2,624,195	-10.14%	8,300	7,800	-6.02%	1,724,394	1,212,842	-29.67%	3,844,836
5651					600		100.00%				4,565	26,500	480.50%	27,100
5652					1,135,716	900,000	-20.75%							900,000
5671					8,700	10,700	22.99%				500		-100.00%	10,700
5681					150,800	154,800	2.65%				39,054	39,054		193,854
5683					367,325	506,153	37.79%	22,000	22,000					528,153

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
5684	Vehicle Repairs & Maintenance				82,600	66,300	-19.73%				10,200	7,500	-26.47%	73,800
5685	Computer Hardware Maint Agreements				286,255	279,000	-2.53%							279,000
5686	Oth Equipment Maint Agreements				323,024	294,431	-8.85%				6,070	20,953	245.19%	315,384
5690	Other Maintenance/Repairs				393,741	372,545	-5.38%				188,013	190,465	1.30%	598,172
5691	Other Maintenance Contracts				488,718	494,318	1.15%				7,000	4,000	-42.86%	498,318
	5600 - Subtotal				8,007,025	8,198,912	2.40%	64,800	82,962	28.03%	2,507,837	1,990,945	-20.61%	10,272,818
5700	Annual Fiscal Audit				80,000	92,000	15.00%							92,000
5720	Trustee Election				400,000		-100.00%							
5731	Attorney Fees - Oth				205,500	250,500	21.90%							250,500
5733	Legal Advertising				2,500		-100.00%							
5740	Settlement Expense				12,000	12,000								12,000
5790	Other Professional Fees				17,890	25,500	42.54%				35,541	129,667	264.84%	155,167
	5700 - Subtotal				717,890	380,000	-47.07%				35,541	129,667	264.84%	509,667
5810	Fingerprinting Services				80,100	80,080	-0.02%							80,080
5813	Physical Examinations/Tests				24,535	23,242	-5.27%	750		-100.00%				23,242
5820	Postage/Express Overnight Svcs				114,215	117,865	3.20%	3,650	1,800	-50.68%	60,027	19,950	-66.76%	139,615
5830	Bank Charges				185,000	185,000		2,600	1,600	-38.46%	22,200	19,200	-13.51%	205,800
5831	Credit Card Expense				21,900	21,900		3,200	3,300	3.13%	200	200		25,400
5835	Bad Debt Expense					331,087								331,087
5838	Collection Services				10,000		-100.00%							
5860	General Advertising				349,606	274,741	-21.41%	25,000	17,000	-32.00%	418,677	318,291	-23.98%	610,032
5861	Printing/Duplicating Services				48,465	69,084	42.54%	5,500	9,500	72.73%	208,640	126,440	-39.40%	205,024
5862	Sponsorships					500						75		575
5869	Comp Ticket Expense				10,000		-100.00%							
5870	Cash Over - Short				100	100						-400		-300
5880	Taxes - Licenses & Permits				76,684	52,202	-31.93%				45,870	38,770	-15.48%	90,972
5881	Sales Tax Expense										500		-100.00%	
5890	Other Services & Expenses				1,491,847	450,652	-69.79%	95,000	93,000	-2.11%	392,949	717,290	82.54%	1,260,942
5899	Contingencies Account - Budget Only							1	18,000	3,396,126.42%	3,416,621	4,632,580	35.59%	4,650,580
	5800 - Subtotal				2,412,452	1,606,453	-33.41%	135,701	144,200	6.26%	4,565,684	5,872,396	28.62%	7,623,049
5911	Indirect Cost(Reimbursement)				-275,511	-275,511								-275,511
5912	Out - Indirect Cost(Expense)										360,730	318,648	-11.67%	318,648
	5900 - Subtotal				-275,511	-275,511	0.00%				360,730	318,648	-11.67%	43,137
	5000 - Total				23,279,038	21,859,706	-6.10%	405,838	423,237	4.29%	12,961,478	13,873,558	7.04%	36,156,501
6120	Site Improvement				30,000	55,000	83.33%				26,284	2,945	-88.80%	57,945
6120FA	Site Improvement				3,000		-100.00%							
	6100 - Subtotal				33,000	55,000	66.67%				26,284	2,945	-88.80%	57,945
6210	Buildings Construction				5,000		-100.00%				294,116		-100.00%	
6210C	Buildings Construction - C				168,854	64,667	-61.70%							64,667
6214	Buildings - Testing & Inspection				1,150	1,150						3,500		4,650
6215	Additions to Buildings				135,000	75,000	-44.44%							75,000
6215FA	Additions to Buildings										2,000		-100.00%	
	6200 - Subtotal				310,004	140,817	-54.58%				296,116	3,500	-98.82%	144,317
6310	Library Books				74,700	60,700	-18.74%				78,444	10,000	-87.25%	70,700
6311	Magazines & Periodicals				87,000	87,000								87,000
	6300 - Subtotal				161,700	147,700	-8.66%				78,444	10,000	-87.25%	157,700
6411	Library/Audio Visual Equipment				70,000	70,000								70,000
6412	Computer/Technology Equipment				567,921	725,459	27.74%	3,000	2,000	-33.33%	495,679	397,820	-19.74%	1,125,279
6412FA	Computer/Tech Equipment				441,516	470,764	6.62%	5,000	5,000		368,064	287,820	-21.80%	763,584
6413FA	Autos and Busses				40,500		-100.00%							
6413LP	Auto-Purchasing on Long Term Lease					38,000								38,000

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
6414 Furniture					294,363	118,900	-59.61%	2,400	750	-68.75%	117,432	158,627	35.08%	278,277
6415FA Lease Purchases - L.T. \$5000 and Up											6,778		-100.00%	
6419 Other Equipment					106,916	129,223	20.86%				2,636,751	3,519,708	33.49%	3,648,932
6419FA Other Equipment					215,150	163,953	-23.80%				681,533	1,244,401	82.59%	1,408,354
6400 - Subtotal					1,736,366	1,716,299	-1.16%	10,400	7,750	-25.48%	4,306,237	5,608,377	30.24%	7,332,426
6000 - Total					2,241,070	2,059,816	-8.09%	10,400	7,750	-25.48%	4,707,081	5,624,822	19.50%	7,692,388
7110 Debt Reduction					1,353,645	1,415,000	4.53%							1,415,000
7111 Debt Interest & Other Charges					4,723,511	4,662,976	-1.28%							4,662,976
7100 - Subtotal					6,077,156	6,077,976	0.01%							6,077,976
7201 Intrafund Transfers Out					27,864,815	29,346,101	5.32%							29,346,101
7205 Intrafund Transfers In					-27,864,815	-29,346,100	5.32%							-29,346,100
7200 - Subtotal					-0	1	-1,350.00%							1
7312 Interfund Transfers - Out					712,250	745,560	4.68%							745,560
7300 - Subtotal					712,250	745,560	4.68%							745,560
7501 Student Fin Aid (Excludes Salaries)											134,079	294,812	119.88%	294,812
7501AC CARE-Financial Aid											85,529	51,000	-40.37%	51,000
7501AD EOP&S-Financial Aid											215,134	305,579	42.04%	305,579
7502 Scholarships											67,000		-100.00%	
7509 Other											575,639	373,857	-35.05%	373,857
7500 - Subtotal											1,077,381	1,025,247	-4.84%	1,025,247
7602 Oth Student Aide (Non-cash)											721,631	1,029,298	42.63%	1,029,298
7600 - Subtotal											721,631	1,029,298	42.63%	1,029,298
7910 Unrestricted					49,178,418	46,519,339	-5.41%	984,730	893,146	-9.30%	3,216,164	998,104	-68.97%	48,410,589
7925 Expense Reserves					188,000		-100.00%							
7900 - Subtotal					49,366,418	46,519,339	-5.77%	984,730	893,146	-9.30%	3,216,164	998,104	-68.97%	48,410,589
7000 - Total					56,155,824	53,342,875	-5.01%	984,730	893,146	-9.30%	5,015,176	3,052,650	-39.13%	57,288,671
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					205,955,131	210,202,164	2.06%	2,271,278	2,798,174	23.20%	56,584,091	56,140,804	-0.78%	269,141,143

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

Vision: Building upon more than 100 years of excellence, Bakersfield College continues to contribute to the intellectual, cultural, and economic vitality of the communities it serves.

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves over 33,000 students. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield, BC Southwest, Arvin High School and online. Bakersfield College offers a variety of services to support student success, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center and other services are all available to meet students' diverse needs and support their success. Bakersfield College is progressive and innovative designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

The Panorama campus includes more than 35 buildings located on 154 acres. The buildings comprise over 700,000 square feet with approximately 501,483 square feet of assignable space for educational and support programs. The Delano Center, BC SouthWest and Weill Institute are community outreach sites serving different community needs. The College is undergoing significant renovation and modernization projects with the use of measure G and measure J funds improving the facilities, technology, and infrastructure to build a better Bakersfield College. BC SouthWest will be relocating onto the California State University Bakersfield campus during fiscal year 2019-20 providing students access to expanded services and an environment that prepares them for easy transition to a four-year college.

The 2019-2020 budget was developed following Bakersfield College's strategic plan and priorities. The General Unrestricted fund is budgeted at just over \$124 million and over 88% of the expense budget at the college is allocated to salaries and benefits with the remaining 12% to other non-labor operational expenses. In addition, Bakersfield College receives in excess of \$48 million dollars in restricted funding which includes \$42.7 million from state and federal agencies. While this funding has restrictions that limits the use, it complements the college's general fund allowing for added and enhanced services and programs for our students. The largest challenge continues to be the uncertainty of the Student-Centered Funding Formula. Bakersfield College is meeting this challenge by focusing on strategically repurposing existing resources and grant dollars to meet college priorities. One of which is Guided Pathways that continues to be a high priority in this budget focusing on access, guidance and tools to support students in their long and short-term educational and career paths.

Preliminary year-end estimates for FY18-19 are coming in at over 17,800 FTES, which continues the 5-year growth cycle expected to continue just at a slower pace into FY19-20. This growth comes mainly from the continual efforts to increase dual enrollment through partnering with local high schools, online education and inmate education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

Mission

Bakersfield College provides opportunities for students from diverse economic, cultural, and educational backgrounds to attain Associate and Baccalaureate degrees and certificates, workplace skills, and preparation for transfer. Our rigorous and supportive learning environment fosters students' abilities to think critically, communicate effectively, and demonstrate competencies and skills in order to engage productively in their communities and the world.

Core Values

- **Learning:** We foster curiosity, inquiry, critical thinking, and creativity within a safe and rigorous academic environment so that we might be empowered to radically transform our community into one that gives voice and power to all people.
- **Integrity:** We continue to develop and follow an ethical and moral consciousness which places the collective wellbeing and health above the self; this principled environment allows for open, constructive conversations and teaches us to trust each other's vision so that we will be useful and effective in providing support, resources, and encouragement.

- **Wellness:** We believe health and wellness to be integral and foundational elements and we understand that a holistic education improves all aspects of the individual and the society including the mind, body, and spirit; through education, and we will positively impact the health of the natural environment and the global community.
- **Diversity:** We insist that diversity be valued and promoted, recognizing that multiple perspectives lead to a better education and knowledge of the world; listening and witnessing different experiences helps us to understand and contextualize power and privilege related to gender, race, class, religion, disability, and sexuality in terms of access and barriers to resources and opportunities.
- **Community:** We commit to the wellbeing of all members of our community; we maintain strong ties with the surrounding community, and we respond to their needs by serving as an open institution which engages all students, faculty, and staff; in our college, we have built and continue to build an environment in which all members participate as a community through democratic engagement.
- **Sustainability:** We recognize our responsibility for continuing and maintaining this institution which has been shaped by over 100 years of resolute and tenacious labor and judicious foresight, so we unceasingly place our energies into imagining how we might sustain and renew our fiscal, human, and environmental resources into the future.

Strategic Directions

The word “directions” has multiple connotations: directions in the sense of following a route and in the sense of how to put something, like an effective institution, together.

- **Student Learning** ~ A commitment to provide a holistic education that develops curiosity, inquiry, and empowered learners.
- **Student Progression and Completion** ~ A commitment to eliminate barriers that cause students difficulties in completing their educational goals.
- **Facilities** ~ A commitment to improve the maintenance of and secure funding for college facilities, technology, and infrastructure for the next thirty years.
- **Leadership and Engagement** ~ A commitment to build leadership within the college and engagement with the community.

BAKERSFIELD COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	2019	2020	2019	2020	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2019-20
				2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20	
1100 Acad - Reg Schedule	266.75	295.74	1.00	1.00	26,579,798	29,774,564	12.02%				94,942	101,948	7.38%	29,876,512
1100 - Subtotal	266.75	295.74	1.00	1.00	26,579,798	29,774,564	12.02%				94,942	101,948	7.38%	29,876,512
1214 Educational Administrators - Cont	20.68	24.68	4.32	4.32	2,720,318	3,170,111	16.53%				455,436	462,460	1.54%	3,632,571
1231 Counselors - Contract	11.78	5.88	13.00	17.00	1,010,793	507,629	-49.78%				1,195,275	1,542,380	29.04%	2,050,008
1241 Librarians - Contract	4.90	4.95			472,917	483,587	2.26%							483,587
1251 Acad Non-Inst Cont	3.75	5.04	0.31	1.71	442,044	506,460	14.57%		127,759		40,852	192,577	371.40%	826,795
1252 Acad Emp Dept Chair	9.51	14.78			1,117,002	1,829,495	63.79%							1,829,495
1200 - Subtotal	50.62	55.33	17.63	23.03	5,763,073	6,497,283	12.74%		127,759		1,691,564	2,197,416	29.90%	8,822,457
1310 Adjunct Acad Emp - Non-Cont	100.38	100.38			3,161,822	3,161,822						44,000		3,205,822
1311 Acad Emp - Temp Cont	47.62	0.00			1,500,000		-100.00%							
1320 Acad Emp - Intersession	42.86	42.86			1,350,000	1,350,000		19,088	19,088	0.00%		12,122		1,381,210
1330 Acad Emp - Overload	44.44	44.44			1,400,000	1,400,000								1,400,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr	0.62		3.46	0.00	19,535	134,550	588.75%				108,900		-100.00%	134,550
1300 - Subtotal	235.92	187.68	3.46		7,431,357	6,046,372	-18.64%	19,088	19,088	0.00%	108,900	56,122	-48.46%	6,121,582
1419 Acad Emp - Non-Inst Non Cont					63,135	73,008	15.64%				1,513,960	745,497	-50.76%	818,505
1400 - Subtotal					63,135	73,008	15.64%				1,513,960	745,497	-50.76%	818,505
1000 - Total	553.29	538.75	22.09	24.03	39,837,364	42,391,226	6.41%	19,088	146,847	669.31%	3,409,366	3,109,983	-9.05%	45,639,056
2110 Ciss Mgt(NonEd)	20.09	27.00	30.00	30.73	2,324,443	2,509,637	7.97%				2,304,716	2,494,893	8.25%	5,004,530
2190 Conf Employee - Non Mgt	1.00	1.00			78,828	80,799	2.50%							80,799
2191 Ciss Non-Inst Emp Reg Salary Sched	148.62	148.41	63.92	71.61	7,165,888	7,174,964	0.13%	27,938	62,034	122.04%	3,364,183	3,784,002	12.48%	11,021,001
2100 - Subtotal	169.71	176.41	93.92	102.34	9,569,159	9,765,401	2.05%	27,938	62,034	122.04%	5,668,899	6,278,896	10.76%	16,106,331
2211 Inst Aide FT Direct Inst	8.24	11.53			449,550	624,846	38.99%							624,846
2291 Inst Aide FT Oth-In-Direct Inst			2.49	2.50							188,303	191,276	1.58%	191,276
2200 - Subtotal	8.24	11.53	2.49	2.50	449,550	624,846	38.99%				188,303	191,276	1.58%	816,122
2311 Admin Non-Inst Prof Expt											43,220	7,000	-83.80%	7,000
2392 Non-Inst Students					86,800	106,751	22.98%				960,684	1,053,984	9.71%	1,160,735
2393 Class Non-Inst Overtime					175,800	167,240	-4.87%				173,349	34,600	-80.04%	201,840
2394 Non-Admin Non-Inst Prof Expt					161,000	160,370	-0.39%	87,000	54,195	-37.71%	334,959	369,761	10.39%	584,326
2399 CIs Oth - Temp					104,700	166,640	59.16%				95,487	12,674	-86.73%	179,314
2300 - Subtotal					528,300	601,001	13.76%	87,000	54,195	-37.71%	1,607,700	1,478,019	-8.07%	2,133,215
2411 Inst Students					50,000						1,044,733	401,500	-61.57%	451,500
2412 Direct Inst Prof Expt					1,165,100	1,342,200	15.20%		50,000		24,000		-100.00%	1,392,200
2419 Inst Aide - Temp Direct Inst					127,537	127,537						25,000		152,537
2495 Inst Oth Indr Prof Expt											434,208	85,501	-80.31%	85,501
2400 - Subtotal					1,292,637	1,519,737	17.57%		50,000		1,502,941	512,001	-65.93%	2,081,738
2999 Salary Budget Control					2,005,222	893,053	-55.46%	-1	7,335	-719,169.61%	2,249,907	3,693,456	64.16%	4,593,844
2900 - Subtotal					2,005,222	893,053	-55.46%	-1	7,335	-719,169.61%	2,249,907	3,693,456	64.16%	4,593,844
2000 - Total	177.95	187.94	96.41	104.84	13,844,868	13,404,038	-3.18%	114,937	173,564	51.01%	11,217,750	12,153,647	8.34%	25,731,249
3110 STRS-Acad Inst & Instrl Aides(Dir)					5,611,621	6,660,813	18.70%	2,754	25,111	811.66%	234,577	353,206	50.57%	7,039,130
3120 STRS - Ciss Mgt Non-Ed Admin					17,567	27,770	58.08%				50,437	32,011	-36.53%	59,781
3130 STRS - Ed Administrators - Cont					425,301	385,099	-9.45%				45,512	20,876	-54.13%	405,975
3131 STRS - Oth Acad Emp Non-Inst					9,110	11,241	23.39%				216,300	127,480	-41.06%	138,721
3100 - Subtotal					6,063,599	7,084,923	16.84%	2,754	25,111	811.66%	546,826	533,573	-2.42%	7,643,607
3210 PERS-Acad Inst & Instrl Aides(Dir)					76,309	369,799	369.79%				25,608	29,867	16.63%	106,487
3220 PERS - Ciss Mgt Non-Educational Adm					432,773	547,095	26.42%				373,242	438,872	17.58%	985,967
3221 PERS - Ciss Emp					1,287,844	1,538,864	19.49%	952		-100.00%	580,628	760,449	30.97%	2,299,313
3222 PERS - Conf Emp Non-Mgt					14,238	15,934	11.91%							15,934
3240 PERS - Ed Adm - Cont						73,380						31,230		104,610
3200 - Subtotal					1,751,164	2,251,894	28.59%	952		-100.00%	979,478	1,260,418	28.68%	3,512,311
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					546,497	600,496	9.88%	277	2,854	931.25%	38,575	42,525	10.24%	645,876
3320 OASDHI - Ciss Mgt Non-Ed Admin					182,858	203,845	11.48%				179,134	169,367	-5.45%	373,213
3321 OASDHI - Ciss Emp					567,330	588,188	3.68%	1,993	1,685	-15.45%	270,767	297,106	9.73%	886,979

