

# Kern Community College District Adopted Budget 2015-2016



September 10, 2015

Adopted Budget 2015-2016

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# **EXECUTIVE SUMMARY**

# EXECUTIVE SUMMARY

## 2015-16 ADOPTED BUDGET ASSUMPTIONS

California's fiscal picture continues to improve. Once again, the Governor proposed significant augmentations to the Systems budget. The Kern Community College District's 2015-16 Adopted Budget was developed relying primarily on the State Adopted Budget for the California Community College System and includes the following:

<b>Budget Year 2015-16</b>	<b>State Community College System</b>
<b><i>Ongoing Funds</i></b>	
Cost of Living Adjustment @ 1.02%	\$61 Million
Enrollment Growth @ 3.0%	\$157 Million
Student Success and Support Program (SSSP)	\$100 Million
SSSP -- Equity	\$85 Million
Base Augmentation	\$267 Million
Full--Time Faculty	\$ 62 Million
Apprenticeship Programs	\$29 Million
Categorical Program COLA	\$2.5 Million
EOPS Restoration	\$34 Million
Full--Time Cal Grant B Student Financial Aid Program	\$39 Million
<b><i>One--Time Funds</i></b>	
Career Technical Education Pathways	\$48 Million
Mandated Cost Payoff	\$632 Million
Deferred Maintenance & Instructional Equipment	\$148 Million
Remaining Deferrals	\$94.5 Million
Basic Skills & Student Outcomes Transformation Program	\$60 Million
Baccalaureate Degree Start--up	\$6 Million
Financial Aid Administration	\$3 Million

# EXECUTIVE SUMMARY

## 2015-16 ADOPTED BUDGET ASSUMPTIONS

### *Funding Tied to Partnerships*

Basic Skills Partnership Pilot Program (One-- Time)	\$10 Million
Adult Education	\$500 Million
Adult Education Data (One--Time)	\$25 Million

### *Other*

Prop 39 Energy Programs	\$39 Million
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The 2015-16 Kern Community College District's Adopted Budget is based on a conservative budget approach. The District, at this point in the fiscal year, has not allocated all of the new unrestricted funding. These unallocated funds (approximately \$9.0 million) will be held in reserve pending a review of all of the District's unfunded liabilities. This review will be completed and presented to the Board of Trustees Finance Committee along with recommendations for utilization of these funds in October 2015. In addition, many funds have not been allocated by the State Chancellors Office. Those changes will be incorporated into the District's budget as the information is received from the Chancellors Office.

The Kern Community College District projects its ongoing General Fund revenues to increase by \$24.6 million from the 2014-15 adopted budget. This increase is primarily due to unrestricted base apportionment funding restoration, 1.02% COLA and one-time mandated cost payoff funds. Unrestricted revenues are projected to increase by \$19.3 million from the 2014-15 adopted budget. Restricted revenues are projected to increase by \$5.3 million from the 2014-15 adopted budget. Restricted funds are anticipated to be increased significantly due to increases in Student Success, Support Program, Student Equity Program, Deferred Maintenance and Instructional Equipment and CTE grant initiatives. However, at this time the allocations for many of these funds to the District are still being determined and are only partially reflected in the Adopted budget. These changes will be reflected in budget updates made later this coming fall.

General Fund unrestricted and restricted ongoing expenditures are projected to increase by \$15.6 million. Unrestricted expenditures are projected to increase by \$9.8 million and restricted expenditures are projected to increase by \$5.8 million.

# EXECUTIVE SUMMARY

## 2015-16 ADOPTED BUDGET ASSUMPTIONS

District-wide reserves of \$410,097 are being utilized to balance the District wide operations budget to fund several onetime expenditures. The 2015-16 unallocated district-wide projected **beginning balance** is \$19.3 million. The colleges' projected beginning balances are \$16.6 million for a total District beginning balance of \$35.9 million. The combined 2015-16 unrestricted **ending balance** (reserves) is projected to be \$44.8 million (37%). It should be noted, that \$9 million of the unrestricted reserve represents temporarily unallocated funds that will be designated for distribution latter in the year.

Ongoing expenditures are expected to increase due to 1) increase in faculty salaries of 5% (two year impact); 2) Step and Column increase in classified salaries of 1.85%; 3) health and welfare benefits CAP adjustments of 1.58% as required by collective bargaining agreements; 4) a 17.94% increase in workers compensation premiums; 5) a defined benefit rate increase of 3.23%; 6) an increased STRS contribution of 20.83%; 7) increased PERS contribution of 0.65%; 8) the implementation of an OPEB Annual Regular Cost contribution of 0.98%; and 9) incremental increase of 20.4 new full time faculty to comply with the Faculty Obligation Number (FON) 5.50%

### Revenue Assumptions

- **COLA** funded at a 1.02%, generating additional revenues of \$904,000
- **Growth** (access) of \$3.3 million --- per district allocation model, growth is allocated based upon the prior years actual growth.
- **Stabilization** of \$682,000 in district wide reserves were budgeted to stabilize Porterville and Cerro Coso Community College due to FTES declines of 233 funded FTES. The State funds associated with these FTES are being shifted to BC's allocation.
- **Base** unrestricted apportionment augmentation of \$4.2 million (\$2.0 million not yet allocated)
- **Enrollment fees** remain the same at \$46/unit
- **Part-time adjunct faculty salary support** for the district is projected at \$402,000, reflecting no change from the 2014-15 budget
- **Lottery** proceeds estimated at \$2.9 million



# EXECUTIVE SUMMARY

## 2015-16 ADOPTED BUDGET ASSUMPTIONS

- Mandated cost recovery for the district is projected at \$9.7 million (\$6.0 million not yet allocated)
- Expansion of Full Time Faculty Obligation of 8.26 FON funded at \$1.0 million (not yet allocated)
- Deferred Maintenance and Instructional Equipment is estimated to be \$2.4 million
- Restricted programs, grants and categorical funds are projected to generate a combined \$22 million in revenue reflecting a \$5.3 million increase from 2014-15 adopted budget amounts. Modifications to the restricted programs, including some of the new funding approved in the 2015-16 State budget associated with the Student Success and Program Development, Student Equity Program, and Career and Technical Education programs will be updated as California Community College categorical allocations are finalized by the State during September and October.

### Expenditure Assumptions

- Salary costs for all employee classes reflect all contractually required step/column changes for 2015-16 at a cost of approximately \$2.2 million, classified salary increase of 1.85% representing a cost of \$395,305 and a faculty salary increase of 5% (two year impact) representing a cost increase of approximately \$1.8 million
- **Faculty Obligation Number (FON)** generates a 5.50% increase representing an additional cost of approximately \$1.8 million for 20.4 incrementally new faculty
- **Health and welfare benefit cap change is projected to** increase cost by 1.58% from 2014-15 at a cost to the District of approximately \$172,786
- **Workers Compensation Premiums are projected to** increase by 17.94% at a cost to the District of \$147,509
- **Defined Benefit is to** increase of 3.23% at a cost to the District of \$8,729

# EXECUTIVE SUMMARY

## 2015-16 ADOPTED BUDGET ASSUMPTIONS

- **STRS Contribution** increase of 20.83% representing a cost of \$743,938
- **PERS Contribution** increase of 0.65% representing a cost of \$15,948
- **Implementation of OPEB ARC** rate of 0.98% representing a cost of \$625,454
- **Increased Capital Outlay** for construction of facilities and IT infrastructure representing a cost of \$3.0 million

<b>Kern Community College District</b>							
<b>2015-16 General Fund Budget Summary</b>							
<b>Location: District Total</b>							
<b>General Unrestricted (GU001 &amp; CE)</b>							
Description	2015-16 Adopted Budget	2014-15 Adopted Budget	Change Inc./Dec.)	Pct. Change	2014-15 Projected	Change Inc./Dec.)	Pct. Change
<b>Beginning Balance</b>	<b>35,888,092</b>	<b>30,656,636</b>	<b>5,231,456</b>	<b>17.06%</b>	<b>31,568,713</b>	4,319,379	<b>13.68%</b>
<b>Revenues</b>							
<i>Federal</i>	638,607	653,303	(14,696)	<b>-2.25%</b>	582,633	55,974	<b>9.61%</b>
<i>State</i>	68,725,285	53,015,904	15,709,381	<b>29.63%</b>	58,357,516	10,367,769	<b>17.77%</b>
<i>Local</i>	60,226,583	56,579,107	3,647,476	<b>6.45%</b>	54,437,142	5,789,441	<b>10.64%</b>
<i>Other Financing Sources</i>		-	-	<b>N/A</b>	926,257	(926,257)	<b>N/A</b>
<b>Total Revenue</b>	<b>129,590,475</b>	<b>110,248,315</b>	<b>19,342,160</b>	<b>17.54%</b>	<b>114,303,548</b>	<b>15,286,927</b>	<b>13.37%</b>
<b>Expenditures</b>							
<i>Academic Salaries</i>	47,633,629	44,157,102	3,476,527	<b>7.87%</b>	46,606,132	1,027,497	<b>2.20%</b>
<i>Classified &amp; Other Non-academic Salaries</i>	22,360,244	22,503,327	(143,083)	<b>-0.64%</b>	19,691,963	2,668,281	<b>13.55%</b>
<i>Employee Benefits</i>	22,360,773	18,713,329	3,647,444	<b>19.49%</b>	18,492,081	3,868,692	<b>20.92%</b>
<i>Supplies &amp; Materials</i>	2,130,233	2,270,976	(140,743)	<b>-6.20%</b>	2,208,471	(78,238)	<b>-3.54%</b>
<i>Service/Utilities/Operating Exps.</i>	13,601,261	13,646,264	(45,003)	<b>-0.33%</b>	12,780,716	820,545	<b>6.42%</b>
<i>Capital Outlay</i>	5,095,317	2,041,383	3,053,934	<b>149.60%</b>	2,378,183	2,717,134	<b>114.25%</b>
<i>Other Outgo</i>	6,170,695	5,727,925	442,770	<b>7.73%</b>	5,926,507	244,189	<b>4.12%</b>
<i>Transfers Out</i>	1,057,384	1,771,659	(714,275)	<b>-40.32%</b>	1,900,116	(842,732)	<b>-44.35%</b>
<b>Total Expenditures and Other Outgo</b>	<b>120,409,536</b>	<b>110,831,965</b>	<b>9,577,571</b>	<b>8.64%</b>	<b>109,984,169</b>	<b>10,425,367</b>	<b>9.48%</b>
<b>Ending Balance (Reserves)</b>	<b>45,069,031</b>	<b>30,072,986</b>	<b>14,996,046</b>	<b>49.87%</b>	<b>35,888,092</b>	<b>9,180,939</b>	<b>25.58%</b>
<b>Projected Change in Fund Balance (Reserves)</b>	<b>9,180,939</b>	<b>(583,650)</b>	<b>9,764,589</b>	<b>-1673.02%</b>	<b>4,319,379</b>	<b>4,861,560</b>	<b>112.55%</b>

<b>Kern Community College District</b>				
<b>2015-16 General Fund Budget Summary</b>				
<b>Location: District Total</b>				
<b>General Restricted Categoricals &amp; Grants (RP)</b>				
<b>Description</b>	<b>2015-16 Adopted Budget</b>	<b>2014-15 Adopted Budget</b>	<b>Change Inc./(Dec.)</b>	<b>Pct. Change</b>
<b>Beginning Balance</b>	<b>1,120,180</b>	<b>572,993</b>	<b>547,187</b>	<b>95.50%</b>
<b>Revenues</b>				
<i><b>Federal</b></i>	3,901,498	4,800,642	(899,144)	<b>-18.73%</b>
<i><b>State</b></i>	15,485,224	9,140,173	6,345,051	<b>69.42%</b>
<i><b>Local</b></i>	2,105,812	2,189,594	(83,782)	<b>-3.83%</b>
<i><b>Other Financing Sources</b></i>	424,000	479,331	(55,331)	<b>-11.54%</b>
<b>Total Revenue</b>	<b>21,916,534</b>	<b>16,609,739</b>	<b>5,306,795</b>	<b>31.95%</b>
<b>Expenditures</b>				
<i><b>Academic Salaries</b></i>	3,271,631	2,680,851	590,780	<b>22.04%</b>
<i><b>Classified &amp; Other Non-Academic Salaries</b></i>	8,057,254	6,979,692	1,077,562	<b>15.44%</b>
<i><b>Employee Benefits</b></i>	3,261,358	2,413,396	847,962	<b>35.14%</b>
<i><b>Supplies &amp; Materials</b></i>	907,808	625,878	281,930	<b>45.05%</b>
<i><b>Service/Utilities/Operating Expenses</b></i>	5,212,801	2,382,243	2,830,558	<b>118.82%</b>
<i><b>Capital Outlay</b></i>	1,248,665	932,228	316,437	<b>33.94%</b>
<i><b>Other Outgo</b></i>	1,017,636	1,147,744	(130,108)	<b>-11.34%</b>
<i><b>Transfers Out</b></i>	-	-	-	<b>N/A</b>
<b>Total Expenditures and Other Outgo</b>	<b>22,977,153</b>	<b>17,162,032</b>	<b>5,815,121</b>	<b>33.88%</b>
<b>Ending Balance (Reserves)</b>	<b>59,561</b>	<b>20,700</b>	<b>38,861</b>	<b>187.73%</b>
<b>Projected Change in Fund Balance (Reserves)</b>	<b>(1,060,619)</b>	<b>(552,293)</b>	<b>(508,326)</b>	<b>92.04%</b>

# **ALLOCATIONS**

**Kern Community College District  
2015-16 Adopted Budget Unrestricted  
Fund Allocation**

	Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
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**Beginning Balance and Income to be Allocated**

