



Kern Community College District
2021-2022 Tentative Budget
June 10, 2021

**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**



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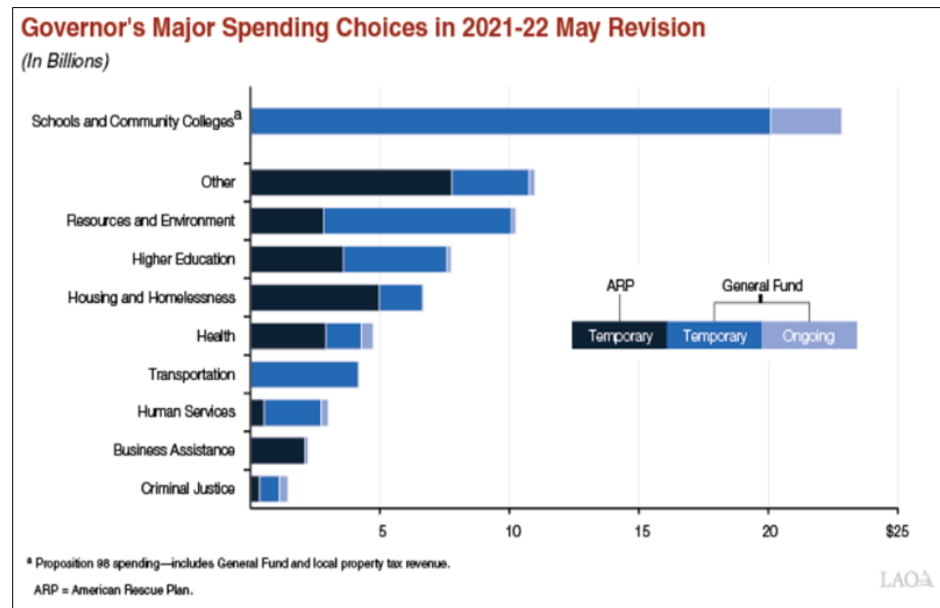
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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2021-22 TENTATIVE BUDGET ASSUMPTIONS

The COVID-19 Pandemic has tested all Californians and stressed hospitals, health systems, schools, and the overall economy. California now has one of the lowest COVID-19 positivity rates in the nation and the state is on track to open this summer. The Governor’s proposed budget for 2021-22 the California is in stark contrast to the budget of one year ago. In 2020-21, the COVID-19 Pandemic resulted in sending the State reeling into a deep economic recession with historical levels of unemployment which has resulted in multi-year projected State budget deficit of \$54 billion. The state now has a projected \$75.7 billion surplus combined with over \$25 billion in federal relief and proposes to eliminate the California Community College funding deferral. While the economic outlook and revenue have improved dramatically, the same budget resiliency that helped the state through the pandemic will continue to be critical to protect programs in the future and to prepare the state for emergencies. The forecast does not project large structural deficits; however, risks to the economic forecast remain—new coronavirus variants, vaccine hesitancy, higher inflation if disrupted supply chains



cannot support increased consumer demand, and a stock market decline that would impact state revenues. These risks, together with the one-time nature of the federal funds and new revenue, constrain the state’s ability to significantly expand ongoing commitments.

2021-22 Highlights for California Community Colleges

Apportionments -

- COVID-19 Emergency Conditions Allowance extended through 2021-22. Districts that opt in will be funded based on 2019-20 final FTES. Regardless of a district’s election, actual FTES must be reported on the CCFS-320.
- The May Revision proposes a compounded cost-of-living adjustment (COLA) of 4.05 percent (total ongoing of \$296.5 million Proposition 98).
- Enrollment growth of 0.5% is proposed for SCFF

Block Grant

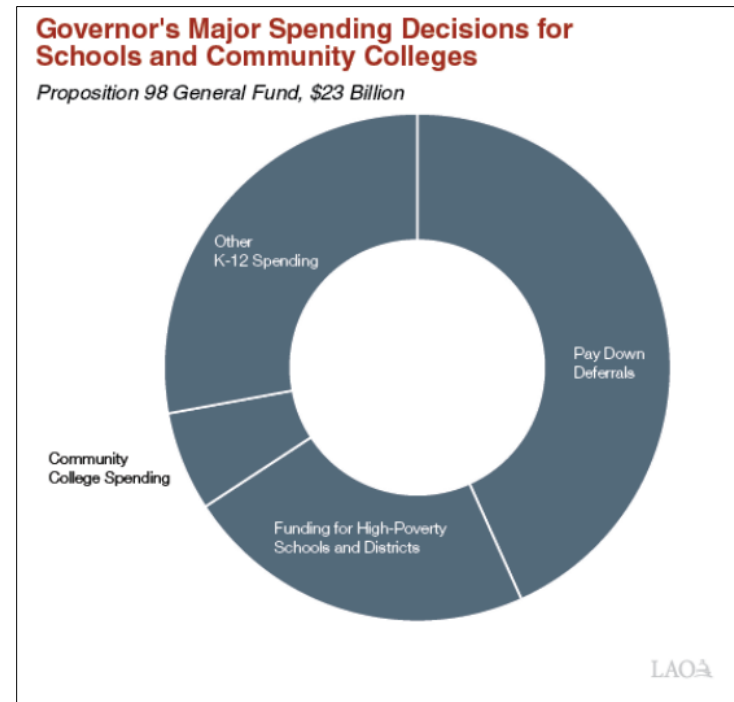
- One-time \$50 million Proposition 98 General Fund to support grants to assist community colleges with responding to the COVID-19 Pandemic and transitioning back toward in-person education

Deferrals -

- One-time Proposition 98 General Fund to fully retire deferrals from the 2021-22 fiscal year to the 2022-23 fiscal year
- Proposes an increase of \$62.4 million ongoing Proposition 98 General Fund as a result of decreased offsetting local property tax revenues

Categoricals -

- Guided Pathways - Proposes \$150 million one-time Proposition 98 to further support colleges’ efforts to implement Guided Pathways programs. Also, provides \$100 million to support efforts to bolster CCC student retention rates and enrollment
- Dual Enrollment – Provides \$75 million one-time to expand new and existing CCAP dual enrollment agreements between school districts and community colleges.



- Student Equity and Achievement Program - Proposes a base increase of approximately \$23.8 million or 5% ongoing augmentation.
- Strong Workforce Program - Proposes an increase of approximately \$12.4 million ongoing to increase program funding by five percent.
- High Road Training Partnerships and Regional Partnerships - \$20 million one-time to support CCC participation in High Roads.
- Partnership with California Workforce Development Board - proposes \$157 million one-time for a regional workforce investment uses existing regional consortia

Capital Outlay -

- Approves Proposition 51 resources to support 9 new, 8 accelerated from FY22-23 Spending Plan, and 32 continuing capital outlay projects. Also approves the May Revision proposal to reappropriate funds for 16 projects. This includes the continued funding of the Bakersfield College – Delano Center Multipurpose Building and the Porterville College – Allied Health Building.

Other Provisions -

- To address the backlog of deferred maintenance needs and projects is over \$1 billion, the May Revision provide \$314 million in one-time State funds and \$250 million in federal funds from American Rescue Plan Act of 2021 for deferred maintenance.
- Provides \$10 million in one-time funding to support the development and implementation of common course numbering across the system.
- Provide \$10 million ongoing for program pathways technology and program mapping.

2021-22 Kern Community College District Tentative Budget

The Kern Community College District’s 2021-22 Tentative Budget is based on a fairly conservative budget approach. The budget was developed using the 2020-21 First Principle Apportionment data. Also, the budget reflects a 2% COLA and no growth revenues for 2021-22.

The Kern Community College District projects its ongoing 2021-22 Tentative Budget General Fund revenues to be \$280.3 million reflecting an increase of \$57 million from the 2020-21 Adopted Budget. Unrestricted revenues are projected to be \$180.7 million reflecting an increase of \$4.5 million from the 2020-21 Adopted budget. This increase is primarily due to the 2% COLA with a minor increase in FTES, supplemental, and performance measures contained in the Student-Centered Funding Formula (SCFF). Restricted revenues are projected

to be \$99.7 million reflecting an increase of \$53 million from the 2020-21 Adopted Budget. This increase is primarily the result of the federal COVID-19 relief funds.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$303 million reflecting an increase of \$73.9 million. Unrestricted expenditures are projected to be \$181.4 million reflecting an increase of \$9.6 million and restricted expenditures are projected to be \$121.9 million reflecting an increase of \$64.2 million.

The 2020-21 unallocated district-wide projected **beginning balance** is \$63.8 million. The colleges' projected unrestricted GU001 beginning balances are \$36.7 million for a total District GU001 beginning balance of \$100.5 million. The combined 2020-21 unrestricted GU001 **ending balance** (reserves) is projected to be \$100 million (55.84%). It should be noted that District-wide reserves of \$1.6 million are being utilized to balance the District Office operations budget to fund several one-time expenditures (IT projects, SERP, and other one-time costs) in order to exclude those one-time costs from being allocated back to the Colleges as a chargebacks against their budgets.

Revenue Assumptions

- **COLA** funded at a 2.00%
- **Growth** funded at a 0.00%
- **Stabilization** per the district allocation model, stabilization was provided for Porterville College due to declines in enrollment
- **Base** unrestricted fund is calculated based upon the 2020-21 P1 Apportionment
- **Enrollment fees** remain the same at \$46/unit
- **Lottery** proceeds estimated at \$3.6 million
- **Mandated cost recovery** estimated at \$645,156

- **Full Time Faculty Obligation** support is included in base apportionment. No augmentation is anticipated for 2021-22
- **Deferred Maintenance and Instructional Equipment** zero projected funding for 2021-22. If Deferred Maintenance and Instructional Equipment are funded in the final state budget, the projections will be included in the KCCD Adopted Budget.
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$99.7 million reflecting an increase of \$58.7 million 2020-21 Adopted budget amounts.

Expenditure Assumptions

- **Salary costs for all employee classes** reflect a contractual step/column changes for 2020-21 at a cost of approximately \$3.7 million.
- **Hiring freeze** position replacements or new position recruitments are subject to approval by the College Presidents or Chancellor
- **Travel Limitations** subject to approval by the College Presidents or Chancellor and per the state health guidelines
- **Health and welfare benefit cap** is per the contractual projected formulas for 2021-2022
- **Workers' Compensation** increase of 3.47% representing an increased cost to the District of \$39,000
- **Unemployment Insurance** increase of 2360% representing an increased cost to the District of \$1.4 million
- **STRS Contribution** decrease of 1.42% representing a decreased cost to the District of \$160.8 thousand. The STRS final rate will be determined at the CalSTRS meeting in June.
- **PERS Contribution** increase of 10.68% representing an increased cost to the District of \$778.5 thousand.

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning GU001 fund balance** for 2021-22 is projected to be \$100.5 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 completed in February 2022.
- **Unrestricted ending GU001 fund balance** for 2021-22 is projected to be \$100 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District 2021-22 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2021-22 Tentative Budget	2020-21 Adopted Budget	Change Inc./Dec.)	Pct. Change	2020-21 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	100,973,539	94,182,563	6,790,976	7.21%	96,235,599	4,737,941	4.92%
Revenues							
<i>Federal</i>	603,990	731,926	(127,936)	-17.48%	731,926	(127,936)	-17.48%
<i>State</i>	107,597,849	102,130,435	5,467,414	5.35%	106,371,664	1,226,185	1.15%
<i>Local</i>	72,478,212	73,305,996	(827,785)	-1.13%	73,850,090	(1,371,878)	-1.86%
<i>Other Financing Sources</i>	5,000	10,000	(5,000)	-50.00%	1,142,540	(1,137,540)	-99.56%
Total Revenue	180,685,051	176,178,358	4,506,693	2.56%	182,096,220	(1,411,169)	-0.77%
Expenditures							
<i>Academic Salaries</i>	65,319,871	65,094,539	225,332	0.35%	65,283,311.04	36,560	0.06%
<i>Classified & Other Non-academic Salaries</i>	33,412,224	31,527,009	1,885,214	5.98%	31,527,009.37	1,885,214	5.98%
<i>Employee Benefits</i>	40,453,894	38,348,575	2,105,319	5.49%	38,348,575.46	2,105,319	5.49%
<i>Supplies & Materials</i>	3,339,515	3,245,847	93,668	2.89%	3,245,847.28	93,668	2.89%
<i>Service/Utilities/Operating Exps.</i>	26,928,973	24,446,838	2,482,135	10.15%	25,741,758.01	1,187,215	4.61%
<i>Capital Outlay</i>	5,191,833	2,496,334	2,695,499	107.98%	5,071,685.75	120,147	2.37%
<i>Other Outgo</i>	6,079,746	6,080,964	(1,219)	-0.02%	6,080,964	(1,219)	-0.02%
<i>Transfers Out</i>	717,000	557,000	160,000	28.73%	2,059,129	(1,342,129)	-65.18%
Total Expenditures and Other Outgo	181,443,055	171,797,107	9,645,949	5.61%	177,358,280	4,084,775	2.30%
Ending Balance (Reserves)	100,215,535	98,563,815	1,651,720	1.68%	100,973,539	(758,004)	-0.75%
Projected Change in Fund Balance (Reserves)	(758,004)	4,381,251	(5,139,256)	-117.30%	4,737,941	(5,495,945)	-116.00%
-							
Unrestricted Reserve Analysis (GU & CE)							
	Beg Balance	End Balance	Net Change				
GU001 Unrestricted							
Bakersfield College	23,662,394	22,662,394	(1,000,000)				
Cerro Coso Community College	6,001,860	7,296,335	1,294,475				
Porterville College	7,051,267	7,907,623	856,356				
District Wide	63,814,128	62,053,110	(1,761,018)				
Total GU001	100,529,649	99,919,463	(610,186)				
Contract Education Unrestricted							
Bakersfield College	173,229	-	(173,229)				
Cerro Coso Community College	400	-	(400)				
Porterville College	-	-	-				
District Operations	270,261	296,073	25,812				
Total Contract Education	443,890	296,073	(147,818)				
Total Unrestricted Fund Balances	100,973,539	100,215,535	(758,004)				

Kern Community College District				
2021-22 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2021-22 Tentative Budget	2020-21 Adopted Budget	Change Inc./(Dec.)	Pct. Change
Beginning Balance	22,240,742	10,511,337	11,729,405	111.59%
Revenues				
<i>Federal</i>	52,441,431	4,869,663	47,571,768	976.90%
<i>State</i>	44,066,333	38,512,794	5,553,539	14.42%
<i>Local</i>	3,203,485	3,352,973	(149,488)	-4.46%
<i>Other Financing Sources</i>	-	-	-	N/A
Total Revenue	99,711,249	46,735,431	52,975,819	113.35%
Expenditures				
<i>Academic Salaries</i>	6,166,744	6,661,828	(495,084)	-7.43%
<i>Classified & Other Non-Academic Salaries</i>	15,149,628	16,185,185	(1,035,557)	-6.40%
<i>Employee Benefits</i>	8,065,373	7,277,767	787,606	10.82%
<i>Supplies & Materials</i>	2,672,002	2,912,462	(240,459)	-8.26%
<i>Service/Utilities/Operating Expenses</i>	83,722,431	17,936,622	65,785,809	366.77%
<i>Capital Outlay</i>	3,563,893	3,461,926	101,968	2.95%
<i>Other Outgo</i>	2,611,919	3,381,978	(770,059)	-22.77%
<i>Transfers Out</i>			-	
Total Expenditures and Other Outgo	121,951,991	57,817,768	64,134,223	110.92%
Ending Balance (Reserves)	-	(571,000)	571,000	N/A
Projected Change in Fund Balance (Reserves)	(22,240,742)	(11,082,337)	(11,158,404)	100.69%

ALLOCATION

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2021-22 Tentative 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		23,662,394	6,001,860	7,051,267	-	\$ 63,814,128	100,529,650
8		Total Beginning Balance		23,662,394	6,001,860	7,051,267	-	63,814,128	100,529,650
9									
10	Step 2	Total Income	\$ 176,608,522						\$ 176,608,522
11									
12		Total Beginning Balance and Income to be Allocated	176,608,522	23,662,394	6,001,860	7,051,267	-	63,814,128	277,138,171
13									
14									
15									
16	Allocations								
17		Base Operating Allocations:							
18	Step 3	College Base		7,416,756	5,731,129	4,045,502			17,193,388
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		148,335	114,623	80,910			343,868
24									
25		Total Base Allocations		7,565,091	5,845,752	4,126,412	-	-	17,537,256
26									
27									
28	Step 6	Base FTES Allocations:		107,309,749	20,556,435	20,313,010			148,179,194
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./(Dec.)		4,799,933	876,687	920,127			6,596,747
32									
33	Step 8	COLA		2,141,051	391,054	410,430			2,942,535
34									
35	Step 9	FTES Growth Allocations		334,141	554,494	-			888,635
36									
37	Step 10	FTES Decline		-	-	(1,317,715)			-
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	1,317,715		(1,317,715)	-
39									
40	Step 11	Deficit Coefficient		-	-	-			-
41									
42	Step 12	Other Changes Increase/(Decrease)		337,729	61,685	64,741			464,155
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-
44		Total FTES Allocations		114,922,603	22,440,355	21,708,308	-	(1,317,715)	159,071,266
45									
46	Step 13	Base District wide Reserves						62,496,414	62,496,414

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2021-22 Tentative Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	1,590,099	(1,590,099)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52									
53	Step 15	District wide Costs Charge Back Allocations		(21,713,394)	(4,056,796)	(3,873,254)	29,643,444		-
54									
55	Total District Charge Back			(21,713,394)	(4,056,796)	(3,873,254)	29,643,444	-	62,496,414
56									
57	Total Allocations			100,774,300	24,229,310	21,961,467	31,233,543	60,906,315	239,104,935
62	2020-21 Adopted Budget			93,106,776	22,345,767	20,208,545	31,577,541	67,857,214	235,095,843
63									
64									
65	Net Change in Allocation from 2020-21 Adopted Budget			\$ 7,667,525	\$ 1,883,543	\$ 1,752,922	\$ (343,998)	\$ (6,950,899)	\$ 4,009,092
66	Net Change Percentage Increase			8.24%	8.43%	8.67%	-1.09%	-10.24%	1.71%
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)			\$ 100,774,300	\$ 24,229,310	\$ 21,961,467	\$ 29,643,444	\$ -	176,608,521
72	District-wide Reserves (GU001 Only)			\$ -	\$ -	\$ -	\$ -	\$ 63,814,128	63,814,128
73	District Mandatory Reserves/Project Carryover (GU001 Only)			-	-	-	-	-	-
74	College Discretionary Carryover (GU001 Only)			23,662,394	6,001,860	7,051,267	-	-	36,715,522
75	Contract & Community Ed Carryover (CE Only)			173,229	400	-	270,261	-	443,890
76	College/DO Local & Community Ed Revenue (GU001 & CE)			1,682,870	431,900	190,474	1,771,286	-	4,076,530
77	Total Funds available to budget			\$ 126,292,794	\$ 30,663,470	\$ 29,203,208	\$ 31,684,991	\$ 63,814,128	\$ 281,658,591
78									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2021-22 Tentative 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 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 34,833 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$404 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 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

2021-22 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 (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.
6. Maintain safe and healthy learning and work environments at our Colleges and Centers for faculty, staff and students