BAKERSFIELD COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	2019-20
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
3322					6,030	6,181	2.50%							6,181
3340					37,880	59,303	56.56%				4,054	13,885	242.53%	73,188
3341					915	953	4.18%				21,952	10,810	-50.76%	11,763
3300 - Subtotal					1,341,510	1,458,967	8.76%	2,270	4,540	99.98%	514,482	533,692	3.73%	1,997,200
3410					5,218,126	5,919,044	13.43%		17,645		285,351	422,508	48.07%	6,359,197
3410RC					582,372	651,077	11.80%		2,504		27,862	41,160	47.73%	694,741
3420					496,960	552,148	11.10%				574,981	566,206	-3.27%	1,108,354
3420RC					49,077	55,087	12.25%				48,690	47,502	-2.44%	102,589
3421					2,628,951	2,749,449	4.58%	1,769		-100.00%	1,066,457	1,256,722	17.84%	4,006,171
3421RC					149,326	144,665	-3.12%	103		-100.00%	61,950	73,286	18.30%	217,952
3422					17,692	17,782	0.51%							17,782
3422RC					1,545	1,584	2.50%							1,584
3440					348,173	317,240	-8.88%				41,045	41,253	0.51%	358,494
3440RC					51,203	51,433	0.45%				5,479	5,497	0.32%	56,930
3400 - Subtotal					9,543,426	10,459,509	9.60%	1,872	20,149	976.08%	2,111,814	2,444,134	15.74%	12,923,791
3510					21,766	20,514	-5.76%	10	98	931.66%	1,027	1,160	12.92%	21,772
3520					1,252	1,405	12.25%				1,242	1,212	-2.44%	2,617
3521					3,916	4,051	3.45%	57	58	1.13%	2,012	2,147	6.70%	6,257
3522					39	40	2.51%							40
3540					1,306	1,312	0.45%				140	140	0.31%	1,452
3541					31	33	5.79%				757	373	-50.76%	406
3500 - Subtotal					28,311	27,356	-3.38%	67	157	133.61%	5,178	5,032	-2.83%	32,544
3610					405,640	406,209	0.14%	229	1,959	755.41%	34,599	26,962	-22.07%	435,130
3620					25,878	28,586	10.46%				25,515	24,181	-5.23%	52,767
3621					81,421	84,016	3.19%	1,331	1,193	-10.38%	54,424	54,090	-0.61%	139,299
3622					809	789	-2.45%							789
3640					26,803	25,665	-4.25%				2,868	2,799	-2.42%	28,464
3641					758	674	-10.98%				18,168	7,649	-57.90%	8,323
3600 - Subtotal					541,309	545,939	0.86%	1,560	3,152	102.08%	135,573	115,681	-14.67%	664,771
3710					35,284	59,222	67.85%		1,850		17,478	4,089	-76.61%	65,161
3721					19,010	18,881	-0.68%	4,058	4,300	5.98%	22,145	18,743	-15.36%	41,925
3741					2,336		-100.00%							
3700 - Subtotal					56,630	78,104	37.92%	4,058	6,150	51.57%	39,624	22,832	-42.38%	107,086
3910					194,532	214,443	10.24%		653		10,245	15,095	47.34%	230,191
3920					18,815	20,731	10.18%				20,892	20,128	-3.66%	40,858
3921					69,784	71,397	2.31%	52		-100.00%	30,959	36,382	17.52%	107,779
3922					653	653								653
3940					13,699	12,621	-7.87%				1,516	1,516		14,137
3999					347,061		-100.00%							
3900 - Subtotal					644,545	319,845	-50.38%	52	653	1,152.68%	63,613	73,121	14.95%	393,620
3000 - Total					19,970,494	22,226,537	11.30%	13,585	59,912	341.01%	4,396,589	4,988,482	13.46%	27,274,930
4211					1,170		-68.46%				117,400	62,500	-46.76%	62,869
4200 - Subtotal					1,170	369	-68.46%				117,400	62,500	-46.76%	62,869
4310					505,592	964,020	90.67%	14,900	8,900	-40.27%	963,908	546,834	-43.27%	1,519,754
4312					6,000	11,040	84.00%				150,334	101,575	-32.43%	112,615
4313					447,513	350,551	-21.67%	5,523	6,500	17.69%	596,991	798,929	33.83%	1,155,981
4314					116,000	101,100	-12.84%				1,000	1,000		102,100
4315					595,000	630,000	5.88%				1,500		-100.00%	630,000
4316											1,000		1,000	
4320					31,000	1,000	-96.77%				13,250	1,000	-92.45%	2,000
4321					43,700	37,200	-14.87%	200	200					37,400
4300 - Subtotal					1,744,805	2,094,911	20.07%	20,623	15,600	-24.36%	1,726,984	1,450,338	-16.02%	3,560,849
4400					53,800	57,000	5.95%				1,043,410		-100.00%	57,000

BAKERSFIELD COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2019-20
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
4400 - Subtotal					53,800	57,000	5.95%				1,043,410		-100.00%	57,000
4000 - Total					1,799,775	2,152,280	19.59%	20,623	15,600	-24.36%	2,887,794	1,512,838	-47.61%	3,680,718
5107 Athletic Officials					71,275	68,360	-4.09%							68,360
5119 Oth Non-Inst Consulting Services					510,450	540,839	5.95%				796,040	1,774,247	122.88%	2,315,086
5150 Cont Instruction					742,231	300,000	-59.58%							300,000
5151 Guest Lecturers/Performers						1,000					49,075	85,845	74.93%	86,845
5159 Oth Instructional Consulting Servs					17,800	17,630	-0.96%				96,400	108,712	12.77%	126,342
5100 - Subtotal					1,341,756	927,829	-30.85%				941,516	1,968,804	109.11%	2,896,633
5209 Non-Employee Travel					28,000	6,000	-78.57%				10,267	10,845	5.63%	16,845
5212 Student Travel					219,858	201,676	-8.27%	6,000	6,000		111,683	103,011	-7.76%	310,687
5220 Employee Travel					280,362	342,593	22.20%	1,700	700	-58.82%	804,870	805,524	0.08%	1,148,817
5230 Food/Meetings					75,675	67,484	-10.82%	3,037	3,125	2.90%	449,957	257,381	-42.80%	327,990
5200 - Subtotal					603,895	617,753	2.29%	10,737	9,825	-8.49%	1,376,778	1,176,761	-14.53%	1,804,339
5300 Institutional Dues/Memberships					117,616	118,526	0.77%				25,358	14,345	-43.43%	132,871
5300 - Subtotal					117,616	118,526	0.77%				25,358	14,345	-43.43%	132,871
5400 Comprehensive/Liab/Prpty/Auto Ins)					900	900	0.00%							900
5400 - Subtotal					900	900	0.00%							900
5501 Laundry Service					16,530	16,250	-1.69%				6,300	4,500	-28.57%	20,750
5505 Miscellaneous											750		-100.00%	
5520 Natural Gas/LPG					550,000	405,000	-26.36%					600		405,600
5530 Light - Electricity					1,510,000	1,120,000	-25.83%							1,120,000
5540 Water - Sanitation					760,000	495,000	-34.87%							495,000
5550 Disposal Services					87,320	92,400	5.82%				250	250		92,650
5560 Hazardous Waste Disposal					15,070	15,250	1.19%							15,250
5570 Pest Control					27,000	32,000	18.52%							32,000
5581 Telephone Services					24,429	45,629	86.78%				5,120	7,718	50.74%	53,347
5583 Data Communication Services					3,050	3,250	6.56%							3,250
5590 Other Utilities					100,000		-100.00%							
5500 - Subtotal					3,093,399	2,224,779	-28.08%				12,420	13,069	5.22%	2,237,848
5602 Short Term Rental-Veh & Equip					165,898	150,177	-9.48%	2,500		-100.00%	24,861	36,000	44.81%	186,177
5603 Rental of Facilities					1,363,700	1,855,912	36.09%	6,500	2,500	-61.54%	310,600	428,500	37.96%	2,286,912
5604 Film Rentals												1,000		1,000
5608 Oper/Lease Cntrcts-ie Cars-Copiers					10,000	57,000	470.00%							57,000
5650 Software Licensing/Maintenance Svcs					294,055	300,360	2.14%	6,300	6,300		637,330	289,496	-54.58%	596,156
5651 Internet Access											600	1,500	150.00%	1,500
5671 Equip Maint Agreements					5,200	7,200	38.46%							7,200
5681 Grounds Maintenance					91,000	95,000	4.40%							95,000
5683 Building Maintenance					197,000	195,000	-1.02%	22,000	22,000					217,000
5684 Vehicle Repairs & Maintenance					52,800	43,500	-17.61%				10,200	7,500	-26.47%	51,000
5686 Oth Equipment Maint Agreements					132,528	89,205	-32.69%				4,750	2,500	-47.37%	91,705
5690 Other Maintenance/Repairs					349,450	307,650	-11.96%		35,162		178,054	100,500	-43.56%	443,312
5691 Other Maintenance Contracts					423,000	430,000	1.65%				7,000	4,000	-42.86%	434,000
5600 - Subtotal					3,084,631	3,531,004	14.47%	37,300	65,962	76.84%	1,173,394	870,996	-25.77%	4,467,961
5740 Settlement Expense					12,000	12,000								12,000
5790 Other Professional Fees					17,215	24,825	44.21%				1,500	69,687	4,545.81%	94,512
5700 - Subtotal					29,215	36,825	26.05%				1,500	69,687	4,545.81%	106,512
5810 Fingerprinting Services					13,000	13,000								13,000
5813 Physical Examinations/Tests					85	85								85
5820 Postage/Express Overnight Svcs					41,575	45,000	8.24%	1,900	900	-52.63%	16,977	4,400	-74.08%	50,300
5830 Bank Charges								2,500	1,500	-40.00%	17,000	14,000	-17.65%	15,500
5835 Bad Debt Expense						174,134								174,134
5860 General Advertising					156,200	76,200	-51.22%	10,000	7,000	-30.00%	20,500	56,450	175.37%	139,650
5861 Printing/Duplicating Service					29,815	44,190	48.21%				147,512	94,450	-35.97%	138,640

BAKERSFIELD COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
5880					9,927	10,700	7.79%				32,100	25,000	-22.12%	35,700
5881											500		-100.00%	
5890					1,350,257	309,068	-77.11%	91,000	91,000		85,424	442,143	417.59%	842,211
5899											821,151	2,704,692	229.38%	2,704,692
5800 - Subtotal					1,600,859	672,377	-58.00%	105,400	100,400	-4.74%	1,141,164	3,341,135	192.78%	4,113,912
5912											320,845	287,402	-10.42%	287,402
5900 - Subtotal											320,845	287,402	-10.42%	287,402
5000 - Total					9,872,271	8,129,993	-17.65%	153,437	176,187	14.83%	4,992,976	7,742,199	55.06%	16,048,379
6120											1,284	2,945	129.38%	2,945
6100 - Subtotal											1,284	2,945	129.38%	2,945
6210					5,000		-100.00%				6,526		-100.00%	
6214												3,500		3,500
6215					135,000	75,000	-44.44%							75,000
6215FA											2,000		-100.00%	
6200 - Subtotal					140,000	75,000	-46.43%				8,526	3,500	-58.95%	78,500
6310					40,000	40,000								40,000
6311					40,000	40,000								40,000
6300 - Subtotal					80,000	80,000	0.00%							80,000
6411					70,000	70,000								70,000
6412					377,000	401,530	6.51%				218,430	203,270	-6.94%	604,800
6412FA					50,000	50,000					272,620	15,127	-94.45%	65,127
6414					280,000	110,000	-60.71%	2,400	750	-68.75%	117,432	81,927	-30.23%	192,677
6415FA											6,778		-100.00%	
6419					65,000	68,200	4.92%				2,448,588	3,357,833	37.13%	3,426,033
6419FA					140,000	99,500	-28.93%				516,187	1,244,401	141.08%	1,343,901
6400 - Subtotal					982,000	799,230	-18.61%	2,400	750	-68.75%	3,580,034	4,902,559	36.94%	5,702,539
6000 - Total					1,202,000	954,230	-20.61%	2,400	750	-68.75%	3,589,844	4,909,004	36.75%	5,863,984
7110					148,645	150,000	0.91%							150,000
7111					47,130	50,000	6.09%							50,000
7100 - Subtotal					195,775	200,000	2.16%							200,000
7201					20,228,333	21,303,665	5.32%							21,303,665
7200 - Subtotal					20,228,333	21,303,665	5.32%							21,303,665
7312					340,000	385,000	13.24%							385,000
7300 - Subtotal					340,000	385,000	13.24%							385,000
7501												125,000		125,000
7501AC											37,529	1,000	-97.34%	1,000
7501AD											165,134	301,079	82.32%	301,079
7502											67,000		-100.00%	
7509											575,639	373,857	-35.05%	373,857
7500 - Subtotal											845,302	800,936	-5.25%	800,936
7602											83,282	433,693	420.75%	433,693
7600 - Subtotal											83,282	433,693	420.75%	433,693
7910					13,007,883	16,193,053	12.03%	127,800		-100.00%				16,193,053
7925					188,000		-100.00%							
7900 - Subtotal					13,195,883	16,193,053	10.43%	127,800		-100.00%				16,193,053
7000 - Total					33,959,991	38,081,718	12.14%	127,800		-100.00%	928,584	1,234,629	32.96%	39,316,347
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					120,486,762	127,340,022	5.69%	451,870	572,859	26.78%	31,422,902	35,641,782	13.43%	163,554,663

CERRO COSO

COMMUNITY COLLEGE

CERRO COSO COMMUNITY COLLEGE

MISSION

The mission of Cerro Coso Community College is to improve the life of every student it serves. Through traditional and distance delivery, Cerro Coso Community College brings transfer preparation, workforce education, remedial instruction, and learning opportunities that develop ethical and effective citizenry to the rural communities and unincorporated areas of the Eastern Sierra. In doing so, we promise clarity of educational pathways, comprehensive and equitable support services, and a commitment to equity.

THE COLLEGE AND ITS COMMUNITIES

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has seven instructional sites, which together form the largest geographical service area (18,500 square miles) of any community college in California. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, Tehachapi, and to the west at Lake Isabella. The adjacent counties of Inyo and Mono are served by the Eastern Sierra College Center (ESCC), with campuses in Bishop and Mammoth Lakes. The eighth instructional site, CC-Online, is a virtual campus which provides comprehensive services and learning opportunities to students across the district, the state, and the nation. Cerro Coso offers the Associate in Arts, the Associate in Science, and Associate Transfer degrees as well as certificates of achievement in career and occupational programs. Total student enrollment is approximately 5,020 per semester with an annual FTES of approximately 3,250.

GUIDING PRINCIPLES

Keeping the College Mission, Vision, and Values as its contextual umbrella, and utilizing the Educational Master Plan, the College Strategic Plan and the CCCC Vision for Success, Annual Unit Plans, Guided Pathway Plan, Equity/SSSP Plan, and Student Success as guiding tenets, the budget was developed and recommended to the college President through the defined governance process.