Beginning Balance (Unrestricted GU001 only)

Step 1	District-wide Unallocated Carryover/Reserves Base						-
Step 1	District Operations Mandatory Reserve/Project Carryover				100,710		100,710
Step 1	College Carryover	4,500,000	4,955,962	6,309,969	-	\$ 18,749,635	34,515,566
	<b>Total Beginning Balance</b>	<b>4,500,000</b>	<b>4,955,962</b>	<b>6,309,969</b>	<b>100,710</b>	<b>18,749,635</b>	<b>34,616,276</b>
Step 2	<b>Total Income</b>	<b>\$ 114,180,091</b>					<b>\$ 114,180,091</b>
	<b>Total Beginning Balance and Income to be Allocated</b>	<b>114,180,091</b>	<b>4,500,000</b>	<b>4,955,962</b>	<b>6,309,969</b>	<b>100,710</b>	<b>18,749,635</b>

**Allocations**

Base Operating Allocations:

Step 3	College Base	6,237,680	4,820,025	3,402,370			14,460,075
Step 4	Change to Base Allocations Increase/(Decrease) COLA Adjustment	218,319	168,701	119,083			506,103
	<b>Total Base Allocations</b>	<b>6,455,999</b>	<b>4,988,726</b>	<b>3,521,453</b>	<b>-</b>	<b>-</b>	<b>14,966,178</b>

**Kern Community College District  
2015-16 Adopted Budget Unrestricted  
Fund Allocation**

		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
Step 6	Base FTES Allocations:		62,978,804	14,936,789	15,340,114			93,255,707
	Changes to FTES Allocations Increase/(Decrease):							
Step 7	Base Apportionment Adjustments Inc./.(Dec.)		384,516	(156,989)	87,577			315,104
Step 8	COLA & 2015-16 Special Base Adjustment		1,757,233	409,883	427,851			2,594,967
Step 9	FTES Growth Allocations		4,414,389	-	-			4,414,389
Step 10	FTES Decline		-	(733,791)	(424,154)			(1,157,945)
Step 10	FTES Decline Stabilization (impact on reserves)		-	460,702	220,825		(681,527)	-
Step 11	Deficit Coefficient		(190,954)	(44,541)	(46,493)			(281,988)
Step 12	Other Changes Increase/(Decrease)		49,891	11,637	12,147			73,676
Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-
<b>Total FTES Allocations</b>			<b>69,393,879</b>	<b>14,883,691</b>	<b>15,617,867</b>	<b>-</b>	<b>(681,527)</b>	<b>99,213,910</b>
Step 13	Base District wide Reserves						18,749,635	18,749,635
Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	410,097	8,651,732	9,061,829
Step 14	Strategic Initiatives		-	-	-	-	-	-
Step 15	District Office Charge Back Allocations		-	-	-			-
Step 15	District wide Costs Charge Back Allocations		(16,259,891)	(3,360,488)	(3,588,983)	23,209,363		-
Step 15	Regulatory Charge Back Allocations		-	-	-			-
<b>Total District Charge Back</b>			<b>(16,259,891)</b>	<b>(3,360,488)</b>	<b>(3,588,983)</b>	<b>23,209,363</b>	<b>-</b>	<b>27,811,464</b>
<b>Total Allocations</b>			<b>59,589,986</b>	<b>16,511,928</b>	<b>15,550,337</b>	<b>23,619,460</b>	<b>26,719,840</b>	<b>141,991,552</b>

**Kern Community College District  
2015-16 Adopted Budget Unrestricted  
Fund Allocation**

	Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
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2015-16 Tentative Budget

55,840,002	16,511,928	15,550,337	23,272,001	13,700,258	124,874,526
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Net Change in Allocation from 2015-16 Tentative Budget Allocation

\$ 3,749,984	\$ 0	\$ 0	\$ 347,459	\$ 13,019,582	\$ 17,117,026
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2014-15 Final Allocation

54,518,795	16,329,419	15,165,364	22,559,973	14,132,416	122,705,967
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Net Change in Allocation from 2014-15 Final Allocation

\$ 5,071,191	\$ 182,510	\$ 384,973	\$ 1,059,487	\$ 12,587,424	\$ 19,285,585
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**Summary Unrestricted Funds Available to Budget**

Total Allocations (GU001 Only)	\$ 59,589,986	\$ 16,051,226	\$ 15,329,513	\$ 23,209,363	\$ -	\$ 114,180,088
District-wide Reserves (GU001 Only)	\$ -	\$ 460,702	\$ 220,825	\$ 410,097	\$ 26,719,840	27,811,464
District Mandatory Reserves/Project Carryover (GU001 Only)	-	-	-	100,710	-	100,710
College Discretionary Carryover (GU001 Only)	4,500,000	4,955,962	6,309,969	-	-	15,765,931
Contract & Community Ed Carryover (CE Only)	730,979	30,940	60,664	449,233	-	1,271,816
College/DO Local & Community Ed Revenue (GU001 & CE)	3,524,909	869,968	684,814	1,268,867	-	6,348,558
<b>Total Funds available to budget</b>	<b>\$ 68,345,874</b>	<b>\$ 22,368,798</b>	<b>\$ 22,605,784</b>	<b>\$ 25,438,270</b>	<b>\$ 26,719,840</b>	<b>\$ 165,478,567</b>



# **KERN COMMUNITY COLLEGE DISTRICT**

# KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2015-16 Adopted Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

## **CALIFORNIA COMMUNITY COLLEGES MISSION**

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

## **KERN COMMUNITY COLLEGE DISTRICT**

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 39,000 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$189 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.

### **We accomplish this 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.

# KERN COMMUNITY COLLEGE DISTRICT

## **STRATEGIC GOALS**

- Goal One: Maximize student success
- Goal Two: Advance student equity measures
- Goal Three: Ensure student access
- Goal Four: Enhance community connections
- Goal Five: Strengthen organizational effectiveness

## **2015-16 DISTRICT-WIDE PRIORITIES**

1. Improve Student Achievement rates to lead the California Community Colleges by 2015.
2. Develop and implement an Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services) by 2016.
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 reserve of at least 15% and reducing unfunded debt.

# KERN COMMUNITY COLLEGE DISTRICT

## **STRATEGIC GOALS**

- Goal One: Maximize student success
- Goal Two: Advance student equity measures
- Goal Three: Ensure student access
- Goal Four: Enhance community connections
- Goal Five: Strengthen organizational effectiveness

## **2015-16 DISTRICT-WIDE PRIORITIES**

1. Improve Student Achievement rates to lead the California Community Colleges by 2015.
2. Develop and implement an Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services) by 2016.
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 reserve of at least 15% and reducing unfunded debt.

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 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		
	2015-16			2015-16			2015-16			2015-16			2015-16			
<b>UN-AUDITED NET BEGINNING BALANCE</b>																
8989AB Carryover	4,500,000	730,979	304,790	4,955,962	30,940	732,651	6,309,969	60,664	350	18,850,345	449,233	82,388	35,888,091	1,120,180		
<b>FEDERAL INCOME</b>																
8100 FEDERAL INCOME																
8110AA Forest Reserve										2,104				2,104	-	
8120AA Higher Education Act			1,341,117			148,156			153,687					-	1,642,959	
8121AA International Education Program															-	-
8130AA Workforce Investment Act									311,500						-	311,500
8140AA Temp Assistant for Needy Families						14,817			64,145						-	78,962
8150AA Student F.A. Pell Admin. Allowance															-	-
8160AA Veterans Education				3,000											3,000	-
8170AA Vocational & Applied Tech Education			519,931			133,709			147,689			167,023			-	968,351
8170PY Vocational&Applied Tech. Ed. Ac-PY									20,364						-	20,364
8190AA Federal Admin Cost Alws									50,998						-	50,998
8190AB Other Federal Revenues			828,364												-	828,364
8190AB Title V - Hispanic Serving Institution															-	-
8190AB Student Supportive Services															-	-
8190AB USDA Tulare Co Agri Business															-	-
8190AB Project Workability															-	-
8190AB PC A Smart AITC															-	-
8190AP Potash Revenue										633,503					633,503	-
8191AA ARRA															-	-
Subtotal 8100	-	-	2,689,412	3,000	-	296,681	-	-	748,383	635,607	-	167,023	638,607	3,901,498		

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 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
	2015-16			2015-16			2015-16			2015-16			2015-16	
<b>STATE INCOME</b>														
8600	STATE INCOME													
8611AA	State General Apportionment									53,765,003			53,765,003	-
8612AA	Apprenticeship Allowance	98,190											98,190	-
8615AA	Basic Skills		641,030		90,000			180,000					-	911,030
8619AA	Specific Apportionment										1,012,484		-	1,012,484
8619AB	Enrollment Fee Adm									313,971			313,971	-
8619AC	Financial Aid Adm												-	-
8619AD	Physical Plant (Scheduled Maintenance)											250,000	-	250,000
8619AD	Instructional equipment/Library Materials (one time)												-	-
8619AD	Instr Equip (On Going)					150,000							-	150,000
8619AF	Partnership for Excellence (restoration for Accountability)												-	-
8619AG	Part-time Faculty Support									401,568			401,568	-
8619	General Purpose Prop 98 (one time)												-	-
8619	General Purpose AB 1802 (one time)												-	-
8619	Career Technical Equipment (one time)												-	-
8619	Basic Skills (one time)												-	-
8621AA	Child Development												-	-
8622AA	Extended Opportunity Programs (EOPS)			769,546		633,184			750,945				-	2,153,675
8623AA	Student Programs/Services (DSPS)			1,177,859		201,707			306,318				-	1,685,884
8624AA	Matriculation			2,137,497		588,116			430,389				-	3,156,002
8625AA	Calworks			200,904		126,617			287,466				-	614,987
8629AA	Other General Categorical Program			1,005,101		210,000			270,840				-	1,485,941

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 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
8629AA	Economic Dev. AND Nursing												-	-	
8629AA	SBDC- UC Merced												-	-	
8629AA	Title IV												-	-	
8629AA	SBDC /Center for Excellence												-	-	
8629AA	REBRAC/ Cal Articulation												-	-	
8629AA	Employers Training Resources												-	-	
8629AA	TTIP												-	-	
8629AA	CC CVC Grant												-	-	
8629AB	TANF (GAIN)			46,861			14,817						-	61,678	
8629AC	CARE			98,882			96,512			132,150			-	327,544	
8629AD	Porterville Hospital									327,183			-	327,183	
8629AE	Financial Aid (BFAP)			642,512			164,000			195,489			-	1,002,001	
8629AF	SBDC												-	-	
8629AG	Staff Development -- Carryover												-	-	
8629AH	Staff Diversity												-	-	
8653AA	Instructional improvement Grant									53,851			-	53,851	
8659AA	Specific Categorical Programs			480,540									-	480,540	
8659AA	PC Psch Tech Program												-	-	
8659AA	Foster Parent Training												-	-	
8659AE	Career Counseling												-	-	
8659AG	Other State Grants											60,000	-	60,000	
8681AA	State Lottery Proceeds									2,927,340			2,927,340	-	
8682AA	State Mandated Costs	1,852,409			431,968			450,839		6,955,497			9,690,713	-	
8690AA	Other State Revenues											497,500	1,246,969	497,500	1,246,969
8694AB	State Prior Year Carry Over									390,940				-	390,940
8699AA	Specific Miscellaneous State Revenue									114,515	1,031,000			1,031,000	114,515
8699AB	Specific Miscellaneous State Revenue													-	-
	<b>Subtotal 8600</b>	<b>1,950,599</b>	<b>-</b>	<b>7,200,732</b>	<b>431,968</b>	<b>-</b>	<b>2,274,953</b>	<b>450,839</b>	<b>-</b>	<b>3,440,086</b>	<b>65,394,379</b>	<b>497,500</b>	<b>2,569,453</b>	<b>68,725,285</b>	<b>15,485,224</b>
<b>LOCAL INCOME</b>															
8800	LOCAL INCOME														
8801	Other Specialized Local Income													-	-
8811AA	Tax Allocation Secured Roll										51,209,031			51,209,031	-
8821AA	Private Contributions Gifts			40,000										-	40,000
8823AA	Other Contributions						53,050							-	53,050
8824AA	Specific Grants													-	-
8831AA	Instructional Contracts			250,474		27,000	6,875			83,050		167,532		194,532	340,399

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 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
8831AA	BC Nursing Ed-SJVHC												-	-	
8831AA	KC Health Systems												-	-	
8831AA	ADN Expansion Hospital Grant												-	-	
8831AA	West Hills Extended Campus												-	-	
8831AA	Independent Living												-	-	
8831AA	Child Dev Training Consortium / KHSD												-	-	
8831AA	HUD- HSIAC CASA												-	-	
8831AA	Catholic Healthcare West -Nursing Prog												-	-	
8839AA	Other Contracts		74,655								203,836		278,491	-	
8840AA	Sales and Commissions	35,000											35,000	-	
8844AC	Renegade Room	25,000											25,000	-	
8845AA	Catalog Sales	10,000					200						10,200	-	
8845AB	Class Schedules Sales						100						100	-	
8846AA	Event Tickets	67,000					7,000						74,000	-	
8846AB	Special Sporting Event Tickets												-	-	
8850AA	Rentals & Leases	165,940			15,000		25,000		90,000				205,940	90,000	
8860AA	Interest and Investment Income									147,413			147,413	-	
8872AA	BC Child Care												-	-	
8872BA	Community Service Classes	10,000	199,655			160,000							369,655	-	
8874AA	Enrollment						900			6,101,077			6,101,977	-	
8874AB	Enrollment - Adult Fees						150						150	-	
8874XB	High School Waivers												-	-	
8876AA	Health			535,150					110,000				-	645,150	
8877AA	Instructional Material Fees	107,790			20,000		1,750						129,540	-	
8877AB	Art Fees												-	-	
8879BA	Student Records	22,000			25,000		8,000						55,000	-	
8879BB	Enrollment Services	22,000											22,000	-	