KERN COMMUNITY COLLEGE DISTRICT 2021-22 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	2021-22	GU001	Ed	2021-22	GU001	Ed	2021-22	GU001	Ed	2021-22	2021-22	2021-22
8989AB	23,662,394	173,229	847,871	6,001,860	400	7,261,491	7,051,267		14,021,517	63,814,128	270,261	109,863	100,973,539	22,240,742
8050 - Subtotal	23,662,394	173,229	847,871	6,001,860	400	7,261,491	7,051,267	-	14,021,517	63,814,128	270,261	109,863	100,973,539	22,240,742
8110AA										22,873			22,873	
8120AA						6,004				958,444				964,447
8130AA										146,482				146,482
8140AA			42,134							62,598				104,732
8160AA			145,990	1,500									1,500	145,990
8170AA			1,002,142			220,000			178,000			62,775		1,462,917
8190AB			25,277,122											25,277,122
8190AP										579,617			579,617	
8190PY			23,620,877											23,620,877
8194AA			193,864											193,864
8194AB			525,000											525,000
8100 - Subtotal	-	-	50,807,129	1,500	-	226,004	-	-	1,345,524	602,490	-	62,775	603,990	52,441,431
8611AA										101,838,781			101,838,781	
8612AA			352,391											352,391
8615AA									110,000					110,000
8619AA			1,233,803			216,702			168,346			1,123,647		2,742,498
8619AB	293,923			30,000									323,923	
8619AG										462,949			462,949	
8622AA			1,470,954			680,272			832,903					2,984,129
8623AA			1,268,470			255,216			349,983					1,873,669
8623PY			328,937											328,937
8624AA									1,021,159					1,021,159
8625AA			224,413			141,903			360,225					726,541
8625PY			90,000											90,000
8626AA							29,818							29,818
8629AA			7,992,951			1,733,127			713,979					10,440,057
8629AC			193,615						146,217					454,234
8629AE			721,654			181,926			188,566					1,092,146
8629PY			5,172,960											5,172,960
8659AA			1,091,954						243,393					1,335,347
8659AF			5,980,056											5,980,056
8659AG			422,671											422,671
8681AA						86,542			154,832	3,607,617			3,607,617	241,374
8682AA										645,156			645,156	
8690AA			160,000			125,000			922,181		719,423	14,930	719,423	1,222,111
8694AB			7,435,874						10,363					7,446,237
8600 - Subtotal	293,923	-	34,140,702	30,000	-	3,564,908	-	-	5,222,146	106,554,503	719,423	1,138,577	107,597,849	44,066,333
8811AA										59,661,940			59,661,940	
8831AA		125,000			12,000	32,200			13,050		459,148		596,148	45,250
8839AA	20,000		850,000		1,700						592,716		614,415	850,000
8840AA					3,500								3,500	
8844AC													20,000	
8844BZ	20,000				2,400								2,400	
8845AA								200					200	
8845AB								100					100	
8846AA	19,000							7,000					26,000	
8846IC			70										70	
8847AA			500					1,500					2,000	
8847AB			2,500					250					2,750	
8847IC			4,000										4,000	
8850AA			12,000		15,000			25,000	36,000				52,000	36,000
8860AA										2,013,379			2,013,379	
8872BA		217,677			6,000								223,677	
8874AA								900		7,210,342			7,211,242	
8874AB								150					150	

KERN COMMUNITY COLLEGE DISTRICT 2021-22 General Fund - Unrestricted and Restricted															
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL		
	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted	
															2021-22
8874BA	Enrollment Fee Rev - Baccalaureate	50,000											50,000		
8876AA	Health			867,305					132,477					999,782	
8877AA	Instructional Material Fees	102,300			17,000			1,750					121,050		
8879BA	Student Records				35,000			8,000					43,000		
8880AA	Non-Resident Tuition	500,000			300,000			109,749					909,749		
8880AB	Capital Outlay Non-Resident Tuition														
8881AA	Parking Fees - Terms			500,000		17,000					108,989			625,989	
8881AB	Parking Meters and Day Passes			80,000		9,000								89,000	
8881AC	Other			220,000		6,000				110,410				336,410	
8884AA	Student Cards	30,000											30,000		
8885AD	Testing	5,000			1,000			1,200					7,200		
8885AF	Proctoring Income				1,500								1,500		
8885AG	Other Student Fees	1,500											1,500		
8890AA	Library Fees	2,000						200					2,200		
8890AE	Library Lost Books Charge				300								300		
8890AF	Copy Charges	16,400			5,000			10,000					31,400		
8890AH	District Returned checks - Paid							1,000					1,000		
8893AA	Foundation Reimbursements		235,000										235,000		
8894AB	Local Prior Year Carry Over			75,000										75,000	
8895AB	Other	11,000				121,751		22,975		24,304	565,867		599,842	146,055	
8895AF	Debit Card Revenue							500					500		
8895AG	Pool Income	10,000											10,000		
8800 - Subtotal		806,270	577,677	2,592,305	380,700	19,700	185,951	190,474	-	425,229	69,451,528	1,051,863	-	72,478,212	3,203,485
8912AA	Sale of Equipment & Supplies	5,000											5,000		
8989AA	Other Incoming Transfers	122,487,694			28,286,107			25,834,721			-176,608,522				
8900 - Subtotal		122,492,694	-	-	28,286,107	-	-	25,834,721	-	-	-176,608,522	-	-	5,000	-
Total, Net Beginning Balance and Income		147,255,281	750,906	88,388,007	34,700,167	20,100	11,238,353	33,076,462	-	21,014,416	63,814,128	2,041,547	1,311,215	281,658,590	121,951,991

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
1100 Acad - Reg Schedule	377.66	378.05	2.50	2.25	39,932,641	39,412,752	-1.30%				200,758	174,634	-13.01%	39,587,386
1100 - Subtotal					39,932,641	39,412,752	-1.30%				200,758	174,634	-13.01%	39,587,386
1214 Educational Administrators - Cont	38.83	41.84	6.09	5.08	5,754,647	6,069,272	5.47%				725,439	603,145	-16.86%	6,672,417
1231 Counselors - Contract	13.82	14.07	28.11	27.50	1,417,877	1,463,037	3.19%				2,786,240	2,729,859	-2.02%	4,192,896
1241 Librarians - Contract	7.40	7.15	0.19	0.19	742,372	734,869	-1.01%				21,305	21,305		756,174
1251 Acad Non-Inst Cont	14.52	12.94	2.78	3.91	1,544,320	1,326,851	-14.08%	129,390	129,390	-0.00%	323,197	457,525	41.56%	1,913,766
1252 Acad Emp Dept Chair	21.77	21.04	0.00	0.00	2,639,458	2,576,213	-2.40%							2,576,213
1200 - Subtotal					12,098,674	12,170,243	0.59%	129,390	129,390	0.00%	3,856,181	3,811,833	-1.15%	16,111,466
1310 Adjunct Acad Emp - Non-Cont					7,389,575	7,444,575	0.74%	15,000	11,500	-23.33%	100,000	6,000	-94.00%	7,462,075
1311 Acad Emp - Temp Cont					250,033	404,589	61.81%							404,589
1320 Acad Emp - Intersession					2,465,000	2,600,000	5.48%							2,600,000
1330 Acad Emp - Overload					2,068,000	2,262,000	9.38%					3,000		2,265,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr					466,042	342,442	-26.52%				236,252	258,251	9.31%	600,693
1300 - Subtotal					12,638,650	13,053,606	3.28%	15,000	11,500	-23.33%	336,252	267,251	-20.52%	13,332,357
1419 Acad Emp - Non-Inst Non Cont					280,184	542,381	93.58%				2,268,637	1,913,026	-15.68%	2,455,407
1400 - Subtotal					280,184	542,381	93.58%				2,268,637	1,913,026	-15.68%	2,455,407
1000 - Total					64,950,149	65,178,981	0.35%	144,390	140,890	-2.42%	6,661,828	6,166,744	-7.43%	71,486,616
2110 Class Mgt(NonEd)	86.58	88.24	33.07	35.49	8,251,536	8,374,773	1.49%	219,096	212,205	-3.15%	2,695,237	3,024,344	12.21%	11,611,321
2190 Conf Employee - Non Mgt	10.00	10.00			787,455	775,183	-1.56%							775,183
2191 Class Non-Inst Reg Salary Sched	312.69	304.26	100.50	112.40	16,619,479	16,362,195	-1.55%	234,905	245,587	4.55%	5,561,237	6,165,907	10.87%	22,773,689
2199 Classified Salary Abatement					-127,719	-105,547	-17.36%							-105,547
2100 - Subtotal					25,530,750	25,406,604	-0.49%	454,001	457,791	0.83%	8,256,474	9,190,251	11.31%	35,054,646
2211 Inst Aide FT Direct Inst	17.03	16.64			940,984	880,852	-6.39%					36,446		917,298
2291 Inst Aide FT Oth-In-Direct Inst			1.91	1.00							147,803		-100.00%	
2200 - Subtotal					940,984	880,852	-6.39%				147,803	36,446	-75.34%	917,298
2311 Admin Non-Inst Prof Expt											156,467	200,000	27.82%	200,000
2392 Non-Inst Students					175,217	163,251	-6.83%	24,950	26,000	4.21%	931,284	1,016,757	9.18%	1,206,008
2393 Class Non-Inst Overtime					230,240	296,086	28.60%				158,400	219,100	38.32%	515,186
2394 Non-Admin Non-Inst Prof Expt					443,427	413,712	-6.70%	417,100	363,500	-12.85%	667,976	944,608	41.41%	1,721,820
2399 Cls Oth - Temp					204,568	255,040	24.67%				148,373	99,383	-33.02%	354,423
2300 - Subtotal					1,053,452	1,128,089	7.09%	442,050	389,500	-11.89%	2,062,501	2,479,848	20.23%	3,997,437
2411 Inst Students					155,000	159,410	2.85%				275,048	341,361	24.11%	500,771
2412 Direct Inst Prof Expt					2,063,235	1,887,200	-8.53%	49,123	3,098	-93.69%	23,040	96,000	316.67%	1,986,298
2419 Inst Aide - Temp Direct Inst					137,300	137,300								137,300
2495 Inst Oth Indr Prof Expt						42,000					115,820	10,000	-91.37%	52,000
2400 - Subtotal					2,355,535	2,225,910	-5.50%	49,123	3,098	-93.69%	413,908	447,361	8.08%	2,676,368
2999 Salary Budget Control					468,152	2,920,379	523.81%	232,963			5,304,498	2,995,722	-43.52%	5,916,102
2900 - Subtotal					468,152	2,920,379	523.81%	232,963			5,304,498	2,995,722	-43.52%	5,916,102
2000 - Total					30,348,873	32,561,835	7.29%	1,178,137	850,389	-27.82%	16,185,185	15,149,628	-6.40%	48,561,852
3110 STRS-Acad Inst & Instrl Aides(Dir)					9,366,474	7,026,303	-24.98%	23,319	20,599	-11.66%	561,504	446,263	-20.52%	7,493,165
3110T STRS-Acad Inst/Instl Aides(Dir)-Tmp						1,684,958			1,831		42,564			1,729,352
3120 STRS - Class Mgt Non-Ed Admin					67,827	70,025	3.24%				20,789	32,072	54.28%	102,098
3121 STRS - Class Emp						12,170					12,787			24,957
3130 STRS - Ed Administrators - Cont					795,109	733,565	-7.74%				86,632	67,667	-21.89%	801,232
3131 STRS - Oth Acad Emp Non-Instri					27,053		-100.00%				375,900		-100.00%	
3131T STRS - Oth Acad Emp Non-Inst Temp						300,551						306,195		606,746
3100 - Subtotal					10,256,462	9,827,573	-4.18%	23,319	22,430	-3.81%	1,044,824	907,548	-13.14%	10,757,550
3210 PERS-Acad Inst & Instrl Aides(Dir)					105,565	410,239	288.61%	18,811		-100.00%	30,595	151,945	396.63%	562,184
3220 PERS - Class Mgt Non-Educational Adm					1,680,504	1,902,324	13.20%	45,353	71,882	58.49%	531,268	662,435	24.69%	2,636,640
3221 PERS - Class Emp					3,411,618	3,711,257	8.78%	20,860	23,087	10.68%	1,112,605	1,317,523	18.42%	5,051,867
3221T PERS - Class Emp Temp						2,062								2,062
3222 PERS - Conf Emp Non-Mgt					163,003	177,657	8.99%							177,657
3240 PERS - Ed Adm - Cont					116,999	274,114	134.29%				52,201	55,805	6.90%	329,920
3200 - Subtotal					5,477,689	6,477,653	18.26%	85,023	94,969	11.70%	1,726,670	2,187,708	26.70%	8,760,330
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					924,565	707,518	-23.48%	10,021	2,140	-78.65%	67,952	60,668	-10.72%	770,325
3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp						192,889			212		7,271			200,372
3320 OASDHI - Class Mgt Non-Ed Admin					605,252	630,480	4.17%	16,165	23,406	44.80%	197,206	235,225	19.28%	889,112
3321 OASDHI - Class Emp					1,293,440	1,248,050	-3.51%	9,307	8,073	-13.26%	439,917	447,806	1.79%	1,703,929
3321T OASDHI - Class Emp Temp						29,076			5,358		34,851			69,285
3322 OASDHI - Conf Emp - Non Mgt					60,240	59,301	-1.56%							59,301
3340 OASDHI - Educational Admin - Cont					101,745	116,592	14.59%				26,099	22,241	-14.78%	138,833
3341 OASDHI - Oth Acad Emp Non-Instri					2,656		-100.00%				40,853		-100.00%	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
3341T						27,374						27,676		55,052
3300 - Subtotal					2,987,897	3,011,280	0.78%	35,493	39,188	10.41%	772,028	835,740	8.25%	3,866,209
3410					8,151,048	7,907,597	-2.99%	36,625	17,961	-50.96%	640,395	639,985	-0.06%	8,565,542
3410RC					916,193	899,552	-1.82%	4,317	2,536	-41.26%	67,049	67,941	1.33%	970,030
3420					1,576,632	1,587,362	0.68%	33,793	50,895	50.61%	604,436	655,493	8.45%	2,293,749
3420RC					167,846	171,798	2.35%	4,294	6,150	43.21%	52,827	60,577	14.67%	238,525
3421					5,533,830	5,319,136	-3.88%	36,533	35,716	-2.24%	1,775,473	1,921,157	8.21%	7,276,008
3421RC					321,756	316,514	-1.63%	1,975	1,975	0.00%	105,804	114,201	7.94%	432,690
3422					182,667	178,572	-2.24%							178,572
3422RC					15,434	15,194	-1.56%							15,194
3440					681,533	719,981	5.64%				122,205	101,423	-17.01%	821,404
3440RC					107,574	113,760	5.75%				15,457	13,091	-15.31%	126,851
3400 - Subtotal					17,654,512	17,229,467	-2.41%	117,539	115,232	-1.96%	3,383,645	3,573,867	5.62%	20,918,585
3510					30,757	567,085	1,743.77%	151	1,815	1,099.66%	3,961	42,637	976.44%	611,536
3510T					159,147	159,147			180			3,588		162,914
3520					4,282	107,812	2,417.90%	110	3,859	3,422.79%	1,348	38,015	2,720.72%	149,687
3521					8,870	203,096	2,189.65%	106	1,548	1,367.20%	3,337	73,424	2,100.18%	278,068
3521T						10,996			4,545			18,040		33,581
3522					394	9,535	2,321.71%							9,535
3540					2,744	71,390	2,501.44%				394	8,215	1,983.44%	79,605
3541					92		-100.00%				1,156		-100.00%	
3541T						23,220						22,754		45,974
3500 - Subtotal					47,138	1,152,281	2,344.46%	366	11,947	3,160.93%	10,196	206,673	1,926.93%	1,370,901
3610					608,509	470,077	-22.75%	2,983	1,505	-49.53%	40,588	35,357	-12.89%	506,939
3610T						145,886			149			7,235		153,270
3620					84,420	89,405	5.91%	2,160	3,200	48.17%	26,570	31,525	18.65%	124,130
3621					177,886	168,421	-5.32%	2,080	1,284	-38.27%	80,935	60,888	-24.77%	230,593
3621T						17,514			3,973			28,344		49,831
3622					7,763	7,907	1.86%							7,907
3640					54,106	59,202	9.42%				7,774	6,812	-12.37%	66,014
3641					1,805		-100.00%				23,575		-100.00%	
3641T						19,367						20,195		39,562
3600 - Subtotal					934,486	977,780	4.63%	7,222	10,111	40.00%	179,442	190,356	6.08%	1,178,246
3710					124,086	6,623	-94.66%	3,163	1,348	-57.45%	5,397		-100.00%	7,969
3710T						116,665			115			3,430		120,210
3721					49,823	7,765	-84.41%	4,076	928	-77.24%	42,999	5,285	-87.71%	13,977
3721T						30,264			13,672			46,161		90,096
3741					856		-100.00%				628		-100.00%	
3741T												328		328
3700 - Subtotal					174,766	161,317	-7.70%	7,240	16,060	121.82%	49,024	55,204	12.61%	232,581
3910					263,525	286,347	8.66%	1,307	653	-50.00%	22,954	23,123	0.74%	310,124
3920					47,419	55,794	17.66%	1,209	1,862	54.05%	17,478	24,181	38.35%	81,837
3921					140,713	153,819	9.31%	998			42,348	57,261	35.21%	212,078
3922					6,534	6,525	-0.15%							6,525
3929					-69,912	-69,912								-69,912
3940					25,305	28,970	14.49%				4,110	3,711	-9.70%	32,681
3999					122,324	841,551	587.97%				25,048		-100.00%	841,551
3900 - Subtotal					535,907	1,303,094	143.16%	3,513	3,513	0.00%	111,938	108,277	-3.27%	1,414,885
3000 - Total					38,068,860	40,140,444	5.44%	279,716	313,450	12.06%	7,777,767	8,065,373	10.82%	48,519,267
4211					23,472	21,824	-7.02%				108,228	40,435	-62.64%	62,259
4200 - Subtotal					23,472	21,824	-7.02%				108,228	40,435	-62.64%	62,259
4310					1,007,816	1,037,136	2.91%	234,959	157,960	-32.77%	1,468,668	1,455,271	-0.91%	2,650,367
4312					17,350	11,750	-32.28%				1,200	4,700	291.67%	16,450
4313					851,735	865,694	1.64%	27,273	12,950	-52.52%	1,311,555	1,061,527	-19.06%	1,940,171
4314					128,420	130,480	1.60%				5,558	10,835	94.94%	141,315
4315					800,600	932,050	16.42%				3,500	50,000	1,328.57%	982,050
4317											4,000	39,981	899.52%	39,981
4320					18,400	29,400	59.78%				1,000	500	-50.00%	29,900
4321					76,600	81,050	5.81%	721	721		8,753	8,753		90,524
4300 - Subtotal					2,900,921	3,087,560	6.43%	262,954	171,631	-34.73%	2,804,234	2,631,567	-6.16%	5,890,759
4400					58,500	58,500	0.00%							58,500
4400 - Subtotal					58,500	58,500	0.00%							58,500
4000 - Total					2,982,894	3,167,884	6.20%	262,954	171,631	-34.73%	2,912,462	2,672,002	-8.26%	6,011,518
5107					119,510	122,100	2.17%							122,100