MEETING THE CHALLENGES

Cerro Coso Community College strives to meet the educational needs of all the communities it serves with student success and completion being its goal. During the 2018-2019 academic year the institution moved forward with its defined budget development process where the tying of planning to requests of staffing and financial resources is the norm. All Unit Plans, along with staffing and budget requests, were submitted in October 2018 for the 2020 academic year. The development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, Professional Development, and Staffing, informs the development of those budgets. Our schedule of offerings continue to hone in on our core mission of transfer and Career Technical Education utilizing data to increase the effectiveness of our decisions in enrollment management. Because we value providing staff development to all employees, together with the Cerro Coso Community College Foundation, we continue to utilize a portion of the proceeds from the Annual Astronomical BBQ and Star Gazing Party to offset the cost of our Classified Professional Development Day, Adjunct Staff Development Day, Administrative Advances and all staff activities such as our regularly held “Meet and Greets”.

The college has continued to grow FTES through dual enrollment and our Incarcerated Student Education Program, predicting an additional 5 percent growth at the end of this academic year. Although we expected the SCFF to have a positive impact on our budget, the increased mandatory fixed costs in term of continued labor

increases through the collective bargaining agreements, employee benefits, and the MOUs that disproportionately impacted our college in the form of stipends to faculty who choose to participate in our Incarcerated Student Education Program and increases in mileage costs, our expenses exceed our income.

Cerro Coso is expecting to balance this year's adopted budget with the use of the college's reserve. The committee considered mandatory, mission critical requests with the understanding that this would be the "worst case scenario" and was intended to address the budget uncertainty for 2019-20 only. At the beginning of their review process, there were \$4.8M in requests with only \$1.2M available to fund those requests after considering permanent labor, adjunct, and other program offsets. This \$4.8M included \$1.1M in one-time resource requests, approximately \$1M in utility costs, replacement plans, instructional supplies, support for our facilities, and library and counseling support. Since the tentative budget, adjustments have been made to both our allocation and expenditure budgets. At this time, the college's budget is balanced on \$1.6M of the college's reserve. The anticipated beginning reserve balance is \$4.6M which will leave a balance of \$3M. As stated in last year's narrative, we have begun to have the difficult conversations. This year's Budget Development Committee focused on what requests were not going to be approved from the planning request cycle to decrease the impact of deficit spending and in attempts to keeping the reductions as far away from the students. The budget development committee made many difficult decisions including:

- No new library books
- No new athletic uniforms which were listed in the replacement cycle for some teams
- Adjunct faculty counseling, LAC, and library hours were minimally funded or eliminated off general fund
- Phased implementation of smart classroom and upgrades are being placed on hold
- College funded work-study was eliminated
- Funding for professional development was eliminated
- Minimal increases in instructional supplies even though possibly increasing offerings due to new faculty hires and/or expanded offerings
- Additional security measures were not funded

LOOKING TO THE FUTURE

Going into this next academic year, the college will identify the annual metric benchmarks that will enhance our portion of state funding through the Student Centered Funding Formula being implemented at the state and prioritize initiatives that are positioned to move those benchmarks forward. There is also the expectation that through the District Wide Budget Committee work, that the District Office will assess their plans and spending patterns and report those findings out per the model that was developed collegially with the intent of stabilizing the charge backs to the college. Additionally, Cerro Coso is advocating that no further MOUs be agreed to through negotiations that will add additional fiscal implications and that those that are already signed be allowed to sunset.

Cerro Coso will continue to look for funding opportunities that support the academic programs that train our students for the emerging and existing job markets in our East Kern desert communities. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by the dual enrollment programs being implemented with Mojave School District, Kern Valley High School, Tehachapi High School, Mammoth High School, and Burroughs High School. Through a strategic planning workshop, the program and services offered to prisoners located in the California City Prison and Tehachapi Prison will be monitored to maximize revenues and completions.

CERRO COSO COMMUNITY COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Adopted Budget 2019-20	% Change	CE Adopted Budget 2018-19	CE Adopted Budget 2019-20	% Change	Restricted Adopted Budget 2018-19	Restricted Adopted Budget 2019-20	% Change	Total 2019-20
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
1100 Acad - Reg Schedule	44.46	47.17			4,651,484	5,154,895	10.82%							5,154,895
1100 - Subtotal	44.46	47.17			4,651,484	5,154,895	10.82%							5,154,895
1214 Educational Administrators - Cont	9.53	9.18	3.39	2.74	1,298,569	1,308,140	0.74%				330,737	280,316	-15.24%	1,588,456
1231 Counselors - Contract	4.05	3.95	3.00	4.03	410,652	428,440	4.33%				266,695	376,850	41.30%	805,290
1241 Librarians - Contract	1.54	1.48	0.20	0.38	149,089	153,975	3.28%				19,230	39,356	104.66%	193,331
1251 Acad Non-Inst Cont	3.10	3.49	0.25	0.25	303,014	366,042	20.80%				22,738	24,415	7.38%	390,457
1252 Acad Emp Dept Chair	4.40	4.36			495,520	501,534	1.21%							501,534
1200 - Subtotal	22.62	22.46	6.84	7.40	2,656,845	2,758,130	3.81%				639,399	720,938	12.75%	3,479,068
1310 Adjunct Acad Emp - Non-Cont	56.63	56.63			1,783,834	1,783,834								1,783,834
1320 Acad Emp - Intersession	15.87	15.87			500,000	500,000								500,000
1330 Acad Emp - Overload	12.7	12.70			400,000	400,000								400,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr	5.72	7.37	0.19	2.66	180,217	232,252	28.87%				6,000	83,931	1,298.85%	316,184
1300 - Subtotal	90.92	92.57	0.19	2.66	2,864,051	2,916,086	1.82%				6,000	83,931	1,298.85%	3,000,018
1419 Acad Emp - Non-Inst Non Cont					59,810	82,200	37.44%				768,772	601,245	-21.79%	683,445
1400 - Subtotal					59,810	82,200	37.44%				768,772	601,245	-21.79%	683,445
1000 - Total	158.00	162.20	7.03	10.06	10,232,190	10,911,311	6.64%				1,414,171	1,406,113	-0.57%	12,317,425
2110 Ciss Mgt(NonEd)	8.05	8.6	3.29	2.24	780,296	898,813	15.19%	16,024		-100.00%	265,456	191,165	-27.99%	1,089,979
2190 Conf Employee - Non Mgt	1.00	1			75,030	76,906	2.50%							76,906
2191 Ciss Non-Inst Emp Reg Salary Sched	45.78	47.23	18.4	16.64	2,153,525	2,279,213	5.84%				857,724	780,616	-8.99%	3,059,829
2100 - Subtotal	54.83	56.83	21.69	18.88	3,008,850	3,254,932	8.18%	16,024		-100.00%	1,123,180	971,781	-13.48%	4,226,713
2211 Inst Aide FT Direct Inst	2.41	2.41			125,849	130,827	3.96%							130,827
2200 - Subtotal	2.41	2.41			125,849	130,827	3.96%							130,827
2311 Admin Non-Inst Prof Expt											179,904	15,000	-91.66%	15,000
2392 Non-Inst Students					10,000	3,000	-70.00%				54,877	164,649	200.03%	167,649
2393 Class Non-Inst Overtime					1,500	3,000	100.00%							3,000
2394 Non-Admin Non-Inst Prof Expt												80,500		80,500
2399 Cls Oth - Temp					2,700	1,200	-55.56%				48,718		-100.00%	1,200
2300 - Subtotal					14,200	7,200	-49.30%				283,499	260,149	-8.24%	267,349
2411 Inst Students					30,000	30,000					29,219	63,842	118.49%	93,842
2412 Direct Inst Prof Expt					100,000	95,000	-5.00%							95,000
2495 Inst Oth Indr Prof Expt					13,150		-100.00%							
2499 Oth Indr Inst Temp					1,000	1,000								1,000
2400 - Subtotal					144,150	126,000	-12.59%				29,219	63,842	118.49%	189,842
2999 Salary Budget Control					-170,959	-9,231	-94.60%				304,831	422,765	38.69%	413,534
2900 - Subtotal					-170,959	-9,231	-94.60%				304,831	422,765	38.69%	413,534
2000 - Total	57.24	59.24	21.69	18.88	3,122,090	3,509,728	12.42%	16,024		-100.00%	1,740,730	1,718,537	-1.27%	5,228,266
3110 STRS-Acad Inst & Instrl Aides(Dir)					1,309,651	1,490,405	13.80%				51,227	82,597	61.24%	1,573,002
3120 STRS - Ciss Mgt Non-Ed Admin					3,472	18,187	423.81%				10,416	12,350	18.56%	30,536
3130 STRS - Ed Administrators - Cont					175,309	206,341	17.70%				28,837	47,934	66.22%	254,275
3131 STRS - Oth Acad Emp Non-Instl					9,737	14,056	44.36%				125,156	96,831	-22.63%	110,887
3100 - Subtotal					1,498,169	1,728,989	15.41%				215,636	239,711	11.16%	1,968,701
3210 PERS-Acad Inst & Instrl Aides(Dir)					21,653	24,596	13.59%							24,596
3220 PERS - Ciss Mgt Non-Educational Adm					141,160	156,533	10.89%	2,894		-100.00%	47,941	23,456	-51.07%	179,989
3221 PERS - Ciss Emp					374,967	431,394	15.05%				146,348	144,111	-1.53%	575,504
3222 PERS - Conf Emp Non-Mgt					13,550	15,166	11.92%							15,166
3240 PERS - Ed Adm - Cont					36,681	20,527	-44.04%				16,186		-100.00%	20,527
3200 - Subtotal					588,011	648,216	10.24%	2,894		-100.00%	210,476	167,567	-20.39%	815,783
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					139,584	149,076	6.80%				4,563	7,606	66.70%	156,682
3320 OASDHI - Ciss Mgt Non-Ed Admin					59,284	61,507	3.75%	1,226		-100.00%	21,235	10,146	-52.22%	71,653
3321 OASDHI - Ciss Emp					160,112	168,733	5.38%				65,994	58,012	-12.09%	226,746

**CERRO COSO COMMUNITY COLLEGE
2019-20 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2019	2020	2019	2020	Budget	Budget		Budget	Budget		Budget	Budget		2019-20
				2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20	
3322					5,740	5,883	2.50%							5,883
3340					31,152	25,460	-18.27%				9,425	4,065	-56.87%	29,524
3341					867	1,192	37.43%				11,147	8,718	-21.79%	9,910
3300 - Subtotal					396,739	411,851	3.81%	1,226		-100.00%	112,363	88,547	-21.20%	500,399
3410					1,040,870	1,131,588	8.72%				60,205	80,893	34.36%	1,212,481
3410RC					120,141	131,900	9.79%				6,050	8,636	42.75%	140,537
3420					145,277	155,795	7.24%	4,423		-100.00%	71,446	39,802	-44.29%	195,598
3420RC					15,738	17,643	12.10%	314		-100.00%	6,457	3,747	-41.97%	21,389
3421					762,646	783,804	2.77%				302,891	272,423	-10.06%	1,056,227
3421RC					39,965	42,067	5.26%				15,883	14,323	-9.82%	56,390
3422					17,692	17,782	0.51%							17,782
3422RC					1,471	1,507	2.50%							1,507
3440					165,595	164,658	-0.57%				46,706	48,722	4.32%	213,379
3440RC					25,087	25,691	2.41%				5,228	5,494	5.08%	31,185
3400 - Subtotal					2,334,480	2,472,435	5.91%	4,737		-100.00%	514,867	474,040	-7.93%	2,946,475
3510					4,557	4,874	6.96%				157	262	66.63%	5,136
3520					401	450	12.12%	8		-100.00%	165	96	-41.98%	546
3521					1,079	1,142	5.83%				543	438	-19.36%	1,580
3522					38	38	2.48%							38
3540					640	655	2.42%				133	140	5.07%	796
3541					30	41	37.41%				384	301	-21.80%	342
3500 - Subtotal					6,745	7,201	6.76%	8		-100.00%	1,383	1,237	-10.59%	8,437
3610					93,771	95,480	1.82%				3,534	5,746	62.57%	101,226
3620					8,238	8,790	6.70%	164		-100.00%	3,380	1,867	-44.77%	10,657
3621					22,245	22,331	0.39%				11,916	9,444	-20.75%	31,775
3622					770	751	-2.44%							751
3640					13,132	12,800	-2.53%				2,737	2,737	0.01%	15,537
3641					614	803	30.81%				8,406	5,871	-30.16%	6,674
3600 - Subtotal					138,770	140,954	1.57%	164		-100.00%	29,974	25,665	-14.38%	166,619
3710					35,127	33,568	-4.44%							33,568
3721					2,975	3,569	19.93%				10,212	32,184	215.16%	35,752
3700 - Subtotal					38,102	37,137	-2.53%				10,212	32,184	215.16%	69,321
3910					38,730	40,518	4.62%				2,252	2,936	30.38%	43,454
3920					6,601	6,991	5.91%	159		-100.00%	2,634	1,463	-44.47%	8,454
3921					20,509	21,467	4.67%				7,986	7,196	-9.90%	28,663
3922					653	653								653
3929					37,731		-100.00%							
3940					8,816	8,675	-1.59%				1,725	1,790	3.79%	10,466
3900 - Subtotal					113,040	78,305	-30.73%	159		-100.00%	14,597	13,385	-8.30%	91,690
3000 - Total					5,114,056	5,525,088	8.04%	9,188		-100.00%	1,109,508	1,042,336	-6.05%	6,567,424
4211					1,325	1,325					50,248	35,821	-28.71%	37,146
4200 - Subtotal					1,325	1,325	0.00%				50,248	35,821	-28.71%	37,146
4310					93,889	99,450	5.92%				124,665	106,308	-14.72%	205,758
4313					134,714	97,480	-27.64%				120,037	133,966	11.60%	231,446
4314					17,000	23,420	37.76%							23,420
4315					91,200	72,232	-20.80%							72,232
4320					9,900	12,000	21.21%							12,000
4321					10,500	10,500								10,500
4300 - Subtotal					357,203	315,082	-11.79%				244,702	240,274	-1.81%	555,356
4000 - Total					358,528	316,407	-11.75%				294,950	276,095	-6.39%	592,502
5107					20,520	20,520								20,520

**CERRO COSO COMMUNITY COLLEGE
2019-20 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2019	2020	2019	2020	Budget	Budget		Budget	Budget		Budget	Budget		2019-20
				2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20	
5118					168,800	196,408	16.36%				10,000	10,000		206,408
5119						3,000								3,000
5150					230,000	240,000	4.35%							240,000
5151											16,000	28,500	78.13%	28,500
5100 - Subtotal					419,320	459,928	9.68%				26,000	38,500	48.08%	498,428
5209					9,760	3,500	-64.14%							3,500
5212					63,500	50,300	-20.79%				43,363	28,200	-34.97%	78,500
5220					111,819	102,319	-8.50%				305,111	394,493	29.29%	496,812
5220DT					55,930	87,720	56.84%				8,860	6,200	-30.02%	93,920
5230					7,200	7,100	-1.39%				35,333	41,283	16.84%	48,383
5200 - Subtotal					248,209	250,939	1.10%				392,667	470,176	19.74%	721,115
5300					42,235	46,993	11.27%				10,850	11,980	10.41%	58,973
5300 - Subtotal					42,235	46,993	11.27%				10,850	11,980	10.41%	58,973
5501					2,100	3,100	47.62%					150		3,250
5520					69,000	73,000	5.80%							73,000
5530					339,000	470,000	38.64%							470,000
5540					280,600	380,600	35.64%							380,600
5550					18,500	22,500	21.62%							22,500
5560					5,000		-100.00%							
5570					6,500	6,500								6,500
5581					29,000	30,100	3.79%							30,100
5590					2,700	7,200	166.67%							7,200
5500 - Subtotal					752,400	993,000	31.98%					150		993,150
5602					500	500					4,500	5,000	11.11%	5,500
5603					267,706	339,756	26.91%				181,100	15,100	-91.66%	354,856
5604											1,500	750	-50.00%	750
5608					3,800	26,800	605.26%							26,800
5650					70,920	60,532	-14.65%				434,713	471,493	8.46%	532,025
5651											3,965	10,000	152.21%	10,000
5681					1,800	1,800					34,054	34,054		35,854
5683					56,500	192,328	240.40%							192,328
5684					13,500	7,000	-48.15%							7,000
5686					90,480	114,448	26.49%				1,320	18,453	1,297.97%	132,901
5690					13,250	26,950	103.40%							26,950
5691					8,000	8,000								8,000
5600 - Subtotal					526,456	778,114	47.80%				661,152	554,850	-16.08%	1,332,965
5810					7,100	7,000	-1.41%							7,000
5813					4,450	3,157	-29.06%							3,157
5820					19,650	19,100	-2.80%				11,000	1,000	-90.91%	20,100
5830											2,500	2,500		2,500
5831											200	200		200
5835						156,953								156,953
5860					38,550	38,750	0.52%				110,119	49,223	-55.30%	87,973
5861					6,150	6,150					30,473	250	-99.18%	6,400
5862						500						75		575
5870					100	100						-400		-300
5880					7,575	4,975	-34.32%				3,600	3,600		8,575
5890					27,200	27,550	1.29%				174,597	199,500	14.26%	227,050
5899										1	18,000	3,396,126.42%		571,388
5800 - Subtotal					110,775	264,235	138.53%		1	18,000	3,396,126.42%		6,42%	1,091,571
5912											33,934	4,371	-87.12%	4,371