**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 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
8879AH	Facility Usage												-	-	
8879AH	Other Local Income												-	-	
8880AA	Non-Resident Tuition	584,000			172,000			165,000					921,000	-	
8881AA	Parking Fees - Terms			487,438		38,000				113,000			-	638,438	
8881AB	Parking Meters					3,000							-	3,000	
8881AC	Other Local Income					10,000				35,000			-	45,000	
8881AD	Staff Parking Permits												-	-	
8884AA	Student Cards												-	-	
8885AB	Other Student Charges												-	-	
8885AA	Typing Test												-	-	
8885AD	Testing	13,000						1,200					14,200	-	
8885AF	Proctoring Income				2,000								2,000	-	
8885AG	Other Student Fees	55,000											55,000	-	
8885AH	LASSI Test Fees												-	-	
8890AA	Library Fees	2,500						200					2,700	-	
8890AB	Chemistry Breakage												-	-	
8890AD	Graduation Fee	1,100											1,100	-	
8890AE	Library Lost Books Charge												-	-	
8890AF	Copy Charges	10,600			4,000								14,600	-	
8890AH	District Returned Checks - Paid							1,000					1,000	-	
8890AI	Library Card Fees												-	-	
8890AL	PC Student IKON Account												-	-	
8892AA	Smog Licenses												-	-	
8894AA	Local Revenue Prior Period Adj.											51,530	-	51,530	
8895AA	Telephone Charges												-	-	
8895AB	Other Miscellaneous	137,070			10,000	103,767		22,975		95,478	154,410		324,455	199,246	
8895AC	Overage - Shortage												-	-	
8895AF	Debit Card Revenue							500					500	-	
8895AG	Pool Income	32,000											32,000	-	
	<b>Subtotal 8800</b>	<b>1,300,000</b>	<b>274,310</b>	<b>1,313,061</b>	<b>248,000</b>	<b>187,000</b>	<b>214,692</b>	<b>233,975</b>	<b>-</b>	<b>526,528</b>	<b>57,611,931</b>	<b>371,367</b>	<b>51,530</b>	<b>60,226,583</b>	<b>2,105,812</b>

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 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																							
	2015-16			2015-16			2015-16			2015-16			2015-16																								
<b>OTHER FINANCING SOURCES</b>																																					
8900	OTHER FINANCING SOURCES																																				
8912	Sale of Equipment & Supplies																																				
8912AA	Sale of Equipment & Supplies																																				
8913	Sale of Land & Buildings																																				
8981AA				424,000									-	424,000																							
8982AA	Intrafund Transfers - In																																				
8889AA	Other Incoming Transfers																																				
8989AA	75,849,878						19,872,416			19,139,312			(114,861,606)																								
	Subtotal 8900			424,000			-			19,139,312			(114,861,606)		-	424,000																					
	Subtotal 8800 & 8900			77,149,878			274,310			1,737,061			20,120,416		187,000		214,692		19,373,287		-		526,528		(57,249,675)		371,367		51,530		60,226,583		2,529,812				
	<b>TOTAL INCOME</b>																																				
	79,100,477			274,310			11,627,205			20,555,384			187,000			2,786,326			19,824,126			-			4,714,998			8,780,311		868,867		2,788,005		129,590,475		21,916,534	
<b>Total, Net Beginning Balance and Income</b>																																					
	83,600,477			1,005,289			11,931,995			25,511,346			217,940			3,518,977			26,134,095			60,664			4,715,348			27,630,656		1,318,100		2,870,393		165,478,567		23,036,714	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
<b>EXPENDITURES AND TRANSFERS</b>														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	309.10	314.79	3.00	0.10	27,235,968	28,987,616	6.43%				239,566	7,050	-97.06%	28,994,667
1101 Acad. Emp. Non-Inst., Non-Adm.	0.95	0.50			82,316		-100.00%							
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.			0.16								29,821		-100.00%	
1118 Non-Instructional - Salary Reserve														
<b>Subtotal 1100</b>	<b>310.05</b>	<b>315.29</b>	<b>3.16</b>	<b>0.10</b>	<b>27,318,284</b>	<b>28,987,616</b>	<b>6.11%</b>				<b>269,387</b>	<b>7,050</b>	<b>-97.38%</b>	<b>28,994,667</b>
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	31.78	26.29	3.14	6.13	4,433,621	3,935,555	-11.23%				312,979	746,759	138.60%	4,682,314
1231 Counselors Contract	18.70	16.31	6.46	15.55	1,468,596	1,484,897	1.11%				784,089	1,281,134	63.39%	2,766,031
1241 Librarians - Contract	6.71	6.08		0.39	598,831	560,157	-6.46%					32,683		592,840
1251 Acad. Non-Inst Cont.	5.06	10.56	1.56	2.66	418,123	981,099	134.64%		81,074		130,991	239,825	83.08%	1,301,997
1252 Acad Emp Dept Chair	13.96	15.80			1,369,617	1,660,692	21.25%							1,660,692
<b>Subtotal 1200</b>	<b>76.21</b>	<b>75.04</b>	<b>11.16</b>	<b>24.73</b>	<b>8,288,787</b>	<b>8,622,400</b>	<b>4.02%</b>		<b>81,074</b>		<b>1,228,058</b>	<b>2,300,400</b>	<b>87.32%</b>	<b>11,003,874</b>
<b>Total 1100 &amp; 1200</b>	<b>386.26</b>	<b>390.33</b>	<b>14.32</b>	<b>24.83</b>	<b>35,607,070</b>	<b>37,610,016</b>	<b>5.63%</b>		<b>81,074</b>		<b>1,497,446</b>	<b>2,307,451</b>	<b>54.09%</b>	<b>39,998,541</b>
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	155.77	87.95	2.00		4,906,899	6,049,904	23.29%				63,151		-100.00%	6,049,904
1311 Acad. Emp. - Temp Cont.	0.09	0.09			2,870	2,870								2,870
1320 Acad. Emp. - Intersession	50.16	20.32	5.25		1,579,900	1,679,000	6.27%				165,500		-100.00%	1,679,000
1330 Acad. Emp. - Overload	53.39	21.97	0.45		1,681,900	1,761,000	4.70%				14,175		-100.00%	1,761,000
1340 Acad. Emp. - Non-Cont Stipend/Othr	1.12	3.18	5.24	0.53	64,156	100,160	56.12%				165,032	102,322	-38.00%	202,482
1350 Acad. Emp - Non-Cont Substitute														
<b>Subtotal 1300</b>	<b>260.54</b>	<b>133.50</b>	<b>12.95</b>	<b>0.53</b>	<b>8,235,724.99</b>	<b>9,592,934</b>	<b>16.48%</b>				<b>407,858</b>	<b>102,322</b>	<b>-74.91%</b>	<b>9,695,255</b>
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					314,307	348,105	10.75%		1,500		775,548	861,859	11.13%	1,211,463
1999 Certificated Salary Abatement														
<b>Subtotal 1400</b>					<b>314,307</b>	<b>348,105</b>	<b>10.75%</b>		<b>1,500</b>		<b>775,548</b>	<b>861,859</b>	<b>11.13%</b>	<b>1,211,463</b>
<b>Total 1300 &amp; 1400</b>	<b>260.54</b>	<b>133.50</b>	<b>12.95</b>	<b>0.53</b>	<b>8,550,032</b>	<b>9,941,038</b>	<b>16.27%</b>		<b>1,500</b>		<b>1,183,406</b>	<b>964,180</b>	<b>-18.52%</b>	<b>10,906,719</b>
<b>TOTAL 1000</b>	<b>646.80</b>	<b>523.83</b>	<b>27.26</b>	<b>25.36</b>	<b>44,157,102</b>	<b>47,551,055</b>	<b>7.69%</b>		<b>82,574</b>		<b>2,680,851</b>	<b>3,271,631</b>	<b>22.04%</b>	<b>50,905,259</b>

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
					Budget	Budget		Budget	Budget					
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	42.51	26.48	8.80	9.47	4,365,292	5,032,788	15.29%	36,083	37,982	5.26%	599,989	812,817	35.47%	5,883,587
2190	10.00	3.00			681,936	677,883	-0.59%							677,883
2191	255.06	205.37	64.55	73.16	13,551,873	13,697,775	1.08%	79,947	90,623	13.35%	3,177,186	3,839,882	20.86%	17,628,281
2199					-51,065	-51,065								-51,065
	<b>307.57</b>	<b>234.85</b>	<b>73.35</b>	<b>82.63</b>	<b>18,548,037</b>	<b>19,357,381</b>	<b>4.36%</b>	<b>116,030</b>	<b>128,605</b>	<b>10.84%</b>	<b>3,777,175</b>	<b>4,652,700</b>	<b>23.18%</b>	<b>24,138,686</b>
22	CLASSIFIED SERVICE, INST. AID													
2211	14.51	14.24	2.23	0.52	809,165	761,494	-5.89%				130,234	28,956	-77.77%	790,451
2291				1.60								103,781		103,781
2292														
	<b>14.51</b>	<b>14.24</b>	<b>2.23</b>	<b>2.12</b>	<b>809,165</b>	<b>761,494</b>	<b>-5.89%</b>				<b>130,234</b>	<b>132,737</b>	<b>1.92%</b>	<b>894,232</b>
	<b>322.08</b>	<b>249.09</b>	<b>75.58</b>	<b>84.75</b>	<b>19,357,202</b>	<b>20,118,876</b>	<b>3.93%</b>	<b>116,030</b>	<b>128,605</b>	<b>10.84%</b>	<b>3,907,409</b>	<b>4,785,437</b>	<b>22.47%</b>	<b>25,032,918</b>
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	3.34	1.32	43.08	16.45	113,336	127,353	12.37%	2,907		-100.00%	814,292	810,477	-0.47%	937,830
2393					64,000	109,500	71.09%				29,680	17,303	-41.70%	126,803
2394					113,600	135,390	19.18%	329,000	344,940	4.84%	44,925	284,757	533.85%	765,087
2399					99,531	180,626	81.48%				41,794	79,500	90.22%	260,126
	<b>3.34</b>	<b>1.32</b>	<b>43.08</b>	<b>16.45</b>	<b>390,467</b>	<b>552,869</b>	<b>41.59%</b>	<b>331,907</b>	<b>344,940</b>	<b>3.93%</b>	<b>1,001,691</b>	<b>1,271,037</b>	<b>26.89%</b>	<b>2,168,845</b>
24	INSTRUCTIONAL AIDES													
2411	1.16	1.80	3.41	5.77	98,500	120,084	21.91%				442,679	578,949	30.78%	699,033
2412					941,882	1,122,500	19.18%	92,240	65,400	-29.10%	766,802	634,370	-17.27%	1,822,270
2419						2,000						51,000		53,000
2491					3,000		-100.00%							
2492														

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst		Rest		Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
		2015	2016	2015	2016	Budget	Budget		Budget	Budget					
		2015	2016	2015	2016	2014-15	2015-16	2014-15	2015-16						
2493	Inst Aide Overtime Temp														
2494	Inst Sign Language Intrap Temp										200		-100.00%		
2495	Inst Oth Intrap Prof Expt										40,000		-100.00%		
2499	Oth Intrap Inst Temp					1,500	1,060	-29.33%						1,060	
2900	Classified Abatement														
2999	Salary Budget Control	12.22	3.51	3.31	3.22	1,170,599	-111,656	-109.54%		15,566		820,912	736,461	-10.29%	640,372
	<b>Subtotal 2400</b>	<b>13.38</b>	<b>5.31</b>	<b>6.72</b>	<b>8.99</b>	<b>2,215,482</b>	<b>1,133,988</b>	<b>-48.82%</b>	<b>92,240</b>	<b>80,966</b>	<b>-12.22%</b>	<b>2,070,593</b>	<b>2,000,780</b>	<b>-3.37%</b>	<b>3,215,735</b>
	<b>Total 2300 &amp; 2400</b>	<b>16.72</b>	<b>6.64</b>	<b>49.80</b>	<b>25.44</b>	<b>2,605,948</b>	<b>1,686,857</b>	<b>-35.27%</b>	<b>424,147</b>	<b>425,906</b>	<b>0.41%</b>	<b>3,072,284</b>	<b>3,271,817</b>	<b>6.49%</b>	<b>5,384,580</b>
	<b>TOTAL 2000</b>	<b>338.80</b>	<b>255.73</b>	<b>125.38</b>	<b>110.19</b>	<b>21,963,150</b>	<b>21,805,733</b>	<b>-0.72%</b>	<b>540,177</b>	<b>554,511</b>	<b>2.65%</b>	<b>6,979,692</b>	<b>8,057,254</b>	<b>15.44%</b>	<b>30,417,498</b>
30	STAFF BENEFITS														
3110	STRS - Acad. Instructors & Ins Aides					3,008,389	4,439,136	47.56%		8,699		123,985	173,834	40.21%	4,621,670
3120	STRS - Class Mgt Non Educ Admin					33,603	20,232	-39.79%				5,694	8,820	54.91%	29,052
3121	STRS - Class Emp					10,986		-100.00%				6,145			
3130	STRS - Ed. Administrators - Cont.					301,834	372,412	23.38%				24,966	57,826	131.62%	430,238
3131	STRS - Oth Acad Emp Non-Instrl					22,708	28,463	25.34%		691		50,293	91,646	82.22%	120,800
3210	PERS - Acad. Instructors & Inst Aides					73,371	135,912	85.24%	8,527	8,905	4.44%	12,899	5,427	-57.93%	150,244
3220	PERS - Class Mgt Non Educ Admin					478,352	614,307	28.42%	4,129	4,501	9.02%	58,337	106,855	83.17%	725,662
3221	PERS - Classified Employee					1,391,250	1,590,612	14.33%	620	1,831	195.41%	338,475	430,873	27.30%	2,023,315
3222	PERS - Conf Empl - Non- Mgt					69,627	72,046	3.47%							72,046
3240	PERS - Educational Administrator					15,302	31,316	104.66%				2,803	22,527	703.62%	53,843
3310	OASDHI - Acad Instruct & Instr Aides					694,457	721,304	3.87%	7,038	10,487	48.99%	51,162	58,345	14.04%	790,136
3320	OASDHI - Cls Mgt Non-Ed Admin					326,886	397,696	21.66%	2,760	2,906	5.26%	40,043	69,553	73.69%	470,154
3321	OASDHI - Class Emp					947,284	1,040,438	9.83%	415	1,182	184.86%	233,354	291,757	25.03%	1,333,377
3322	OASDHI - Conf. Emp - Non Mgt					46,561	46,160	-0.86%							46,160
3330	Medicare														
3340	OASDHI - Educational Administrators					59,613	70,068	17.54%				4,744	22,096	365.78%	92,164
3341	OASDHI - Oth Acad Emp Non-Instrl					4,044	3,846	-4.89%		93		20,793	33,463	60.94%	37,403
3410	H&W Acad. Instructors & Aides					4,867,486	5,389,806	10.73%	14,594	29,426	101.63%	207,779	274,966	32.34%	5,694,199