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
5108											56,306		-100.00%	
5118					195,628	144,528	-26.12%				39,304	39,304		183,832
5119					3,084,816	2,618,402	-15.12%	50,000	50,000		2,922,337	3,378,855	15.62%	6,047,257
5150					1,279,000	1,340,000	4.77%	223,245	360,000	61.26%	1,750	301,750	17,142.86%	2,001,750
5151					2,500	6,500	160.00%	42,000	68,522	63.15%	142,671	127,897	-10.36%	202,919
5159					59,650	59,760	0.18%	71,761	71,761		396,843	846,309	113.26%	977,831
					4,741,104	4,291,290	-9.49%	387,006	550,283	42.19%	3,559,211	4,694,116	31.89%	9,535,689
5209					9,850	9,850		5,000	5,000		22,500	7,000	-68.89%	21,850
5212					342,166	342,586	0.12%	4,500	4,500		89,135	93,272	4.64%	440,358
5220					842,934	979,627	16.22%	49,569	47,569	-4.03%	981,705	815,630	-16.92%	1,842,826
5220DT					78,850	85,350	8.24%				8,250	4,950	-40.00%	90,300
5221					55,550	67,500	21.51%				48,014	170,997	256.14%	238,497
5230					102,071	109,797	7.57%	20,000	20,100	0.50%	467,645	353,846	-24.33%	483,743
					1,431,421	1,594,710	11.41%	79,069	77,169	-2.40%	1,617,249	1,445,695	-10.61%	3,117,574
5300					439,716	455,963	3.69%	4,850	4,400	-9.28%	63,750	49,284	-22.69%	509,647
5310											200	200		200
					439,716	455,963	3.69%	4,850	4,400	-9.28%	63,750	49,484	-22.38%	509,847
5400					1,325,850	900,850	-32.05%							900,850
5406					190,000	190,000								190,000
5407					7,500	12,500	66.67%							12,500
					1,523,350	1,103,350	-27.57%							1,103,350
5501					42,950	43,250	0.70%	2,528		-100.00%	2,650	3,150	18.87%	46,400
5520					468,000	500,000	6.84%							500,000
5530					1,965,000	1,969,000	0.20%							1,969,000
5540					934,400	1,159,400	24.08%				500		-100.00%	1,159,400
5550					248,900	287,400	15.47%				3,591	4,341	20.88%	291,741
5560					44,925	58,650	30.55%							58,650
5570					47,200	49,300	4.45%							49,300
5581					112,929	121,429	7.53%	1,000	1,000		17,710	14,040	-20.72%	136,469
5583					181,120	206,750	14.15%				450		-100.00%	206,750
5590					16,200	7,767	-52.06%							7,767
					4,061,624	4,402,948	8.40%	3,528	1,000	-71.65%	24,901	21,531	-13.53%	4,425,477
5602					182,414	197,214	8.11%	7,000	4,000	-42.86%	40,930	17,030	-58.39%	218,244
5603					2,093,500	3,042,794	45.34%	28,500	28,500		469,591	391,118	-16.71%	3,462,412
5604											4,850	1,700	-64.95%	1,700
5608					129,475	177,700	37.25%							177,700
5650					2,777,573	2,530,197	-8.91%	14,700	14,500	-1.36%	1,369,736	991,311	-27.63%	3,536,008
5651					600	2,050	241.67%				66,725	28,450	-57.36%	30,500
5652					1,277,455	1,711,532	33.98%							1,711,532
5671					10,704	10,706	0.02%	2,000	2,000					12,706
5681					109,000	128,000	17.43%				39,554	39,554		167,554
5683					346,425	380,500	9.84%	22,000	126,500	475.00%				507,000
5684					66,300	92,500	39.52%				3,600	3,000	-16.67%	95,500
5685					406,198	406,380	0.04%							406,380
5686					337,521	348,900	3.37%				47,979	3,860	-91.95%	352,760
5690					500,117	433,650	-13.29%	1,000	1,000		104,172	8,457	-91.88%	443,107
5691					836,418	1,025,420	22.60%				1,600	1,750	9.38%	1,027,170
					9,073,700	10,487,543	15.58%	75,200	176,500	134.71%	2,148,737	1,486,230	-30.83%	12,150,274
5700					95,000	128,550	35.32%							128,550
5720					250,000	175,000	-30.00%							175,000
5731					250,500	250,500								250,500
5740					12,240	12,362	1.00%							12,362
5790					26,875	27,400	1.95%	8,748	13,630	55.81%	74,867	24,000	-67.94%	65,030
					634,615	593,812	-6.43%	8,748	13,630	55.81%	74,867	24,000	-67.94%	631,442
5810					77,780	72,780	-6.43%				2,706	2,706		75,486
5813					22,585	22,835	1.11%							22,835
5820					110,075	107,880	-1.99%	2,483	2,333	-6.04%	36,297	31,800	-12.39%	142,013
5830					185,000	185,000		2,600	2,600		19,200	13,600	-29.17%	201,200
5831					21,900	21,900		3,643	3,643		2,260	1,220	-46.02%	26,763
5835					479,134	1,255,000	161.93%							1,255,000
5860					273,950	287,420	4.92%	27,620	26,914	-2.56%	287,713	393,274	36.69%	707,607
5861					72,240	98,474	36.31%	18,369	16,800	-8.54%	191,693	141,189	-26.35%	256,462
5862					500	500		6,500	6,500		11,075	100	-99.10%	7,100
5863					20,000	20,000					100,000	50,000	-50.00%	70,000

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total	
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change		
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22	
5870											-400	-400		-400	
5880					54,237	57,465	5.95%	300		-100.00%	32,410	23,370	-27.89%	80,835	
5890					764,638	1,200,484	57.00%	113,009	74,578	-34.01%	437,089	345,850	-20.87%	1,620,912	
5899								13,855	20,271	46.31%	8,880,491	74,426,852	738.09%	74,447,123	
											10,000,534	75,429,561	654.26%	78,912,937	
					2,082,039	3,329,738	59.93%	188,380	153,639	-18.44%					
5911					-287,511	-307,000	6.78%				74,849	72,535	-3.09%	-234,465	
5912											372,523	499,279	34.03%	499,279	
											447,372	571,814	27.82%	264,814	
					-287,511	-307,000	6.78%								
					500 - Total	23,700,058	25,952,352	9.50%	746,780	976,620	30.78%	17,936,622	83,722,431	366.77%	110,651,404
6120					55,000	105,000	90.91%				115,508	256,706	122.24%	361,706	
6120FA												67,617	67,617	67,617	
					55,000	105,000	90.91%				115,508	324,322	180.78%	429,322	
6210C					73,645	700,000	850.51%							700,000	
6214					1,150	1,150					15,000		-100.00%	1,150	
6215					66,000	250,000	278.79%	500	500					250,500	
					140,795	951,150	575.56%	500	500	0.00%	15,000		-100.00%	951,650	
6310					60,700	60,700					442,326	74,257	-83.21%	134,957	
6311					45,000	45,000					51,000	44,000	-13.73%	89,000	
					105,700	105,700	0.00%				493,326	118,257	-76.03%	223,957	
6411					70,000	65,000	-7.14%							65,000	
6411FA											10,000	10,000		10,000	
6412					766,631	1,342,972	75.18%	22,700	22,000	-3.08%	882,430	532,679	-39.63%	1,897,652	
6412FA					842,300	814,000	-3.36%	20,000	20,000		37,000	114,000	208.11%	948,000	
6413FA					40,000	40,000								40,000	
6413LP					27,000	27,000								27,000	
6414					112,400	1,279,618	1,038.45%	15,000	15,000		34,227	32,060	-6.33%	1,326,678	
6414FA					10,000	11,189	11.89%				2,662	2,662		13,850	
6419					118,555	168,400	42.04%				1,040,591	2,356,192	126.43%	2,524,592	
6419FA					214,753	224,304	4.45%				826,181	73,722	-91.08%	298,026	
6429											5,000		-100.00%	5,000	
					2,161,639	3,972,483	83.77%	57,700	57,000	-1.21%	2,838,091	3,121,314	9.98%	7,150,797	
6900					-25,000		-100.00%								
					-25,000		-100.00%								
					6000 - Total	2,438,134	5,134,333	110.58%	58,200	57,500	-1.20%	3,461,926	3,563,893	2.95%	8,755,726
7110					1,485,000	1,575,000	6.06%							1,575,000	
7111					4,595,964	4,504,746	-1.98%							4,504,746	
					6,080,964	6,079,746	-0.02%							6,079,746	
7201					29,711,494	29,643,444	-0.23%							29,643,444	
7205					-29,711,494	-29,643,444	1.03%							-29,643,444	
					-0	0	0.00%							0	
7312					557,000	711,000	27.65%	1,500	1,500					712,500	
					557,000	711,000	27.65%	1,500	1,500	0.00%				712,500	
7501											1,427,818	765,640	-46.38%	765,640	
7501AC											146,300	174,766	19.46%	174,766	
7501AD											184,500	270,296	46.50%	270,296	
7502									4,500		19,000	5,000	-73.68%	9,500	
7503											17,500	17,500		17,500	
7509											479,000		-100.00%	479,000	
											2,274,118	1,233,202	-45.77%	1,237,702	
7602											947,004	798,911	-15.64%	798,911	
7603												535,800	535,800	535,800	
											947,004	1,334,711	40.94%	1,334,711	
					7500 - Subtotal	98,165,455	99,919,463	2.17%	420,519	296,073	-29.59%	160,856	44,006	-72.64%	100,259,541
					7900 - Subtotal	98,165,455	99,919,463	2.17%	420,519	296,073	-29.59%	160,856	44,006	-72.64%	100,259,541
					7000 - Total	104,803,419	106,710,208	1.82%	422,019	302,072	-28.42%	3,381,978	2,611,919	-22.77%	109,624,199
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					267,292,386	278,846,038	4.32%	3,092,195	2,812,553	-9.04%	57,817,768	121,951,991	110.92%	403,610,582	

*Due to the automation of this report, there is a difference between the 2020-21 Adopted Budget in comparison to the October 2020 reports. This difference is due to the inclusion of the Restricted Lottery and adding all CE predecessor funds.

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 nearly 40,000 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 was relocated to 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 2021-2022 budget was developed following Bakersfield College's strategic plan and priorities. The College continues to improve on streamlining budgets and reviewing areas to increase efficiencies. The General Unrestricted fund is budgeted at over \$147 million and 82% of the expense budget at the College is allocated to salaries and benefits with the remaining 17% to other non-labor operational expenses.

In addition, Bakersfield College receives in excess of \$48 million dollars in restricted funding which includes approximately \$41 million in current year's allocation and carryover 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. Many challenges continue with the uncertainty of the Student-Centered Funding Formula. However, a projected windfall in state revenue will increase funding for categoricals and special programs. Student Equity and Achievement, Strong Workforce, and Guided Pathways continue to be high priorities in this budget focusing on access, guidance, and tools to support students in their long and short-term educational and career paths.

Subsequently, due to the Coronavirus (COVID-19) pandemic Bakersfield College is a recipient of the Coronavirus (COVID-19) Emergency Grants for Postsecondary Education: State Block Grant, HEERF I (CARES Act), HEERF II (CRRSAA), and the HEERF III (American Rescue Plan). The Higher Education Emergency Relief Funds (HEERF) consist of \$711,562 and \$846,475 in both Federal and State CARES Block grant funding respectively. \$12,961,111 federal funding from the CARES Act (HEERF I), \$30,384,020 from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA-HEERF II), and \$49,363,774 for the American Rescue Plan (HEERF III) for a grand total of \$94,367,942. All of which a minimum of 50% of the funding is designated and geared towards direct student aid to assist our students in continuing and attaining their educational goals. The remainder of the funds is to be spent institutionally to address the needs of the students' educational environment affecting the delivery of their instruction due to the pandemic, technology costs, lost revenue of the institution, faculty and staff trainings, all payroll related costs associated with the transition to distance education, and all other needs related to the coronavirus to meet the health and safety standards of the federal, state, and county guidelines. The Institutional portion may also be used to make additional financial aid grants to the students.

Bakersfield College's FTES for FY19-20 totaled to over 18,900. Future enrollment may increase as the College shifts back to in-person learning environments. Bakersfield College continues in efforts to increase enrollment through dual enrollment by 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 may 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, thus 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
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
1100 Acad - Reg Schedule	283.37	281.54	0.25		29,639,078	29,231,741	-1.37%				26,124		-100.00%	29,231,741
1100 - Subtotal					29,639,078	29,231,741	-1.37%				26,124		-100.00%	29,231,741
1214 Educational Administrators - Cont	19.92	22.78	2.08	2.22	2,819,529	3,131,601	11.07%				264,027	252,913	-4.21%	3,384,513
1231 Counselors - Contract	6.86	6.86	18.00	17.8	646,533	657,906	1.76%				1,774,135	1,751,325	-1.29%	2,409,231
1241 Librarians - Contract	4.91	4.66			498,257	490,754	-1.51%							490,754
1251 Acad Non-Inst Cont	7.39	5.61	1.53	2.47	766,055	532,625	-30.47%	129,390	129,390	-0.00%	197,392	311,652	57.88%	973,667
1252 Acad Emp Dept Chair	13.19	11.46			1,629,653	1,453,390	-10.82%							1,453,390
1200 - Subtotal					6,360,026	6,266,276	-1.47%	129,390	129,390	0.00%	2,235,554	2,315,890	3.59%	8,711,556
1310 Adjunct Acad Emp - Non-Cont					4,500,000	4,700,000	4.44%	15,000	11,500	-23.33%	100,000		-100.00%	4,711,500
1311 Acad Emp - Temp Cont					231,833	386,389	66.67%							386,389
1320 Acad Emp - Intersession					1,650,000	1,800,000	9.09%							1,800,000
1330 Acad Emp - Overload					1,400,000	1,500,000	7.14%							1,500,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr					117,790	94,765	-19.55%					105,000		199,765
1300 - Subtotal					7,899,623	8,481,154	7.36%	15,000	11,500	-23.33%	100,000	105,000	5.00%	8,597,654
1419 Acad Emp - Non-Inst Non Cont					113,524	257,412	126.75%				1,194,040	941,552	-21.15%	1,198,964
1400 - Subtotal					113,524	257,412	126.75%				1,194,040	941,552	-21.15%	1,198,964
1000 - Total					44,012,250	44,236,582	0.51%	144,390	140,890	-2.42%	3,555,718	3,362,442	-5.44%	47,739,914
2110 Clss Mgt(NonEd)	35.80	37.5	24.27	24.73	3,251,034	3,402,739	4.67%				1,890,233	1,976,696	4.57%	5,379,435
2190 Conf Employee - Non Mgt	1.00	1.00			82,819	82,819								82,819
2191 Clss Non-Inst Emp Reg Salary Sched	164.48	155.53	59.10	68.91	8,006,535	7,691,481	-3.93%	30,482	30,482	0.00%	3,379,440	3,918,520	15.95%	11,640,483
2100 - Subtotal					11,340,388	11,177,039	-1.44%	30,482	30,482	0.00%	5,269,674	5,895,216	11.87%	17,102,738
2211 Inst Aide FT Direct Inst	10.26	10.70			554,146	559,183	0.91%					36,446		595,629
2291 Inst Aide FT Oth-In-Direct Inst			1.91	1.00							147,803		-100.00%	
2200 - Subtotal					554,146	559,183	0.91%				147,803	36,446	-75.34%	595,629
2311 Admin Non-Inst Prof Expt											138,467	135,000	-2.50%	135,000
2392 Non-Inst Students					113,717	125,751	10.58%				541,535	735,337	35.79%	861,088
2393 Class Non-Inst Overtime					198,740	258,086	29.86%				158,400	219,100	38.32%	477,186
2394 Non-Admin Non-Inst Prof Expt					437,127	413,712	-5.36%	85,100	111,500	31.02%	667,976	944,608	41.41%	1,469,820
2399 Cls Oth - Temp					180,568	199,840	10.67%				128,373	96,883	-24.53%	296,723
2300 - Subtotal					930,152	997,389	7.23%	85,100	111,500	31.02%	1,634,752	2,130,928	30.35%	3,239,817
2411 Inst Students					50,000	50,410	0.82%				206,851	285,000	37.78%	335,410
2412 Direct Inst Prof Expt					1,613,235	1,427,200	-11.53%	46,025		-100.00%	1,440	80,000	5,455.56%	1,507,200
2419 Inst Aide - Temp Direct Inst					135,000	135,000								135,000
2495 Inst Oth Indr Prof Expt						42,000					115,820	10,000	-91.37%	52,000
2400 - Subtotal					1,798,235	1,654,610	-7.99%	46,025		-100.00%	324,111	375,000	15.70%	2,029,610
2999 Salary Budget Control					345,017	2,365,532	585.63%	2,963		-100.00%	4,393,392	2,473,213	-43.71%	4,838,744
2900 - Subtotal					345,017	2,365,532	585.63%	2,963		-100.00%	4,393,392	2,473,213	-43.71%	4,838,744
2000 - Total					14,967,938	16,753,754	11.93%	164,570	141,982	-13.73%	11,769,732	10,910,803	-7.30%	27,806,539
3110 STRS-Acad Inst & Instrl Aides(Dir)					6,596,849	4,967,858	-24.69%	23,319	20,599	-11.66%	341,387	249,558	-26.90%	5,238,015
3110T STRS-Acad Inst/Instl Aides(Dir)-Tmp						1,065,807			1,831			16,716		1,084,353
3120 STRS - Clss Mgt Non-Ed Admin					18,649	21,548	15.55%				8,834	31,379	255.22%	52,927
3121 STRS - Clss Emp						12,170						12,787		24,957
3130 STRS - Ed Administrators - Cont					436,705	385,000	-11.84%				42,640	34,344	-19.46%	419,344
3131 STRS - Oth Acad Emp Non-Instri					18,334		-100.00%				196,275		-100.00%	
3131T STRS - Oth Acad Emp Non-Inst Temp						263,860						149,895		413,755
3100 - Subtotal					7,070,537	6,716,243	-5.01%	23,319	22,430	-3.81%	589,136	494,679	-16.03%	7,233,352
3210 PERS-Acad Inst & Instrl Aides(Dir)					63,409	323,611	410.35%				30,595	147,358	381.64%	470,970
3220 PERS - Clss Mgt Non-Educational Adm					673,063	775,123	15.16%				379,956	407,704	7.30%	1,182,827
3221 PERS - Clss Emp					1,642,092	1,757,501	7.03%	1,120	1,240	10.68%	688,564	838,313	21.75%	2,597,053
3222 PERS - Conf Emp Non-Mgt					17,144	18,974	10.68%							18,974
3240 PERS - Ed Adm - Cont						136,953					8,519			145,472
3200 - Subtotal					2,395,708	3,012,162	25.73%	1,120	1,240	10.68%	1,099,115	1,401,895	27.55%	4,415,296
3310 OASDHI-Acad Inst & Instl Aides(Dir)					643,352	490,535	-23.75%	2,761	1,876	-32.05%	43,658	41,220	-5.58%	533,632
3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp						120,335			167			2,828		123,329
3320 OASDHI - Clss Mgt Non-Ed Admin					249,033	269,180	8.09%				141,154	151,217	7.13%	420,397
3321 OASDHI - Clss Emp					631,905	594,352	-5.94%	2,011	777	-61.35%	280,911	287,051	2.19%	882,181
3321T OASDHI - Clss Emp Temp						24,427			1,617			33,820		59,864
3322 OASDHI - Conf Emp - Non Mgt					6,336	6,336								6,336
3340 OASDHI - Educational Admin - Cont					39,209	50,548	28.92%				3,828	3,667	-4.21%	54,215