CERRO COSO COMMUNITY COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2019	2020	2019	2020	Budget	Budget		Budget	Budget		Budget	Budget		2019-20
				2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20	
5900 - Subtotal											33,934	4,371	-87.12%	4,371
5000 - Total					2,099,395	2,793,209	33.05%	1	18,000	3,396,126.42%	1,989,445	1,889,364	-5.03%	4,700,573
6120 Site Improvement											25,000		-100.00%	
6120FA Site Improvement					3,000		-100.00%							
6100 - Subtotal					3,000		-100.00%				25,000		-100.00%	
6310 Library Books					14,000		-100.00%				20,000		-100.00%	
6311 Magazines & Periodicals					42,000	42,000								42,000
6300 - Subtotal					56,000	42,000	-25.00%				20,000		-100.00%	42,000
6412 Computer/Technology Equipment					45,000	166,159	269.24%				79,442	21,123	-73.41%	187,282
6412FA Computer/Tech Equipment					13,000	19,264	48.18%					122,693		141,957
6413FA Autos and Busses					40,500		-100.00%							
6419 Other Equipment					6,781	968	-85.72%				165,832	160,241	-3.37%	161,209
6419FA Other Equipment					40,000	18,000	-55.00%				105,346		-100.00%	18,000
6400 - Subtotal					145,281	204,391	40.69%				350,620	304,057	-13.28%	508,448
6000 - Total					204,281	246,391	20.61%				395,620	304,057	-23.14%	550,448
7201 Intrafund Transfers Out					3,865,430	4,070,916	5.32%							4,070,916
7200 - Subtotal					3,865,430	4,070,916	5.32%							4,070,916
7312 Interfund Transfers - Out					14,645	2,954	-79.83%							2,954
7300 - Subtotal					14,645	2,954	-79.83%							2,954
7501 Student Fin Aid (Excludes Salaries)											134,079	141,943	5.87%	141,943
7500 - Subtotal											134,079	141,943	5.87%	141,943
7602 Oth Student Aide (Non-cash)											222,072	191,269	-13.87%	191,269
7600 - Subtotal											222,072	191,269	-13.87%	191,269
7910 Unrestricted					4,404,119	3,039,947	-30.97%				98,950	112,750	13.95%	3,152,697
7900 - Subtotal					4,404,119	3,039,947	-30.97%				98,950	112,750	13.95%	3,152,697
7000 - Total					8,284,193	7,113,818	-14.13%				455,101	445,963	-2.01%	7,559,781
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					29,414,733	30,415,952	3.40%	25,213	18,000	-28.61%	7,399,524	7,082,465	-4.28%	37,516,417

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

With students as our focus, Porterville College provides our local and diverse communities an excellent educational experience that fosters intellectual curiosity and growth, lifelong learning, and prepares our students for personal and academic success.

Porterville College was established in 1927 as a part of the Porterville Union High School and College District. All of the classes were taught in high school classrooms until 1944 when a building was constructed on the high school campus specifically for the junior college. The College moved to its current location in 1955. The college dissolved its relationship with the high school district in 1967 and joined the Kern Community College District.

The current campus covers approximately sixty acres and provides educational opportunities to people from a geographic area covering 2,800 square miles in southeastern Tulare County. The educational programs offered include transfer, basic skills, workforce preparation, community education, and economic development.

Porterville College serves the community of Porterville, with a population of over 60,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 5,100 full-and part-time students each year.

The College offers educational programs that include, transfer, basic skills, occupational, community service, and economic development. There are 8 academic divisions with the College that include: Career and Technical Education, Fine and Applied Arts, Health Careers, Language Arts, Kinesiology and Athletics, Science and Mathematics, Social Sciences, and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and non-credit courses and programs.

FOCUSING ON STUDENT SUCCESS

Student centered learning is a common theme at Porterville College and the College offers numerous support services in the spirit of student-centered learning. Included in these services are academic advising and counseling, child care, Disability Resource Center (DRC), financial aid, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), student support services, student activities and clubs, athletics, transfer center, tutoring assessment, student rights, admissions and records, orientation, wellness, and veterans services.

The new Student Centered Funding Formula (SCFF) is dramatically reforming institution-wide approaches to fostering student success. As a result of the SCFF funding uncertainty, the College continues its conservative budget approach and fiscal stewardship. The College continues alignment with the California Community College Chancellor's Office *Vision for Success Goals* to meet the growing and changing

needs of the community. The Student Success, Equity, and Basic Skills funding initiatives were recently consolidated to create the Student Equity and Achievement (SEA) Program. The SEA program is assisting Porterville College increase achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. The Adult Education (AB 86) and Strong Workforce initiatives are fostering opportunities for students to access educational instruction and skills that directly leads to employment. These programs and initiatives are rooted in a guided pathways framework. Guided pathways provide students with clear, educationally coherent program maps that include specific course sequences, progress milestones, and program learning outcomes. The College is in the final stages of mapping discipline-specific, structured educational experiences and support.

Additionally, Porterville College is an Achieving the Dream Leader College. Achieving the Dream is providing an integrated approach to address transitional barriers and pathway development to foster student success and community access to career readiness support services. The campus continues to focus on creating a culture of evidence in which data and inquiry drive broad-based institutional efforts to close achievement gaps and improve student outcomes overall. The College is strengthening the connections across the community to break down silos and link educational and workforce development services. Realizing that a better prepared student is a more successful student, the college has expanded dual and concurrent enrollment opportunities for local high school students. These courses integrate rigorous academic instruction with a demanding technical curriculum aligned the high schools career pathway programs.

Significant progress also has been made in the development and approval of well-defined programs of study. The College offers 16 associate degrees for transfer (ADT) including two that were recently approved (Spring 2019) by the Chancellor's Office. The College also one ADT degree that is pending approval. Aside from the ADT degree programs, Porterville College offers eighteen other associate degree and sixteen certificate of achievement programs. Porterville College offers several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Industrial Maintenance, Emergency Medical Technician, and Registered Nursing.

Porterville's higher educational needs are estimated to continue expanding resulting from recent industrial investments in the local area. It is projected that this investment will result in an increase in demand for college trained workers. Understanding the impact of the learning environment on student success, efforts are being undertaken to provide a safe and secure colligate atmosphere. Also, efforts are ongoing to sustain the campus physical and technological infrastructure. The College is beginning multi-year facilities enhancement projects funded primarily by the Measure J bond funds and supplemented with reserves for one time modernization projects.

The Porterville College Foundation actively supports the College through providing many scholarships for students. During the last fifteen years, the net asset allocation of the Foundation has grown and changed considerably. The net assets are approximately over \$7.4 million. The Foundation sponsors an energetic campaign to support college programs, faculty projects, and campus-wide projects. This synergy between the College and community promotes an academically-focused and student-centered learning environment.

PORTERVILLE COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
1100 Acad - Reg Schedule	52.82	54.09	1.45	1.40	5,233,143	5,769,804	10.26%				109,635	149,979	36.80%	5,919,784
1100 - Subtotal	52.82	54.09	1.45	1.40	5,233,143	5,769,804	10.26%				109,635	149,979	36.80%	5,919,784
1214 Educational Administrators - Cont	7.00	7.00			955,991	1,065,567	11.46%							1,065,567
1231 Counselors - Contract	3.00	2.60	4.00	6.00	373,550	341,642	-8.54%				409,454	616,059	50.46%	957,701
1241 Librarians - Contract	1.00	1.00			79,931	85,829	7.38%							85,829
1251 Acad Non-Inst Cont	2.00	1.70	0.80	0.80	214,383	181,026	-15.56%				84,006	86,886	3.43%	267,912
1252 Acad Emp Dept Chair	2.93	3.53			348,609	414,317	18.85%							414,317
1200 - Subtotal	15.93	15.83	4.80	6.80	1,972,463	2,088,382	5.88%				493,460	702,945	42.45%	2,791,327
1310 Adjunct Acad Emp - Non-Cont	39.35	42.68			1,239,575	1,344,575	8.47%							1,344,575
1311 Acad Emp - Temp Cont	0.10	0.58			3,100	18,200	487.10%							18,200
1320 Acad Emp - Intercession	7.62	7.62			240,000	240,000								240,000
1330 Acad Emp - Overload	10.86	10.86			342,000	342,000								342,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr	2.75	2.73	4.58	7.05	86,650	86,000	-0.75%				144,261	222,031	53.91%	308,031
1300 - Subtotal	60.68	64.47	4.58	7.05	1,911,325	2,030,775	6.25%				144,261	222,031	53.91%	2,252,806
1419 Acad Emp - Non-Inst Non-Cont					77,540	80,540	3.87%				514,903	620,992	20.60%	701,532
1400 - Subtotal					77,540	80,540	3.87%				514,903	620,992	20.60%	701,532
1000 - Total	129.43	134.39	10.83	15.25	9,194,472	9,969,501	8.43%				1,262,260	1,695,948	34.36%	11,665,449
2110 Clss Mgt(NonEd)	6.60	7.10	5.40	4.90	694,808	776,637	11.78%				477,348	449,463	-5.84%	1,226,100
2190 Conf Employee - Non Mgt	1.00	1.00			74,537	67,974	-8.81%							67,974
2191 Clss Non-Inst Emp Reg Salary Sched	38.22	38.31	21.71	21.51	1,873,481	1,980,864	5.73%				1,135,034	1,148,594	1.19%	3,129,458
2199 Classified Salary Abatement					-122,959	-105,547	-14.16%							-105,547
2100 - Subtotal	45.82	46.41	27.11	26.41	2,519,868	2,719,927	7.94%				1,612,383	1,598,057	-0.89%	4,317,984
2211 Inst Aide FT Direct Inst	3.20	3.24			197,853	182,998	-7.51%							182,998
2200 - Subtotal	3.20	3.24			197,853	182,998	-7.51%							182,998
2392 Non-Inst Students	1.29	1.29	19.04	23.55996	21,500	21,500					316,751	392,038	23.77%	413,538
2393 Class Non-Inst Overtime					12,000	20,000	66.67%							20,000
2394 Non-Admin Non-Inst Prof Expt											28,125		-100.00%	
2399 Cls Oth - Temp				1.00							12,500	74,831	498.65%	74,831
2300 - Subtotal	1.29	1.29	19.04	24.56	33,500	41,500	23.88%				357,376	466,869	30.64%	508,369
2411 Inst Students	4.51	4.51			75,000	75,000						12,000		87,000
2412 Direct Inst Prof Expt					82,700	92,000	11.25%				18,509		-100.00%	92,000
2419 Inst Aide - Temp Direct Inst					2,300	2,300								2,300
2400 - Subtotal	4.51	4.51	0	0	160,000	169,300	5.81%				18,509	12,000	-35.17%	181,300
2999 Salary Budget Control					-30	13,901	-46.437.77%				581,540	759,752	30.64%	773,653
2900 - Subtotal					-30	13,901	-46.437.77%				581,540	759,752	30.64%	773,653
2000 - Total	54.82	55.45	46.15	50.97	2,911,190	3,127,626	7.43%				2,569,807	2,836,678	10.38%	5,964,304
3110 STRS-Acad Inst & Instrl Aides(Dir)					1,282,626	1,475,029	15.00%				107,043	147,399	37.70%	1,622,428
3130 STRS - Ed Administrators - Cont					155,635	137,100	-11.91%							137,100
3131 STRS - Oth Acad Emp Non-Instl					204		-100.00%				73,455	100,804	37.23%	100,804
3100 - Subtotal					1,438,465	1,612,129	12.07%				180,498	248,203	37.51%	1,860,332
3210 PERS-Acad Inst & Instrl Aides(Dir)					16,358	58,301	256.40%							58,301
3220 PERS - Clss Mgt Non-Educational Adm					125,529	153,161	22.01%				88,035	88,639	0.69%	241,799
3221 PERS - Clss Emp					329,424	374,906	13.81%				191,714	220,208	14.86%	595,115
3222 PERS - Conf Emp Non-Mgt					13,463	13,405	-0.43%							13,405
3240 PERS - Ed Adm - Cont					8,191	61,193	647.12%				12,286	13,750	11.91%	74,943
3200 - Subtotal					492,965	660,966	34.08%				292,034	322,597	10.47%	983,562
3310 OASDHI-Acad Inst & Instl Aides(Dir)					126,826	135,295	6.68%				11,694	13,065	11.73%	148,361
3320 OASDHI - Clss Mgt Non-Ed Admin					51,377	57,109	11.16%				35,466	33,705	-4.97%	90,813
3321 OASDHI - Clss Emp					145,261	151,143	4.05%				82,176	86,199	4.89%	237,341
3322 OASDHI - Conf Emp - Non Mgt					5,702	5,200	-8.81%							5,200
3340 OASDHI - Educational Admin - Cont					16,862	19,006	12.72%				5,204	5,334	2.50%	24,340

PORTERVILLE COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2019-20
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
3341 OASDHI - Oth Acad Emp Non-Instl											19,700	23,335	18.45%	23,335
3300 - Subtotal					346,028	367,753	6.28%				154,240	161,638	4.80%	529,391
3410 H&W-Acad Inst & Instl Aides(Dir)					1,106,394	1,162,945	5.11%				98,014	145,113	48.05%	1,308,058
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					61,643	133,689	116.88%				5,244	15,351	192.75%	149,040
3420 H&W - Clls Mgt(Non-Educ Admin)					116,765	126,249	8.12%				95,535	87,130	-8.80%	213,379
3420RC OPEB ARC-Clls Mgt(Non-EducAdmin)					6,809	15,222	123.55%				4,678	8,809	88.32%	24,032
3421 H&W - Clls Emp					627,525	630,191	0.42%				369,403	362,353	-1.91%	992,544
3421RC OPEB ARC-Clls Emp					17,005	34,033	100.13%				10,381	21,503	107.13%	55,535
3422 H&W - Conf Emp - Non Mgt					17,692	17,782	0.51%							17,782
3422RC OPEB ARC-Conf Emp Non Mgt					730	1,332	82.39%							1,332
3440 H&W - Educational Admin - Cont					130,919	131,584	0.51%				10,615	10,669	0.51%	142,253
3440RC OPEB ARC-EducAdmin-Cont					9,813	21,796	122.11%				667	1,367	105.00%	23,163
3400 - Subtotal					2,095,296	2,274,824	8.57%				594,537	652,294	9.71%	2,927,117
3510 SUI-Acad Inst & Instl Aides(Dir)					4,145	4,471	7.87%				1,526	772	-49.39%	5,243
3520 SUI-Clls Mgt Non-Educational Admin					347	388	11.78%				239	225	-5.83%	613
3521 SUI - Clls Emp					1,003	1,041	3.86%				597	588	-1.60%	1,629
3522 SUI - Conf Emp - Non Mgt					37	34	-8.80%							34
3540 SUI - Educational Admin - Cont					501	540	7.90%				34	35	2.50%	575
3541 SUI - Oth Acad Emp - Non Instl					1		-100.00%				1,086	634	-41.60%	634
3500 - Subtotal					6,033	6,475	7.32%				3,482	2,254	-35.27%	8,729
3610 WC-Acad Inst & Instl Aides(Dir)					88,818	90,822	2.26%				6,234	9,030	44.85%	99,852
3620 WC - Clls Mgt Non-Educational Admin					7,130	7,584	6.36%				5,002	4,389	-12.25%	11,973
3621 WC - Clls Emp					22,294	22,260	-0.15%				16,476	14,895	-9.60%	37,155
3622 WC - Conf Emp - Non Mgt					765	664	-13.21%							664
3640 WC - Educational Administrators					10,721	10,645	-0.71%				698	681	-2.44%	11,326
3641 WC-Oth Acad Emp - Non Instructional					13		-100.00%				5,689	8,393	47.54%	8,393
3600 - Subtotal					129,740	131,974	1.72%				34,098	37,388	9.65%	169,362
3710 DefBen-Acad Inst & Instl Aides(Dir)					43,846	16,468	-62.44%				1,056	1,060	0.39%	17,528
3721 DefBen - Clls Emp					11,422	12,129	6.19%				2,239	1,774	-20.78%	13,902
3741 DefBen - Oth Acad Emp - Non Instl											960	1,117	16.36%	1,117
3700 - Subtotal					55,268	28,597	-48.26%				4,254	3,950	-7.15%	32,547
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					40,981	41,627	1.58%				3,692	5,260	42.48%	46,886
3920 OTHBEN-Clls Mgt(Non-Educ Admin)					4,312	4,603	6.73%				3,528	3,202	-9.26%	7,804
3921 OTHBEN - Clls Emp					16,969	16,796	-1.02%				10,395	10,421	0.25%	27,217
3922 OTHBEN - Conf Emp - Non Mgt					653	653								653
3929 Classified Benefit Abatement					-71,268	-69,912	-1.90%							-69,912
3940 OTHBEN - Educational Administrators					4,835	4,835					392	392		5,227
3900 - Subtotal					-3,517	-1,398	-60.25%				18,007	19,274	7.04%	17,876
3000 - Total					4,560,278	5,081,320	11.43%				1,281,150	1,447,597	12.99%	6,528,917
4211 Non-Library/Magazines/Bks/Prclcs					100	800	700.00%				26,883	71,005	164.13%	71,805
4200 - Subtotal					100	800	700.00%				26,883	71,005	164.13%	71,805
4310 Inst Supplies & Materials					102,891	120,475	17.09%				286,669	235,994	-17.68%	356,469
4312 All Computer Software					500	1,000	100.00%							1,000
4313 Non-Inst Supplies & Materials					166,315	178,761	7.48%				279,904	231,525	-17.28%	410,286
4314 Paper					17,597	17,597	-0.00%							17,597
4320 Vehicle Supplies - Parts					5,400	5,400								5,400
4321 Fuel - Lubricants					15,600	15,600					7,854	7,854		23,454
4300 - Subtotal					308,303	338,833	9.90%				574,427	475,373	-17.24%	814,206
4400 Food - Non Travel Non Cafeteria					500	500					1,500		-100.00%	500
4400 - Subtotal					500	500	0.00%				1,500		-100.00%	500
4000 - Total					308,903	340,133	10.11%				602,809	546,378	-9.36%	886,511
5107 Athletic Officials					21,250	29,000	36.47%							29,000