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	2015	2016	2015	2016	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
					Budget	Budget		Budget	Budget					
					2014-15	2015-16		2014-15	2015-16					
3410RC	OPEB ARC--Acad Inst&Instl Aides					332,445			1,531			15,257		349,232
3411	H&W-Acad Instr & Instl Aides(Rtrd)													
3420	H&W Clss Mgt(Non-Ed Administrators)				773,638	922,733	19.27%	10,946	11,119	1.58%	113,105	192,241	69.97%	1,126,092
3420RC	OPEB ARC--Clss Mgt(Non-EducAdmin)					52,644			372			9,563		62,579
3421	H&W Classified Employees				3,445,850	3,894,920	13.03%	1,751	5,189	196.27%	880,699	1,037,736	17.83%	4,937,844
3421RC	OPEB ARC--Clss Emp					129,565			151			34,359		164,075
3422	H&W Conf. Emp - Non Mgt				131,348	133,423	1.58%							133,423
3422RC	OPEB ARC--Conf Emp Non Mgt					5,913								5,913
3423	H&W - Clss Mgt - Retired													
3424	H&W - Clss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				432,910	419,884	-3.01%				48,699	106,396	118.48%	526,280
3440RC	OPEB ARC--EducAdmin-Cont					36,543						7,111		43,653
3441	H&W - Oth Acad. Emp - Non-Instl										7,039		-100.00%	
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				31,032	22,411	-27.78%	640	142	-77.79%	6,725	2,367	-64.80%	24,920
3520	SUI-Clss Mgt Non-Educ. Admin.				2,330	2,686	15.26%	18	19	5.27%	290	488	68.42%	3,193
3521	SUI - Clss Emp				8,369	7,118	-14.95%	3	8	129.38%	3,234	2,256	-30.25%	9,382
3522	SUI - Conf Emp - Non Mgt				304	302	-0.77%							302
3540	SUI - Educational Administrators				1,881	1,864	-0.87%				164	363	121.63%	2,227
3541	SUI - Oth Acad Emp - Non Instl				368	133	-63.94%		3		6,868	672	-90.22%	808
3610	WC - Acad Inst & Instl Aides (Dir)				461,516	610,843	32.36%	1,758	2,983	69.72%	28,042	41,160	46.78%	654,985
3620	WC - Clss Mgt Non-Educational Adm.				53,315	72,642	36.25%	413	512	23.96%	6,628	13,217	99.42%	86,371
3621	WC - Clss Emp				152,090	196,090	28.93%	95	208	118.75%	54,946	67,696	23.20%	263,995
3622	Conf Emp - Non Mgt				6,962	8,170	17.36%							8,170
3640	WC - Educational Administrators				43,034	50,628	17.65%				3,742	9,820	162.39%	60,448
3641	WC-Oth Acad Emp - Non Instructional				2,967	2,204	-25.72%		87		6,727	11,340	68.59%	13,631
3710	DefBen-Acad Inst & Instl Aides (Dir)				191,842	88,996	-53.61%	2,871	2,103	-26.77%	28,379	26,158	-7.82%	117,257
3720	DefBen-Clss Mgt - Non-Educ Admin				2,717	806	-70.32%							806
3721	DefBen - Clss Emp				22,246	31,637	42.21%				13,548	13,818	2.00%	45,455
3722	DefBen - Conf Emp - Non Mat				1,747		-100.00%				6,802		-100.00%	
3741	DefBen - Oth Acad Emp - Non Instl				111		-100.00%					150		150
3808	Instructional --- benefit Reserve				230,972	107,929	-53.27%							107,929
3818	Non Instructional -- Benefit Reserve				133,480	6,315	-95.27%							6,315

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
						Budget	Budget		Budget	Budget		Budget	Budget		
		2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
3910	Otr Benf. - Acad. Instruct. & Aides					81,878	87,528	6.90%	238	475	100.00%	3,382	4,423	30.80%	92,426
3920	OTHBEN-Clss Mgt (Non-Educ Admin					10,811	12,802	18.42%	130	137	5.27%	1,561	3,002	92.35%	15,940
3921	Otr Benf. - Clss Employee					42,157	45,268	7.38%	10	56	477.67%	9,754	12,073	23.78%	57,397
3922	OTHBEN - Conf Emp - Non Mgt					2,009	2,032	1.12%							2,032
3929	Classified Benefit Abatement					-25,786		-100.00%							
3940	Otr Benf. - Educational Administrators					6,978	6,730	-3.56%				770	1,705	121.58%	8,435
3941	OTHBEN - Oth Acad Emp (Noninstr)											823		-100.00%	
3999	Benefit Suspense					55,547		-100.00%							
<b>TOTAL 3000</b>						<b>18,656,374</b>	<b>22,266,957</b>	<b>19.35%</b>	<b>56,955</b>	<b>93,816</b>	<b>64.72%</b>	<b>2,413,396</b>	<b>3,261,358</b>	<b>35.14%</b>	<b>25,622,131</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42	MAGAZINES & PERIODICALS														
4211	Non-Library Magazines/Periodicals					24,452	21,727	-11.14%				28,835	34,560	19.85%	56,287
	Subtotal 4200					24,452	21,727	-11.14%				28,835	34,560	19.85%	56,287
43	SUPPLIES														
4310	Instr Supplies & Materials					453,438	683,086	50.65%	37,300	47,974	28.62%	251,797	358,377	42.33%	1,089,436
4312	Computer Software less than \$200					8,412	8,312	-1.19%	2,000	2,000		17,805	7,200	-59.56%	17,512
4313	Non-Instr Supplies & Materials					1,036,759	730,459	-29.54%	5,900	6,400	8.47%	315,540	483,871	53.35%	1,220,729
4314	Paper					79,297	114,097	43.89%				400	200	-50.00%	114,297
4315	Maint & Repairs Supplies					448,000	347,800	-22.37%							347,800
4320	Vehicle Supplies - Parts					25,900	23,900	-7.72%					5,000		28,900
4321	Fuel - Lubricants					53,500	53,000	-0.93%	200	200		10,000	10,000		63,200
4391	Small Equip (Less than \$200)														
	Subtotal 4300					2,105,305	1,960,652	-6.87%	45,400	56,574	24.61%	595,542	864,647	45.19%	2,881,874
44	FOOD														
4400	Food - Non Travel, Non Cafeteria					95,819	91,280	-4.74%				1,500	5,000	233.33%	96,280
	Subtotal 4400					95,819	91,280	-4.74%				1,500	5,000	233.33%	96,280
45															
4531	GET Bus Pass												3,600		3,600
	Subtotal 4500												3,600		3,600
<b>TOTAL 4000</b>						<b>2,225,576</b>	<b>2,073,659</b>	<b>-6.83%</b>	<b>45,400</b>	<b>56,574</b>	<b>24.61%</b>	<b>625,878</b>	<b>907,808</b>	<b>45.05%</b>	<b>3,038,041</b>

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	2015	2016	2015	2016	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
					Budget	Budget		Budget	Budget					
					2014-15	2015-16		2014-15	2015-16					
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				63,705	76,305	19.78%							76,305
5108	Temp Employment Agency Services													
5109	Child Care Services										30,250	10,000	-66.94%	10,000
5118	Cont Security Services				121,650	118,050	-2.96%				500	500		118,550
5119	Oth Non-Inst. Consulting Services				1,322,500	1,495,827	13.11%	20,800		-100.00%	493,756	1,336,330	170.65%	2,832,157
5150	Contract Instruction				499,281	596,281	19.43%	197,500	214,000	8.35%				810,281
5151	Guest Lecturers/Performers				6,900	4,400	-36.23%				39,310	116,500	196.36%	120,900
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services				42,100	8,750	-79.22%				102,635	372,339	262.78%	381,089
	<b>Subtotal 5100</b>				<b>2,056,136</b>	<b>2,299,613</b>	<b>11.84%</b>	<b>218,300</b>	<b>214,000</b>	<b>-1.97%</b>	<b>666,451</b>	<b>1,835,669</b>	<b>175.44%</b>	<b>4,349,282</b>
52	TRAVEL													
5209	Non-Employee Travel				29,000	32,250	11.21%					264,358		296,608
5212	Student Travel				216,875	284,366	31.12%	2,000		-100.00%	18,825	53,899	186.32%	338,265
5220DT	Employee Travel				43,655	27,230	-37.62%	1,300	1,500	15.38%	9,675	9,950	2.84%	38,680
5220	Employee Travel				546,941	633,794	15.88%	18,200	58,143	219.47%	362,739	536,488	47.90%	1,228,425
5230	Food/Meetings				60,297	57,153	-5.22%	150	1,717	1044.67%	95,196	319,556	235.68%	378,426
	<b>Subtotal 5200</b>				<b>896,768</b>	<b>1,034,792</b>	<b>15.39%</b>	<b>21,650</b>	<b>61,360</b>	<b>183.42%</b>	<b>486,435</b>	<b>1,184,251</b>	<b>143.46%</b>	<b>2,280,404</b>
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				463,105	340,724	-26.43%	5,200	5,200		2,970	16,283	448.25%	362,207
5310	Consortium Dues/Memberships				1,000	1,000								1,000
	<b>Subtotal 5300</b>				<b>464,105</b>	<b>341,724</b>	<b>-26.37%</b>	<b>5,200</b>	<b>5,200</b>		<b>2,970</b>	<b>16,283</b>	<b>448.25%</b>	<b>363,207</b>
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins				712,039	635,234	-10.79%							635,234
5406	Student Insurance				185,275	185,000	-0.15%							185,000
5407	Insurance Deductibles				10,137	10,137	0.00%							10,137
	<b>Subtotal 5400</b>				<b>907,451</b>	<b>830,371</b>	<b>-8.49%</b>							<b>830,371</b>



**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					44,990	64,120	42.52%				6,100	7,100	16.39%	71,220
5505 Miscellaneous											500	500		
5520 Natural Gas/ LPG					403,772	417,000	3.28%							417,000
5530 Light - Electricity					1,426,000	1,334,000	-6.45%							1,334,000
5540 Water - Sanitation					631,500	708,333	12.17%							708,333
5550 Disposal Services					109,404	109,520	0.11%				3,341	3,341		112,861
5560 Hazardous Waste Disposal					56,814	43,720	-23.05%							43,720
5570 Pest Control Services					23,620	24,640	4.32%							24,640
5581 Telephone Services					93,558	104,248	11.43%		741					104,989
5583 Data Communication Services					225,937	96,726	-57.19%							96,726
5590 Other Utilities					9,291	8,791	-5.38%				2,000		-100.00%	8,791
Subtotal 5500					3,024,886	2,911,098	-3.76%		741		11,941	10,941	-8.37%	2,922,780
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					139,123	147,425	5.97%	4,000	4,000		7,797	21,180	171.66%	172,605
5603 Rental of Facilities					673,313	655,342	-2.67%	7,000	11,735	67.64%	1,400	1,700	21.43%	668,777
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					30,935	34,375	11.12%							34,375
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					1,823,648	1,825,839	0.12%	5,500	7,500	36.36%	227,513	361,652	58.96%	2,194,991
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					113,750	115,500	1.54%				25,067	30,000	19.68%	145,500
5683 Building Maintenance					248,884	305,331	22.68%	9,000	9,000					314,331
5684 Vehicle Repairs & Maintenance					123,300	122,800	-0.41%				10,500	13,500	28.57%	136,300
5685 Computer Hardware Maint Agreements					346,953	288,567	-16.83%							288,567
5686 Oth Equipment Maint Agreements					227,875	253,971	11.45%				1,107	16,158	1359.15%	270,129
5690 Other Maintenance/Repairs					155,421	202,678	30.41%				64,867	37,045	-42.89%	239,722
5691 Other Maintenance Contracts					650,392	341,144	-47.55%							341,144
Subtotal 5600					4,533,594	4,292,972	-5.31%	25,500	32,235	26.41%	338,251	481,235	42.27%	4,806,442
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	70,000								70,000
5720 Trustee Elections					60,000	45,000	-25.00%							45,000
5731 Attorney Fees - Oth					201,950	111,950	-44.57%							111,950
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising					5,000	2,500	-50.00%							2,500
5740 Settlement Expense					10,000	10,000								10,000
5790 Other Professional Fees					23,025	22,890						77,126		100,016
Subtotal 5700					369,975	262,340	-29.09%					77,126		339,466