BAKERSFIELD COLLEGE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
3341					1,537		-100.00%				17,508		-100.00%	
3341T						24,032						13,653		37,685
3300 - Subtotal					1,571,371	1,579,746	0.53%	4,772	4,437	-7.03%	487,059	533,456	9.53%	2,117,640
3410					5,872,377	5,641,440	-3.93%	18,359	17,961	-2.17%	399,790	408,682	2.22%	6,068,083
3410RC					656,323	639,306	-2.59%	2,536	2,536		42,051	43,331	3.04%	685,174
3420					672,217	687,525	2.28%				443,717	445,552	0.41%	1,133,076
3420RC					65,993	68,966	4.51%				37,049	38,743	4.57%	107,710
3421					2,944,796	2,787,421	-5.34%	1,827	1,786	-2.24%	1,066,026	1,194,686	12.07%	3,983,892
3421RC					155,483	151,856	-2.33%	106	106		65,197	73,294	12.42%	225,256
3422					18,267	17,858	-2.24%							17,858
3422RC					1,623	1,623								1,623
3440					345,607	388,942	12.54%				37,995	39,644	4.34%	428,587
3440RC					53,000	59,116	11.54%				5,175	4,957	-4.21%	64,073
3400 - Subtotal					10,785,686	10,444,054	-3.17%	22,827	22,388	-1.92%	2,097,000	2,248,889	7.24%	12,715,331
3510					21,530	402,895	1,771.34%	95	1,591	1,571.56%	1,189	27,193	2,186.13%	431,679
3510T						102,077						2,399		104,617
3520					1,684	43,280	2,470.78%				945	24,313	2,472.36%	67,593
3521					4,450	96,695	2,072.95%	58	375	548.69%	2,235	46,828	1,995.12%	143,898
3521T						9,872						17,166		28,410
3522					41	1,019	2,359.99%							1,019
3540					1,352	37,098	2,643.90%				132	3,111	2,256.50%	40,209
3541					53		-100.00%				604		-100.00%	
3541T						20,386						11,581		31,967
3500 - Subtotal					29,110	713,323	2,350.47%	153	3,479	2,173.92%	5,105	132,590	2,497.02%	849,393
3610					424,971	334,108	-21.38%	1,877	1,320	-29.69%	25,491	22,550	-11.54%	357,978
3610T						90,213						4,937		95,267
3620					33,192	35,891	8.13%				18,634	20,162	8.20%	56,053
3621					88,857	80,186	-9.76%	1,139	311	-72.71%	48,740	38,833	-20.33%	119,330
3621T						10,173					1,137	21,695		33,005
3622					816	845	3.47%							845
3640					26,657	30,765	15.41%				2,603	2,580	-0.89%	33,344
3641					1,045		-100.00%				11,903		-100.00%	
3641T						16,905						9,604		26,509
3600 - Subtotal					575,538	599,085	4.09%	3,017	2,885	-4.35%	107,370	120,360	12.10%	722,331
3710					64,009	5,106	-92.02%	1,703		-100.00%	4,339		-100.00%	5,106
3710T						59,355						3,330		62,685
3721					35,128	4,204	-88.03%	4,076	928	-77.24%	37,241	2,504	-93.28%	7,636
3721T						22,701						43,530		70,357
3700 - Subtotal					99,137	91,367	-7.84%	5,779	5,053	-12.56%	41,580	49,365	18.72%	145,785
3910					183,496	204,474	11.43%	653	653		14,391	14,707	2.20%	219,834
3920					17,982	25,636	42.57%				11,729	16,498	40.66%	42,134
3921					63,637	76,703	20.53%	54	54		22,661	36,919	62.92%	113,676
3922					653	653								653
3940					10,663	14,231	33.46%				1,098	1,451	32.14%	15,682
3999					102,824	176,452	71.61%							176,452
3900 - Subtotal					379,256	498,149	31.35%	707	707	0.00%	49,878	69,575	39.49%	568,431
3000 - Total					22,906,343	23,654,131	3.26%	61,694	62,619	1.50%	4,476,244	5,050,809	12.84%	28,767,559
4211					672	674	0.26%				2,500	6,751	170.06%	7,426
4200 - Subtotal					672	674	0.26%				2,500	6,751	170.06%	7,426
4310					981,366	986,236	0.50%	173,209	96,210	-44.45%	923,019	632,263	-31.50%	1,714,710
4312					15,600	10,000	-35.90%				1,200	4,700	291.67%	14,700
4313					375,224	423,674	12.91%	20,823	6,500	-68.78%	888,474	691,781	-22.14%	1,121,955
4314					87,000	86,800	-0.23%				5,558	10,835	94.94%	97,635
4315					729,000	844,000	15.78%				3,500		-100.00%	844,000
4317											4,000	6,000	50.00%	6,000
4320					1,000	2,000	100.00%							2,000
4321					44,750	52,800	17.99%	721	721		900	900		54,421
4300 - Subtotal					2,233,940	2,405,510	7.68%	194,754	103,431	-46.89%	1,826,650	1,346,479	-26.29%	3,855,420
4400					58,000	58,000								58,000

BAKERSFIELD COLLEGE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2021	2022	2021	2022	Budget	Budget		Budget	Budget		Budget	Budget		2021-22
				2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22	
4400 - Subtotal					58,000	58,000	0.00%							58,000
4000 - Total					2,292,612	2,464,184	7.48%	194,754	103,431	-46.89%	1,829,150	1,353,231	-26.02%	3,920,846
5107 Athletic Officials					68,360	68,000	-0.53%							68,000
5108 Temp Employment Agency Services											56,306		-100.00%	
5119 Oth Non-Inst Consulting Services					559,695	566,432	1.20%				1,955,147	2,765,522	41.45%	3,331,953
5150 Cont Instruction					796,000	900,000	13.07%							900,000
5151 Guest Lecturers/Performers					1,500	1,500		42,000	68,522	63.15%	92,671	80,009	-13.66%	150,031
5159 Oth Instructional Consulting Servs					14,660	14,660	0.07%				387,423	688,388	77.68%	703,048
5100 - Subtotal					1,440,205	1,550,592	7.66%	42,000	68,522	63.15%	2,491,547	3,533,919	41.84%	5,153,033
5209 Non-Employee Travel					2,500	2,500					11,000	1,000	-90.91%	3,500
5212 Student Travel					213,216	212,466	-0.35%				62,585	75,285	20.29%	287,751
5220 Employee Travel					327,934	431,499	31.58%	569	569		593,332	504,596	-14.96%	936,663
5221 (Local) Online Training/Webinar					6,000	6,000					21,400	117,897	450.92%	123,897
5230 Food/Meetings					61,421	61,553	0.22%	1,500	1,600	6.67%	232,521	185,987	-20.01%	249,140
5200 - Subtotal					605,071	714,018	18.01%	2,069	2,169	4.83%	920,838	884,765	-3.92%	1,600,951
5300 Institutional Dues/Memberships					123,649	130,610	5.63%	850	400	-52.94%	13,595	13,934	2.49%	144,944
5300 - Subtotal					123,649	130,610	5.63%	850	400	-52.94%	13,595	13,934	2.49%	144,944
5400 Comprehensive/Liab/Prpty/Auto Ins)					850	850								850
5400 - Subtotal					850	850	0.00%							850
5501 Laundry Service					16,750	16,750		2,528		-100.00%	1,500	2,000	33.33%	18,750
5520 Natural Gas/LPG					315,000	350,000	11.11%							350,000
5530 Light - Electricity					1,060,000	1,095,000	3.30%							1,095,000
5540 Water - Sanitation					485,000	510,000	5.15%				500		-100.00%	510,000
5550 Disposal Services					202,900	240,400	18.48%				250	1,000	300.00%	241,400
5560 Hazardous Waste Disposal					30,250	30,250								30,250
5570 Pest Control					33,000	36,000	9.09%							36,000
5581 Telephone Services					52,829	61,529	16.47%				17,710	14,040	-20.72%	75,569
5583 Data Communication Services					3,250	3,500	7.69%				400		-100.00%	3,500
5500 - Subtotal					2,198,979	2,343,429	6.57%	2,528		-100.00%	20,360	17,040	-16.31%	2,360,469
5602 Short Term Rental-Veh & Equip					170,364	170,891	0.31%	6,000	3,000	-50.00%	34,400	10,500	-69.48%	184,391
5603 Rental of Facilities					1,871,412	2,903,694	55.16%	1,000	1,000		346,591	357,998	3.29%	3,262,692
5604 Film Rentals											1,000		-100.00%	
5608 Oper/Lease Cntrcts-ie Cars-Copiers					77,000	124,500	61.69%							124,500
5650 Software Licensing/Maintenance Svcs					458,547	419,599	-8.49%	7,200	7,000	-2.78%	617,006	355,893	-42.32%	782,492
5651 Internet Access						500					10,000	16,450	64.50%	16,950
5671 Equip Maint Agreements					7,204	7,206	0.03%							7,206
5681 Grounds Maintenance					50,000	45,000	-10.00%				500	500		45,500
5683 Building Maintenance					185,000	180,000	-2.70%	22,000	126,500	475.00%				306,500
5684 Vehicle Repairs & Maintenance					43,500	61,500	41.38%				600	1,000	66.67%	62,500
5685 Computer Hardware Maint Agreements					47,000	50,000	6.38%							50,000
5686 Oth Equipment Maint Agreements					136,800	151,200	10.53%				16,000	2,160	-86.50%	153,360
5690 Other Maintenance/Repairs					359,850	375,000	4.21%	1,000	1,000		98,631	500	-99.49%	376,500
5691 Other Maintenance Contracts					692,000	950,000	37.28%							950,000
5600 - Subtotal					4,098,677	5,439,090	32.70%	37,200	138,500	272.31%	1,124,728	745,002	-33.76%	6,322,592
5740 Settlement Expense					12,240	12,362	1.00%							12,362
5790 Other Professional Fees					26,725	26,725		3,748	8,630	130.26%	55,867		-100.00%	35,355
5700 - Subtotal					38,965	39,087	0.31%	3,748	8,630	130.26%	55,867		-100.00%	47,717
5810 Fingerprinting Services					13,000	13,000								13,000
5813 Physical Examinations/Tests					85	85								85
5820 Postage/Express Overnight Svcs					37,960	30,215	-20.40%	400	250	-37.50%	8,550	10,000	16.96%	40,465
5830 Bank Charges								2,500	2,500		14,000	8,400	-40.00%	10,900
5831 Credit Card Expense											1,700	1,020	-40.00%	1,020
5835 Bad Debt Expense					174,134	750,000	330.70%							750,000
5860 General Advertising Services					99,700	101,700	2.01%	7,000	6,294	-10.09%	61,916	197,216	218.52%	305,209
5861 Printing/Duplicating Service					48,440	49,674	2.55%	1,700	1,300	-23.53%	122,033	89,189	-26.91%	140,162
5862 Sponsorships											8,000		-100.00%	
5863 Radio/Newspaper Ad Placement											100,000	50,000	-50.00%	50,000
5880 Taxes - Licenses & Permits					11,700	11,700		300		-100.00%	19,000	11,400	-40.00%	23,100
5890 Other Services & Expenses					441,119	953,589	116.17%	100,089	61,658	-38.40%	334,675	126,075	-62.33%	1,141,321

BAKERSFIELD COLLEGE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
5899									6,261		4,861,985	57,034,287	1,073.07%	57,040,549
5800 - Subtotal					826,138	1,909,963	131.19%	111,989	78,263	-30.12%	5,531,859	57,527,586	939.93%	59,515,812
5911											74,849	72,535	-3.09%	72,535
5912											188,390	327,245	73.71%	327,245
5900 - Subtotal											263,239	399,780	51.87%	399,780
5000 - Total					9,332,534	12,127,639	29.95%	200,384	296,483	47.96%	10,422,033	63,122,025	505.66%	75,546,147
6120												200,166		200,166
6120FA												67,617		67,617
6100 - Subtotal												267,782		267,782
6210C					48,645		-100.00%							
6215					66,000	250,000	278.79%	500	500	0.00%				250,500
6200 - Subtotal					114,645	250,000	118.06%	500	500	0.00%				250,500
6310					40,000	40,000					379,528		-100.00%	40,000
6311					40,000	40,000					7,000		-100.00%	40,000
6300 - Subtotal					80,000	80,000	0.00%				386,528		-100.00%	80,000
6411					70,000	65,000	-7.14%							65,000
6411FA											10,000	10,000		10,000
6412					372,811	918,397	146.34%	1,200	500	-58.33%	688,073	299,316	-56.50%	1,218,213
6412FA					125,800	150,000	19.24%				22,000	22,000		172,000
6414					103,500	1,245,618	1,103.50%				27,610	30,360	9.96%	1,275,978
6414FA					10,000	11,189	11.89%				2,662	2,662		13,850
6419					78,500	100,000	27.39%				1,037,175	2,252,692	117.19%	2,352,692
6419FA					97,000	167,000	72.16%				826,181	70,363	-91.48%	237,363
6429											5,000		-100.00%	
6400 - Subtotal					857,611	2,657,204	209.84%	1,200	500	-58.33%	2,618,701	2,687,392	2.62%	5,345,096
6000 - Total					1,052,256	2,987,204	183.89%	1,700	1,000	-41.18%	3,005,229	2,955,174	-1.67%	5,943,378
7110					150,000	170,000	13.33%							170,000
7111					50,000	30,000	-40.00%							30,000
7100 - Subtotal					200,000	200,000	0.00%							200,000
7201					21,619,729	21,713,394	0.43%							21,713,394
7200 - Subtotal					21,619,729	21,713,394	0.43%							21,713,394
7312					302,000	456,000	50.99%							456,000
7300 - Subtotal					302,000	456,000	50.99%							456,000
7501											232,000	491,311	111.77%	491,311
7501AC											96,300	124,766	29.56%	124,766
7501AD											180,000	259,784	44.32%	259,784
7502									4,500		1,500	5,000	233.33%	9,500
7503											17,500	17,500		17,500
7509											479,000		-100.00%	
7500 - Subtotal									4,500		1,006,300	898,361	-10.73%	902,861
7602											340,718	285,162	-16.31%	285,162
7603												450,000		450,000
7600 - Subtotal											340,718	735,162	115.77%	735,162
7910					20,178,062	22,662,394	12.31%							22,662,394
7900 - Subtotal					20,178,062	22,662,394	12.31%							22,662,394
7000 - Total					42,299,791	45,031,788	6.46%		4,500		1,347,018	1,633,524	21.27%	46,669,812
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					136,863,724	147,255,281	7.59%	767,492	750,906	-2.16%	36,405,125	88,388,007	142.79%	236,394,194

*Due to the automation of this report, there is a difference between the 2020-21 Adopted Budget in comparison to the October 2020 reports. This difference is due to the inclusion of the Restricted Lottery and adding all CE predecessor funds.

CERRO COSO COMMUNITY COLLEGE

CERRO COSO COMMUNITY COLLEGE

VISION

Cerro Coso Community College will be the first choice in higher education for the Eastern Sierra region, a source of programs and services for tomorrow's workforce, a model for student learning, and a valued partner with education and business in its communities.

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.

VALUES

The values at Cerro Coso Community College provide the foundation for all academic, student support, and administrative services.

EDUCATE
INNOVATE
INSPIRE
SERVE

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 of any community college in California at 18,500 square miles. 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. Cerro Coso serves nearly 10,000 students annually. Cerro Coso Community College strives to meet the educational needs of all the communities it serves through it's the execution of its strategic goals: student access, success, equity, community connections, and organizational effectiveness.

During the 2020-2021 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 Annual Unit Plans, along with staffing and budget requests, were submitted in October 2020 for the 2021-2022 academic year. The Annual Unit plans provided the foundation for the subsequent Annual Section Plans, followed the Annual Division Plans. These plans, and the development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, Professional Development, and Staffing, inform the development of the various budgets. The budget committee continued to fine-tune the rubric during the request review process this year and will roll the rubric out, along with the budget software, as part of the 2022-23 process that begins in Fall 2021.

Cerro Coso will continue to look for funding opportunities that support the academic programs that prepare our students for the emerging and existing job markets throughout the Eastern and Southern Sierra regional 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 the college's annual planning process, Cerro Coso will be providing the necessary administration and staffing resources to support the program and services offered to prisoners located in the California City Prison and Tehachapi Prison. There continues to be high demand for our Incarcerated Student Education Program (ISEP), growing 35.2% in the fall of 2020 when compared to the fall 2019 term, extraordinary growth while enduring the COVID-19 pandemic. These and other focused efforts will remain a focus as the college looks to address enrollment declines as a result of COVID for the 2021-2022 academic year, and provide opportunities for future growth. Going into this next academic year, the college will continue to prioritize those initiatives that are positioned to move identified annual metric benchmarks that will increase our portion of state funding through the Student Centered Funding Formula. Our schedule of offerings continues 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.

While the 2020-21 year started out with a great deal of uncertainties, the recent release of the governor's May Revise has given us a glimpse into what can only be viewed as an unprecedented investment in education by the State of California. As a result, this has been a much different planning year. Revenue projections have led to an increase in our allocation, allowing us to fund a number of one time requests including replacing shade structures at both Child Development Center locations, purchasing a replacement vehicle for maintenance & operations at the Bishop/Mammoth campuses, increase spending on professional development, and several new marketing/outreach strategies such as a billboard along Highway 395. In addition, the travel reductions that were previously made as part of the strategy to balance the budget in 2020-2021 were reinstated in the 2021-2022 budget. The tentative budget for Cerro Coso has results in the college adding just under \$1.3M to its reserves. There are still a number of uncertainties around the resources required throughout 2021-2022 to ensure the safety of students, faculty, and staff while transitioning back to face-to-face instructional and student services, including meeting the basic needs for those students most impacted by the pandemic. The college will need to be good stewards of the COVID-19 relief funds in providing the necessary supports. There are a number of planned capital projects throughout the coming year (Bishop Well and IWV Parking Lot), and there is hope that there will be additional funds as proposed in the governor's May Revise to offset some of these expenditures and allow us to move forward with additional projects.

**CERRO COSO COMMUNITY COLLEGE
2021-22 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
1100					4,702,294	4,662,266	-0.85%							4,662,266
					4,702,294	4,662,266	-0.85%							4,662,266
1214					1,313,025	1,277,819	-2.68%				272,395	209,317	-23.16%	1,487,135
1231					485,039	465,962	-3.93%				413,608	375,311	-9.26%	841,274
1241					156,140	156,140	0.00%				21,305	21,305		177,445
1251					417,279	404,842	-2.98%				45,046	63,535	41.04%	468,377
1252					575,668	604,300	4.97%							604,300
					2,947,151	2,909,063	-1.29%				752,355	669,468	-11.02%	3,578,531
1310					1,545,000	1,400,000	-9.39%							1,400,000
1320					575,000	560,000	-2.61%							560,000
1330					326,000	420,000	28.83%							420,000
1340					262,252	164,877	-37.13%				88,000	35,000	-60.23%	199,877
					2,708,252	2,544,877	-6.03%				88,000	35,000	-60.23%	2,579,877
1419					77,120	195,229	153.15%				537,623	563,656	4.84%	758,885
					77,120	195,229	153.15%				537,623	563,656	4.84%	758,885
					10,434,817	10,311,436	-1.18%				1,377,978	1,268,124	-7.97%	11,579,560
2110					841,837	905,585	7.57%				227,335	280,944	23.58%	1,186,529
2190					78,828	78,828								78,828
2191					2,324,776	2,312,800	-0.52%				891,651	862,718	-3.24%	3,175,518
					3,245,441	3,297,214	1.60%				1,118,985	1,143,662	2.21%	4,440,876
2211					135,321	135,298	-0.02%							135,298
					135,321	135,298	-0.02%							135,298
2311					3,000	3,000					18,000	65,000	261.11%	65,000
2392					1,500	3,000	100.00%				96,000	39,500	-58.85%	42,500
2393					3,200	3,200					20,000	2,500	-87.50%	5,700
2399					4,500	9,200	104.44%				134,000	107,000	-20.15%	116,200
					4,500	9,200	104.44%				134,000	107,000	-20.15%	116,200
2411					30,000	23,000	-23.33%				51,708	40,593	-21.50%	63,593
2412					358,000	368,000	2.79%	3,098	3,098	0.00%	51,708	40,593	-21.50%	371,098
					388,000	391,000	0.77%	3,098	3,098	0.00%	51,708	40,593	-21.50%	434,690
2999					-47,089	45,585	-196.81%				281,258	75,676	-73.09%	121,261
					-47,089	45,585	-196.81%				281,258	75,676	-73.09%	121,261
					3,726,174	3,878,297	4.08%	3,098	3,098	0.00%	1,585,951	1,366,931	-13.81%	5,248,325
3110					1,329,500	974,192	-26.72%				91,726	70,069	-23.61%	1,044,261
3110T					17,606	17,355	-1.42%				11,955	693	-94.20%	18,048
3120					195,258	186,861	-4.30%				43,992	33,323	-24.25%	220,184
3130					8,718		-100.00%				86,954		-100.00%	
3131						31,080						89,416		120,496
3131T														
					1,551,082	1,500,964	-3.23%				234,627	199,391	-15.02%	1,700,355
3210					26,682	69,434	160.23%					4,587		74,021
3220					151,865	182,701	20.30%				31,735	63,367	99.68%	246,068
3221					465,611	520,160	11.72%				175,779	197,649	12.44%	717,809
3222					16,317	18,060	10.68%							18,060
3240					22,086	24,444	10.68%							24,444
					682,562	814,798	19.37%				207,514	265,602	27.99%	1,080,401
3310					146,293	112,008	-23.44%	45		-100.00%	8,235	7,913	-3.91%	119,922
3310T					42,237				45			537		42,818
3320					56,720	62,587	10.34%				12,802	21,222	65.78%	83,810
3321					173,288	174,310	0.59%				66,129	65,998	-0.20%	240,307
3321T						276						1,031		1,307
3322					6,030	6,030								6,030
3340					25,693	25,182	-1.99%				3,950	3,035	-23.16%	28,217
3341					1,118		-100.00%				7,796		-100.00%	
3341T						2,831						8,144		10,975
					409,143	425,461	3.99%	45	45	0.00%	98,911	107,880	9.07%	533,386
3410					1,101,153	1,076,867	-2.21%				90,983	84,973	-6.61%	1,161,840
3410RC					126,720	125,293	-1.13%				9,407	9,019	-4.13%	134,312
3420					139,953	147,534	5.42%				48,743	53,366	9.48%	200,900