PORTERVILLE COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
5118					13,050	14,000	7.28%				29,304	26,092	-10.96%	40,092
5119					4,699	18,500	293.70%				96,841	97,956	1.15%	116,456
5150					100,000	100,000								100,000
5151					400	4,800	1,100.00%				5,500	33,000	500.00%	37,800
5159					15,000	15,000					41,777	23,943	-42.69%	38,943
5100 - Subtotal					154,399	181,300	17.42%				173,421	180,990	4.36%	362,290
5209					6,250	4,000	-36.00%							4,000
5212					79,300	78,700	-0.76%				14,911	12,000	-19.52%	90,700
5220					64,641	83,375	28.98%				248,556	254,275	2.30%	337,650
5230					9,280	13,970	50.53%				70,856	155,940	120.08%	169,910
5200 - Subtotal					159,471	180,045	12.90%				334,322	422,215	26.29%	602,260
5300					43,711	41,150	-5.86%				950	1,450	52.63%	42,600
5300 - Subtotal					43,711	41,150	-5.86%				950	1,450	52.63%	42,600
5501					21,000	23,156	10.27%				1,000	1,000		24,156
5520					50,000	50,000								50,000
5530					200,000	200,500	0.25%							200,500
5540					55,000	55,000								55,000
5550					18,000	18,000					3,341	3,341	0.00%	21,341
5560					5,925	5,925								5,925
5570					4,050	5,000	23.46%							5,000
5581					12,500	14,000	12.00%							14,000
5590					291		-100.00%							
5500 - Subtotal					366,766	371,581	1.31%				4,341	4,341	0.00%	375,922
5602					13,650	31,050	127.47%				480	3,280	583.33%	34,330
5608					14,675	15,675	6.81%							15,675
5650					120,848	120,034	-0.67%				382,557	446,353	16.68%	566,387
5651						600	100.00%					15,000	100.00%	15,600
5681					48,000	48,000					5,000	5,000		53,000
5683					58,825	58,825								58,825
5684					11,300	11,800	4.42%							11,800
5685					30,000	30,000								30,000
5686					34,000	25,000	-26.47%							25,000
5690					31,041	37,945	22.24%				9,960	9,669	-2.92%	47,614
5691					46,000	44,600	-3.04%							44,600
5600 - Subtotal					408,339	423,529	3.72%				397,997	479,302	20.43%	902,830
5790											2,157	29,980	1,289.89%	29,980
5700 - Subtotal											2,157	29,980	1,289.89%	29,980
5810						80	100.00%							80
5820					7,790	8,565	9.95%				6,800	14,550	113.97%	23,115
5830											2,700	2,700		2,700
5860					27,356	32,291	18.04%				281,823	182,618	-35.20%	214,909
5861					4,500	8,744	94.31%				28,154	26,240	-6.80%	34,984
5880					1,273	927	-27.18%				10,170	10,170		11,097
5890					12,850	11,394	-11.33%				12,144	39,647	226.47%	51,041
5899											1,985,657	1,374,501	-30.78%	1,374,501
5800 - Subtotal					53,769	62,001	15.31%				2,327,449	1,650,426	-29.09%	1,712,427
5912											5,950	4,237	-28.79%	4,237
5900 - Subtotal											5,950	4,237	-28.79%	4,237
5000 - Total					1,186,455	1,259,606	5.81%				3,246,587	2,772,941	-14.59%	4,032,547
6120						25,000					287,590		-100.00%	25,000
6100 - Subtotal						25,000					287,590		-100.00%	25,000
6210C														

PORTERVILLE COLLEGE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6200 - Subtotal					1,150	1,150	0.00%							1,150
6310 Library Books					20,700	20,700								20,700
6311 Magazines & Periodicals					5,000	5,000								5,000
6300 - Subtotal					25,700	25,700	0.00%							25,700
6412 Computer/Technology Equipment					50,121	70,520	40.70%				184,450	173,427	-6.36%	243,947
6412FA Computer/Tech Equipment					22,256	19,000	-14.63%				15,444	150,000	871.25%	169,000
6413LP Auto-Purchasing on Long Term Lease						38,000								38,000
6414 Furniture					8,363	2,900	-65.32%					75,000		77,900
6419 Other Equipment					10,135	20,055	97.88%				22,331	1,634	-92.68%	21,689
6419FA Other Equipment					30,150	41,453	37.49%							41,453
6400 - Subtotal					121,025	191,928	58.59%				222,225	400,061	80.03%	591,989
6000 - Total					147,875	243,778	64.85%				509,815	400,061	-21.53%	643,839
7110 Debt Reduction					150,000	150,000								150,000
7100 - Subtotal					150,000	150,000	0.00%							150,000
7201 Intrafund Transfers Out					3,771,052	3,971,520	5.32%							3,971,520
7200 - Subtotal					3,771,052	3,971,520	5.32%							3,971,520
7312 Interfund Transfers - Out					102,606	102,606								102,606
7300 - Subtotal					102,606	102,606	0.00%							102,606
7501 Student Fin Aid (Excludes Salaries)												27,868		27,868
7501AC CARE-Financial Aid											48,000	50,000	4.17%	50,000
7501AD EOP&S-Financial Aid											50,000	4,500	-91.00%	4,500
7500 - Subtotal											98,000	82,368	-15.95%	82,368
7602 Oth Student Aide (Non-cash)											416,278	404,335	-2.87%	404,335
7600 - Subtotal											416,278	404,335	-2.87%	404,335
7910 Unrestricted					6,036,087	6,700,661	11.01%							6,700,661
7900 - Subtotal					6,036,087	6,700,661	11.01%							6,700,661
7000 - Total					10,059,745	10,924,786	8.60%				514,278	486,703	-5.36%	11,411,490
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					28,368,917	30,946,750	9.09%				9,986,707	10,186,307	2.00%	41,133,057

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

The Kern Community College District offers affordable quality education through its three colleges with a strong commitment to excellence in education. Our colleges provide transfer programs, associate in arts and associate in science degrees, vocational certificate programs, and a vast choice of community service classes. Our colleges also offer a wide variety of both day and evening courses designed to fill academic, vocational, and personal enrichment needs.

The District Office provides the following support services to the colleges:

- **Chancellor's Office**: Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; provides institutional research and reporting; reports analysis of legislation and regulations.
- **Educational Services**: Directs strategic and tactical planning; coordinates instructional programs and student services; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs; monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Business Services**: Facilitates district-wide development of accounting systems and procedures, budget control and compliance, coordination of external audits, investment and cash flow management and reporting, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements in accordance with generally accepted accounting principles.
- **Human Resources**: Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; facilitates risk management; provides training and professional development related to health and safety, workers compensation; provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.
- **Information Technology**: Supports information technology efforts of the three colleges and their centers, for more than 44,900 students, about 1,600 faculty and staff, and 3,600 computers; supports administrative technology needs of college and district operations.

- **Facilities:** Provides district-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new and modernization construction projects; coordinates all district-wide construction compliance requirements.

Kern Community College District Operations Funding Priorities for 2019-20:

- Implement improved contract management processes and technology
- Implement Lean Six Sigma pilot program
- Continue oversight of Measure J Bond Construction Program
- Continue district-wide organizational and staff development
- Enhance Information Technology
 - o Banner 9 SSB testing/implementation
 - o Applications move to the Cloud
 - o Winter intersession
 - o Document Imaging upgrade
 - o Wi-Fi network expansion
 - o Research Data Warehouse
 - o Security programs and tools
 - o Applications growth and support requirements

**Kern Community College District
2019-20 GU001 District Operations Budget Variance
Adopted vs Tentative**

GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	District Operations	TOTAL
Projected 2019-20 Adopted Budget -- Salary & Benefits	544,678	523,168	793,223	2,753,230	5,002,552	3,087,729	419,527	632,598	13,756,704
2018-19 Tentative Budget -- Salary & Benefits	<u>544,966</u>	<u>527,105</u>	<u>796,452</u>	<u>2,773,669</u>	<u>5,040,616</u>	<u>3,156,977</u>	<u>422,867</u>	<u>635,959</u>	<u>13,898,611</u>
Variance Increase/(Decrease)	(288)	(3,937)	(3,229)	(20,439)	(38,065)	(69,248)	(3,339)	(3,361)	(141,907)
Primary Variances									
Salary Step and Column and Other Changes	(13,313)	(9,128)	(60,253)	(296,335)	(230,107)	(427,986)	(10,264)	(15,222)	(1,016,465)
COLA 3.26% increase in H/W Benefits	4,320	2,160	2,430	12,825	18,900	13,414	1,080	3,780	58,909
Long Term Disability Rate Increase of %									-
W/C Decrease from 1.026% to 0.9765% (4.82% decrease)	(151)	(171)	(274)	(881)	(1,656)	(1,021)	(147)	(191)	(4,492)
STRS Rate Increase of 5.04%			4,084			8,936			13,021
PERS Rate Increase of 15.16%	9,143	7,139	7,869	57,819	99,775	52,052	9,331	11,633	254,762
Reduction in PERS contribution rate	-	(3,793)	(3,049)	(19,584)	(36,805)	(20,455)	(3,267)	(3,109)	(90,062)
Reduction in medical contribution rate	(288)	(144)	(180)	(855)	(1,260)	(720)	(72)	(252)	(3,771)
									-
	(288)	(3,937)	(49,372)	(247,011)	(151,153)	(375,780)	(3,339)	(3,361)	(788,099)
Position Additions:									
Purchasing/Contracts Manager*				130,514					130,514
Enterprise Res Plan Analyst I					113,088				113,088
HR Director*						178,217			178,217
Human Resources Specialist*						111,752			111,752
Human Resources Technician									-
Other:									
CCA Grievance (0.4 additional FTES not included in PY)						64,636			64,636
Changes to Negotiator/Grievance charges to HR						(48,073)			(48,073)
Accounting Coordinator - Previously CCPT2 - Shift to GU001 due to Sustainability Grant Requirement				96,058					96,058
Administrative Asst - 50% Previously CCPT2 - Shift GU001 due to Sustainability Grant Requirement			46,143						-
									-
Variance Increase/(Decrease)	(288)	(3,937)	(3,229)	(20,439)	(38,065)	(69,248)	(3,339)	(3,361)	(141,907)

* Approved by BOT - March 2019

GU001 Non Labor & Debt Service & Temporary Labor	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	District Operations	Total
Projected 2019-20 Adopted Budget	514,500	60,334	526,206	8,280,190	5,733,879	591,510	412,500	384,289	16,503,408
2018-19 Tentative Budget	514,500	60,334	526,206	8,280,190	5,733,879	591,510	412,500	384,289	16,503,408
Variance Increase/(Decrease)	-	-	-	-	-	-	-	-	-
Proposed Carryover from 18-19 (included in 2019-20 Tentative Budget)	(95,000)	(31,284)			(787,728)				(914,012)
New Non-Labor Budget requests net of Carryover	419,500	29,050			4,946,151				5,394,701

Variance See Attached Worksheet Detail

Total Proposed 2019-20 DO Adopted Budget	1,059,178	583,502	1,319,429	11,033,420	10,736,431	3,679,239	832,027	1,016,887	30,260,112
Tentative vs Adopted Net Change	(288)	(3,937)	(3,229)	(20,439)	(38,065)	(69,248)	(3,339)	(3,361)	(141,907)

			Actuals			Budget			
Dept	Account	Account Description	2017 Actual Expenses	2018 Actual Expenses	2019 Actual Expenses - as of Feb 8, 2019	2019 Adopted Budget	2020 Budget Request	Budget Variance Amount	Variance Explanation
Bus Svcs	2199	Classified Salary Abatement						(61,936)	50% Salary abatement from Foundation
	2392	Non-Inst Students	22,658	20,962	8,240	12,500	19,500	7,000	Based on PY's actuals
	2393	Class Non-Inst Overtime	1,994	1,654	2,150	0	0	0	
	2399	Cls Oth - Temp	12,644	11,457					
	4211	Non-Library/Magazines/Bks/Prdcls	0	183	179	200	250	50	
	4310	Inst Supplies & Materials		871				0	
	4313	Non-Inst Supplies & Materials	10,077	31,077	14,772	36,900	36,900	0	
	4315	Maint & Repairs Supplies	0	18	0	300		(300)	
	5111	Collection Fees		675				0	
	5119	Oth Non-Inst Consulting Services	171,440	37,976	44,788	175,000	220,000	45,000	Cambridge West - Budget Allocation Model
	5150	Cont Instruction	1,795					0	
	5220	Employee Travel	14,411	10,243	3,202	32,250	35,500	3,250	
	5220DT	Employee Travel DO	60	264	0	6,000	0	(6,000)	Moved part of this to 5220
	5230	Food/Meetings	535	1,431	947	1,800	2,000	200	
	5300	Institutional Dues/Memberships	2,905	1,665	4,213	3,000	3,750	750	
	5400	Comprehensive/Liab/Prpty/Auto Ins)	735,440	894,677	1,021,554	1,032,459	1,325,000	292,541	Increase in SISC premiums
	5406	Student Insurance	190,043	191,739	186,078	186,078	190,000	3,922	
	5407	Insurance Deductibles	7,340	3,755	1,280	7,500	7,000	(500)	
	5570	Pest Control	0	0				0	
	5581	Telephone Services	8					0	
	5602	Short Term Rental-Veh & Equip	0	0				0	
	5650	Software Licensing/Maintenance Svcs	2,526	42,891	40,306	50,000	141,250	91,250	\$40,000 - IContracts; \$50,000 - Fixed Asset Software, per AUR - \$1250 Fusion Increase
	5683	Building Maintenance		20,017	22,607	0		0	
	5700	Annual Fiscal Audit	68,100	86,941	73,550	80,000	92,000	12,000	Change in auditors
	5731	Attorney Fees - Oth	11,043	8,900	0	5,000	0	(5,000)	
	5733	Legal Advertising	698	0	0	2,500	0	(2,500)	
	5740	Settlement Expense	213,840	3,500				0	
	5790	Other Professional Fees		230				0	
	5800	Services Abatement	(6,900)					0	
	5820	Postage/Express Overnight Svcs	225	349	0	200	200	0	
	5830	Bank Charges	279,413	167,917	88,021	185,000	185,000	0	
	5831	Credit Card Expense	21,994	19,674	9,308	21,900	21,900	0	
	5835	Bad Debt Expense	(7,971)	6,395				0	
	5838	Collection Services	134	(51)	0	10,000	0	(10,000)	Elimate collection company
	5860	General Advertising	4,429	242	0	2,000	2,000	0	
	5870	Cash Over - Short	25	0	0	0		0	
	5880	Taxes - Licenses & Permits	34,309	34,778	6,381	57,309	35,000	(22,309)	PY estimated for PBID - did not pass
	5890	Other Services & Expenses	22,572	17,470	13,926	30,800	31,900	1,100	Increase in Armored Car Pickup costs
	5895	Prior Periods Adjustments		2,277				0	
	5911	Indirect Cost(Reimbursement)	(79,805)	(63,465)	(77,442)			0	
	6412	Computer/Technology Equipment	11,532	2,913			5,000	5,000	New workstation/computer for Contracts Mgr per AUR
	6413FA	Autos and Busses		8,061				0	
	6419	Other Equipment		9,572	3,000	0		0	
	6419FA	Other Equipment	0	0	0	5,000	5,000	0	
	7110	Debt Reduction	935,000	995,000	0	1,055,000	1,115,000	60,000	Increase in debt payment principle
	7111	Debt Interest & Other Charges	4,792,360	4,736,181	0	4,676,381	4,612,976	(63,406)	Decrease in debt payment interest
	7312	Interfund Transfers - Out	1,848,277	255,000	0	255,000	255,000	0	
Bus Svcs Total			9,323,148	7,563,439	1,467,061	7,930,077	8,280,190	350,113	
Chancellor/BOT	2399	Cls Oth - Temp	0	0	0			0	
	4313	Non-Inst Supplies & Materials	200	0				0	
	5118	Cont Security Services	2,155	2,470	1,100	4,500	4,500	0	
	5119	Oth Non-Inst Consulting Services	133,165	81,012	90,664	155,000	250,000	95,000	One-time for Chancellor's search
	5220	Employee Travel	48,702	31,295	19,578	50,000	55,000	5,000	
	5300	Institutional Dues/Memberships	147,110	163,367	134,479	160,000	160,000	0	
	5650	Software Licensing/Maintenance Svcs	0	41	0	30,000	45,000	15,000	
	5720	Trustee Election	350,329	0	2,670	400,000	0	(400,000)	
	5820	Postage/Express Overnight Svcs	39					0	
Chancellor/BOT Total			681,700	278,185	248,491	799,500	514,500	(285,000)	
Dist Operations	2393	Class Non-Inst Overtime	2,927	0	0	2,000		(2,000)	No overtime contingency necessary in this account
	2399	Cls Oth - Temp	3,999	1,977				0	
	4211	Non-Library/Magazines/Bks/Prdcls	2,626	2,630	2,483	3,200	3,200	0	
	4313	Non-Inst Supplies & Materials	34,772	26,270	14,186	54,000	49,000	(5,000)	Reduction in office supply consumption
	4321	Fuel - Lubricants	3,513	6,562	438	3,000	5,500	2,500	
	5119	Oth Non-Inst Consulting Services	18,347	28,231	0	35,000	30,000	(5,000)	Reduction in consulting services for 2019-20 budget
	5220	Employee Travel	952	6,489	975	53,500	3,500	(50,000)	Funds move to correct account allocation; DW
	5221	Professional Development/Training					50,000	50,000	professional development; classified pilot
	5230	Food/Meetings	5,642	6,191	2,942	10,000	10,000	0	
	5530	Light - Electricity	144,255	160,733	83,319	175,000	175,000	0	
	5540	Water - Sanitation	7,358	7,786	4,228	8,000	8,500	500	
	5550	Disposal Services	1,725	1,310	673	0	3,500	3,500	
	5570	Pest Control	695	912	490	1,000	1,000	0	
	5581	Telephone Services	109					0	
	5590	Other Utilities	7,645	8,230	4,924	8,500	9,000	500	
	5602	Short Term Rental-Veh & Equip	0	0				0	
	5608	Oper/Lease Cntrcts-ie Cars-Copiers	7,873	7,865	3,964	1,000	10,000	9,000	
	5650	Software Licensing/Maintenance Svcs	5,826	6,527	53,864	9,000	8,000	(1,000)	Reduction based on need at this time
	5671	Equip Maint Agreements	2,047	2,267	2,045	3,500	3,500	0	