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services				17,138	43,425	153.39%				3,390	3,000	-11.50%	46,425
5813	Physical Examinations/Tests				7,850	12,100	54.14%	1,500	1,500					13,600
5820	Postage/Express Overnight Svcs				92,210	97,600	5.85%	3,900	4,400	12.82%	12,250	8,625	-29.59%	110,625
5830	Bank Charges				155,000	155,000					1,000	4,700	370.00%	159,700
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense				2,000		-100.00%							
5838	Collection Services					29,561								29,561
5840	Interest - Current Debit													
5860	General Advertising				356,096	372,250	4.54%	3,100	7,500	141.94%	51,359	78,140	52.15%	457,890
5861	Printing/Duplicating Services				28,740	50,840	76.90%	2,640	28,223	968.92%	63,414	138,758	118.81%	217,821
5870	Cash Over/Short				100	100								100
5880	Taxes/Licenses/Permits				49,363	52,517	6.39%					17,170		69,687
5881	Sales Tax Expense				3,400	3,400								3,400
5890	Other Services & Expenses				336,063	346,843	3.21%	47,000	122,057	159.70%	97,074	324,589	234.37%	793,489
5899	Contingencies Account - Budget Only				16,600		-100.00%				630,977	918,090	45.50%	918,090
5899a	Unallocated Deductions/Additions													
	<b>Subtotal 5800</b>				<b>1,064,559</b>	<b>1,163,636</b>	<b>9.31%</b>	<b>58,140</b>	<b>163,680</b>	<b>181.53%</b>	<b>859,463</b>	<b>1,493,072</b>	<b>73.72%</b>	<b>2,820,388</b>
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement				0	-288,011	58777655.10%							-288,011
5912	Transfer Out - Indr Cost (Expense)					275,511					16,731	114,224	582.72%	389,735
	<b>Subtotal 5900</b>				<b>0</b>	<b>-12,500</b>	<b>2550920.41%</b>				<b>16,731</b>	<b>114,224</b>	<b>582.72%</b>	<b>101,724</b>
	<b>TOTAL 5000</b>				<b>13,317,473</b>	<b>13,124,045</b>	<b>-1.45%</b>	<b>328,790</b>	<b>477,216</b>	<b>45.14%</b>	<b>2,382,243</b>	<b>5,212,801</b>	<b>118.82%</b>	<b>18,814,062</b>
	<b>TOTAL 1000 - 5000</b>				<b>100,319,676</b>	<b>106,821,450</b>	<b>6.48%</b>	<b>971,323</b>	<b>1,264,691</b>	<b>30.20%</b>	<b>15,082,060</b>	<b>20,710,851</b>	<b>37.32%</b>	<b>128,796,991</b>
60	CAPITAL OUTLAY													
61	SITES & SITE IMPROVEMENT													
6120	Site Improvement				215,000	315,000	46.51%							315,000
	<b>Subtotal 6100</b>				<b>215,000</b>	<b>315,000</b>	<b>46.51%</b>							<b>315,000</b>

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
					Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
62	BUILDINGS													
6210	Buildings Construction				487,400	2,301,940	372.29%				45,000		-100.00%	2,301,940
6211	Buildings Architect					10,000								10,000
6212	Building Fees/Services													
6214	Buildings - Testing & Inspection				1,150	1,150								1,150
6215	Additions to Buildings				13,500	15,000	11.11%				40,000	350,198	775.49%	365,198
6215FA	Additions to Buildings										127,464	7,500		
6216	Bldg Cost of Purchase													
	Subtotal 6200				502,050	2,328,090	363.72%				212,464	357,698	68.36%	2,685,787
63	BOOKS - LIBRARY													
6310	Library Books				90,700	89,700	-1.10%							89,700
6311	Magazines & Periodicals				81,000	85,000	4.94%							85,000
	Subtotal 6300				171,700	174,700	1.75%							174,700
64	EQUIPMENT													
641	New Equipment													
6411	Library & Audio Visual Equipment				10,000	70,000	600.00%							70,000
6412	Computer/Tech Equip				513,940	460,710	-10.36%	2,500	2,500		220,176	205,857	-6.50%	669,067
6412FA	Computer/Tech Equipment				241,256	824,738	241.85%					93,499		918,236
6413	Autos & Buses					141,479								141,479
6414	Furniture					28,700						14,100		42,800
6414FA	Other Equipment													
6415	Lease Purchase													
6416	Software over \$1000													
6419	Other Equipment				217,960	396,023	81.70%	79,978	79,978		399,588	264,512	-33.80%	740,512
6419FA	Other Equipment				87,000	273,400	214.25%				100,000	313,000	213.00%	586,400
	Subtotal 6410				1,070,156	2,195,050	105.12%	82,478	82,478		719,764	890,967	23.79%	3,168,495
642	Equipment Replacement													
6421	Library & Audio Visual Equipment													
6422	Computer/Tech Equip													
6423	Autos & Buses													
6424	Furniture													
6425	Lease Purchase													
6429	Other Equipment													
	Subtotal 6420													
	Subtotal 6400				1,070,156	2,195,050	105.12%	82,478	82,478		719,764	890,967	23.79%	3,168,495
6900	Capital Outlay Abatement													
	TOTAL 6000				1,958,906	5,012,839	155.90%	82,478	82,478		932,228	1,248,665	33.94%	6,343,982

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
					Budget	Budget		Budget	Budget					
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					785,000	1,174,906	49.67%							1,174,906
7111 Debt Interest & Other Charges					4,942,925	4,995,789	1.07%							4,995,789
<b>Subtotal 7100</b>					<b>5,727,925</b>	<b>6,170,695</b>	<b>7.73%</b>							<b>6,170,695</b>
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					21,702,204	23,209,362	6.94%							23,209,362
7205 Intrafund Transfers In					-21,702,204	-23,209,363	6.94%							-23,209,363
<b>Subtotal 7200</b>						<b>-1</b>								<b>-1</b>
73 TRANSFERS														
7312 Interfund - Out					1,771,659	1,312,384	-25.92%							1,312,384
7410 Other Transfers														
<b>Subtotal 7300 &amp; 7400</b>					<b>1,771,659</b>	<b>1,312,384</b>	<b>-25.92%</b>							<b>1,312,384</b>
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											223,218	186,677	-16.37%	186,677
7502 Scholarships											120,000	109,751	-8.54%	109,751
7503 Outside Scholarships														
7509 Other											320,305	264,063	-17.56%	264,063
<b>Subtotal 7500</b>											<b>663,523</b>	<b>560,491</b>	<b>-15.53%</b>	<b>560,491</b>
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											484,221	457,146	-5.59%	457,146
<b>Subtotal 7600</b>											<b>484,221</b>	<b>457,146</b>	<b>-5.59%</b>	<b>457,146</b>
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					13,356,427	26,719,849	100.05%				20,700	59,561	187.73%	26,779,410
7910 Contingencies (Banked Load,Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					15,346,057	16,839,357	9.73%	1,370,500	1,254,825	-8.44%				18,094,182
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
<b>Subtotal 7900</b>					<b>28,702,484</b>	<b>43,559,206</b>		<b>1,370,500</b>	<b>1,254,825</b>	<b>-8.44%</b>	<b>20,700</b>	<b>59,561</b>	187.73%	<b>44,873,592</b>
<b>TOTAL 7000</b>					<b>36,202,068</b>	<b>51,042,284</b>	<b>40.99%</b>	<b>1,370,500</b>	<b>1,254,825</b>	<b>-8.44%</b>	<b>1,168,443</b>	<b>1,077,198</b>	<b>-7.81%</b>	<b>53,374,307</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO</b>					<b>138,480,649</b>	<b>162,876,573</b>	<b>17.62%</b>	<b>2,424,300</b>	<b>2,601,993</b>	<b>7.33%</b>	<b>17,182,731</b>	<b>23,036,714</b>	<b>34.07%</b>	<b>188,515,280</b>
TOTAL EXPENDITURES, OTHER OUTGO														
AND NET ENDING BALANCE	985.59	779.56	152.64	135.55	138,480,649	162,876,573	17.62%	2,424,300	2,601,993		17,182,731	23,036,714	34.07%	188,515,280

# **BAKERSFIELD COLLEGE**

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# BAKERSFIELD COLLEGE

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**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 student enrollments of approximately 18,000 per semester. 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 and Arvin High School southeast of Bakersfield and online. Bakersfield College offers a variety of services to support student success. Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Support 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.

The Panorama campus includes more than 34 buildings located on 153 acres. These buildings comprise approximately 446,000 square feet of assignable space for educational and support programs. The Delano Campus and Weill Institute are community outreach sites serving *different community needs*. Renovation and modernization projects on the main Panorama campus that were started in late spring 2012 are planned to continue into 2015-2016. Major modernization projects, such as the Simonsen Performing Arts Center and classroom and facility refurbishing, replacement of all gas and water lines, and energy efficiency projects have been completed.

The 2014-2017 Educational Master Plan was developed in response to the identified community needs and the needs of students. The plan informs the Facilities Master Plan, the Technology and the Strategic Plans. Bakersfield College developed a strategic plan in 2012-2013 that was updated in spring of 2015. The "Bakersfield College Strategic Focus 2015-2016"

continues to emphasize student success, strategic use of personnel and funding, and an investment in facilities and infrastructure. The Strategic Goals are Student Success, Professional Development, Facilities and Infrastructure, Communication, Integration, and Oversight and Accountability. Each goal is linked to projects and data strands for benchmarking progress and success.

The strategic plan and priorities has informed the budget development for 2015-2016. Currently, approximately 90% of the budget is allocated to salaries, benefits, and 10% to other non-operational expenses. In addition, Bakersfield College receives approximately 7.4 million dollars in state and federal grant dollars. Bakersfield College is focused on strategically repurposing existing resources and grant dollars to meet college priorities. Examples of repurposing personnel and funding include the following: Student Services realignment funded by categorical and general fund dollars; an Early Alert system funded by a grant; technology enhancements in classrooms and support areas funded by the general fund and grants; facilities improvement funded by SRID, general fund and grants; professional development funded by grants. College-wide discussions have started to determine long-term fiscal sustainability by augmenting revenue streams. The 2013-2014 budget will show adjustments to reflect the priorities of the college and

## **Mission**

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

## **Core Values**

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

- **Wellness:** We believe health and wellness to be integral and foundational elements and we understand that a holistic education improves all aspects of the individual and the society including the mind, body, and spirit; through education, 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 Goals – Achieving Fiscally Sustainable Quality Progression and Completion**

**Student Success** Become an exemplary model of student success by developing and implementing best practices..

**Communication** Enhance collaboration, consultation, and communication within the college and with external constituents.

**Professional Development** Provide relevant, timely professional growth opportunities to enhance the effectiveness of our employees and institution.

**Oversight and Accountability** Improve oversight, accountability, sustainability and transparency in all college processes.