**CERRO COSO COMMUNITY COLLEGE
2021-22 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
3420RC					16,516	17,767	7.57%				4,456	5,506	23.58%	23,274
3421					776,079	796,206	2.59%				322,009	324,621	0.81%	1,120,827
3421RC					43,309	44,145	1.93%				16,644	16,909	1.60%	61,055
3422					18,267	17,858	-2.24%							17,858
3422RC					1,545	1,545								1,545
3440					171,890	163,577	-4.84%				47,311	32,858	-30.55%	196,436
3440RC					25,788	25,097	-2.68%				5,339	4,103	-23.16%	29,199
					2,421,220	2,415,889	-0.22%				544,892	531,357	-2.48%	2,947,246
3510					4,769	79,074	1,558.08%	2		-100.00%	284	5,660	1,892.72%	84,734
3510T						35,828			38			455		36,322
3520					421	11,150	2,546.46%				114	3,456	2,940.30%	14,605
3521					1,163	28,453	2,345.86%				465	10,611	2,183.11%	39,064
3521T						76						875		951
3522					39	970	2,360.26%							970
3540					658	15,749	2,294.08%				136	2,575	1,790.15%	18,324
3541					39		-100.00%				269		-100.00%	
3541T						2,401						6,908		9,310
					7,089	173,702	2,350.14%	2	38	2,342.95%	1,268	30,540	2,309.43%	204,279
3610					94,311	65,574	-30.47%	31		-100.00%	6,108	4,694	-23.16%	70,267
3610T						29,946			32			755		30,732
3620					8,307	9,246	11.31%				2,241	2,866	27.87%	12,112
3621					22,966	23,595	2.74%				10,111	8,800	-12.97%	32,395
3621T						4,594						1,128		5,722
3622					777	804	3.47%							804
3640					12,970	13,061	0.70%				2,685	2,135	-20.49%	15,196
3641					760		-100.00%				5,300		-100.00%	
3641T						1,991						5,729		7,720
					140,092	148,811	6.22%	31	32	3.47%	26,445	26,106	-1.28%	174,948
3710					43,545	238	-99.45%	115		-100.00%				238
3710T						40,034			115					40,149
3721					2,807	1,583	-43.62%				2,978		-100.00%	1,583
3721T						118						2,631		2,749
3741					856		-100.00%							
					47,208	41,973	-11.09%	115	115	0.00%	2,978	2,631	-11.65%	44,719
3910					38,679	39,153	1.22%				3,238	3,091	-4.54%	42,244
3920					5,906	6,298	6.64%				1,744	1,953	11.99%	8,251
3921					21,931	22,718	3.59%				8,276	8,525	3.01%	31,243
3922					653	653								653
3940					8,774	8,610	-1.86%				1,692	1,202	-28.96%	9,812
					75,943	77,432	1.96%				14,950	14,771	-1.20%	92,203
					5,334,340	5,599,030	4.96%	192	229	19.63%	1,131,583	1,178,277	4.13%	6,777,536
4211					1,200	950	-20.83%				21,545	17,472	-18.90%	18,422
					1,200	950	-20.83%				21,545	17,472	-18.90%	18,422
4310					17,050	42,650	150.15%				213,510	229,700	7.58%	272,350
4313					124,708	123,990	-0.58%				149,444	138,815	-7.11%	262,805
4314					27,420	28,680	4.60%							28,680
4315					71,600	88,050	22.97%					50,000		138,050
4317												33,981		33,981
4320					12,000	22,000	83.33%				1,000	500	-50.00%	22,500
4321					10,750	10,750								10,750
					263,528	316,120	19.96%				363,954	452,996	24.47%	769,116
					264,728	317,070	19.77%				385,499	470,468	22.04%	787,538
5107					22,150	25,100	13.32%							25,100
5118					178,128	126,128	-29.19%				10,000	10,000		136,128
5119						30,000					20,000	113,500	467.50%	143,500
5150						235,000								235,000
5151						5,000					30,000	29,500	-1.67%	34,500
					200,278	421,228	110.32%				60,000	153,000	155.00%	574,228
5212					50,250	50,420	0.34%				14,550	6,850	-52.92%	57,270

**CERRO COSO COMMUNITY COLLEGE
2021-22 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
5220					33,050	86,100	160.51%				138,705	41,350	-70.19%	127,450
5220DT					78,850	85,350	8.24%				8,250	4,950	-40.00%	90,300
5221					50	1,000	1,900.00%					53,100		54,100
5230					6,550	13,000	98.47%				73,819	32,040	-56.60%	45,040
5200 - Subtotal					168,750	235,870	39.77%				235,324	138,290	-41.23%	374,160
5300					46,396	49,446	6.57%				16,900	31,900	88.76%	81,346
5310												200		200
5300 - Subtotal					46,396	49,446	6.57%				16,900	32,100	89.94%	81,546
5501					3,100	3,200	3.23%				150	150		3,350
5520					98,000	105,000	7.14%							105,000
5530					455,000	424,000	-6.81%							424,000
5540					380,900	580,900	52.51%							580,900
5550					23,500	27,500	17.02%							27,500
5560					4,500	18,000	300.00%							18,000
5570					8,200	7,300	-10.98%							7,300
5581					29,100	27,900	-4.12%							27,900
5583						480								480
5590					7,200	7,200								7,200
5500 - Subtotal					1,009,500	1,201,480	19.02%				150	150	0.00%	1,201,630
5602					1,000	2,500	150.00%				3,250	3,250		5,750
5603					212,078	139,100	-34.41%				123,000	33,120	-73.07%	172,220
5604											3,850	1,700	-55.84%	1,700
5608					26,800	26,800								26,800
5650					36,412	50,610	38.99%				321,217	294,572	-8.29%	345,182
5681					1,000	25,000	2,400.00%				34,054	34,054		59,054
5683					42,600	86,500	103.05%							86,500
5684					7,000	7,000					3,000	2,000	-33.33%	9,000
5685						27,000								27,000
5686					107,543	107,200	-0.32%				31,979	1,700	-94.68%	108,900
5690					102,322	27,000	-73.61%							27,000
5691					72,500		-100.00%				1,600	1,750	9.38%	1,750
5600 - Subtotal					609,255	498,710	-18.14%				521,950	372,146	-28.70%	870,856
5810					4,700	4,700								4,700
5813					2,500	2,750	10.00%							2,750
5820					18,150	19,000	4.68%				10,000	11,000	10.00%	30,000
5830											2,500	2,500		2,500
5831								343	343		200	200		543
5835					150,000	250,000	66.67%							250,000
5860					17,750	28,250	59.15%				35,461	67,200	89.50%	95,450
5861					5,000	32,000	540.00%				35,700	32,700	-8.40%	64,700
5862					500	500					3,075	100	-96.75%	600
5863					20,000	20,000								20,000
5870											-400	-400		-400
5880					6,010	6,315	5.07%				3,600	1,800	-50.00%	8,115
5890					201,925	98,675	-51.13%				23,883	121,370	408.18%	220,965
5899								920	920	1.12%	1,712,059	5,211,540	204.40%	5,225,550
5800 - Subtotal					426,535	462,190	8.36%	15,118	15,273	1.02%	1,826,078	5,448,009	198.34%	5,925,472
5911					-12,000	-12,000								-12,000
5912											23,203	41,912	80.63%	41,912
5900 - Subtotal					-12,000	-12,000	0.00%				23,203	41,912	80.63%	29,912
5000 - Total					2,448,715	2,856,924	16.67%	15,118	15,273	1.02%	2,683,604	6,185,607	130.50%	9,057,805
6120						50,000					112,508	4,000	-96.44%	54,000
6100 - Subtotal						50,000					112,508	4,000	-96.44%	54,000
6214											15,000		-100.00%	
6200 - Subtotal											15,000		-100.00%	
6310											57,798	65,500	13.33%	65,500
6311											44,000	44,000		44,000
6300 - Subtotal											101,798	109,500	7.57%	109,500
6412					189,800	202,975	6.94%				76,339	186,600	144.44%	389,575

CERRO COSO COMMUNITY COLLEGE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
6413FA Autos and Busses						40,000								40,000
6414 Furniture						28,000								28,000
6419 Other Equipment						31,000						50,000		81,000
6419FA Other Equipment						32,304								32,304
6400 - Subtotal						189,800						76,339		236,600
6000 - Total						189,800						305,645		350,100
7201 Intrafund Transfers Out						3,941,797								4,056,796
7200 - Subtotal						3,941,797								4,056,796
7312 Interfund Transfers - Out											1,500	1,500		1,500
7300 - Subtotal											1,500	1,500	0.00%	1,500
7501 Student Fin Aid (Excludes Salaries)											137,500	244,328		244,328
7502 Scholarships											10,000			-100.00%
7500 - Subtotal											147,500	244,328		244,328
7602 Oth Student Aide (Non-cash)											167,452	74,817		74,817
7603 Book Vouchers (Non-Cash SFA Aid)												85,800		85,800
7600 - Subtotal											167,452	160,617		160,617
7910 Unrestricted						3,744,546								7,310,235
7900 - Subtotal						3,744,546					130,750	13,900		7,310,235
7000 - Total						7,686,343					1,500	1,500	0.00%	11,773,477
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE						30,084,917					19,907	20,100	0.97%	45,958,620

*Due to the automation of this report, there is a difference between the 2020-21 Adopted Budget in comparison to the October 2020 reports. This difference is due to the inclusion of the Restricted Lottery and adding all CE predecessor funds.

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

Regardless of the State of California's budget, it is extremely important for the College to continue to plan for different scenarios and be prepared fiscally for the best and/or the worst. The College is currently experiencing a decline in FTES due to the pandemic and is in stabilization. The federal and state COVID relief funds are being utilized to assist students with emergency financial aid and to support the post-pandemic campus environment. This environment mandates that innovative structured support is available inside and outside of the classroom to assist students reach their educational objectives. Also, the College's Core of the Core Taskforce is examining new approaches to provide academic and support services to students looking beyond the current environment through a "new set of eyeglasses". The Core of the Core Taskforce was initially established in 2010 in response to the "Great Recession". This Taskforce also reconvened in 2012 to address the potential impacts of non-passage of Proposition 30. The Taskforce's recommendations are anticipated to be presented in Fall 2021.

Student centered learning is a common theme at Porterville College. 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 and recently the recipient of the College of Distinction Award. 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 18 associate degrees for transfer (ADT) by the Chancellor's Office. In addition to 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 continues 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
2021-22 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
	2021	2022	2021	2022	Budget	Budget	Budget	Budget	Change	Budget	Budget	Change	2021-22	
1100					5,591,269	5,518,745	-1.30%				174,634	174,634		5,693,379
					5,591,269	5,518,745	-1.30%				174,634	174,634	0.00%	5,693,379
1214					1,019,488	1,026,557	0.69%				106,905	124,493	16.45%	1,151,050
1231					286,305	339,169	18.46%				598,497	603,222	0.79%	942,391
1241					87,975	87,975								87,975
1251					178,371	194,268	8.91%				80,758	82,337	1.96%	276,605
1252					434,138	518,523	19.44%							518,523
					2,006,277	2,166,492	7.99%				786,160	810,052	3.04%	2,976,544
1310					1,344,575	1,344,575						6,000		1,350,575
1311					18,200	18,200								18,200
1320					240,000	240,000								240,000
1330					342,000	342,000						3,000		345,000
1340					86,000	82,800	-3.72%				148,252	118,251	-20.24%	201,051
					2,030,775	2,027,575	-0.16%				148,252	127,251	-14.17%	2,154,826
1419					80,540	80,740	0.25%				536,974	407,818	-24.05%	488,558
					80,540	80,740	0.25%				536,974	407,818	-24.05%	488,558
					9,708,861	9,793,552	0.87%				1,646,019	1,519,756	-7.67%	11,313,308
2110					826,295	838,616	1.49%				466,412	527,183	13.03%	1,365,799
2190					69,673	69,673								69,673
2191					1,865,602	1,932,928	3.61%				1,239,061	1,333,583	7.63%	3,266,511
2199					-105,547	-105,547								-105,547
					2,656,023	2,735,669	3.00%				1,705,472	1,860,766	9.11%	4,596,435
2211					251,517	186,371	-25.90%							186,371
					251,517	186,371	-25.90%							186,371
2392					21,500	11,500	-46.51%				293,749	241,920	-17.64%	253,420
2393					20,000	21,500	7.50%							21,500
					41,500	33,000	-20.48%				293,749	241,920	-17.64%	274,920
2411					75,000	86,000	14.67%				16,489	15,768	-4.37%	101,768
2412					92,000	92,000					21,600	16,000	-25.93%	108,000
2419					2,300	2,300								2,300
					169,300	180,300	6.50%				38,089	31,768	-16.60%	212,068
2999					42,916	271,653	532.98%				555,019	446,834	-19.49%	718,487
					42,916	271,653	532.98%				555,019	446,834	-19.49%	718,487
					3,161,256	3,406,993	7.77%				2,592,330	2,581,288	-0.43%	5,988,280
3110					1,410,632	1,053,191	-25.34%				128,391	126,636	-1.37%	1,179,826
3110T						327,676						19,957		347,633
3130					163,146	161,704	-0.88%							161,704
3131											92,670		-100.00%	
3131T						4,177						66,885		71,062
					1,573,778	1,546,748	-1.72%				221,061	213,478	-3.43%	1,760,226
3210					15,474	17,193	11.11%							17,193
3220					171,043	192,882	12.77%				96,547	136,489	41.37%	329,371
3221					393,384	442,215	12.41%				241,015	273,540	13.50%	715,755
3222					14,422	16,025	11.11%							16,025
3240					10,641	12,417	16.69%				35,204	43,524	23.63%	55,941
					604,964	680,731	12.52%				372,767	453,554	21.67%	1,134,285
3310					132,272	102,145	-22.78%				16,058	11,534	-28.17%	113,679
3310T						30,318						3,907		34,225
3320					60,591	61,534	1.56%				34,845	44,567	27.90%	106,101
3321					151,400	148,350	-2.01%				89,967	91,845	2.09%	240,196
3321T						2,785								2,785
3322					5,330	5,330								5,330
3340					18,580	18,858	1.50%				13,010	14,477	11.27%	33,335
3341											15,550		-100.00%	
3341T						380						5,882		6,262
					368,174	369,700	0.41%				169,430	172,212	1.64%	541,912
3410					1,149,980	1,160,554	0.92%				149,622	146,329	-2.20%	1,306,884
3410RC					129,570	131,129	1.20%				15,591	15,591	-0.00%	146,720
3420					134,261	136,209	1.45%				90,968	118,180	29.91%	254,390

PORTERVILLE COLLEGE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total 2021-22
	Unrst	Unrst	Rest	Rest										
	2021	2022	2021	2022	2020-21	2021-22	Change	2020-21	2021-22	Change	2020-21	2021-22	Change	
3420RC					16,195	16,437	1.49%				9,142	11,633	27.25%	28,069
3421					675,852	659,577	-2.41%				376,478	391,135	3.89%	1,050,712
3421RC					36,749	36,682	-0.18%				23,277	23,312	0.15%	59,994
3422					18,267	17,852	-2.27%							17,852
3422RC					1,366	1,366								1,366
3440					136,635	133,531	-2.27%				27,765	27,135	-2.27%	160,666
3440RC					20,807	20,966	0.77%				3,333	3,709	11.27%	24,676
					2,319,682	2,314,304	-0.23%				696,177	737,024	5.87%	3,051,328
3510					4,367	82,715	1,794.22%				2,487	9,784	293.34%	92,500
3510T						21,241						734		21,976
3520					413	10,315	2,396.61%				233	7,300	3,029.97%	17,615
3521					1,046	24,723	2,264.23%				612	15,356	2,410.20%	40,079
3521T						174								174
3522					35	857	2,359.76%							857
3540					531	13,158	2,378.72%				85	2,328	2,637.70%	15,485
3541											284		-100.00%	
3541T						321						4,265		4,586
					6,391	153,504	2,301.79%				3,701	39,767	974.44%	193,271
3610					87,426	68,405	-21.76%				8,990	8,114	-9.74%	76,519
3610T						25,727						1,543		27,271
3620					8,146	8,554	5.01%				4,598	6,054	31.66%	14,608
3621					22,465	20,502	-8.74%				21,581	12,734	-40.99%	33,236
3621T						1,885						5,521		7,406
3622					687	711	3.47%							711
3640					10,465	10,911	4.26%				1,677	1,930	15.13%	12,841
3641											6,372		-100.00%	
3641T						379						4,862		5,241
					129,189	137,074	6.10%				43,217	40,758	-5.69%	177,832
3710					16,532	1,279	-92.26%				1,058		-100.00%	1,279
3710T						17,276						100		17,376
3721					11,005	1,978	-82.03%				2,185	2,185	-0.00%	4,164
3721T						5,150								5,150
3741											628		-100.00%	
3741T												328		328
					27,538	25,683	-6.74%				3,872	2,614	-32.50%	28,297
3910					40,369	41,676	3.24%				5,325	5,325		47,001
3920					4,781	4,964	3.83%				3,254	4,326	32.93%	9,290
3921					18,054	18,340	1.59%				11,065	11,471	3.67%	29,811
3922					653	653								653
3929					-69,912	-69,912								-69,912
3940					4,887	4,887					993	993		5,881
					-1,167	609	-152.14%				20,637	22,115	7.16%	22,724
					5,028,548	5,228,354	3.97%				1,530,862	1,681,521	9.84%	6,909,875
4211					100	100					83,683	16,212	-80.63%	16,312
					100	100	0.00%				83,683	16,212	-80.63%	16,312
4310					6,500	6,500					324,488	590,158	81.87%	596,658
4312					1,000	1,000								1,000
4313					202,193	187,230	-7.40%				258,742	224,716	-13.15%	411,946
4314					14,000	15,000	7.14%							15,000
4320					5,400	5,400								5,400
4321					15,600	12,000	-23.08%				7,854	7,854		19,854
					244,693	227,130	-7.18%				591,084	822,727	39.19%	1,049,857
4400					500	500								500
					500	500	0.00%							500
					245,293	227,730	-7.16%				674,767	838,939	24.33%	1,066,669
5107					29,000	29,000								29,000
5118					14,000	14,900	6.43%				29,304	29,304		44,204
5119					16,500	16,500					63,800	158,519	148.46%	175,019
5150					100,000	100,000								100,000