			Actuals			Budget			
Dept	Account	Account Description	2017 Actual Expenses	2018 Actual Expenses	2019 Actual Expenses - as of Feb 8, 2019	2019 Adopted Budget	2020 Budget Request	Budget Variance Amount	Variance Explanation
	5681	Grounds Maintenance	12,279	9,020	4,800	10,000	10,000	0	
	5683	Building Maintenance	45,352	55,840	17,692	55,000	60,000	5,000	
	5684	Vehicle Repairs & Maintenance	1,488	2,949	515	5,000	4,000	(1,000)	Reduction based on need
	5686	Oth Equipment Maint Agreements	37,141	34,790	12,204	50,500	50,500	0	
	5820	Postage/Express Overnight Svcs	74,794	70,503	17,753	45,000	45,000	0	
	5861	Printing/Duplicating Service	(701)	0	0	3,000	5,000	2,000	
	5880	Taxes - Licenses & Permits	(15)	15	15	100	100	0	
	5890	Other Services & Expenses	7,769	0	0	15,000	15,000	0	
	5911	Indirect Cost(Reimbursement)	(2,678)	0	0	(275,511)	(275,511)	0	
	6120	Site Improvement	14,611	29,282	27,229	30,000	30,000	0	
	6412	Computer/Technology Equipment			1,815	0	4,000	4,000	
	6412FA	Computer/Tech Equipment	0	0	0	4,000	20,500	16,500	BOT tablets for meeting
	6414	Furniture	1,089	554	0	6,000	6,000	0	
	6419	Other Equipment	36,977	26,944	15,105	25,000	40,000	15,000	District vehicle replacement
Dist Operations Total			478,418	503,878	218,660	339,789	384,289	44,500	
Ed Svcs	1419	Acad Emp - Non-Inst Non Cont	180					0	
	2392	Non-Inst Students	335					0	
	2394	Non-Admin Non-Inst Prof Expt	0	0	0	6,300	6,300	0	
	4211	Non-Library/Magazines/Bks/Prdcls	347	365	0	1,800	1,800	0	
	4310	Inst Supplies & Materials	0	136	0	3,500	3,500	0	
	4313	Non-Inst Supplies & Materials	3,817	1,711	975	8,200	7,900	(300)	
	5119	Oth Non-Inst Consulting Services	17,323	39,085	5,945	21,000	31,000	10,000	
	5150	Cont Instruction	439,688	367,868	133,770	468,281	418,031	(50,250)	Based on minimum contract & PYs costs
	5209	Non-Employee Travel	303	0	332	350	350	0	
	5212	Student Travel		72				0	
	5220	Employee Travel	16,402	38,558	25,863	33,000	43,000	10,000	Increase in Leadership Academy travel to Sacramento - increased participants
	5230	Food/Meetings	3,420	3,977	1,486	4,250	4,250	0	
	5300	Institutional Dues/Memberships	600	1,295	500	2,400	2,400	0	
	5650	Software Licensing/Maintenance Svcs	0	0	0	2,000	2,000	0	
	5790	Other Professional Fees	802	500	1,450	675	675	0	
	5820	Postage/Express Overnight Svcs	0	0	0			0	
	5861	Printing/Duplicating Service	0	203				0	
	6412	Computer/Technology Equipment	5,565	3,175	5,821	9,700	5,000	(4,700)	
Ed Svcs Total			488,782	456,945	176,142	561,456	526,206	(35,250)	
HR	1419	Acad Emp - Non-Inst Non Cont	10,500	0	6,300	9,000	9,000	0	
	2392	Non-Inst Students	13,725	2,400	0	17,000	17,000	0	
	2393	Class Non-Inst Overtime	239	3,878	0	5,500		(5,500)	
	2394	Non-Admin Non-Inst Prof Expt	0	0				0	
	2399	Cls Oth - Temp	86,019	26,325	20,392	24,000	24,000	0	
	4211	Non-Library/Magazines/Bks/Prdcls	0					0	
	4312	All Computer Software	0	492			0	0	
	4313	Non-Inst Supplies & Materials	14,502	40,697	11,663	41,500	41,610	110	
	5119	Oth Non-Inst Consulting Services	142,983	165,727	75,846	177,000	192,000	15,000	
	5209	Non-Employee Travel	909	0	101	3,000	3,000	0	
	5220	Employee Travel	26,533	18,151	19,203	41,650	41,650	0	
	5220DT	Employee Travel DO		523				0	
	5230	Food/Meetings	1,532	1,966	539	3,500	3,500	0	
	5300	Institutional Dues/Memberships	415	1,375	5,374	10,260	10,260	0	
	5560	Hazardous Waste Disposal	0	2,922	0	4,250	4,250	0	
	5650	Software Licensing/Maintenance Svcs			0	5,000	5,500	500	
	5684	Vehicle Repairs & Maintenance		219				0	
	5810	Fingerprinting Services	37,247	45,492	27,817	60,000	60,000	0	
	5813	Physical Examinations/Tests	31,419	29,324	12,835	20,000	20,000	0	
	5820	Postage/Express Overnight Svcs		5				0	
	5830	Bank Charges	58					0	
	5860	General Advertising	188,294	67,051	11,539	120,000	120,000	0	
	5861	Printing/Duplicating Service	0	1,255	2,460	5,000	5,000	0	
	5890	Other Services & Expenses	146,933	33,612	12,347	22,740	22,740	0	
	5891	Settlement Clearing Account		332				0	
	5895	Prior Periods Adjustments	2,585	34,895				0	
	6412FA	Computer/Tech Equipment		15,253	0	2,000	12,000	10,000	Computer set-up for 3 new positions
	6419FA	Other Equipment		52,199				0	
	7910	Unrestricted		0				0	
HR Total			703,893	544,094	206,416	571,400	591,510	20,110	
IR	2393	Class Non-Inst Overtime	741					0	
	4211	Non-Library/Magazines/Bks/Prdcls	0	139	0	250	250	0	
	4313	Non-Inst Supplies & Materials	740	326	0	1,000	1,000	0	
	5119	Oth Non-Inst Consulting Services	1,463	1,652	1,605	11,000	2,000	(9,000)	
	5220	Employee Travel	2,180	8,238	2,002	9,000	28,000	19,000	Includes \$16K Carryover + \$3K for new analyst
	5221	Professional Development/Training					5,700	5,700	Conferences for IR Analysts
	5230	Food/Meetings	0	160	60	200	500	300	
	5300	Institutional Dues/Memberships	140	640	500	1,050	1,850	800	
	5650	Software Licensing/Maintenance Svcs	2,655	3,487	3,950	2,750	17,034	14,284	Includes \$12,784 Carryover
	5686	Oth Equipment Maint Agreements	0					0	
	6412	Computer/Technology Equipment	2,149	1,686	0	3,000	4,000	1,000	New analyst
IR Total			10,067	16,329	8,117	28,250	60,334	32,084	
IT	2393	Class Non-Inst Overtime	7,186	5,730	8,486	13,000	13,000	0	

			Actuals			Budget			
Dept	Account	Account Description	2017 Actual Expenses	2018 Actual Expenses	2019 Actual Expenses - as of Feb 8, 2019	2019 Adopted Budget	2020 Budget Request	Budget Variance Amount	Variance Explanation
	2399	Cls Oth - Temp	21,307					0	
	4211	Non-Library/Magazines/Bks/Prdcls	560	339	27	1,000	1,000	0	
	4312	All Computer Software	0	0	0	500	750	250	
	4313	Non-Inst Supplies & Materials	33,400	41,654	5,835	16,650	15,100	(1,550)	
	5119	Oth Non-Inst Consulting Services	575,618	718,177	439,477	1,689,318	1,699,050	9,732	Part to support Doc Imaging, Portal, AWS cloud, etc.
	5220	Employee Travel	90,886	204,764	34,679	225,200	202,300	(22,900)	Part was also rollover from previous year and may still
	5230	Food/Meetings	622	2,098	964	0	1,000	1,000	
	5300	Institutional Dues/Memberships	40,776	32,838	33,277	34,090	33,931	(159)	
	5581	Telephone Services	9,754	11,730	7,103	14,899	15,000	101	
	5583	Data Communication Services	67,483	93,400	67,408	122,820	122,628	(192)	
	5603	Rental of Facilities	8,508	8,678	8,852	9,000	9,000	0	
	5650	Software Licensing/Maintenance Svcs	1,336,528	1,609,504	1,789,164	2,333,644	1,920,735	(412,909)	Move to the cloud for Banner, other applications and environments
	5652	IT Cloud Services	89,346	222,852	453,993	1,135,716	900,000	(235,716)	AWS application usage management of cloud environment
	5685	Computer Hardware Maint Agreements	218,804	111,215	168,378	256,255	249,000	(7,255)	
	5686	Oth Equipment Maint Agreements	14,851	13,450	14,096	15,516	15,000	(516)	
	5690	Other Maintenance/Repairs	5,421					0	
	5691	Other Maintenance Contracts	11,718	11,718	4,882	11,718	11,718	0	
	5731	Attorney Fees - Oth	0	0	0	500	500	0	
	5820	Postage/Express Overnight Svcs		263				0	
	5860	General Advertising	19,550	8,173	5,140	5,000	5,000	0	
	5869	Comp Ticket Expense			0	10,000		(10,000)	
	5880	Taxes - Licenses & Permits	264	396	0	500	500	0	
	5890	Other Services & Expenses	21,137	21,678	24,775	33,000	33,000	0	
	5895	Prior Periods Adjustments	(111,456)					0	
	6210C	Buildings Construction - C		0	104,187	168,854	64,667	(104,187)	GUI contribution to the District Wide Wi-Fi Project.
	6412	Computer/Technology Equipment	48,772	83,851	72,392	83,100	71,000	(12,100)	FPM PO
	6412FA	Computer/Tech Equipment	381,112	87,109	146,478	350,260	350,000	(260)	New Wi-Fi expansion, BC Storage network (SAN) replacement, Traffic shapers for KRV, etc.
	6419	Other Equipment	464					0	
IT Total			2,892,612	3,289,616	3,389,593	6,530,540	5,733,879	(796,661)	
Legal	4211	Non-Library/Magazines/Bks/Prdcls	18,874	6,638	4,880	20,000	20,000	0	
	5119	Oth Non-Inst Consulting Services	17,694	15,779	108,022	50,000	100,000	50,000	Increase in outside investigations based on PY
	5220	Employee Travel	24,915	20,173	12,396	30,000	30,000	0	Keep at current level due to conference location changes
	5230	Food/Meetings	234	50	0	1,000	1,000	0	Periodically asked to host meetings
	5300	Institutional Dues/Memberships	6,540	6,726	3,200	9,000	9,000	0	
	5407	Insurance Deductibles	0	0	0	2,000	0	(2,000)	moved to Business Services
	5520	Natural Gas/LPG		1,098				0	
	5650	Software Licensing/Maintenance Svcs	180	340	0	2,000	2,000	0	Current software obsolete; purchase new software
	5731	Attorney Fees - Oth	341,823	457,558	499,610	200,000	250,000	50,000	Increase in outside counsel based on PY
	5740	Settlement Expense	0					0	
	5860	General Advertising	0	288	0	500	500	0	
Legal Total			410,261	508,649	628,108	314,500	412,500	98,000	
Grand Total			14,988,882	13,161,133	6,342,588	17,075,512	16,503,408	(572,104)	

DISTRICT OFFICE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
1100 Acad - Reg Schedule														
1100 - Total														
1214 Educational Administrators - Cont	2.50	2.50	0.50	0.50	533,647	553,800	3.78%				82,113	84,165	2.50%	637,966
1251 Acad Non-Inst Cont	1.00	1.66			121,005	223,542	84.74%							223,542
1200 - Total	3.50	4.16	0.50	0.50	654,652	777,342	18.74%				82,113	84,165	2.50%	861,508
1419 Acad Emp - Non-Inst Non Cont					9,000	9,000								9,000
1400 - Total					9,000	9,000	0.00%							9,000
1000 - Total	3.50	4.16	0.50	0.50	663,652	786,342	18.49%				82,113	84,165	2.50%	870,508
2110 Clss Mgt(NonEd)	33.00	35.50	3.50	2.50	2,998,152	3,253,908	8.53%	123,915	206,094	66.32%	349,712	217,378	-37.84%	3,677,380
2190 Conf Employee - Non Mgt	6.00	7.00			459,486	542,570	18.08%							542,570
2191 Clss Non-Inst Emp Reg Salary Sched	66.25	70.25	3.50	1.98	4,437,892	4,439,821	2.35%	133,115	275,148	106.70%	173,366	145,972	-15.80%	4,860,940
2199 Classified Salary Abatement					-61,936									-61,936
2100 - Total	105.25	112.75	7.00	4.48	7,795,530	8,174,363	4.86%	257,030	481,241	87.23%	523,078	363,350	-30.54%	9,018,954
2392 Non-Inst Students					29,500	36,500	23.73%	26,000	26,000		34,560		-100.00%	62,500
2393 Class Non-Inst Overtime					20,500	13,000	-36.59%							13,000
2394 Non-Admin Non-Inst Prof Expt					6,300	6,300		215,000	260,000	20.93%	74,000	40,000	-45.95%	306,300
2399 Cls Oth - Temp					24,000	37,771	57.38%				9,000		-100.00%	37,771
2300 - Total					80,300	93,571	16.53%	241,000	286,000	18.67%	117,560	40,000	-65.97%	419,571
2412 Direct Inst Prof Expt											100,000	30,000	-70.00%	30,000
2400 - Total											100,000	30,000	-70.00%	30,000
2999 Salary Budget Control					4,165	63,542	1,425.59%	-246		-100.00%	423,338	782	-99.82%	64,325
2900 - Total					4,165	63,542	1,425.59%	-246		-100.00%	423,338	782	-99.82%	64,325
2000 - Total	105.25	112.75	7.00	4.48	7,879,995	8,331,476	5.73%	497,784	767,241	54.13%	1,163,976	434,133	-62.70%	9,532,850
3110 STRS-Acad Inst & Instl Aides(Dir)					19,700	37,866	92.21%	13,711		-100.00%				37,866
3120 STRS - Clss Mgt Non-Ed Admin					29,554	32,614	10.35%							32,614
3130 STRS - Ed Administrators - Cont					13,368	14,392	7.66%				13,368	14,392	7.66%	28,785
3100 - Total					62,622	84,872	35.53%	13,711		-100.00%	13,368	14,392	7.66%	99,264
3210 PERS-Acad Inst & Instl Aides(Dir)									17,006					17,006
3220 PERS - Clss Mgt Non-Educational Adm					538,059	636,059	18.21%	22,416	40,600	81.12%	63,298	48,565	-23.27%	725,225
3221 PERS - Clss Emp					776,747	874,513	12.59%	7,090	33,441	371.66%	29,619	5,588	-81.13%	913,542
3222 PERS - Conf Emp Non-Mgt					83,167	106,886	28.52%							106,886
3240 PERS - Ed Adm - Cont					48,870	58,013	18.71%							58,013
3200 - Total					1,446,843	1,675,472	15.80%	29,506	91,047	208.57%	92,917	54,153	-41.72%	1,820,672
3310 OASDHI-Acad Inst & Instl Aides(Dir)					1,755	3,241	84.74%	7,172	8,063	12.42%	729		-100.00%	11,304
3320 OASDHI - Clss Mgt Non-Ed Admin					221,576	242,716	9.54%	9,480	15,766	66.32%	26,753	18,859	-29.51%	277,341
3321 OASDHI - Clss Emp					331,849	339,595	2.33%	2,997	12,986	333.35%	12,519	2,391	-80.90%	354,972
3322 OASDHI - Conf Emp - Non Mgt					35,151	41,507	18.08%							41,507
3340 OASDHI - Educational Admin - Cont					17,047	17,624	3.39%				5,171	5,340	3.27%	22,965
3300 - Total					607,377	644,683	6.14%	19,648	36,815	87.37%	45,172	26,591	-41.13%	708,089
3410 H&W-Acad Inst & Instl Aides(Dir)					17,469	34,127	95.36%	17,692	17,782	0.51%				51,908
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					2,372	4,741	99.92%	825	1,692	105.00%				6,433
3420 H&W - Clss Mgt(Non-Educ Admin)					574,981	613,717	6.74%	26,538	35,563	34.01%	61,921	44,459	-28.20%	693,739
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					31,158	67,515	116.68%	1,528	4,039	164.28%	3,427	4,832	40.99%	76,386
3421 H&W - Clss Emp					1,092,464	1,124,686	2.95%	17,692	71,126	302.03%	53,075	8,891	-83.25%	1,204,703
3421RC OPEB ARC-Clss Emp					42,056	86,563	105.83%	384	3,327	766.71%	1,604	556	-65.33%	90,446
3422 H&W - Conf Emp - Non Mgt					106,150	124,471	17.26%							124,471
3422RC OPEB ARC-Conf Emp Non Mgt					4,503	10,634	136.16%							10,634
3440 H&W - Educational Admin - Cont					26,538	26,726	0.71%				8,846	8,903	0.64%	35,629
3440RC OPEB ARC-EducAdmin-Cont					3,451	7,116	106.23%				805	1,650	105.00%	8,766
3400 - Total					1,901,141	2,100,298	10.48%	64,659	133,530	106.51%	129,678	69,289	-46.57%	2,303,117
3510 SUI-Acad Inst & Instl Aides(Dir)					61	112	84.71%	47	53	12.41%	5		-100.00%	164