**Facilities and Infrastructure** Improve maintenance of college facilities and infrastructure.

**Integration** Implement and evaluate existing major planning processes.



**BAKERSFIELD COLLEGE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
					Budget	Budget		Budget	Budget					
					2015	2016		2015	2016		2014-15	2015-16		
<b>EXPENDITURES AND TRANSFERS</b>														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	Acad. - Reg Schedule	219.14	224.39	2.00	0.10	19,434,023	20,592,750	5.96%			146,088	7,050	-95.17%	20,599,800
1101	Acad. Emp. Non-Inst., Non-Adm.													
1108	Instructional - Salary Reserve													
1110	Acad. Emp Admin.			0.16							29,821		-100.00%	
1118	Non-Instructional - Salary Reserve													
	<b>Subtotal 1100</b>	<b>219.14</b>	<b>224.39</b>	<b>2.16</b>	<b>0.10</b>	<b>19,434,023</b>	<b>20,592,750</b>	<b>5.96%</b>			<b>175,910</b>	<b>7,050</b>	<b>-95.99%</b>	<b>20,599,800</b>
12	REGULAR NON-TEACHING													
1214	Educational Administrators - Cont.	14.43	13.43	1.57	5.57	2,107,470	1,615,126	-23.36%			145,637	535,842	267.93%	2,150,967
1231	Counselors Contract	11.66	9.33	1.97	9.38	854,475	830,880	-2.76%			364,098	714,759	96.31%	1,545,639
1241	Librarians - Contract	4.95	3.95			439,795	356,809	-18.87%						356,809
1251	Acad. Non-Inst Cont.	1.13	6.31	0.98	0.16	114,444	533,299			81,074	46,568	17,226	-63.01%	631,598
1252	Acad Emp Dept Chair	6.99	8.98			727,830	958,200							
	<b>Subtotal 1200</b>	<b>39.16</b>	<b>42.00</b>	<b>4.52</b>	<b>15.11</b>	<b>4,244,014</b>	<b>4,294,313</b>	<b>1.19%</b>		<b>81,074</b>	<b>556,304</b>	<b>1,267,827</b>	<b>127.90%</b>	<b>5,643,214</b>
	<b>Total 1100 &amp; 1200</b>	<b>258.30</b>	<b>266.39</b>	<b>6.68</b>	<b>15.21</b>	<b>23,678,037</b>	<b>24,887,063</b>	<b>5.11%</b>		<b>81,074</b>	<b>732,213</b>	<b>1,274,877</b>	<b>74.11%</b>	<b>26,243,014</b>
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	Adjunct Acad. Emp - Non-Cont.	72.55				2,285,382	3,288,995	43.91%						3,288,995
1311	Acad. Emp. - Temp Cont.													
1320	Acad. Emp. - Intersession	29.84		0.30		939,900	1,039,000	10.54%			9,500		-100.00%	1,039,000
1330	Acad. Emp. - Overload	29.84		0.45		939,900	1,069,000	13.74%			14,175		-100.00%	1,069,000
1340	Acad. Emp. - Non-Cont Stipend/Othr			2.73							86,000	85,500	-0.58%	85,500
1350	Acad. Emp - Non-Cont Substitute													
	<b>Subtotal 1300</b>	<b>132.23</b>		<b>3.48</b>		<b>4,165,182.00</b>	<b>5,396,995</b>	<b>29.57%</b>			<b>109,675</b>	<b>85,500</b>	<b>-22.04%</b>	<b>5,482,495</b>
14	OTHER NON-TEACHING													
1410	Educational Administrators - Non-Cont.					48,600	171,888	253.68%		1,500	406,385	450,459	10.85%	623,847
1419	Acad. Emp - Non-Inst. Non Cont.													
1999	Certificated Salary Abatement													
	<b>Subtotal 1400</b>					<b>48,600</b>	<b>171,888</b>	<b>253.68%</b>		<b>1,500</b>	<b>406,385</b>	<b>450,459</b>	<b>10.85%</b>	<b>623,847</b>
	<b>Total 1300 &amp; 1400</b>	<b>132.23</b>		<b>3.48</b>		<b>4,213,782</b>	<b>5,568,883</b>	<b>32.16%</b>		<b>1,500</b>	<b>516,060</b>	<b>535,959</b>	<b>3.86%</b>	<b>6,106,342</b>
	<b>TOTAL 1000</b>	<b>390.53</b>	<b>266.39</b>	<b>10.16</b>	<b>15.21</b>	<b>27,891,819</b>	<b>30,455,946</b>	<b>9.19%</b>		<b>82,574</b>	<b>1,248,274</b>	<b>1,810,836</b>	<b>45.07%</b>	<b>32,349,356</b>



**BAKERSFIELD COLLEGE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2015	2016	2015	2016	Budget	Budget		Budget	Budget		Budget	Budget		2015-16
30	STAFF BENEFITS													
3110	STRS - Acad. Instructors & Ins Aides				1,964,243	2,988,872	52.16%		8,699		56,205	88,984	58.32%	3,086,556
3120	STRS - Class Mgt Non Educ Admin				6,913	10,478	51.58%					8,114		18,592
3121	STRS - Clss Emp				10,986		-100.00%				6,145		-100.00%	
3130	STRS - Ed. Administrators - Cont.				130,625	154,943	18.62%				9,990	35,195	252.28%	190,138
3131	STRS - Oth Acad Emp Non-Instrl				4,682	18,444	293.90%		691		13,905	48,388	247.98%	67,522
3210	PERS - Acad. Instructors & Inst Aides				50,932	117,684	131.06%				4,884	5,427	11.10%	123,110
3220	PERS - Class Mgt Non Educ Admin				108,160	150,879	39.50%				33,831	77,256	128.36%	228,135
3221	PERS - Classified Employee				634,032	698,321	10.14%	542	600	10.71%	206,451	266,945	29.30%	965,865
3222	PERS - Conf Empl - Non- Mgt				7,707	7,991	3.69%							7,991
3240	PERS - Educational Administrator				5,957	8,702	46.09%				2,803	15,664	458.80%	24,366
3310	OASDHI - Acad Instruct & Instr Aides				399,554	494,031	23.65%	754	4,615	512.01%	19,861	37,943	91.04%	536,589
3320	OASDHI - Cls Mgt Non-Ed Admin				73,656	98,843	34.20%				22,659	50,984	125.01%	149,827
3321	OASDHI - Clss Emp				435,998	465,494	6.77%	363	387	6.73%	141,362	187,947	32.95%	653,829
3322	OASDHI - Conf. Emp - Non Mgt				5,162	5,160	-0.03%							5,160
3330	Medicare													
3340	OASDHI - Educational Administrators				23,715	26,557	11.99%				2,112	14,871	604.21%	41,428
3341	OASDHI - Oth Acad Emp Non-Instrl				779	2,492	220.09%		93		16,638	27,104	62.91%	29,690
3410	H&W Acad. Instructors & Aides				3,298,469	3,738,639	13.34%		14,602		116,679	155,486	33.26%	3,908,727
3410RC	OPEB ARC-Acad Inst&Instl Aides					229,826				795		7,738		238,359
3411	H&W-Acad Instr & Instl Aides(Rtrd)													
3420	H&W Clss Mgt(Non-Ed Administrators)				175,130	225,337	28.67%				58,377	140,836	141.25%	366,173
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)					13,438						7,132		20,570
3421	H&W Classified Employees				1,740,252	1,895,351	8.91%	1,459	1,482	1.58%	498,030	644,138	29.34%	2,540,971
3421RC	OPEB ARC-Clss Emp					57,195				50		22,082		79,326
3422	H&W Conf. Emp - Non Mgt				14,594	14,825	1.58%							14,825
3422RC	OPEB ARC-Conf Emp Non Mgt					661								661
3423	H&W - Clss Mgt - Retired													
3424	H&W - Clss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				196,000	184,272	-5.98%				22,913	67,749	195.68%	252,022
3440RC	OPEB ARC-EducAdmin-Cont					14,871						4,510		
3441	H&W - Oth Acad. Emp - Non-Instrl													
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits: Instructional													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				23,765	14,912	-37.25%	582	100	-82.78%	2,338	1,757	-24.83%	16,769
3520	SUI-Clss Mgt Non-Educ. Admin.				515	686	33.03%				148	364	145.70%	1,050
3521	SUI - Clss Emp				4,937	3,271	-33.74%	2	3	6.75%	1,894	1,508	-20.36%	4,782
3522	SUI - Conf Emp - Non Mgt				34	34	-0.03%							34
3540	SUI - Educational Administrators				818	759	-7.21%				73	230	216.00%	989
3541	SUI - Oth Acad Emp - Non Instl				178	86	-51.77%				4,438	288	-93.50%	378
3610	WC - Acad Inst & Instl Aides (Dir)				305,462	405,259	32.67%	445	1,856	317.04%	13,486	24,723	83.33%	431,838
3620	WC - Clss Mgt Non-Educational Adm.				11,792	18,498	56.87%				3,388	9,817	189.73%	28,315

**BAKERSFIELD COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	2015	2016	2015	2016	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2015-16
3621	WC - Clss Emp				73,017	90,193	23.52%							
3622	Conf Emp - Non Mgt				772	910	17.89%							910
3640	WC - Educational Administrators				18,710	20,471	9.41%				1,666	6,208	272.63%	26,679
3641	WC-Oth Acad Emp - Non Instructional				574	944	64.52%				3,250	6,083	87.18%	7,115
3710	DefBen-Acad Inst & Instl Aides (Dir)				151,429	31,199	-79.40%	1,624	1,834	12.93%	15,360	16,352	6.46%	49,385
3720	DefBen-Clss Mgt - Non-Educ Admin													
3721	DefBen - Clss Emp				16,365	16,497	0.81%				5,313	11,843	122.88%	28,340
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl				1,747		-100.00%				6,802		-100.00%	
3808	Instructional --- benefit Reserve				151,237	107,929	-28.64%							107,929
3818	Non Instructional -- Benefit Reserve				117,967	6,315	-94.65%							6,315
3910	Otr Benf.- Acad. Instruct. & Aides				55,977	60,599	8.26%				1,875	2,454	30.84%	63,291
3920	OTHBEN-Clss Mgt (Non-Educ Admin				2,624	3,528	34.45%				704	2,251	219.61%	5,778
3921	Otr Benf.- Clss Employee				18,318	20,407	11.40%	7	18	154.25%	5,600	7,937	41.74%	28,363
3922	OTHBEN - Conf Emp - Non Mgt				238	238								238
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				3,128	2,953	-5.59%				352	1,086	208.90%	4,039
3941	OTHBEN - Oth Acad Emp (Noninstrl)													
3999	Benefit Suspense													
	<b>TOTAL 3000</b>				<b>10,247,149</b>	<b>12,428,995</b>	<b>21.29%</b>	<b>5,833</b>	<b>36,220</b>	<b>520.93%</b>	<b>1,329,077</b>	<b>2,050,825</b>	<b>54.30%</b>	<b>14,516,040</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Peridcls				97	97					4,400	5,400	22.73%	5,497
	Subtotal 4200				97	97					4,400	5,400	22.73%	5,497
43	SUPPLIES													
4310	Instr Supplies & Materials				263,602	477,901	81.30%	9,800	12,800	30.61%	147,856	175,426	18.65%	666,127
4312	Computer Software less than \$200				5,412	5,312	-1.85%				5,000	1,000	-80.00%	6,312
4313	Non-Instr Supplies & Materials				555,080	295,423	-46.78%	5,400	5,000	-7.41%	119,196	218,292	83.14%	518,715
4314	Paper				44,200	79,000	78.73%				400	200	-50.00%	79,200
4315	Maint & Repairs Supplies				364,500	264,700	-27.38%							264,700
4320	Vehicle Supplies - Parts				8,000	8,100	1.25%					5,000		13,100
4321	Fuel - Lubricants				21,700	21,700								21,900
4391	Small Equip (Less than \$200)							200	200					
	Subtotal 4300				1,262,494	1,152,136	-8.74%	15,400	18,000	16.88%	272,452	399,918	46.78%	1,570,054
44	FOOD													
4400	Food - Non Travel, Non Cafeteria				95,319	90,780	-4.76%					5,000		95,780
	Subtotal 4400				95,319	90,780	-4.76%					5,000		95,780
45	GET Bus Pass											3,600		3,600
	Subtotal 4500											3,600		3,600
	<b>TOTAL 4000</b>				<b>1,357,910</b>	<b>1,243,013</b>	<b>-8.46%</b>	<b>15,400</b>	<b>18,000</b>	<b>16.88%</b>	<b>276,852</b>	<b>413,918</b>	<b>49.51%</b>	<b>1,674,931</b>

**BAKERSFIELD COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2015	2016	2015	2016	Budget	Budget		Budget	Budget		Budget	Budget		2015-16
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				41,200	53,650	30.22%							53,650
5108	Temp Employment Agency Services													
5109	Child Care Services											10,000		10,000
5118	Cont Security Services													
5119	Oth Non-Inst. Consulting Services				140,000	140,500	0.36%				483,756	307,377	-36.46%	447,877
5150	Contract Instruction				8,000	8,000								8,000
5151	Guest Lecturers/Performers				4,000	4,000					24,190	66,500	174.91%	70,500
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services				7,000	6,000	-14.29%				80,000	232,746	190.93%	238,746
	Subtotal 5100				200,200	212,150	5.97%				587,946	616,622	4.88%	828,772
52	TRAVEL													
5209	Non-Employee Travel				20,000	20,000								20,000
5212	Student Travel				121,375	171,506	41.30%				12,490	40,300	222.66%	211,806
5220DT	Employee Travel													
5220	Employee Travel				177,430	204,510	15.26%	1,200	3,200	166.67%	181,920	217,643	19.64%	425,353
5230	Food/Meetings				29,907	31,230	4.42%	150	150		65,574	84,957	29.56%	116,338
	Subtotal 5200				348,712	427,246	22.52%	1,350	3,350	148.15%	259,984	342,901	31.89%	773,496
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				70,795	74,285	4.93%	1,700	1,700		2,070	14,100	581.16%	90,085
5310	Consortium Dues/Memberships													
	Subtotal 5300				70,795	74,285	4.93%	1,700	1,700		2,070	14,100	581.16%	90,085
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins				800	900	12.50%							900
5406	Student Insurance													
5407	Insurance Deductibles													
	Subtotal 5400				800	900	12.50%							900
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				23,890	42,070	76.10%				5,100	6,100	19.61%	48,170
5505	Miscellaneous										500	500		
5520	Natural Gas/ LPG				256,000	256,000								256,000
5530	Light - Electricity				605,000	505,000	-16.53%							505,000
5540	Water - Sanitation				292,500	345,000	17.95%							345,000
5550	Disposal Services				70,320	70,520	0.28%							70,520
5560	Hazardous Waste Disposal				20,100	20,070	-0.15%							20,070
5570	Pest Control Services				13,000	13,000								13,000
5581	Telephone Services				25,759	26,049	1.13%							26,049
5583	Data Communication Services				260	260								260
5590	Other Utilities													
	Subtotal 5500				1,306,829	1,277,969	-2.21%				5,600	6,600	17.86%	1,284,569