PORTERVILLE COLLEGE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
5151					1,000		-100.00%				20,000	18,388	-8.06%	18,388
5159					45,000	45,100	0.22%				7,669	156,171	1,936.27%	201,271
					205,500	205,500	0.00%				120,774	362,382	200.05%	567,882
5209					4,000	4,000								4,000
5212					78,700	79,700	1.27%				12,000	11,137	-7.19%	90,837
5220					65,875	79,875	21.25%				178,330	237,321	33.08%	317,196
5221					5,500		-100.00%				26,614		-100.00%	
5230					10,350	13,300	28.50%				143,965	125,249	-13.00%	138,549
					164,425	176,875	7.57%				360,909	373,707	3.55%	550,582
5300					41,650	42,650	2.40%				33,255	1,450	-95.64%	44,100
					41,650	42,650	2.40%				33,255	1,450	-95.64%	44,100
5501					23,100	23,300	0.87%				1,000	1,000		24,300
5520					55,000	45,000	-18.18%							45,000
5530					275,000	275,000								275,000
5540					60,000	60,000								60,000
5550					18,000	15,000	-16.67%				3,341	3,341		18,341
5560					5,925	6,150	3.80%							6,150
5570					5,000	5,000								5,000
5581					14,000	15,000	7.14%							15,000
					456,025	444,450	-2.54%				4,341	4,341	0.00%	448,791
5602					11,050	23,823	115.59%				3,280	3,280		27,103
5608					15,675	16,400	4.63%							16,400
5650					107,534	100,350	-6.68%				427,014	336,346	-21.23%	436,696
5651					600	1,050	75.00%				56,725	12,000	-78.85%	13,050
5681					48,000	48,000					5,000	5,000		53,000
5683					58,825	54,000	-8.20%							54,000
5684					11,800	20,000	69.49%							20,000
5685					28,000	28,000								28,000
5686					25,000	25,000								25,000
5690					37,945	31,650	-16.59%				5,541	7,957	43.61%	39,607
5691					60,100	65,820	9.52%							65,820
					404,529	414,093	2.36%				497,560	364,582	-26.73%	778,675
5790					150		-100.00%					20,000		20,000
					150		-100.00%					20,000		20,000
5810					80	80					2,706	2,706		2,786
5820					8,565	8,465	-1.17%				15,997	9,050	-43.43%	17,515
5830											2,700	2,700		2,700
5831											360		-100.00%	
5835					155,000	255,000	64.52%							255,000
5860					28,000	30,000	7.14%				190,337	88,858	-53.32%	118,858
5861					8,800	6,800	-22.73%				26,710	17,550	-34.29%	24,350
5880					927	850	-8.31%				9,810	10,170	3.67%	11,020
5890					15,194	16,444	8.23%				78,031	97,906	25.47%	114,350
5899											2,306,447	12,181,025	428.13%	12,181,025
					216,566	317,639	46.67%				2,633,098	12,409,965	371.31%	12,727,604
5912											120,930	70,122	-42.01%	70,122
											120,930	70,122	-42.01%	70,122
					1,488,845	1,601,207	7.55%				3,770,866	13,606,550	260.83%	15,207,757
6120					25,000	25,000					3,000	52,540	1,651.33%	77,540
					25,000	25,000	0.00%				3,000	52,540	1,651.33%	77,540
6210C					25,000	700,000	2,700.00%							700,000
6214					1,150	1,150								1,150
					26,150	701,150	2,581.26%							701,150
6310					20,700	20,700						8,757		29,457
6311					5,000	5,000								5,000
					25,700	25,700	0.00%					8,757		34,457
6412					71,520	71,500	-0.03%				118,019	46,764	-60.38%	118,264
6412FA					16,000		-100.00%				15,000	92,000	513.33%	92,000
6413LP					27,000	27,000								27,000

PORTERVILLE COLLEGE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2021	2022	2021	2022	Budget	Budget	2020-21	2021-22	2020-21	2021-22	2020-21	2020-21	2021-22	2020-21
6414 Furniture					2,900		-100.00%				3,980		-100.00%	
6419 Other Equipment					20,055	17,400	-13.24%				3,416	53,500	1,466.16%	70,900
6419FA Other Equipment					112,753	20,000	-82.26%					3,359		23,359
6400 - Subtotal					250,228	135,900	-45.69%				140,415	195,622	39.32%	331,522
6900 Capital Outlay Abatements					-25,000		-100.00%							
6900 - Subtotal					-25,000		-100.00%							
6000 - Total					302,078	887,750	193.88%				143,415	256,919	79.14%	1,144,669
7110 Debt Reduction					150,000	150,000	0.00%							150,000
7100 - Subtotal					150,000	150,000	0.00%							150,000
7201 Intrafund Transfers Out					4,149,968	3,873,254	-6.67%							3,873,254
7200 - Subtotal					4,149,968	3,873,254	-6.67%							3,873,254
7501 Student Fin Aid (Excludes Salaries)											1,058,318	30,000	-97.17%	30,000
7501AC CARE-Financial Aid											50,000	50,000		50,000
7501AD EOP&S-Financial Aid											4,500	10,512	133.60%	10,512
7502 Scholarships											7,500		-100.00%	
7500 - Subtotal											1,120,318	90,512	-91.92%	90,512
7602 Oth Student Aide (Non-cash)											438,834	438,932	0.02%	438,932
7600 - Subtotal											438,834	438,932	0.02%	438,932
7910 Unrestricted					6,385,634	7,907,623	23.83%							7,907,623
7900 - Subtotal					6,385,634	7,907,623	23.83%							7,907,623
7000 - Total					10,685,602	11,930,877	11.65%				1,559,152	529,444	-66.04%	12,460,320
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					30,620,483	33,076,462	8.02%				11,917,412	21,014,416	76.33%	54,090,878

**Due to the automation of this report, there is a difference between the 2020-21 Adopted Budget in comparison to the October 2020 reports. This difference is due to the inclusion of the Restricted Lottery and adding all CE predecessor funds.*

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 34,833 students, about 3,133 faculty, staff and student employees and 5,000 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 2021-22:

- Improve post-pandemic student enrollment, retention, and persistence
- Continue implementation contract management processes and technology
- Continue implementation of Lean Six Sigma pilot program
- Continue oversight of Measure J Bond Construction Program
- Continue district-wide organizational and staff development
- Enhance Information Technology
 - Replace Schedule Plus Program with Ad Astra
 - Continue applications move to the Cloud
 - Document Imaging upgrade
 - Wi-Fi network expansion
 - Continue to expand security programs and tools
 - Meet applications growth and support requirements

DISTRICT OFFICE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
1214 Educational Administrators - Cont	2.50	2.90	0.50	0.10	602,606	633,296	5.09%				82,113	16,423	-80.00%	649,718
1251 Acad Non-Inst Cont	1.50	1.60			182,615	195,116	6.85%							195,116
1200 - Subtotal					785,220	828,412	5.50%				82,113	16,423	-80.00%	844,835
1419 Acad Emp - Non-Inst Non Cont					9,000	9,000								9,000
1400 - Subtotal					9,000	9,000	0.00%							9,000
1000 - Total					794,220	837,412	5.44%				82,113	16,423	-80.00%	853,835
2110 Clss Mgt(NonEd)	35.85	34.85	1.15	2.15	3,332,369	3,227,833	-3.14%	219,096	212,205	-3.15%	111,257	239,521	115.29%	3,679,559
2190 Conf Employee - Non Mgt	7.00	7.00			556,134	543,862	-2.21%							543,862
2191 Clss Non-Inst Emp Reg Salary Sched	66.10	65.63	1.08	1.08	4,422,565	4,424,987	0.05%	204,423	215,105	5.23%	51,086	51,086	-0.00%	4,691,177
2199 Classified Salary Abatement					-22,172		-100.00%							
2100 - Subtotal					8,288,897	8,196,682	-1.11%	423,519	427,309	0.89%	162,343	290,607	79.01%	8,914,598
2392 Non-Inst Students					37,000	23,000	-37.84%	24,950	26,000	4.21%				49,000
2393 Class Non-Inst Overtime					10,000	13,500	35.00%							13,500
2394 Non-Admin Non-Inst Prof Expt					6,300		-100.00%	332,000	252,000	-24.10%				252,000
2399 Cls Oth - Temp					24,000	52,000	116.67%							52,000
2300 - Subtotal					77,300	88,500	14.49%	356,950	278,000	-22.12%				366,500
2999 Salary Budget Control					127,307	237,609	86.64%	230,000		-100.00%	74,829		-100.00%	237,609
2900 - Subtotal					127,307	237,609	86.64%	230,000		-100.00%	74,829		-100.00%	237,609
2000 - Total					8,493,505	8,522,791	0.34%	1,010,469	705,309	-30.20%	237,172	290,607	22.53%	9,518,707
3110 STRS-Acad Inst & Instl Aides(Dir)					29,492	31,063	5.32%							31,063
3120 STRS - Clss Mgt Non-Ed Admin					31,572	31,122	-1.42%							31,122
3131T STRS - Oth Acad Emp Non-Inst Temp						1,433								1,433
3100 - Subtotal					61,064	63,618	4.18%							63,618
3210 PERS-Acad Inst & Instl Aides(Dir)								18,811		-100.00%				
3220 PERS - Clss Mgt Non-Educational Adm					684,532	751,618	9.80%	45,353	71,882	58.49%	23,030	54,874	138.27%	878,374
3221 PERS - Clss Emp					910,531	991,382	8.88%	19,740	21,848	10.68%	7,247	8,021	10.68%	1,021,250
3221T PERS - Clss Emp Temp						2,062								2,062
3222 PERS - Conf Emp Non-Mgt					115,120	124,599	8.23%							124,599
3240 PERS - Ed Adm - Cont					84,272	100,301	19.02%				16,997	3,762	-77.86%	104,063
3200 - Subtotal					1,794,456	1,969,961	9.78%	83,903	93,730	11.71%	47,275	66,657	41.00%	2,130,348
3310 OASDHI-Acad Inst & Instl Aides(Dir)					2,648	2,829	6.85%	7,215	264	-96.34%				3,093
3320 OASDHI - Clss Mgt Non-Ed Admin					238,907	237,179	-0.72%	16,165	23,406	44.80%	8,406	18,218	116.73%	278,804
3321 OASDHI - Clss Emp					336,847	331,038	-1.72%	7,295	7,295		2,911	2,911		341,244
3321T OASDHI - Clss Emp Temp						1,588			3,741					5,329
3322 OASDHI - Conf Emp - Non Mgt					42,544	41,605	-2.21%							41,605
3340 OASDHI - Educational Admin - Cont					18,263	22,004	20.48%				5,311	1,062	-80.00%	23,066
3341T OASDHI - Oth Acad Emp Non-Inst Temp						131								131
3300 - Subtotal					639,209	636,373	-0.44%	30,676	34,706	13.14%	16,628	22,192	33.46%	693,271
3410 H&W-Acad Inst & Instl Aides(Dir)					27,538	28,736	4.35%	18,267		-100.00%				28,736
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					3,579	3,824	6.85%	1,781		-100.00%				3,824
3420 H&W - Clss Mgt(Non-Educ Admin)					630,202	616,094	-2.24%	33,793	50,895	50.61%	21,007	38,394	82.77%	705,383
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					69,141	68,628	-0.74%	4,294	6,150	43.21%	2,181	4,695	115.29%	79,472
3421 H&W - Clss Emp					1,137,103	1,075,932	-5.38%	34,707	33,930	-2.24%	10,960	10,715	-2.24%	1,120,577
3421RC OPEB ARC-Clss Emp					86,214	83,830	-2.77%	1,869	1,869	0.00%	686	686		86,385
3422 H&W - Conf Emp - Non Mgt					127,867	125,005	-2.24%							125,005
3422RC OPEB ARC-Conf Emp Non Mgt					10,900	10,660	-2.21%							10,660
3440 H&W - Educational Admin - Cont					27,400	33,930	23.83%				9,133	1,786	-80.45%	35,716
3440RC OPEB ARC-EducAdmin-Cont					7,979	8,581	7.54%				1,609	322	-80.00%	8,903
3400 - Subtotal					2,127,924	2,055,220	-3.42%	94,711	92,843	-1.97%	45,576	56,597	24.18%	2,204,660
3510 SUI-Acad Inst & Instl Aides(Dir)					91	2,400	2,528.64%	55	224	310.19%				2,624
3520 SUI-Clss Mgt Non-Educational Admin					1,764	43,068	2,341.70%	110	3,859	3,422.79%	56	2,946	5,194.93%	49,873
3521 SUI - Clss Emp					2,211	53,226	2,307.03%	48	1,173	2,359.04%	26	628	2,359.30%	55,027
3521T SUI - Clss Emp Temp						873			3,173				4,047	
3522 SUI - Conf Emp - Non Mgt					278	6,690	2,305.78%						6,690	
3540 SUI - Educational Admin - Cont					204	5,385	2,545.40%				41	202	391.96%	5,587
3541T SUI - Oth Acad Emp - Non Instl temp						111							111	
3500 - Subtotal					4,548	111,752	2,357.15%	212	8,429	3,880.03%	122	3,776	2,989.12%	123,957
3610 WC-Acad Inst & Instl Aides(Dir)					1,800	1,990	10.55%	1,075	186	-82.74%				2,176
3620 WC - Clss Mgt Non-Educational Admin					34,775	35,715	2.70%	2,160	3,200	48.17%	1,097	2,443	122.76%	41,358

DISTRICT OFFICE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Tentative Budget	Change	Adopted Budget	Tentative Budget	Change	Adopted Budget	Tentative Budget	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
3621					43,598	44,138	1.24%	940	973	3.47%	504	521	3.47%	45,632
3621T						862			2,836					3,698
3622					5,482	5,547	1.19%							5,547
3640					4,013	4,466	11.27%				809	168	-79.31%	4,633
3641T						92								92
3600 - Subtotal					89,669	92,810	3.50%	4,175	7,194	72.31%	2,410	3,132	29.96%	103,136
3710								1,346	1,346					1,346
3721					883		-100.00%				595	595		595
3721T						2,294			9,546					11,840
3700 - Subtotal					883	2,294	159.80%	1,346	10,892	709.24%	595	595	0.00%	13,781
3910					980	1,045	6.67%	653		-100.00%				1,045
3920					18,750	18,895	0.77%	1,209	1,862	54.05%	751	1,405	86.96%	22,162
3921					37,092	36,058	-2.79%	944	944		347	347		37,349
3922					4,574	4,564	-0.21%							4,564
3940					980	1,241	26.67%				327	65	-80.00%	1,307
3999					19,500	665,099	3,310.76%				25,048		-100.00%	665,099
3900 - Subtotal					81,876	726,904	787.81%	2,806	2,806	0.00%	26,473	1,817	-93.14%	731,527
3000 - Total					4,799,628	5,658,931	17.90%	217,829	250,601	15.04%	139,079	154,766	11.28%	6,064,298
4211					21,500	20,100	-6.51%				500		-100.00%	20,100
4200 - Subtotal					21,500	20,100	-6.51%				500		-100.00%	20,100
4310					2,900	1,750	-39.66%	61,750	61,750		7,650	3,150	-58.82%	66,650
4312					750	750								750
4313					149,610	130,800	-12.57%	6,450	6,450		14,895	6,215	-58.27%	143,465
4321					5,500	5,500								5,500
4300 - Subtotal					158,760	138,800	-12.57%	68,200	68,200	0.00%	22,545	9,365	-58.46%	216,365
4000 - Total					180,260	158,900	-11.85%	68,200	68,200	0.00%	23,045	9,365	-59.36%	236,465
5118					3,500	3,500								3,500
5119					2,508,621	2,005,470	-20.06%	50,000	50,000		883,390	341,315	-61.36%	2,396,785
5150					383,000	105,000	-72.58%	223,245	360,000	61.26%	1,750	301,750	17,142.86%	766,750
5159						71,761		71,761	71,761		1,750	1,750		73,511
5100 - Subtotal					2,895,121	2,113,970	-26.98%	345,006	481,761	39.64%	886,890	644,815	-27.29%	3,240,546
5209					3,350	3,350		5,000	5,000		11,500	6,000	-47.83%	14,350
5212								4,500	4,500					4,500
5220					416,075	382,153	-8.15%	49,000	47,000	-4.08%	71,339	32,364	-54.63%	461,517
5221					50,000	60,500	21.00%							60,500
5230					23,750	21,944	-7.60%	18,500	18,500		17,340	10,570	-39.04%	51,014
5200 - Subtotal					493,175	467,947	-5.12%	77,000	75,000	-2.60%	100,179	48,934	-51.15%	591,881
5300					228,021	233,257	2.30%	4,000	4,000			2,000		239,257
5300 - Subtotal					228,021	233,257	2.30%	4,000	4,000	0.00%		2,000		239,257
5400					1,325,000	900,000	-32.08%							900,000
5406					190,000	190,000								190,000
5407					7,500	12,500	66.67%							12,500
5400 - Subtotal					1,522,500	1,102,500	-27.59%							1,102,500
5530					175,000	175,000								175,000
5540					8,500	8,500								8,500
5550					4,500	4,500								4,500
5560					4,250	4,250								4,250
5570					1,000	1,000								1,000
5581					17,000	17,000		1,000	1,000					18,000
5583					177,870	202,770	14.00%				50		-100.00%	202,770
5590					9,000	567	-93.70%							567
5500 - Subtotal					397,120	413,587	4.15%	1,000	1,000	0.00%	50		-100.00%	414,587
5602								1,000	1,000					1,000
5603					10,010		-100.00%	27,500	27,500					27,500
5608					10,000	10,000								10,000
5650					2,175,080	1,959,638	-9.91%	7,500	7,500		4,500	4,500		1,971,638
5651						500								500
5652					1,277,455	1,711,532	33.98%							1,711,532
5671					3,500	3,500		2,000	2,000					5,500

DISTRICT OFFICE
2021-22 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total	
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change		
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22	
5681					10,000	10,000								10,000	
5683					60,000	60,000								60,000	
5684					4,000	4,000								4,000	
5685					331,198	301,380	-9.00%							301,380	
5686					68,178	65,500	-3.93%							65,500	
5691					11,818	9,600	-18.77%							9,600	
					3,961,239	4,135,650	4.40%		38,000	38,000	0.00%	4,500	4,500	0.00%	4,178,150
5700					95,000	128,550	35.32%							128,550	
5720					250,000	175,000	-30.00%							175,000	
5731					250,500	250,500								250,500	
5790						675		5,000	5,000		19,000	4,000	-78.95%	9,675	
					595,500	554,725	-6.85%	5,000	5,000	0.00%	19,000	4,000	-78.95%	563,725	
5810					60,000	55,000	-8.33%							55,000	
5813					20,000	20,000								20,000	
5820					45,400	50,200	10.57%	2,083	2,083		1,750	1,750		54,033	
5830					185,000	185,000		100	100					185,100	
5831					21,900	21,900		3,300	3,300					25,200	
5860					128,500	127,470	-0.80%	20,620	20,620			40,000		188,090	
5861					10,000	10,000		16,669	15,500	-7.01%	7,250	1,750	-75.86%	27,250	
5862								6,500	6,500					6,500	
5880					35,600	38,600	8.43%							38,600	
5890					106,400	131,776	23.85%	12,000	12,000		500	500		144,276	
					612,800	639,946	4.43%	61,272	60,103	-1.91%	9,500	44,000	363.16%	744,049	
5911					-275,511	-295,000	7.07%							-295,000	
5912											40,000	60,000	50.00%	60,000	
					-275,511	-295,000	7.07%				40,000	60,000	50.00%	-235,000	
					10,429,965	9,366,582	-10.20%	531,278	664,864	25.14%	1,060,118	808,249	-23.76%	10,839,695	
6120					30,000	30,000								30,000	
					30,000	30,000	0.00%							30,000	
6310											5,000		-100.00%		
											5,000		-100.00%		
6412					132,500	150,100	13.28%	21,500	21,500					171,600	
6412FA					700,500	664,000	-5.21%	20,000	20,000					684,000	
6414					6,000	6,000		15,000	15,000		2,637	1,700	-35.53%	22,700	
6419					20,000	20,000								20,000	
6419FA					5,000	5,000								5,000	
					864,000	845,100	-2.19%	56,500	56,500	0.00%	2,637	1,700	-35.53%	903,300	
					894,000	875,100	-2.11%	56,500	56,500	0.00%	7,637	1,700	-77.74%	933,300	
7110					1,185,000	1,255,000	5.91%							1,255,000	
7111					4,545,964	4,474,746	-1.57%							4,474,746	
					5,730,964	5,729,746	-0.02%							5,729,746	
7205					-29,711,494	-29,643,444	1.03%							-29,643,444	
					-29,711,494	-29,643,444	1.03%							-29,643,444	
7312					255,000	255,000								255,000	
					255,000	255,000	0.00%							255,000	
7910					67,857,213	62,053,110	-8.00%	420,519	296,073	-29.59%	30,106	30,106		62,379,289	
					67,857,213	62,053,110	-8.00%	420,519	296,073	-29.59%	30,106	30,106	0.00%	62,379,289	
					44,131,683	38,394,412	-13.00%	420,519	296,073	-29.59%	30,106	30,106	0.00%	38,720,590	
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					69,723,261	63,814,128	-8.48%	2,304,795	2,041,547	-11.42%	1,579,269	1,311,215	-16.97%	67,166,890	

*Due to the automation of this report, there is a difference between the 2020-21 Adopted Budget in comparison to the October 2020 reports. This difference is due to the inclusion of the Restricted Lottery and adding all CE predecessor funds.

SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Associated Student Body Funds**

	Adopted Budget 2020-21	Bakersfield 2021-22	Cerro Coso 2021-22	Porterville 2021-22	Tentative Budget 2021-22	Difference	% Difference
8884AA Student Cards	260,000	250,000	4,000	4,500	258,500	(1,500)	-0.58%
8884AB Student Representation Fee	8,000	8,000			8,000		
INCOME - Total	268,000	258,000	4,000	4,500	266,500	(1,500)	
2110 Clss Mgt(NonEd)	17,418	17,418			17,418	(0)	-0.00%
2392 Non-Inst Students	39,609	40,000			40,000	391	0.99%
2999 Salary Budget Control	378					(378)	-100.00%
2000 - Total	57,405	57,418			57,418	13	
3220 PERS - Clss Mgt Non-Educational Adm	3,606	3,991			3,991	385	10.68%
3320 OASDHI - Clss Mgt Non-Ed Admin	1,333	1,332			1,332	(0)	-0.00%
3420 H&W - Clss Mgt(Non-Educ Admin)	4,567	4,464			4,464	(102)	-2.24%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	341	341			341		
3520 SUI-Clss Mgt Non-Educational Admin	9	214			214	206	2,359.70%
3620 WC - Clss Mgt Non-Educational Admin	172	178			178	6	3.47%
3621 WC - Clss Emp	361					(361)	-100.00%
3621T WC - Clss Emp Temp		408			408	408	
3920 OTHBEN-Clss Mgt(Non-Educ Admin)		163			163	163	
3000 - Total	10,387	11,092			11,092	705	
4313 Non-Inst Supplies & Materials	50,500	45,000	2,500	2,500	50,000	(500)	-0.99%
4510 CoGS Food	2,000	2,000			2,000		
4000 - Total	52,500	47,000	2,500	2,500	52,000	(500)	
5151 Guest Lecturers/Performers	60,000	60,000			60,000		
5159 Oth Instructional Consulting Servs	3,000	2,000			2,000	(1,000)	-33.33%
5212 Student Travel	11,500	10,000			10,000	(1,500)	-13.04%
5220 Employee Travel	8,000	8,000			8,000		
5230 Food/Meetings	21,000	20,000	1,500		21,500	500	2.38%
5300 Institutional Dues/Memberships	1,000	2,000			2,000	1,000	100.00%
5602 Short Term Rental-Veh & Equip	5,000	3,000			3,000	(2,000)	-40.00%
5604 Film Rentals	5,000	4,000			4,000	(1,000)	-20.00%
5650 Software Licensing/Maintenance Svcs	400	2,000			2,000	1,600	400.00%
5684 Vehicle Repairs & Maintenance	5,000	5,000			5,000		
5690 Other Maintenance/Repairs	2,000			2,000	2,000		
5831 Credit Card Expense	100	500			500	400	400.00%
5860 General Advertising Services	3,000	3,000			3,000		
5861 Printing/Duplicating Service	5,000	6,000			6,000	1,000	20.00%
5890 Other Services & Expenses	10,000	10,000			10,000		
5000 - Total	140,000	135,500	1,500	2,000	139,000	(1,000)	
6412 Computer/Technology Equipment	7,707	6,990			6,990	(718)	-9.31%
6000 - Total	7,707	6,990			6,990	(718)	
EXPENDITURES - Total	268,000	258,000	4,000	4,500	266,500	(1,500)	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Student Representation Fee Funds**

	Adopted Budget 2020-21	Bakersfield 2021-22	Cerro Coso 2021-22	Porterville 2021-22	Tentative Budget 2021-22	Difference	% Difference
8884AB Student Representation Fee	90,000	63,807	9,947		73,754	(16,246)	-18.05%
8989AB Carry Over Funds - Budget Only	43,709		30,000		30,000	(13,709)	-31.36%
INCOME - Total	133,709	63,807	39,947		103,754	(29,955)	
2392 Non-Inst Students	4,951	10,000			10,000	5,049	101.98%
2000 - Total	4,951	10,000			10,000	5,049	
3621 WC - Clss Emp	49					(49)	-100.00%
3621T WC - Clss Emp Temp		102			102	102	
3000 - Total	49	102			102	53	
4313 Non-Inst Supplies & Materials	45,000	2,467			2,467	(42,533)	-94.52%
4000 - Total	45,000	2,467			2,467	(42,533)	
5212 Student Travel	34,000	6,000	10,000		16,000	(18,000)	-52.94%
5220 Employee Travel	11,000	4,000	3,000		7,000	(4,000)	-36.36%
5230 Food/Meetings	10,000	2,000			2,000	(8,000)	-80.00%
5860 General Advertising Services	2,000	238			238	(1,762)	-88.10%
5861 Printing/Duplicating Service	2,515	1,000			1,000	(1,515)	-60.23%
5899 Contingencies Account - Budget Only	19,194	35,000	26,947		61,947	42,753	222.74%
5000 - Total	78,709	48,238	39,947		88,185	9,476	
6412 Computer/Technology Equipment	5,000	3,000			3,000	(2,000)	-40.00%
6000 - Total	5,000	3,000			3,000	(2,000)	
EXPENDITURES - Total	133,709	63,807	39,947		103,754	(29,955)	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Student Center Funds**

	Adopted Budget 2020-21	Bakersfield 2021-22	Cerro Coso 2021-22	Porterville 2021-22	Tentative Budget 2021-22	Difference	% Difference
8883AA Student Center	245,000	100,000		45,000	145,000	(100,000)	-40.82%
8989AB Carry Over Funds - Budget Only	50,000	65,000			65,000	15,000	30.00%
INCOME - Total	295,000	165,000		45,000	210,000	(85,000)	
2110 Clss Mgt(NonEd)	52,255	52,255			52,255		
2392 Non-Inst Students	79,316	65,000		10,000	75,000	(4,316)	-5.44%
2999 Salary Budget Control	81,045					(81,045)	-100.00%
2000 - Total	212,616	117,255		10,000	127,255	(85,361)	
3220 PERS - Clss Mgt Non-Educational Adm	10,817	11,972			11,972	1,155	10.68%
3320 OASDHI - Clss Mgt Non-Ed Admin	3,997	3,997			3,997	(0)	-0.00%
3420 H&W - Clss Mgt(Non-Educ Admin)	13,700	13,393			13,393	(307)	-2.24%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	1,024	1,024			1,024		
3520 SUI-Clss Mgt Non-Educational Admin	26	643			643	617	2,359.74%
3620 WC - Clss Mgt Non-Educational Admin	515	533			533	18	3.47%
3621 WC - Clss Emp	768					(768)	-100.00%
3621T WC - Clss Emp Temp		663		85	748	748	
3920 OTHBEN-Clss Mgt(Non-Educ Admin)		490			490	490	
3000 - Total	30,848	32,715		85	32,800	1,952	
4313 Non-Inst Supplies & Materials	21,500	4,030		16,500	20,530	(970)	-4.51%
4510 CoGS Food	2,000	2,000			2,000		
4000 - Total	23,500	6,030		16,500	22,530	(970)	
5151 Guest Lecturers/Performers	1,000	1,000			1,000		
5602 Short Term Rental-Veh & Equip	500	500			500		
5650 Software Licensing/Maintenance Svcs	1,000	1,000			1,000		
5684 Vehicle Repairs & Maintenance	1,500	1,500			1,500		
5690 Other Maintenance/Repairs	10,000			10,000	10,000		
5861 Printing/Duplicating Service	2,000	2,000			2,000		
5890 Other Services & Expenses	1,470			1,470	1,470		
5899 Contigencies Account - Budget Only	6,945			6,945	6,945		
5000 - Total	24,415	6,000		18,415	24,415		
6412 Computer/Technology Equipment	3,621	3,000			3,000	(621)	-17.16%
6000 - Total	3,621	3,000			3,000	(621)	
EXPENDITURES - Total	295,000	165,000		45,000	210,000	(85,000)	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Student Financial Aid Fund**

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8120AA	Higher Education Act	348,776		(348,776)	-100.00%
8122AA	Federal Work Study		1,148,402	1,148,402	
8150AA	Student Financial Aid	53,717,006	43,825,950	(9,891,056)	-18.41%
8151AA	PELL		3,500,000	3,500,000	
8152AA	SEOG		1,062,170	1,062,170	
8153AA	HEERF/COVID Relief		35,785,248	35,785,248	
8155AB	Federal Direct Loans		3,375,000	3,375,000	
8190AB	Other	503,729		(503,729)	-100.00%
8616AA	CAL Grant	5,195,319	5,197,636	2,317	0.04%
8629AA	Other General Categorical Programs	5,094,431	233,668	(4,860,763)	-95.41%
8629AJ	CA Completion		2,716,000	2,716,000	
8629AK	Other State Financial Aid		2,978,055	2,978,055	
8629PY	Other General Categorical Program PY		556,487	556,487	
8694AB	State Prior Year Carry Over	187,141		(187,141)	-100.00%
8839AB	Outside Scholarships		6,200	6,200	
8989AB	Carry Over Funds - Budget Only	458,416		(458,416)	-100.00%
INCOME - Total		65,504,817	100,384,816	34,879,999	
1419	Acad Emp - Non-Inst Non Cont	22,959		(22,959)	-100.00%
1000 - Total		22,959		(22,959)	
2191	Clss Non-Inst Emp Reg Salary Sched	70,345	70,345		
2392	Non-Inst Students	968,431	1,138,071	169,640	17.52%
2999	Salary Budget Control	461,506		(461,506)	-100.00%
2000 - Total		1,500,282	1,208,416	(291,866)	
3221	PERS - Clss Emp	14,561	16,162	1,601	10.99%
3321	OASDHI - Clss Emp	5,381	5,381	0	0.00%
3341	OASDHI - Oth Acad Emp Non-Inst	333		(333)	-100.00%
3421	H&W - Clss Emp	24,952	24,388	(565)	-2.26%
3421RC	OPEB ARC-Clss Emp	1,379	1,379		
3521	SUI - Clss Emp	35	865	830	2,360.16%
3541	SUI - Oth Acad Emp - Non Inst	11		(11)	-100.00%
3621	WC - Clss Emp	9,263	718	(8,545)	-92.25%
3621T	WC - Clss Emp Temp		10,331	10,331	
3741	DefBen - Oth Acad Emp - Non Inst	849		(849)	-100.00%
3921	OTHBEN - Clss Emp	696	696		
3000 - Total		57,462	59,920	2,458	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Student Financial Aid Fund**

	Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
4313 Non-Inst Supplies & Materials	5,000		(5,000)	-100.00%
4000 - Total	5,000		(5,000)	
5151 Guest Lecturers/Performers	4,000	1,177	(2,823)	-70.58%
5230 Food/Meetings	7,030		(7,030)	-100.00%
5899 Contigencies Account - Budget Only		27,235,045	27,235,045	
5000 - Total	11,030	27,236,222	27,225,192	
7501 Student Fin Aid (Excludes Salaries)	5,617,560	14,913,302	9,295,742	165.48%
7501AA Cal Grant B-Financial Aid	5,085,873	5,088,386	2,513	0.05%
7501AB Cal Grant C-Financial Aid	109,446	109,250	(196)	-0.18%
7501AE Federal SEOG-Financial Aid	1,071,249	1,062,170	(9,079)	-0.85%
7501AF Federal PELL Grant	48,717,757	47,325,950	(1,391,807)	-2.86%
7501AI Federal Direct Loans	3,300,000	3,375,000	75,000	2.27%
7502 Scholarships	2,000		(2,000)	-100.00%
7602 Oth Student Aide (Non-cash)	4,200	6,200	2,000	47.62%
7000 - Total	63,908,085	71,880,258	7,972,173	
EXPENDITURES - Total	65,504,817	100,384,816	34,879,999	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Enterprise Funds**

	Adopted Budget 2020-21	Bakersfield 2021-22	Cerro Coso 2021-22	Porterville 2021-22	District 2021-22	Tentative Budget 2021-22	Difference	% Difference
8840AA Sales and Commissions	352,400			352,400		352,400		
8844IC Food Services Internal Charges	120,000	100,000		20,000		120,000		
8844RA Food Court	20,000	2,034,445				2,034,445	2,014,445	10,072.22%
8844RC Panorama Grill	350,000						(350,000)	-100.00%
8844RK Special Events/Catering	20,000	400,000				400,000	380,000	1,900.00%
8844RL Food Service Concessions	45,000	75,000				75,000	30,000	66.67%
8844RM Non-carbonated Vending	20,000	20,000				20,000		
8844RN Carbonated Vending	30,000	30,000				30,000		
8895AB Other	5,000			5,000		5,000		
8895AC Overage - Shortage	25			25		25		
INCOME - Total	962,425	2,659,445		377,425		3,036,870	2,074,445	
2110 Clss Mgt(NonEd)	109,200	172,654				172,654	63,454	58.11%
2191 Clss Non-Instr Emp Reg Salary Sched	11,955	288,274			11,955	300,229	288,274	2,411.33%
2392 Non-Inst Students	8,000						(8,000)	-100.00%
2393 Class Non-Instr Overtime	3,600	15,000				15,000	11,400	316.67%
2394 Non-Admin Non-Instr Prof Expt		155,760				155,760	155,760	
2399 Cls Oth - Temp	16,000						(16,000)	-100.00%
2999 Salary Budget Control	2,184	346,097				346,097	343,913	15,746.95%
2000 - Total	150,939	977,786			11,955	989,741	838,801	
3220 PERS - Clss Mgt Non-Educational Adm	22,604	39,555				39,555	16,951	74.99%
3221 PERS - Clss Emp	2,475	63,403			2,739	66,142	63,667	2,572.73%
3320 OASDHI - Clss Mgt Non-Ed Admin	8,354	13,208				13,208	4,854	58.11%
3321 OASDHI - Clss Emp	1,422	21,338			915	22,253	20,831	1,464.95%
3321T OASDHI - Clss Emp Temp		3,406				3,406	3,406	
3420 H&W - Clss Mgt(Non-Educ Admin)	18,267	35,716				35,716	17,449	95.52%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	2,140	3,384				3,384	1,244	58.11%
3421 H&W - Clss Emp	4,567	155,363			4,464	159,827	155,260	3,399.85%
3421RC OPEB ARC-Clss Emp	234	5,424			234	5,659	5,424	2,314.89%
3520 SUI-Clss Mgt Non-Educational Admin	55	2,124				2,124	2,069	3,789.45%
3521 SUI - Clss Emp	16	3,546			147	3,693	3,677	23,301.84%
3521T SUI - Clss Emp Temp		2,100				2,100	2,100	
3620 WC - Clss Mgt Non-Educational Admin	1,077	1,761				1,761	685	63.59%
3621 WC - Clss Emp	390	2,940			122	3,062	2,672	685.36%
3621T WC - Clss Emp Temp		1,742				1,742	1,742	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Enterprise Funds**

	Adopted Budget 2020-21	Bakersfield 2021-22	Cerro Coso 2021-22	Porterville 2021-22	District 2021-22	Tentative Budget 2021-22	Difference	% Difference
3721 DefBen - Clss Emp	592	426				426	(166)	-27.96%
3721T DefBen - Clss Emp Temp		5,763				5,763	5,763	
3920 OTHBEN-Clss Mgt(Non-Educ Admin)		1,307				1,307	1,307	
3921 OTHBEN - Clss Emp	118	2,740			118	2,858	2,740	2,314.81%
3000 - Total	62,310	365,246			8,740	373,986	311,676	
4313 Non-Inst Supplies & Materials	8,525	500		8,025		8,525		
4321 Fuel - Lubricants	1,500	1,500				1,500		
4510 CoGS Food	386,147	813,000		160,000		973,000	586,853	151.98%
4520 CoGS Paper Goods	26,000	310,000		8,500		318,500	292,500	1,125.00%
4530 CoGS Other	250	5,000		250		5,250	5,000	2,000.00%
4000 - Total	422,422	1,130,000		176,775		1,306,775	884,353	
5108 Temp Employment Agency Services	185,025			185,025		185,025		
5119 Oth Non-Inst Consulting Services	1,000			1,000		1,000		
5220 Employee Travel	2,000						(2,000)	-100.00%
5230 Food/Meetings		592				592	592	
5300 Institutional Dues/Memberships		500				500	500	
5501 Laundry Service	23,050	31,005		7,750		38,755	15,705	68.13%
5602 Short Term Rental-Veh & Equip	2,250	3,000		250		3,250	1,000	44.44%
5650 Software Licensing/Maintenance Svcs	3,000	34,892				34,892	31,892	1,063.07%
5684 Vehicle Repairs & Maintenance	3,000	3,000				3,000		
5690 Other Maintenance/Repairs	3,550	2,000		1,550		3,550		
5830 Bank Charges	1,675			1,675		1,675		
5831 Credit Card Expense	31,800	30,000		1,800		31,800		
5861 Printing/Duplicating Service	500	500				500		
5880 Taxes - Licenses & Permits	350			350		350		
5890 Other Services & Expenses	10,750	10,000		750		10,750		
5899 Contingencies Account - Budget Only	73,691	42,229		500		42,729	(30,962)	-42.02%
5000 - Total	341,641	157,718		200,650		358,368	16,727	
6412 Computer/Technology Equipment	500						(500)	-100.00%
6419 Other Equipment	5,000	8,000				8,000	3,000	60.00%
6000 - Total	5,500	8,000				8,000	2,500	
EXPENDITURES - Total	982,812	2,638,750		377,425	20,695	3,036,870	2,054,057	
Ending Balance*	(20,387)	20,695	0	0	(20,695)	0	20,387	

* 2020-21 Adopted Budget Ending Balance difference due to a District Office position budgeted at Bakersfield College

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Capital Outlay Funds**

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8652AA	Scheduled Maint & Spec Repair Prog	118,616		(118,616)	-100.00%
8989AB	Carry Over Funds - Budget Only	1,450,994	1,618,558	167,564	11.55%
INCOME - Total		1,569,610	1,618,558	48,949	
4313	Non-Inst Supplies & Materials	23		(23)	-100.00%
4000 - Total		23		(23)	
5119	Oth Non-Inst Consulting Services	5,588		(5,588)	-100.00%
5220	Employee Travel	2,726		(2,726)	-100.00%
5899	Contigencies Account - Budget Only		179,500	179,500	
5000 - Total		8,314	179,500	171,186	
6210C	Buildings Construction - C	526,602	190,000	(336,602)	-63.92%
6211	Buildings Architect	13,088		(13,088)	-100.00%
6214	Buildings - Testing & Inspection	21,400		(21,400)	-100.00%
6419	Other Equipment	4,168		(4,168)	-100.00%
6000 - Total		565,258	190,000	(375,258)	
7910	Unrestricted	996,014	1,249,058	253,044	25.41%
7000 - Total		996,014	1,249,058	253,044	
EXPENDITURES - Total		1,569,610	1,618,558	48,949	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Measure G (SRID) Construction Funds**