DISTRICT OFFICE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2019	2020	2019	2020	Budget	Budget		Budget	Budget		Budget	Budget		2019-20
				2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20	
3520 SUI-Cls Mgt Non-Educational Admin					1,590	1,722	8.34%	62	103	66.33%	175	123	-29.51%	1,949
3521 SUI - Clss Emp					2,169	2,220	2.33%	20	85	333.28%	82	22	-73.33%	2,326
3522 SUI - Conf Emp - Non Mgt					230	271	18.10%							271
3540 SUI - Educational Admin - Cont					176	182	3.11%				41	42	2.48%	224
3500 - Total					4,225	4,506	6.66%	128	241	87.37%	303	187	-38.13%	4,934
3610 WC-Acad Inst & Instl Aides(Dir)					1,242	2,113	70.18%	1,125	1,029	-8.52%	114		-100.00%	3,142
3620 WC - Clss Mgt Non-Educational Admin					38,153	33,637	-11.84%	1,431	2,013	40.61%	4,197	2,407	-42.64%	38,057
3621 WC - Clss Emp					52,055	43,348	-16.73%	470	1,658	252.64%	1,964	434	-77.91%	45,440
3622 WC - Conf Emp - Non Mgt					5,514	5,298	-3.91%							5,298
3640 WC - Educational Administrators					4,225	3,545	-16.09%				985	822	-16.59%	4,367
3600 - Total					101,189	87,942	-13.09%	3,026	4,699	55.28%	7,260	3,663	-49.55%	96,304
3710 DefBen-Acad Inst & Instl Aides(Dir)								353	706	100.00%	353		-100.00%	706
3720 DefBen-Cls Mgt - Non-Educ Admin					932	932								932
3721 DefBen - Clss Emp					1,720	839	-51.22%							839
3700 - Total					2,652	1,771	-33.21%	353	706	100.00%	353		-100.00%	2,477
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					653	1,236	89.13%	653	653					1,889
3920 OTHBEN-Cls Mgt(Non-Educ Admin)					16,842	18,569	10.25%	971	1,307	34.63%	2,287	1,634	-28.57%	21,509
3921 OTHBEN - Clss Emp					36,966	37,635	1.81%	388	1,681	333.35%	1,620	281	-82.67%	39,596
3922 OTHBEN - Conf Emp - Non Mgt					3,920	4,574	16.67%							4,574
3940 OTHBEN - Educational Administrators					1,190	980	-17.65%				537	327	-39.13%	1,307
3999 Benefit Suspense					103,726	16,735	-83.87%	18,637		-100.00%	9,136		-100.00%	16,735
3900 - Total					163,298	79,727	-51.18%	20,649	3,641	-82.37%	13,580	2,241	-83.50%	85,609
3000 - Total					4,289,345	4,679,271	9.09%	151,681	270,678	78.45%	302,630	170,517	-43.65%	5,120,466
4211 Non-Library/Magazines/Bks/Prcls					26,450	26,500	0.19%				500			27,000
4200 - Total					26,450	26,500	0.19%				500			27,000
4310 Inst Supplies & Materials					3,500	3,500		27,000	38,750	43.52%	139,078	135,500	-2.57%	177,750
4312 All Computer Software					500	750	50.00%							750
4313 Non-Inst Supplies & Materials					158,250	151,232	-4.43%	400	1,450	262.50%	25,677	39,327	53.16%	192,009
4315 Maint & Repairs Supplies					300		-100.00%							
4321 Fuel - Lubricants					3,000	5,500	83.33%							5,500
4300 - Total					165,550	160,982	-2.76%	27,400	40,200	46.72%	164,755	174,827	6.11%	376,009
4000 - Total					192,000	187,482	-2.35%	27,400	40,200	46.72%	164,755	175,327	6.42%	403,009
5118 Cont Security Services					4,500	4,500								4,500
5119 Oth Non-Inst Consulting Services					2,313,318	2,510,279	8.51%	500		-100.00%	1,836,739	946,713	-48.46%	3,456,992
5150 Cont Instruction					468,281	418,031	-10.73%	135,000	135,000		85,000		-100.00%	553,031
5159 Oth Instructional Consulting Servs											3,000		-100.00%	
5100 - Total					2,786,099	2,932,810	5.27%	135,500	135,000	-0.37%	1,924,739	946,713	-50.81%	4,014,523
5209 Non-Employee Travel					3,350	3,350					59,000	87,500	48.31%	90,850
5212 Student Travel								2,000	2,000					2,000
5220 Employee Travel					474,600	438,950	-7.51%	41,000	40,250	-1.83%	182,800	180,057	-1.50%	659,257
5220DT Employee Travel DO					6,000		-100.00%							
5221 (Local) Online Training/Webinar						55,700								55,700
5230 Food/Meetings					20,750	22,250	7.23%	13,000	7,500	-42.31%	26,522	44,800	68.92%	74,550
5200 - Total					504,700	520,250	3.08%	56,000	49,750	-11.16%	268,322	312,357	16.41%	882,357
5300 Institutional Dues/Memberships					219,800	221,191	0.63%	3,000	1,500	-50.00%				222,691
5300 - Total					219,800	221,191	0.63%	3,000	1,500	-50.00%				222,691
5400 Comprehensive/Liab/Prpty/Auto Ins)					1,032,459	1,325,000	28.33%							1,325,000
5406 Student Insurance					186,078	190,000	2.11%							190,000
5407 Insurance Deductibles					9,500	7,000	-26.32%							7,000
5400 - Total					1,228,037	1,522,000	23.94%							1,522,000
5530 Light - Electricity					175,000	175,000								175,000
5540 Water - Sanitation					8,000	8,500	6.25%							8,500

DISTRICT OFFICE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	2019	2020	2019	2020	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2019-20
5550 Disposal Services						3,500								3,500
5560 Hazardous Waste Disposal					4,250	4,250								4,250
5570 Pest Control					1,000	1,000								1,000
5581 Telephone Services					14,899	15,000	0.68%	100		-100.00%				15,000
5583 Data Communication Services					122,820	122,628	-0.16%				50			122,678
5590 Other Utilities					8,500	9,000	5.88%							9,000
5500 - Total					334,469	338,878	1.32%	100		-100.00%	50			338,928
5602 Short Term Rental-Veh & Equip								2,000		-100.00%				
5603 Rental of Facilities					9,000	9,000		23,500	15,500	-34.04%	5,000		-100.00%	24,500
5608 Oper/Lease Cntrcts-ie Cars-Copiers					1,000	10,000	900.00%							10,000
5650 Software Licensing/Maintenance Svcs					2,434,394	2,143,269	-11.96%	2,000	1,500	-25.00%	269,794	5,500	-97.96%	2,150,269
5652 IT Cloud Services					1,135,716	900,000	-20.75%							900,000
5671 Equip Maint Agreements					3,500	3,500					500		-100.00%	3,500
5681 Grounds Maintenance					10,000	10,000								10,000
5683 Building Maintenance					55,000	60,000	9.09%							60,000
5684 Vehicle Repairs & Maintenance					5,000	4,000	-20.00%							4,000
5685 Computer Hardware Maint Agreements					256,255	249,000	-2.83%							249,000
5686 Oth Equipment Maint Agreements					66,016	65,778	-0.36%							65,778
5690 Other Maintenance/Repairs											80,297			80,297
5691 Other Maintenance Contracts					11,718	11,718								11,718
5600 - Total					3,987,599	3,466,265	-13.07%	27,500	17,000	-38.18%	275,294	85,797	-68.83%	3,569,062
5700 Annual Fiscal Audit					80,000	92,000	15.00%							92,000
5720 Trustee Election					400,000		-100.00%							
5731 Attorney Fees - Oth					205,500	250,500	21.90%							250,500
5733 Legal Advertising					2,500		-100.00%							
5790 Other Professional Fees					675	675					31,884	30,000	-5.91%	30,675
5700 - Total					688,675	343,175	-50.17%				31,884	30,000	-5.91%	373,175
5810 Fingerprinting Services					60,000	60,000								60,000
5813 Physical Examinations/Tests					20,000	20,000		750		-100.00%				20,000
5820 Postage/Express Overnight Svcs					45,200	45,200		1,750	900	-48.57%	25,250		-100.00%	46,100
5830 Bank Charges					185,000	185,000		100	100					185,100
5831 Credit Card Expense					21,900	21,900		3,200	3,300	3.13%				25,200
5838 Collection Services					10,000		-100.00%							
5860 General Advertising					127,500	127,500		15,000	10,000	-33.33%	6,235	30,000	381.15%	167,500
5861 Printing/Duplicating Service					8,000	10,000	25.00%	5,500	9,500	72.73%	2,500	5,500	120.00%	25,000
5869 Comp Ticket Expense					10,000		-100.00%							
5880 Taxes - Licenses & Permits					57,909	35,600	-38.52%							35,600
5890 Other Services & Expenses					101,540	102,640	1.08%	4,000	2,000	-50.00%	120,784	36,000	-70.19%	140,640
5800 - Total					647,049	607,840	-6.06%	30,300	25,800	-14.85%	154,769	71,500	-53.80%	705,140
5911 Indirect Cost(Reimbursement)					-275,511	-275,511								-275,511
5912 Out - Indirect Cost(Expense)											77,460	22,638	-70.77%	22,638
5900 - Total					-275,511	-275,511	0.00%				77,460	22,638	-70.77%	-252,873
5000 - Total					10,120,917	9,676,898	-4.39%	252,400	229,050	-9.25%	2,732,468	1,469,055	-46.24%	11,375,003
6120 Site Improvement					30,000	30,000								30,000
6100 - Total					30,000	30,000	0.00%							30,000
6210C Buildings Construction - C					168,854	64,667	-61.70%							64,667
6200 - Total					168,854	64,667	-61.70%							64,667
6310 Library Books											58,444	10,000	-82.89%	10,000
6300 - Total											58,444	10,000	-82.89%	10,000
6412 Computer/Technology Equipment					95,800	87,250	-8.92%	3,000	2,000	-33.33%	13,357		-100.00%	89,250
6412FA Computer/Tech Equipment					356,260	382,500	7.37%	5,000	5,000		80,000		-100.00%	387,500
6414 Furniture					6,000	6,000						1,700		7,700

DISTRICT OFFICE
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EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
6419 Other Equipment					25,000	40,000	60.00%							40,000
6419FA Other Equipment					5,000	5,000					60,000		-100.00%	5,000
6400 - Total					488,060	520,750	6.70%	8,000	7,000	-12.50%	153,357	1,700	-98.89%	529,450
6000 - Total					686,914	615,417	-10.41%	8,000	7,000	-12.50%	211,801	11,700	-94.48%	634,117
7110 Debt Reduction					1,055,000	1,115,000	5.69%							1,115,000
7111 Debt Interest & Other Charges					4,676,381	4,612,976	-1.36%							4,612,976
7100 - Total					5,731,381	5,727,976	-0.06%							5,727,976
7205 Intrafund Transfers In					-27,864,815	-29,346,100	5.32%							-29,346,100
7200 - Total					-27,864,815	-29,346,100	5.32%							-29,346,100
7312 Interfund Transfers - Out					255,000	255,000								255,000
7300 - Total					255,000	255,000	0.00%							255,000
7910 Unrestricted					25,730,329	20,585,678	-19.99%	856,930	893,146	4.23%	3,117,214	885,354	-71.60%	22,364,178
7900 - Total					25,730,329	20,585,678	-19.99%	856,930	893,146	4.23%	3,117,214	885,354	-71.60%	22,364,178
7000 - Total					3,851,895	-2,777,446	-172.11%	856,930	893,146	4.23%	3,117,214	885,354	-71.60%	-998,946
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					27,684,718	21,499,440	-22.34%	1,794,195	2,207,315	23.03%	7,774,957	3,230,251	-58.45%	26,937,006

SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Associated Student Body Funds**

	BUDGET	Bakersfield	Cerro Coso	Porterville	BUDGET		%
	2018-19	2019-20	2019-20	2019-20	2019-20	Difference	Difference
NET BEGINNING BALANCE, JULY 1	307,822	308,449			308,449	627	0.20%
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	233,000	180,000	5,500	4,500	190,000	(43,000)	-18.45%
8890 Private Contributions							
Total Income & Beginning Balance	\$540,822	\$488,449	\$5,500	\$4,500	498,449	(42,373)	-7.83%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends	50,989	125,194			125,194	74,205	145.53%
3000 Benefits	240	10,076			10,076	9,836	4098.15%
4000 Supplies	32,060	10,000	3,000	2,500	15,500	(16,560)	-51.65%
5000 Services, Travel, Printing	143,710	34,730	2,500	2,000	39,230	(104,480)	-72.70%
6000 Capital Outlay	6,000					(6,000)	-100.00%
7000 Other Outgo,Transfers							
Total Expenditures	232,999	180,000	5,500	4,500	190,000	(42,999)	-18.45%
ENDING BALANCE, JUNE 30	307,823	308,449			308,449	626	0.20%
TOTAL EXPENDITURES & ENDING BALANCE	\$540,822	\$488,449	\$5,500	\$4,500	\$498,449	(\$42,373)	-7.83%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Student Representation Fee Funds**

	Budget 2018-19	Bakersfield 2019-20	Cerro Coso 2019-20	BUDGET 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	103,903	115,142	19,000	134,142	30,239	29.10%
INCOME						
8884 Student Fees	61,500	45,000	10,000	55,000	(6,500)	-10.57%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$165,403	\$160,142	\$29,000	\$189,142	\$23,739	14.35%
EXPENDITURES						
2000 Staff	12,000	7,000		7,000	(5,000)	-41.67%
3000 Benefits	144	72		72	(72)	-50.13%
4000 Supplies	1,456	2,000		2,000	544	37.36%
5000 Services & maintenance	47,900	33,928	29,000	62,928	15,028	31.37%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	-	2,000		2,000	2,000	0.00%
TOTAL EXPENDITURES	61,500	45,000	29,000	74,000	12,500	20.33%
ENDING BALANCE, JUNE 30	103,903	115,142	0	115,142	11,239	10.82%
TOTAL EXPENDITURES & ENDING BALANCE	\$165,403	\$160,142	\$29,000	\$189,142	\$23,739	14.35%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Student Center Funds

	Budget 2018-19	Bakersfield 2019-20	Porterville 2019-	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1						
INCOME						
Net Beginning Balance	713,677	441,626	198,169	\$639,795	(\$73,882)	-10.35%
Student Fees	245,000	200,000	45,000	245,000		
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$958,677	\$641,626	\$243,169	\$884,795	(\$73,882)	-7.71%
EXPENDITURES						
2000 Classified Staff	162,968	161,945	10,000	171,945	8,977	5.51%
3000 Benefits	805	29,904	85	29,988	29,183	3625.24%
4000 Supplies	33,861	1,500	16,500	18,000	(15,861)	-46.84%
5000 Services & maintenance	32,366	6,651	18,415	25,066	(7,300)	-22.55%
6100 Site Improvement	-					
6200 Building						
6400 Equipment	15,000				(15,000)	-100.00%
7000 Transfers						
TOTAL EXPENDITURES	245,000	200,000	45,000	245,000		
ENDING BALANCE, JUNE 30	713,677	441,626	198,169	639,795	(73,882)	-10.35%
TOTAL EXPENDITURES & ENDING BALANCE	\$958,677	\$641,626	\$243,169	\$884,795	(\$73,882)	-7.71%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Student Financial Aid Fund