**BAKERSFIELD COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
					Budget	Budget		Budget	Budget					
					2014-15	2015-16		2014-15	2015-16					
56	RENTS - LEASES - REPAIRS													
5602	Rental of Equip/Utility Vehicles				121,363	132,390	9.09%				6,400	20,900	226.56%	153,290
5603	Rental of Facilities				561,065	540,000	-3.75%				500		-100.00%	540,000
5604	Film Rentals													
5608	Operating Leases/Contracts (cars, copiers etc.)				8,860	8,900	0.45%							8,900
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licensing/Maintenance Svcs				246,935	257,635	4.33%				66,002	111,361	68.72%	368,996
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				51,250	55,000	7.32%							55,000
5683	Building Maintenance				37,348	98,348	163.33%	9,000	9,000					107,348
5684	Vehicle Repairs & Maintenance				97,500	97,500					10,500	10,500		108,000
5685	Computer Hardware Maint Agreements				45,000	30,000	-33.33%							30,000
5686	Oth Equipment Maint Agreements				121,100	141,430	16.79%					15,000		156,430
5690	Other Maintenance/Repairs				118,200	147,000	24.37%				45,500	25,000	-45.05%	172,000
5691	Other Maintenance Contracts				607,000	287,000	-52.72%							287,000
	<b>Subtotal 5600</b>				<b>2,015,620</b>	<b>1,795,204</b>	<b>-10.94%</b>	<b>9,000</b>	<b>9,000</b>		<b>128,902</b>	<b>182,761</b>	<b>41.78%</b>	<b>1,986,965</b>
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit													
5720	Trustee Elections													
5731	Attorney Fees - Oth													
5732	Attorney Fees - Collective Bargaining													
5733	Legal Advertising													
5740	Settlement Expense				10,000	10,000								10,000
5790	Other Professional Fees				23,025	22,215	-3.52%					5,000		27,215
	<b>Subtotal 5700</b>				<b>33,025</b>	<b>32,215</b>	<b>-2.45%</b>					<b>5,000</b>		<b>37,215</b>

**BAKERSFIELD COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	2015	2016	2015	2016	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
					Budget	Budget		Budget	Budget					
					2014-15	2015-16		2014-15	2015-16					
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services				6,000	6,000					1,500	1,500		7,500
5813	Physical Examinations/Tests				100	100								100
5820	Postage/Express Overnight Svcs				27,045	33,810	25.01%	1,900	1,938	2.01%	9,100	5,400	-40.66%	41,148
5830	Bank Charges													
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debit													
5860	General Advertising				159,000	165,000	3.77%				500	8,108	1521.58%	173,108
5861	Printing/Duplicating Services				20,240	35,340	74.60%	840	225	-73.23%	38,158	106,010	177.82%	141,575
5870	Cash Over/Short													
5880	Taxes/Licenses/Permits				1,732	3,500	102.08%							3,500
5881	Sales Tax Expense				3,400	3,400								3,400
5890	Other Services & Expenses				246,032	246,461	0.17%	25,000	25,000		19,473	256,600	1217.75%	528,061
5899	Contingencies Account - Budget Only										-144,193		-100.00%	
5899a	Unallocated Deductions/Additions													
	Subtotal 5800				463,549	493,611	6.49%	27,740	27,163	-2.08%	-75,462	377,618	-600.41%	898,392
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement				283,915									
5912	Transfer Out - Indr Cost (Expense)					275,511					16,581	29,866	80.12%	305,377
	Subtotal 5900				283,915	275,511	-2.96%				16,581	29,866	80.12%	305,377
	<b>TOTAL 5000</b>				<b>4,723,445</b>	<b>4,589,090</b>	<b>-2.84%</b>	<b>39,790</b>	<b>41,213</b>	<b>3.58%</b>	<b>925,621</b>	<b>1,575,468</b>	<b>70.21%</b>	<b>6,205,771</b>
	<b>TOTAL 1000 - 5000</b>				<b>54,026,842</b>	<b>57,852,724</b>	<b>7.08%</b>	<b>117,768</b>	<b>245,010</b>	<b>108.05%</b>	<b>8,027,734</b>	<b>10,772,378</b>	<b>34.19%</b>	<b>68,870,113</b>
60	CAPITAL OUTLAY													
61	SITES & SITE IMPROVEMENT													
6120	Site Improvement													
	Subtotal 6100													
62	BUILDINGS													
6210	Buildings Construction				300,000	1,854,209	518.07%				45,000		-100.00%	1,854,209
6211	Buildings Architect					10,000								10,000
6212	Building Fees/Services													
6214	Buildings - Testing & Inspection													
6215	Additions to Buildings				10,000	10,000					40,000	100,198	150.49%	110,198
6215FA	Additions to Buildings										127,464	7,500		
6216	Bldg Cost of Purchase													
	Subtotal 6200				310,000	1,874,209	504.58%				212,464	107,698	-49.31%	1,981,907
63	BOOKS - LIBRARY													
6310	Library Books				56,000	50,000	-10.71%							50,000
6311	Magazines & Periodicals				41,000	42,000	2.44%							42,000
	Subtotal 6300				97,000	92,000								92,000
64	EQUIPMENT													
641	New Equipment													
6411	Library & Audio Visual Equipment				10,000	70,000	600.00%							70,000
6412	Computer/Tech Equip				246,920	257,500	4.28%				195,145	110,560	-43.34%	368,060
6412FA	Computer/Tech Equipment													
6413	Autos & Buses													
6414	Furniture					24,900						10,000		34,900
6414FA	Other Equipment													
6415	Lease Purchase													
6416	Software over \$1000													
6419	Other Equipment				174,425	203,000	16.38%	79,978	79,978		331,171	206,262	-37.72%	489,240
6419FA	Other Equipment				49,000	209,000	326.53%				100,000	253,000	153.00%	462,000
	Subtotal 6410				480,345	764,400	59.14%	79,978	79,978		626,316	579,822	-7.42%	1,424,200

**BAKERSFIELD COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total				
	Unrest	Unrest	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted						
	2015	2016	2015	2016	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change					
					2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16				
642	<b>Equipment Replacement</b>																	
6421	Library & Audio Visual Equipment																	
6422	Computer/Tech Equip																	
6423	Autos & Buses																	
6424	Furniture																	
6425	Lease Purchase																	
6429	Other Equipment																	
	Subtotal 6420																	
	Subtotal 6400				480,345	764,400	59.14%	79,978	79,978		626,316	579,822	-7.42%	1,424,200				
6900	Capital Outlay Abatement																	
	<b>TOTAL 6000</b>				<b>887,345</b>	<b>2,730,609</b>	<b>207.73%</b>	<b>79,978</b>	<b>79,978</b>		<b>838,780</b>	<b>687,520</b>	<b>-18.03%</b>	<b>3,498,106</b>				
70	OTHER OUTGO																	
71	Debt Retirement (Long Term Debt)																	
7110	Debt Reduction																	
						139,906								139,906				
7111	Debt Interest & Other Charges																	
	Subtotal 7100					55,869								55,869				
						195,775								195,775				
72	INTRAFUND TRANSFERS OUT																	
7201	Intrafund Transfers Out																	
					14,707,977	16,259,891	10.55%							16,259,891				
7205	Intrafund Transfers In																	
	Subtotal 7200				14,707,977	16,259,891	10.55%							16,259,891				
73	TRANSFERS																	
7312	Interfund - Out																	
					1,252,562	711,572	-43.19%							711,572				
7410	Other Transfers																	
	Subtotal 7300 & 7400				1,252,562	711,572	-43.19%							711,572				
75	STUDENT FINANCIAL AID																	
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)																	
											53,280	52,652	-1.18%	52,652				
7502	Scholarships																	
											120,000	109,751	-8.54%	109,751				
7503	Outside Scholarships																	
											320,305	264,063	-17.56%	264,063				
7509	Other																	
	Subtotal 7500										493,585	426,466	-13.60%	426,466				
76	OTHER PAYMENTS																	
7601	In-Lieu of Transp. Allowance																	
											37,950	45,631	20.24%	45,631				
7602	Oth Student Aide (Non-cash)																	
	Subtotal 7600										37,950	45,631	20.24%	45,631				
79	RESERVE FOR CONTINGENCIES																	
7910	Districtwide (minimum 5%)																	
7910	Contingencies (Banked Load, Vac. Accrual)																	
					4,108,342	5,849,905	42.39%	664,806	680,301	2.33%				6,530,206				
7910	Minor Emergencies (Colleges/District Office)																	
7911	Student Development Reserves																	
7921	Board Approved Carryover Funds																	
7921	Revolving Cash Funds																	
	Subtotal 7900				4,108,342	5,849,905	42.39%	664,806	680,301	2.33%				6,530,206				
	<b>TOTAL 7000</b>				<b>20,068,881</b>	<b>23,017,143</b>	<b>14.69%</b>	<b>664,806</b>	<b>680,301</b>	<b>2.33%</b>	<b>531,534</b>	<b>472,097</b>	<b>-11.18%</b>	<b>24,169,542</b>				
TOTAL EXPENDITURES, OTHER OUTGO					74,983,068	83,600,477	11.49%	862,551	1,005,289	16.55%	9,398,048	11,931,995	26.96%	96,537,761				
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					543.2	419.7	79.4	70.4	74,983,068	83,600,477	11.49%	862,551	1,005,289	16.55%	9,398,048	11,931,995	26.96%	96,537,761



**CERRO COSO  
COMMUNITY COLLEGE**

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# CERRO COSO COMMUNITY COLLEGE

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## **MISSION**

The mission of Cerro Coso Community College is to provide tailored programs and equitable services to the students in the communities and rural areas we serve. We demonstrate a conscious effort to produce and support student success and achievement through traditional and distance delivery

To accomplish this mission we will provide:

- Degrees and certificates in transfer and career technical education
- Remedial instruction
- Comprehensive support services
- Learning opportunities that develop ethical and effective citizenry
- Continuing education that is compatible with the institutions primary mission

## **THE COLLEGE AND ITS COMMUNITIES**

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has five instructional sites, which together form the largest geographical service area (18,500 square miles) of any community college in California. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, and 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 sixth 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 and the Associate in Science degrees as well as certificates of achievement in career and occupational programs. Total student enrollment is approximately 4,400 per semester with an annual FTES of approximately 2800.

## **GUIDING PRINCIPLES**

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

## **MEETING THE CHALLENGES**

Cerro Coso Community College strives to meet the educational needs of all the communities it serves with student success and completion being its goal. Throughout the 2014-2015 academic year the Institutional Effectiveness Committee provided oversight of tying planning to requests of staffing and financial resources. All Unit Plans, along with staffing and budget requests, were submitted in October 2014 for the 2016 academic year. The development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, and Staffing, informs the development of those budgets. Our schedule of offerings continue to hone in on our core mission of transfer, CTE and Basic Skills education, utilizing data to increase the effectiveness of our decisions in enrollment management. Because we value providing staff development to all employees, together with the Cerro Coso Community College Foundation, we continue to utilize a portion of the proceeds from the Annual Astronomical BBQ and Star Gazing Party and/or Golf Tournament to offset the cost of our Classified Appreciation Staff Development Day, Adjunct Staff Development Day, and Administrative Advances. It is through the focused work of tying our resources to planning that Cerro Coso is able to balance to this year's allocation, meeting the criteria of balancing without the use of the reserve funds and exceeding the assigned numerator target of 52.12%. Additionally, our substantial reserve will be used to support the planned expansion into Tehachapi, complete our modernization of our prioritized facility plan, and for unexpected maintenance.

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# CERRO COSO COMMUNITY COLLEGE

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## **LOOKING TO THE FUTURE**

Cerro Coso continues to look for funding opportunities that support the academic programs that train our students for the emerging and existing job markets in our East Kern desert communities. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by being a sub award on a STEM Grant with Antelope Valley College and CSU Long Beach, and the dual enrollment programs being developed with Mojave School District, Kern Valley High School, Tehachapi High School, and Burroughs High School. We are also partnering with those east Kern K-12 school districts in implementing our portion of a plan for addressing adult education as consortium members related to AB86. Lastly, we are partnering with the local K-12 school districts on the implementation of their awards of pathway grants that aligns curriculum between the high schools and our college. This coming year will focus on assisting students in completing their programs and getting them transferred or placed into the job market.

**CERRO COSO COMMUNITY COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
<b>EXPENDITURES AND TRANSFERS</b>														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	42.32	43.06			3,760,778	4,053,537	7.78%							4,053,537
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
<b>Subtotal 1100</b>	<b>42.32</b>	<b>43.06</b>			<b>3,760,778</b>	<b>4,053,537</b>	<b>7.78%</b>							<b>4,053,537</b>
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	7.80	6.58	0.12	0.34	914,535	826,062	-9.67%				11,827	36,640	209.81%	862,702
1231 Counselors Contract	4.09	4.03	1.49	2.17	318,449	346,792	8.90%				129,736	184,109	41.91%	530,901
1241 Librarians - Contract	0.76	1.13		0.39	56,876	94,471	66.10%					32,683		127,154
1251 Acad. Non-Inst Cont.	2.34	2.45	0.20	0.20	185,123	218,858	18.22%				15,654	14,672	-6.27%	233,530
1252 Acad Emp Dept Chair	3.78	4.22			343,634	402,672	17.18%							402,672
<b>Subtotal 1200</b>	<b>18.77</b>	<b>18.41</b>	<b>1.81</b>	<b>3.10</b>	<b>1,818,616</b>	<b>1,888,855</b>	<b>3.86%</b>				<b>157,216</b>	<b>268,103</b>	<b>70.53%</b>	<b>2,156,958</b>
<b>Total 1100 &amp; 1200</b>	<b>61.09</b>	<b>61.47</b>	<b>1.81</b>	<b>3.10</b>	<b>5,579,394</b>	<b>5,942,392</b>	<b>6.51%</b>				<b>157,216</b>	<b>268,103</b>	<b>70.53%</b>	<b>6,210,496</b>
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	40.86	47.42	0.83		1,286,992	1,493,834	16.07%				26,251		-100.00%	1,493,834
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	12.70	12.70	4.95		400,000	400,000					156,000		-100.00%	400,000
1330 Acad. Emp. - Overload	12.70	11.11			400,000	350,000	-12.50%							350,000
1340 Acad. Emp. - Non-Cont Stipend/Othr		1.22			28,848	38,560	33.67%							38,560
1350 Acad. Emp - Non-Cont Substitute														
<b>Subtotal 1300</b>	<b>66.25</b>	<b>72.46</b>	<b>5.79</b>		<b>2,115,840.35</b>	<b>2,282,394</b>	<b>7.87%</b>				<b>182,251</b>		<b>-100.00%</b>	<b>2,282,394</b>
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					172,267	93,377	-45.80%				194,550	256,900	32.05%	350,277
1999 Certificated Salary Abatement														
<b>Subtotal 1400</b>					<b>172,267</b>	<b>93,377</b>	<b>-45.80%</b>				<b>194,550</b>	<b>256,900</b>	<b>32.05%</b>	<b>350,277</b>
<b>Total 1300 &amp; 1400</b>	<b>66.25</b>	<b>72.46</b>	<b>5.79</b>		<b>2,288,107</b>	<b>2,375,770</b>	<b>3.83%</b>				<b>376,801</b>	<b>256,900</b>	<b>-31.82%</b>	<b>2,632,670</b>
<b>TOTAL 1000</b>	<b>127.34</b>	<b>133.93</b>	<b>7.60</b>	<b>3.10</b>	<b>7,867,501</b>	<b>8,318,162</b>	<b>5.73%</b>				<b>534,017</b>	<b>525,003</b>	<b>-1.69%</b>	<b>8,843,166</b>