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8860AA	Interest and Investment Income	103,270	89,749	(13,521)	-13.09%
8989AB	Carry Over Funds - Budget Only	8,507,076	3,288,104	(5,218,972)	-61.35%
INCOME - Total		8,610,346	3,377,853	(5,232,494)	
2110	Clss Mgt(NonEd)	127,098	127,098	0	0.00%
2191	Clss Non-Instr Emp Reg Salary Sched	30,616	30,616	(0)	-0.00%
2000 - Total		157,714	157,715	0	
3220	PERS - Clss Mgt Non-Educational Adm	26,309	29,118	2,809	10.68%
3221	PERS - Clss Emp	6,338	7,014	677	10.68%
3320	OASDHI - Clss Mgt Non-Ed Admin	9,231	9,231		
3321	OASDHI - Clss Emp	2,342	2,342		
3420	H&W - Clss Mgt(Non-Educ Admin)	18,267	17,858	(409)	-2.24%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	2,491	2,491		
3421	H&W - Clss Emp	7,307	7,143	(164)	-2.24%
3421RC	OPEB ARC-Clss Emp	600	600		
3520	SUI-Clss Mgt Non-Educational Admin	64	1,563	1,500	2,359.98%
3521	SUI - Clss Emp	15	377	361	2,359.70%
3620	WC - Clss Mgt Non-Educational Admin	1,253	1,296	43	3.47%
3621	WC - Clss Emp	302	312	10	3.47%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	653	653		
3921	OTHBEN - Clss Emp	261	261		
3000 - Total		75,433	80,261	4,828	
4313	Non-Inst Supplies & Materials	24	18	(6)	-25.00%
4000 - Total		24	18	(6)	
5119	Oth Non-Inst Consulting Services	971,781	632,348	(339,433)	-34.93%
5220	Employee Travel	976	488	(488)	-50.00%
5230	Food/Meetings	92	10	(82)	-89.13%
5300	Institutional Dues/Memberships	64	32	(32)	-50.00%
5650	Software Licensing/Maintenance Svcs	320	260	(60)	-18.75%
5686	Oth Equipment Maint Agreements		36	36	
5860	General Advertising Services	264	180	(84)	-31.82%
5861	Printing/Duplicating Service	113	30	(83)	-73.40%
5899	Contigencies Account - Budget Only				
5000 - Total		973,610	633,384	(340,226)	
6210C	Buildings Construction - C	6,908,822	2,412,564	(4,496,258)	-65.08%

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Measure G (SRID) Construction Funds**

	Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
6211 Buildings Architect	423,600		(423,600)	-100.00%
6214 Buildings - Testing & Inspection	3,617		(3,617)	-100.00%
6414 Furniture		16,443	16,443	
6414FA Furniture		35,831	35,831	
6419 Other Equipment	67,526	41,637	(25,889)	-38.34%
6000 - Total	7,403,565	2,506,475	(4,897,090)	
EXPENDITURES - Total	8,610,346	3,377,853	(5,232,494)	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 SRID (Measure G) Debt Service Fund**

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8671AA	Home Owners Prprty Tax Relief	57,392	87,295	29,903	52.10%
8811AA	Tax Allocation Secured Roll	11,579,738	11,990,843	411,105	3.55%
8812AA	Tax Allocation Supplemental Roll	87,295	187,709	100,414	115.03%
8813AA	Tax Allocation Unsecured Roll	1,440,641	1,440,641		
8819AA	Specific Taxes	8,708	8,708		
8860AA	Interest and Investment Income	216,036	247,536	31,500	14.58%
8989AB	Carry Over Funds - Budget Only	14,702,166	16,697,432	1,995,266	13.57%
INCOME - Total		28,091,976	30,660,164	2,568,189	
5830	Bank Charges	3,509	3,500	(9)	-0.26%
5890	Other Services & Expenses	31,500	31,500		
5000 - Total		35,009	35,000	(9)	
7110	Debt Reduction	11,075,000	12,050,000	975,000	8.80%
7111	Debt Interest & Other Charges	2,279,801	1,877,732	(402,068)	-17.64%
7910	Unrestricted	14,702,167	16,697,432	1,995,265	13.57%
7000 - Total		28,056,968	30,625,164	2,568,197	
EXPENDITURES - Total		28,091,977	30,660,164	2,568,188	
Ending Balance		(1)	0	1	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Measure J Construction Funds**

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8860AA	Interest and Investment Income	525,616	539,195	13,579	2.58%
8941AA	Sale of Bonds	310,000,000		(310,000,000)	-100.00%
8989AB	Carry Over Funds - Budget Only	49,375,763	303,156,180	253,780,417	513.98%
INCOME - Total		359,901,379	303,695,375	(56,206,004)	
2110	Clss Mgt(NonEd)	508,393	508,393	0	0.00%
2191	Clss Non-Instr Emp Reg Salary Sched	122,465	122,465	0	0.00%
2000 - Total		630,858	630,858	0	
3220	PERS - Clss Mgt Non-Educational Adm	105,237	116,473	11,235	10.68%
3221	PERS - Clss Emp	25,350	28,057	2,706	10.68%
3320	OASDHI - Clss Mgt Non-Ed Admin	36,926	36,926		
3321	OASDHI - Clss Emp	9,369	9,369		
3420	H&W - Clss Mgt(Non-Educ Admin)	73,067	71,431	(1,636)	-2.24%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	9,965	9,965		
3421	H&W - Clss Emp	29,227	28,572	(654)	-2.24%
3421RC	OPEB ARC-Clss Emp	2,400	2,400		
3520	SUI-Clss Mgt Non-Educational Admin	254	6,253	5,999	2,359.86%
3521	SUI - Clss Emp	61	1,506	1,445	2,360.12%
3620	WC - Clss Mgt Non-Educational Admin	5,012	5,186	174	3.47%
3621	WC - Clss Emp	1,207	1,249	42	3.47%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	2,614	2,614		
3921	OTHBEN - Clss Emp	1,045	1,045		
3000 - Total		301,734	321,046	19,312	
4313	Non-Inst Supplies & Materials	1,176	1,782	606	51.53%
4000 - Total		1,176	1,782	606	
5119	Oth Non-Inst Consulting Services	32,307,589	29,235,114	(3,072,475)	-9.51%
5220	Employee Travel	65,792	61,280	(4,512)	-6.86%
5230	Food/Meetings	4,508	990	(3,518)	-78.04%
5300	Institutional Dues/Memberships		3,168	3,168	
5603	Rental of Facilities	7,974		(7,974)	-100.00%
5640	Lease Relocatables	1,111,857	936,819	(175,038)	-15.74%
5650	Software Licensing/Maintenance Svcs	15,680	25,740	10,060	64.16%
5686	Oth Equipment Maint Agreements		3,564	3,564	
5860	General Advertising Services	63,081	42,668	(20,412)	-32.36%
5861	Printing/Duplicating Service	186,065	159,269	(26,796)	-14.40%

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Measure J Construction Funds**

	Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
5000 - Total	33,762,546	30,468,613	(3,293,933)	
6210C Buildings Construction - C	293,767,405	246,574,856	(47,192,549)	-16.06%
6211 Buildings Architect	14,821,120	11,655,607	(3,165,512)	-21.36%
6212 Buildings - Fees	3,600		(3,600)	-100.00%
6214 Buildings - Testing & Inspection	6,205,912	5,224,872	(981,040)	-15.81%
6216 Bldg Cost of Purchase	924,846	68,401	(856,445)	-92.60%
6414 Furniture	93,186	16,445	(76,741)	-82.35%
6419 Other Equipment	1,091,603	822,752	(268,851)	-24.63%
6419FA Other Equipment	8,297,394	7,910,143	(387,251)	-4.67%
6000 - Total	325,205,066	272,273,077	(52,931,989)	
EXPENDITURES - Total	359,901,379	303,695,375	(56,206,004)	
Ending Balance	0			

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Measure J Debt Service Fund**

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8671AA	Home Owners Prprty Tax Relief		20,664,243	20,664,243	
8811AA	Tax Allocation Secured Roll	21,722,468		(21,722,468)	-100.00%
8860AA	Interest and Investment Income	271,657	271,657		
8989AB	Carry Over Funds - Budget Only	27,165,674	23,141,613	(4,024,061)	-14.81%
INCOME - Total		49,159,799	44,077,513	(5,082,286)	
5830	Bank Charges	1,000	1,000		
5890	Other Services & Expenses	26,000	26,000		
5000 - Total		27,000	27,000		
7110	Debt Reduction	19,075,000	16,700,000	(2,375,000)	-12.45%
7111	Debt Interest & Other Charges	2,892,125	4,208,900	1,316,775	45.53%
7910	Unrestricted	27,165,674	23,141,613	(4,024,061)	-14.81%
7000 - Total		49,132,799	44,050,513	(5,082,286)	
EXPENDITURES - Total		49,159,799	44,077,513	(5,082,286)	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2021-22 Measure C Mammoth Construction Funds

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8860AA	Interest and Investment Income	299		(299)	-100.00%
8989AB	Carry Over Funds - Budget Only	3,788,720	3,825,143	36,423	0.96%
INCOME - Total		3,789,019	3,825,143	36,124	
5899	Contigencies Account - Budget Only	299		(299)	-100.00%
5000 - Total		299		(299)	
7910	Unrestricted	3,788,720	3,825,143	36,423	0.96%
7000 - Total		3,788,720	3,825,143	36,423	
EXPENDITURES - Total		3,789,019	3,825,143	36,124	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Mammoth Bonds Debt Service Fund**

	Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8819AA Specific Taxes	1,199,862	1,260,405	60,543	5.05%
8860AA Interest and Investment Income	22,000	22,000		
8989AB Carry Over Funds - Budget Only	1,273,749	1,356,665	82,916	6.51%
INCOME - Total	2,495,611	2,639,070	143,459	
5830 Bank Charges	2,299	2,299		
5000 - Total	2,299	2,299		
7110 Debt Reduction	487,686	1,220,000	732,314	150.16%
7111 Debt Interest & Other Charges	731,877	60,106	(671,771)	-91.79%
7910 Unrestricted	1,273,749	1,356,665	82,916	6.51%
7000 - Total	2,493,312	2,636,771	143,459	
EXPENDITURES - Total	2,495,611	2,639,070	143,459	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2021-22 2016 Conversion of 2008 refunding and 2004 COP
Lease Payment Fund

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8860AA	Interest and Investment Income	125,000	125,000		
8981AA	Interfund Transfers - In	255,000	255,000		
8989AB	Carry Over Funds - Budget Only	8,271,765	8,166,100	(105,665)	-1.28%
INCOME - Total		8,651,765	8,546,100	(105,665)	
5603	Rental of Facilities	2,291,850	2,287,600	(4,250)	-0.19%
5830	Bank Charges	3,500	3,500		
5000 - Total		2,295,350	2,291,100	(4,250)	
7910	Unrestricted	6,356,415	6,255,000	(101,415)	-1.60%
7000 - Total		6,356,415	6,255,000	(101,415)	
EXPENDITURES - Total		8,651,765	8,546,100	(105,665)	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2021-22 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8850AA	Rentals & leases	2,291,850	2,292,600	750	0.03%
8989AB	Carry Over Funds - Budget Only	1,410		(1,410)	-100.00%
INCOME - Total		2,293,260	2,292,600	(660)	
5830	Bank Charges	5,000	5,000		
5000 - Total		5,000	5,000		
7110	Debt Reduction	1,285,000	1,350,000	65,000	5.06%
7111	Debt Interest & Other Charges	1,001,850	937,600	(64,250)	-6.41%
7910	Unrestricted	1,410		(1,410)	-100.00%
7000 - Total		2,288,260	2,287,600	(660)	
EXPENDITURES - Total		2,293,260	2,292,600	(660)	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2021-22 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

		Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8981AA	Interfund Transfers - In	307,977	318,578	10,601	3.44%
INCOME - Total		307,977	318,578	10,601	
5603	Rental of Facilities	307,977	318,578	10,601	3.44%
5000 - Total		307,977	318,578	10,601	
EXPENDITURES - Total		307,977	318,578	10,601	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2021-22 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Adopted Budget 2020-21	Tentative Budget 2021-22	Difference	% Difference
8850AA Rentals & leases	307,977	320,578	12,601	4.09%
8860AA Interest and Investment Income	25		(25)	-100.00%
INCOME - Total	308,002	320,578	12,576	
5830 Bank Charges	2,000	2,000		
5000 - Total	2,000	2,000		
7110 Debt Reduction	194,000	211,000	17,000	8.76%
7111 Debt Interest & Other Charges	112,002	107,578	(4,424)	-3.95%
7000 - Total	306,002	318,578	12,576	
EXPENDITURES - Total	308,002	320,578	12,576	
Ending Balance	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Child Development Funds**

	Adopted Budget 2020-21	Bakersfield 2021-22	Cerro Coso 2021-22	Porterville 2021-22	District 2021-22	Tentative Budget 2021-22	Difference	% Difference
8120AA Higher Education Act		280,436				280,436	280,436	
8190AB Other	515,099	404,208	89,000			493,208	(21,891)	-4.25%
8621AA Child Development	3,133,242	1,472,900	1,018,532			2,491,432	(641,810)	-20.48%
8694AB State Prior Year Carry Over	180,345	39,621				39,621	(140,723)	-78.03%
8981AA Interfund Transfers - In	136,353						(136,353)	-100.00%
8989AB Carry Over Funds - Budget Only	16,697		22,077			22,077	5,380	32.22%
INCOME - Total	3,981,736	2,197,165	1,129,609			3,326,774	(654,961)	
2110 Clss Mgt(NonEd)	372,296	224,624	146,045			370,670	(1,626)	-0.44%
2191 Clss Non-Instr Emp Reg Salary Sched	1,424,110	843,427	422,040			1,265,467	(158,643)	-11.14%
2392 Non-Inst Students	235,609	66,867	115,000			181,867	(53,743)	-22.81%
2393 Class Non-Instr Overtime	65,800	1,450				1,450	(64,350)	-97.80%
2999 Salary Budget Control	92,540						(92,540)	-100.00%
2000 - Total	2,190,355	1,136,368	683,085			1,819,453	(370,902)	
3120 STRS - Clss Mgt Non-Educ Admin	23,849	10,613	23,250			33,864	10,015	41.99%
3121 STRS - Clss Emp	9,339	22,553	7,069			29,623	20,284	217.19%
3220 PERS - Clss Mgt Non-Educational Adm	46,497	36,188				36,188	(10,309)	-22.17%
3221 PERS - Clss Emp	248,034	124,115	73,829			197,944	(50,090)	-20.19%
3320 OASDHI - Clss Mgt Non-Educ Admin	19,325	17,184	2,118			19,301	(24)	-0.12%
3321 OASDHI - Clss Emp	99,135	54,602	26,099			80,701	(18,434)	-18.60%
3321T OASDHI - Clss Emp Temp		111				111	111	
3420 H&W - Clss Mgt(Non-Educ Admin)	91,334	53,573	35,716			89,289	(2,045)	-2.24%
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)	7,297	4,403	2,862			7,265	(32)	-0.44%
3421 H&W - Clss Emp	580,289	369,656	150,006			519,662	(60,627)	-10.45%
3421RC OPEB ARC-Clss Emp	22,076	13,395	5,892			19,287	(2,789)	-12.63%
3520 SUI-Clss Mgt Non-Educational Admin	186	2,763	1,796			4,559	4,373	2,348.97%
3521 SUI - Clss Emp	738	10,374	5,191			15,565	14,827	2,008.26%
3521T SUI - Clss Emp Temp		18				18	18	
3620 WC - Clss Mgt Non-Educational Admin	3,670	2,291	1,490			3,781	111	3.02%
3621 WC - Clss Emp	16,907	8,603	4,305			12,908	(3,999)	-23.65%
3621T WC - Clss Emp Temp		697	1,173			1,870	1,870	
3721 DefBen - Clss Emp	5,721	5,920	2,049			7,969	2,248	39.29%
3920 OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,960	1,307			3,267		
3921 OTHBEN - Clss Emp	11,031	6,766	3,450			10,216	(815)	-7.39%
3000 - Total	1,188,697	745,786	347,602			1,093,388	(95,309)	
4211 Non-Library/Magazines/Bks/Prdcls	2,000	5,000				5,000	3,000	150.00%
4310 Inst Supplies & Materials	99,316	50,000	9,051			59,051	(40,265)	-40.54%
4312 All Computer Software	1,500	2,200				2,200	700	46.67%

**KERN COMMUNITY COLLEGE DISTRICT
2021-22 Child Development Funds**

	Adopted Budget 2020-21	Bakersfield 2021-22	Cerro Coso 2021-22	Porterville 2021-22	District 2021-22	Tentative Budget 2021-22	Difference	% Difference
4313 Non-Inst Supplies & Materials	99,774	95,356	9,415			104,772	4,997	5.01%
4314 Paper	100						(100)	-100.00%
4400 Food - Non Travel Non Cafeteria	141,372	90,000	21,609			111,609	(29,763)	-21.05%
4000 - Total	344,062	242,556	40,076			282,632	(61,430)	
5109 Child Care Services	6,000						(6,000)	-100.00%
5151 Guest Lecturers/Performers			1,500			1,500	1,500	
5159 Oth Instructional Consulting Servs	7,575						(7,575)	-100.00%
5212 Student Travel		2,000				2,000	2,000	
5220 Employee Travel	27,310	1,000				1,000	(26,310)	-96.34%
5220DT Employee Travel DO	1,300		600			600	(700)	-53.85%
5230 Food/Meetings	500	600				600	100	20.00%
5300 Institutional Dues/Memberships	10,000	4,000				4,000	(6,000)	-60.00%
5520 Natural Gas/LPG	100						(100)	-100.00%
5530 Light - Electricity	17,325		17,745			17,745	420	2.42%
5540 Water - Sanitation	16,900		16,900			16,900		
5550 Disposal Services	2,340		2,940			2,940	600	25.64%
5570 Pest Control	1,910		1,910			1,910		
5581 Telephone Services	5,950	750	5,950			6,700	750	12.61%
5590 Other Utilities			2,000			2,000	2,000	
5650 Software Licensing/Maintenance Svcs	1,000						(1,000)	-100.00%
5683 Building Maintenance	11,597						(11,597)	-100.00%
5690 Other Maintenance/Repairs	117,850	50,679				50,679	(67,171)	-57.00%
5691 Other Maintenance Contracts	700						(700)	-100.00%
5861 Printing/Duplicating Service	1,050	1,000				1,000	(50)	-4.76%
5880 Taxes - Licenses & Permits	4,303		1,573			1,573	(2,730)	-63.44%
5899 Contingencies Account - Budget Only	8,102		7,728			7,728	(374)	-4.61%
5912 Out - Indirect Cost(Expense)	10,000	11,425				11,425	1,425	14.25%
5000 - Total	251,812	71,454	58,846			130,300	(121,511)	
6412 Computer/Technology Equipment		1,002				1,002	1,002	
6419 Other Equipment								
6000 - Total		1,002				1,002	1,002	
7910 Unrestricted	6,811						(6,811)	-100.00%
7000 - Total	6,811						(6,811)	
EXPENDITURES - Total	3,981,736	2,197,165	1,129,609			3,326,774	(654,961)	
Ending Balance	0	0	0	0	0	0	0	

GANN LIMIT

**CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
Budget Year 2021-22**

DISTRICT: **KERN**
DATE: June 10, 2021

I. 2021-22 Appropriations Limit:			
A. 2020-21 Appropriations Limit		\$	221,618,826
B. 2021-22 Price Factor:	<u>1.0573</u>		
C. Population factor:			
1 2019-20	Second Period Actual FTES ¹	25,547.9300	
2 2020-21	Second Period Actual FTES ¹	22,622.2100	
3 2021-22	Population Change Factor	<u>0.8855</u>	
	(C.2. divided by C.1.)		
D. 2020-21 Limit adjusted by inflation and population factors		\$	207,488,221
	(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility		-	
2 Temporary voter approved increases		-	
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility		-	
2 Temporary voter approved increases		-	
3 Total adjustments - decrease			-
G. 2021-22 Appropriations Limit		\$	207,488,221
II. 2020-21 Appropriations Subject to Limit Based on the Revenue Schedules			
A. State Aid ²		\$	102,191,172
B. State Subventions ³			444,301
C. Local Property taxes			59,217,639
D. Estimated excess Debt Service taxes			-
E. Estimated Parcel taxes, Square Foot taxes, etc.			-
F. Interest on proceeds of taxes			2,013,379
G. Less: Costs for Unreimbursed Mandates ⁴			-
H. 2021-22 Appropriations Subject to Limit		\$	163,866,491
III. A. District is within Appropriations Limit			43,621,730

¹Second period actual FTES corresponds to total resident FTES as reported on the second period CCFS-320 report.

² Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

³ Home Owners Property Tax Relief, Timber Yield Tax, etc...

⁴ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.