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1	340,293	498,666	158,373	46.54%
TOTAL BEGINNING BALANCE	\$ 340,293	\$ 498,666	\$ 158,373	46.54%
INCOME			-	
CAL Grants	4,834,880	4,834,880	-	
PELL	42,155,710	43,825,950	1,670,240	3.96%
SEOG	624,088	602,850	(21,238)	-3.40%
Federal Stafford Loans	3,000,000	3,000,000	-	
FWS	612,845	811,656	198,811	32.44%
FTSSG	1,428,632	-	(1,428,632)	-100.00%
CA Completion	465,000	3,894,359	3,429,359	737.50%
One-Time Dreamer	125,875	72,126	(53,749)	-42.70%
AB19	158,373	1,259,835	1,101,462	695.49%
TOTAL INCOME & BEGINNING BALANCE	\$ 53,745,696	\$ 58,800,322	\$ 2,006,186	3.73%
EXPENDITURES				
Student Financial Aid	53,247,030	58,301,656	5,054,626	9.49%
Miscellaneous Expenditures	-		-	
TOTAL EXPENDITURES	53,247,030	58,301,656	5,054,626	9.49%
ENDING BALANCE, JUNE 30	498,666	498,666	(3,048,440)	-611.32%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 53,745,696	\$ 58,800,322	\$ 2,006,186	3.73%

KERN COMMUNITY COLLEGE DISTRICT

2019-20 Enterprise Funds

	Budget 2018-19	Bakersfield 2019-20	Cerro Coso 2019-20	Porterville 2019-20	DO 2019-20	BUDGET 2019-20	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	674,110	285,503				674,110		
INCOME								
8840 Sales	1,857,247	1,002,000		377,425		1,379,425	(477,822)	-25.73%
8860 Interest								
8982 Intrafund Transfer	88,329				18,769	18,769		
Total Income & Beginning Balance	\$2,619,686	\$1,287,503		\$377,425	\$18,769	\$2,072,304	(\$477,822)	-18.24%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	641,643	471,749			10,810	482,558	(159,085)	-24.79%
3000 Benefits	398,615	349,843			7,960	357,802	(40,813)	-10.24%
4000 Supplies	743,443	392,812		176,775		569,587	(173,856)	-23.39%
5000 Services and Maintenance	150,675	69,600		200,650		270,250	119,575	79.36%
6000 Capital Outlay	11,200	3,500				3,500	(7,700)	-68.75%
7000 Transfers								
Total Expenditures	1,945,576	1,287,503		377,425	18,769	1,683,697	(261,879)	-13.46%
ENDING BALANCE, JUNE 30	674,110					388,607	(215,943)	-32.03%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,619,686	\$1,287,503		\$377,425	\$18,769	\$2,072,304	(\$477,822)	-18.24%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Capital Outlay Funds**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 8,578,214	\$ 8,578,215	\$ 1	0.00%
INCOME				
State Income				
8190 Other Federal Income			-	
8619 Scheduled Maintenance & Prop 39	-	-	-	
8651 Community College Constr Act	-	-	-	
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
Local Income				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases			-	
8860 Interest			-	
8880 Capital Outlay Fees	-	-	-	
8895 Other			-	
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	2,970,791	1,419,536	(1,551,255)	-52.22%
8989 Transfer In/from Reserve-Bud Only	-	-	-	
Total Income	2,970,791	1,419,536	(1,551,255)	-52.22%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 11,549,005	\$ 9,997,751	\$ (1,551,254)	-13.43%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	-	-	-	
5XXX Services	143,287	422,254	278,967	194.69%
6100 Sites and Site Improvement	-	-	-	
6200 Buildings	2,827,503	997,282	(1,830,221)	-64.73%
6400 Equipment	-	-	-	
7201 Intrafund Transfers Out	-	-	-	
7312 Interfund Transfer	-	-	-	
Total Expenditures	2,970,790	1,419,536	(1,551,254)	-52.22%
ENDING BALANCE, JUNE 30	8,578,215	8,578,215	-	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 11,549,005	\$ 9,997,751	\$ (1,551,254)	-13.43%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Measure G (SRID) Construction Funds**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 35,115,295	\$ 36,125,378	\$ 1,010,083	2.88%
INCOME				
Local Income				
8881 Other				
8860 Interest	152,430	221,992	69,562	45.64%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	27,555,510	23,171,746	(4,383,764)	-15.91%
Total Income	27,707,940	23,393,738	(4,314,202)	-15.57%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 35,267,725	\$ 36,347,370	\$ 1,079,645	3.06%
EXPENDITURES				
2100 Classified Salaries	244,994	147,582	(97,412)	-39.76%
23XX Professional Experts	-		-	
3XXX Benefits	114,302	70,935	(43,367)	-37.94%
4XXX Materials, Supplies, Consultants	396	8,468	8,072	2038.38%
5XXX Services	108,323	12,468	(95,855)	-88.49%
61XX Sites and Site Improvement	-		-	
62XX Buildings	27,236,614	23,152,075	(4,084,539)	-15.00%
64XX Equipment	3,313	2,210	(1,103)	-33.29%
7312 Interfund Transfer Out				
Total Expenditures	27,707,942	23,393,738	(4,314,204)	-15.57%
ENDING BALANCE, JUNE 30	7,559,783	12,953,631	5,393,848	71.35%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 35,267,725	\$ 36,347,370	\$ 1,079,645	3.06%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Measure J Construction Funds**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 28,016,761	\$ 81,361,873	\$ 53,345,112	190.40%
INCOME				
Local Income				
8881 Other				
8860 Interest	298,062	825,766	527,704	177.05%
8890 Other Local Income			-	
8941 Bond Proceeds	71,230,000		(71,230,000)	0.00%
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	-	71,873,715	71,873,715	0.00%
Total Income	71,528,062	72,699,481	1,171,419	0.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 99,544,823	\$ 82,187,639	\$ 54,516,531	0.00%
EXPENDITURES				
2100 Classified Salaries	497,411	590,330	92,919	18.68%
23XX Professional Experts	-		-	0.00%
3XXX Benefits	230,037	283,741	53,704	23.35%
4XXX Materials, Supplies, Consultants	804	22,332	21,528	2677.61%
5XXX Services	5,920,768	14,404,713	8,483,945	143.29%
61XX Sites and Site Improvement	-		-	0.00%
62XX Buildings	55,800,229	54,975,449	(824,780)	-1.48%
64XX Equipment	6,727	2,422,916	2,416,189	0.00%
7312 Interfund Transfer Out				
Total Expenditures	62,455,976	72,699,481	10,243,505	0.00%
ENDING BALANCE, JUNE 30	37,088,847	9,488,158	(27,600,689)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 99,544,823	\$ 82,187,639	\$ (17,357,184)	0.00%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Measure C Mammoth Construction Funds

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 3,879,867	\$ 3,713,509	\$ (166,358)	-4.29%
INCOME				
Local Income				
8860 Interest	45,090	45,329	239	0.53%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	321,850	3,713,509	3,391,659	1053.80%
Total Income	366,940	3,758,838	3,391,898	924.37%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 3,924,957	\$ 3,758,838	\$ 3,225,540	82.18%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	-	-	-	
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	366,940	3,758,838	3,391,898	924.37%
64XX Equipment			-	
Total Expenditures	366,940	3,758,838	3,391,898	924.37%
ENDING BALANCE, JUNE 30	3,558,017	(0)	(3,558,017)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 3,924,957	\$ 3,758,838	\$ (166,119)	-4.23%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 SRID (Measure G) Debt Service Fund**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 14,870,994		\$ (14,870,994)	-100%
INCOME				
Local Income				
8671 Property Tax	86,514	57,392	(29,122)	-33.66%
8860 Interest	102,352	216,036	113,684	111.07%
8811 Specific Taxes	12,210,023	12,406,732	196,709	1.61%
8812 Tax Allocation Supplemental	187,709	87,295	(100,414)	-53.49%
8813 Tax Allocation Unsecured	1,152,073	1,440,641	288,568	25.05%
8819 Specific Taxes	4,621	8,708	4,087	88.44%
8941 Bond Proceeds			-	
Interfund Transfers			-	
Total Income	13,743,292	14,216,804	502,634	4%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 28,614,286	\$ 14,216,804	\$ (14,368,360)	-50%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-		-	
5830 Bank Charges	3,190	3,509	319	10.00%
5890 Other Services	31,500	31,500	-	
7110 Principle Payment	9,620,000	10,350,000	730,000	7.59%
7111 Debt Interest & Other	4,088,602	3,831,795	(256,807)	-6.28%
7322 Interfund Transfers			-	
	13,743,292	14,216,804	473,512	3%
NET ENDING BALANCE, JUNE 30	14,870,994	0	(14,841,872)	-100%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 28,614,286	\$ 14,216,804	\$ (14,368,360)	-50%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Measure J Debt Service Fund

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 19,450,552		\$ (19,450,552)	-100%
INCOME				
Local Income				
8671 Property Tax	18,284,345	22,787,369	4,503,024	25%
8860 Interest	181,655	194,506	12,851	7%
8811 Specific Taxes	-	-	-	
8812 Tax Allocation Supplemental		-	-	
8813 Tax Allocation Unsecured		-	-	
8819 Specific Taxes		-	-	
8941 Bond Proceeds		-	-	
Interfund Transfers			-	
Total Income	18,466,000	22,981,875	12,851	0%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 37,916,552	\$ 22,981,875	\$ (19,437,701)	-51%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-		-	
5830 Bank Charges		1,000	1,000	
5890 Other Services	26,000	26,000	-	
7110 Principle Payment	16,850,000	19,175,000	2,325,000	14%
7111 Debt Interest & Other	1,590,000	3,779,875	2,189,875	138%
7322 Interfund Transfers			-	
	18,466,000	22,981,875	4,515,875	24%
NET ENDING BALANCE, JUNE 30	19,450,552	-	(23,953,576)	-123%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 37,916,552	\$ 22,981,875	\$ (19,437,701)	-51%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Mammoth Bonds Debt Service Fund**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$1,248,663	\$1,245,957	(\$2,706)	-0.22%
INCOME				
Local Income				
8860 Interest	10,150	22,000	11,850	116.75%
8819 Specific Taxes	1,536,666	1,593,294	56,628	3.69%
8941 Other				
Total Income	1,546,816	1,615,294	68,478	4.43%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,795,479	\$2,861,252	\$65,773	2.35%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services				
5830 Bank Charges	2,090	2,299	209	10.00%
6200 Buildings				
6400 Equipment				
7110 Principle Payment	955,000	1,030,000	75,000	7.85%
7111 Debt Interest & Other	589,726	582,995	(6,731)	-1.14%
Total Expenditures	1,546,816	1,615,294	68,478	4.43%
NET ENDING BALANCE, JUNE 30	1,248,663	1,245,957	(2,706)	-0.22%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,795,479	\$2,861,252	\$65,773	2.35%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	(\$3,898)	(\$3,898)	\$0	0.00%
INCOME				
8850AA Rentals & Leases	2,289,850	2,287,850	(2,000)	-0.09%
8860AA Interest				
8981AA Interfund Transfer				
8941AA Sale of Bonds				
Total Income	2,289,850	2,287,850	(2,000)	-0.09%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,285,952	\$2,283,952	(2,000)	-0.09%
EXPENDITURES				
5830 Bank Charges	5,000	5,000	0	0.00%
7110 Bond Payment	1,175,000	1,220,000	45,000	3.83%
7111 Debt Interest & Other	1,109,850	1,062,850	(47,000)	-4.23%
7312 Interfund Transfers				
Total Expenditures	2,289,850	2,287,850	(2,000)	-0.09%
NET ENDING BALANCE, JUNE 30	(3,898)	(3,898)	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,285,952	\$2,283,952	(2,000)	-0.09%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 302,088	\$ 302,088	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	370,013	382,675	12,662	3.42%
8860 Interest		25	25	
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	370,013	382,700	12,687	3.43%
TOTAL NET BEGINNING BALANCE & INCOME	\$672,101	\$684,788	\$12,687	1.89%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	5,000	2,000	(3,000)	-60.00%
5890 Other Services				
7110 Principle Payment	115,000	135,000	20,000	17.39%
7111 Debt Interest & Other	250,013	245,700	(4,313)	-1.72%
7312 Interfund Transfers				
Total Expenditures	370,013	382,700	12,688	3.43%
NET ENDING BALANCE, JUNE 30	302,088	302,088	(1)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$672,101	\$684,788	\$12,687	1.89%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 ----- 2016 Conversion of 2008 refunding and 2004 COP Lease Payment Fund

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$12,222,857	\$9,490,247	(\$2,732,610)	-22.36%
INCOME				
Local Income				
8981AA Interfund transfers in		255,000	255,000	
8860AA Interest	125,000	125,000		
8860AB Unrealized Gains & Losses				
8982AA Intrafund transfers in				
8989AB Carryover Funds Budget Only	2,609,610	2,352,610	(257,000)	-9.85%
Total Income	2,734,610	2,732,610	(2,000)	-0.07%
TOTAL NET BEGINNING BALANCE & INCOME	\$14,957,467	\$12,222,857	(\$2,734,610)	-18.28%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Rental of Facilities	2,729,110	2,729,110		
5830 Bank Charges	5,500	3,500	(2,000)	-36.36%
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer				
Total Expenditures	2,734,610	2,732,610	(2,000)	-0.07%
NET ENDING BALANCE, JUNE 30	9,613,247	7,137,637	(2,732,610)	-28.43%
TOTAL EXPENDITURES & ENDING BALANCE	\$12,347,857	\$9,870,247	(\$2,734,610)	-22.15%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ -	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfer	365,013	350,012	(15,001)	-4.11%
Total Income	365,013	350,012	(15,001)	-4.11%
TOTAL NET BEGINNING BALANCE & INCOME	\$365,013	\$350,012	(\$15,001)	-4.11%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	365,013	350,012	(15,001)	-4.11%
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
5895 Prior Period Adjustments				
7110 Principle Payment				
7111 Debt Interest & Other				
7312 Interfund Transfers				
Total Expenditures	365,013	350,012	(15,001)	-4.11%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$365,013	\$350,012	(\$15,001)	-4.11%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 KCCD California Energy Commission Loan (BC Solar Facility)
Debt Service Fund

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 0	\$ 0	\$ 0	100.00%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfers in	195,775	200,000	4,225	2.16%
Total Income	195,775	200,000	4,225	2.16%
TOTAL NET BEGINNING BALANCE & INCOME	\$195,775	\$200,000	\$4,225	2.16%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	148,645	150,000	1,355	0.91%
7111 Debt Interest & Other	47,130	50,000	2,870	6.09%
7312 Interfund Transfers				
Total Expenditures	195,775	200,000	4,225	2.16%
NET ENDING BALANCE, JUNE 30	0	0	0	100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$200,000	\$4,225	2.16%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Child Development Funds

	Budget 2018-19	Bakersfield Budget 2019-20	Cerro Coso Budget 2019-20	Porterville Budget 2019-20	DO Budget 2019-20	Budget 2019-20	Revised Budget Difference	% Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	275,719		3,557			275,720	1	0.00%
INCOME							0	
8190 Other Federal Revenue	555,732	500,000	70,000	30,000		600,000	44,268	7.97%
8621 Children's Center	2,908,672	1,038,940	1,079,969	428,671		2,547,580	(361,092)	-12.41%
8860 Interest	0					0	0	0.00%
8871 Fees	0					0	0	0.00%
8901 Other	0					0	0	0.00%
8981 Interfund Transfers In	157,333		2,954	142,929		145,883	(11,450)	-7.28%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,897,456	1,538,940	1,156,480	601,601	-	3,569,184	(328,272)	-8.42%
1000 Certificated Salaries	0					0	0	0.00%
2000 Classified Salaries	1,990,914	861,717	731,392	336,304		1,929,413	(61,501)	-3.09%
3000 Benefits	1,087,603	642,407	333,563	231,144		1,207,114	119,511	10.99%
4000 Supplies	94,999	28,616	42,664	25,336		96,617	1,618	1.70%
5000 Services and Maintenance	423,384	6,200	48,861	1,330		56,391	(366,993)	-86.68%
6000 Site Improvement/Equipment	18,025			675		675	(17,350)	-96.26%
7000 Other Outao	6,811			6,811		6,811	0	0.00%
7201 Intrafund Transfers	0					0	0	0.00%
7312 Intrafund Transfers	0					0	0	0.00%
TOTAL EXPENDITURES	3,621,736	1,538,940	1,156,480	601,601	0	3,297,020	(324,716)	-8.97%
ENDING BALANCE, JUNE 30	275,720	0	0	0	0	272,163	(3,557)	-1.29%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,897,456	\$1,538,940	\$1,156,480	\$601,601	\$0	\$3,569,184	(\$328,272)	-8.42%