**CERRO COSO COMMUNITY COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total	
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted			
	2015	2016	2015	2016	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2015-16	
20	CLASSIFIED SALARIES														
21	CLASSIFIED SERVICE, NON-INST.														
2110	Board of Trustees														
2110	8.13	7.93		0.32	637,374	648,957	1.82%	18,041	12,661	-29.82%				19,241	680,858
2190	1.00	1.00			60,879	60,879									60,879
2191	41.02	41.12	13.39	13.26	1,971,360	1,951,065	-1.03%				584,770	569,348	-2.64%	2,520,413	
2199	Classified Salary Abatement														
	<b>Subtotal 2100</b>	<b>50.15</b>	<b>50.05</b>	<b>13.39</b>	<b>13.58</b>	<b>2,669,613</b>	<b>2,660,900</b>	<b>-0.33%</b>	<b>18,041</b>	<b>12,661</b>	<b>-29.82%</b>	<b>584,770</b>	<b>588,589</b>	<b>0.65%</b>	<b>3,262,150</b>
22	CLASSIFIED SERVICE, INST. AID														
2211	1.79	2.41			79,319	107,913	36.05%								107,913
2291	Inst. Aide FT, Oth-In-Direct Inst.														
2292	Limited Benefit Employee														
	<b>Subtotal 2200</b>	<b>1.79</b>	<b>2.41</b>			<b>79,319</b>	<b>107,913</b>	<b>36.05%</b>							<b>107,913</b>
	<b>Total 2100 &amp; 2200</b>	<b>51.94</b>	<b>52.46</b>	<b>13.39</b>	<b>13.58</b>	<b>2,748,932</b>	<b>2,768,813</b>	<b>0.72%</b>	<b>18,041</b>	<b>12,661</b>	<b>-29.82%</b>	<b>584,770</b>	<b>588,589</b>	<b>0.65%</b>	<b>3,370,063</b>
23	NON-INSTRUCTIONAL														
2310	Non-Mgt. - Temp														
2311	Admin., Non-Inst Prof Expt														
2391	Substitutes--Short Term														
2392					30,400	31,534	3.73%	2,907		-100.00%	97,498	93,900	-3.69%	125,434	
2393					1,000		-100.00%				2,000		-100.00%		
2394					10,000		-100.00%								
2399					11,540	5,200	-54.94%				17,500		-100.00%	5,200	
	<b>Subtotal 2300</b>				<b>52,940</b>	<b>36,734</b>	<b>-30.61%</b>	<b>2,907</b>		<b>-100.00%</b>	<b>116,998</b>	<b>93,900</b>	<b>-19.74%</b>	<b>130,634</b>	

**CERRO COSO COMMUNITY COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total	
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16	
						Budget	Budget		Budget	Budget						
		2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16			
24	INSTRUCTIONAL AIDES															
2411	Inst. Students					28,500	30,084	5.56%				54,000	28,455	-47.31%	58,539	
2412	Direct Inst. Prof Expt					80,000	150,000	87.50%	40,240	8,400	-79.13%	37,092		-100.00%	158,400	
2419	Inst Aide - Temp Direct Inst.															
2491	Inst Readers Temp															
2492	Inst Students Temp, Oth Indr Inst.															
2493	Inst Aide Overtime Temp															
2494	Inst Sign Language Intrp Temp										200		-100.00%			
2495	Inst Oth Indr Prof Expt															
2499	Oth Indr Inst Temp					1,500	1,060	-29.33%						1,060		
2900	Classified Abatement															
2999	Salary Budget Control	2.22	3.51	0.31	3.22	-95,547	4,170	-104.36%		15,566		20,172	259,625	1187.07%	279,361	
	Subtotal 2400	2.22	3.51	0.31	3.22	14,453	185,314	1182.21%	40,240	23,966	-40.44%	111,464	288,080	158.45%	497,359	
	Total 2300 & 2400	2.22	3.51	0.31	3.22	67,393	222,048	229.48%	43,147	23,966	-44.45%	228,462	381,980	67.20%	627,993	
	<b>TOTAL 2000</b>	<b>54.16</b>	<b>55.97</b>	<b>13.70</b>	<b>16.80</b>	<b>2,816,324</b>	<b>2,990,861</b>	<b>6.20%</b>	<b>61,188</b>	<b>36,627</b>	<b>-40.14%</b>	<b>813,232</b>	<b>970,568</b>	<b>19.35%</b>	<b>3,998,056</b>	
30	STAFF BENEFITS															
3110	STRS - Acad. Instructors & Ins Aides					510,301	724,074	41.89%				27,030	24,836	-8.12%	748,910	
3120	STRS - Class Mgt Non Educ Admin					7,659	9,754						706		10,460	
3121	STRS - Ciss Emp															
3130	STRS - Ed. Administrators - Cont.					68,711	79,412	15.57%				976	3,931	302.94%	83,343	
3131	STRS - Oth Acad Emp Non-Instrl					14,212	10,019	-29.50%				16,120	27,565	71.00%	37,585	
3210	PERS - Acad. Instructors & Inst Aides					5,652	12,155	115.04%							12,155	
3220	PERS - Class Mgt Non Educ Admin					62,306	66,113	6.11%	2,064	1,500	-27.32%		1,500		69,113	
3221	PERS - Classified Employee					222,628	222,468	-0.07%				61,782	61,964	0.29%	284,432	
3222	PERS - Conf Empl - Non- Mgt					6,966	7,212	3.54%							7,212	
3240	PERS - Educational Administrator					9,345	10,185	8.99%							10,185	
3310	OASDHI - Acad Instruct & Instr Aides					101,793	117,398	15.33%		583	122	-79.13%	5,292	3,356	-36.57%	120,876
3320	OASDHI - Ciss Mgt Non-Ed Admin					43,003	44,009	2.34%	1,380	969	-29.82%		1,064		46,042	
3321	OASDHI - Ciss Emp					149,966	144,792	-3.45%				42,219	40,684	-3.64%	185,476	
3322	OASDHI - Conf. Emp - Non Mgt					4,657	4,657								4,657	
3330	Medicare															
3340	OASDHI - Educational Administrators					18,324	17,308	-5.55%				171	531	209.80%	17,839	
3341	OASDHI - Oth Acad Emp Non-Instrl					2,498	1,354	-45.80%				2,821	3,725	32.05%	5,079	
3410	H&W Acad. Instructors & Aides					771,814	805,891	4.42%				24,273	36,981	52.36%	842,872	
3410RC	OPEB ARC-Acad Inst&Instl Aides						50,636						2,268		52,905	
3411	H&W-Acad Instr & Instl Aides(Rtrd)															
3420	H&W Ciss Mgt(Non-Ed Administrators)					113,251	114,040	0.70%	5,473	3,706	-32.28%		4,707		122,453	
3420RC	OPEB ARC-Ciss Mgt(Non-EducAdmin)						6,360						189		6,672	

**CERRO COSO COMMUNITY COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
						Budget	Budget		Budget	Budget					
		2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		
3421	H&W Classified Employees					560,221	581,577	3.81%				170,850	171,226	0.22%	752,803
3421RC	OPEB ARC-Class Emp						18,252						4,835		23,087
3422	H&W Conf. Emp - Non Mgt					14,594	14,825	1.58%							14,825
3422RC	OPEB ARC-Conf Emp Non Mgt						597								597
3423	H&W - Clls Mgt - Retired														
3424	H&W - Clls Retired														
3430	Life Insurance														
3440	H&W Educational Administrators					115,002	98,733	-14.15%				1,751	5,040	187.81%	103,774
3440RC	OPEB ARC-EducAdmin-Cont						8,095						359		
3441	H&W - Oth Acad. Emp - Non-Instrl														
3443	H&W-Educational Adm Cont - Retired														
3490	Retiree Benefits														
3491	Retiree Benefits: Non-Instructional														
3510	SUI-Acad Instl Aides (Dir)					3,458	3,829	10.71%	20	4	-79.13%	182	116	-36.58%	3,949
3520	SUI-Class Mgt Non-Educ. Admin.					319	324	1.81%	9	6	-29.82%		10		340
3521	SUI - Clls Emp					1,009	978	-3.09%				301	285	-5.54%	1,263
3522	SUI - Conf Emp - Non Mgt					30	30								30
3540	SUI - Educational Administrators					457	413	-9.68%				6	18	209.46%	431
3541	SUI - Oth Acad Emp - Non Instl					86	47	-45.80%				97	128	32.04%	175
3610	WC - Acad Inst & Instl Aides (Dir)					79,441	103,605	30.42%	460	113	-75.38%	4,792	3,506	-26.82%	107,225
3620	WC - Clls Mgt Non-Educational Adm.					7,290	8,754	20.08%	206	171	-17.36%		259		9,184
3621	WC - Clls Emp					23,437	26,815	14.42%	33		-100.00%	8,022	8,070	0.60%	34,886
3622	Conf Emp - Non Mgt					696	821	17.94%							821
3640	WC - Educational Administrators					10,461	11,144	6.53%				135	494	265.38%	11,638
3641	WC-Oth Acad Emp - Non Instructional					1,970	1,260	-36.07%				2,224	3,466	55.83%	4,725
3710	DefBen-Acad Inst & Instl Aides (Dir)					22,097	26,530	20.06%	1,247	269	-78.45%	1,156		-100.00%	26,798
3720	DefBen-Clls Mgt - Non-Educ Admin														
3721	DefBen - Clls Emp					2,229	2,509	12.56%				1,546	1,482	-4.15%	3,992
3722	DefBen - Conf Emp - Non Mat														
3741	DefBen - Oth Acad Emp - Non Instrl														
3808	Instructional --- benefit Reserve					38,968		-100.00%							
3818	Non Instructional -- Benefit Reserve					7,538		-100.00%							
3910	Otr Benf.- Acad. Instruct. & Aides					12,830	13,242	3.21%				401	602	49.95%	13,843
3920	OTHBEN-Class Mgt (Non-Educ Admin)					1,725	1,738	0.71%	65	46	-29.81%		62		1,845
3921	Otr Benf.- Clls Employee					6,836	6,650	-2.71%				1,838	1,775	-3.45%	8,425
3922	OTHBEN - Conf Emp - Non Mgt					219	219								219
3929	Classified Benefit Abatement														
3940	Otr Benf.- Educational Administrators					1,872	1,582	-15.48%				29	81	183.34%	1,663
3941	OTHBEN - Oth Acad Emp (Noninstrl)														
3999	Benefit Suspense														
	<b>TOTAL 3000</b>					<b>3,025,874</b>	<b>3,380,409</b>	<b>11.72%</b>	<b>11,542</b>	<b>7,030</b>	<b>-39.10%</b>	<b>374,015</b>	<b>415,823</b>	<b>11.18%</b>	<b>3,803,261</b>

**CERRO COSO COMMUNITY COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Periodicals				3,155	2,630	-16.64%				13,960	8,167	-41.50%	10,797
	Subtotal 4200				3,155	2,630	-16.64%				13,960	8,167	-41.50%	10,797
43	SUPPLIES													
4310	Instr Supplies & Materials				94,935	105,325	10.94%	1,500	7,500	400.00%	63,382	42,000	-33.73%	154,825
4312	Computer Software less than \$200										10,000	6,000	-40.00%	6,000
4313	Non-Instr Supplies & Materials				161,825	115,700	-28.50%	500	1,000	100.00%	70,562	149,698	112.15%	266,398
4314	Paper				17,500	17,500								17,500
4315	Maint & Repairs Supplies				82,700	82,300	-0.48%							82,300
4320	Vehicle Supplies - Parts				12,500	10,400	-16.80%							10,400
4321	Fuel - Lubricants				11,700	11,700								11,700
4391	Small Equip (Less than \$200)													
	Subtotal 4300				381,160	342,925	-10.03%	2,000	8,500	325.00%	143,944	197,698	37.34%	549,123
44	FOOD													
4400	Food - Non Travel, Non Cafeteria													
	Subtotal 4400													
45	GET Bus Pass													
4531	GET Bus Pass													
	Subtotal 4500													
	TOTAL 4000				384,315	345,555	-10.09%	2,000	8,500	325.00%	157,904	205,865	30.37%	559,920
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				10,200	11,000	7.84%							11,000
5108	Temp Employment Agency Services													
5109	Child Care Services										250		-100.00%	
5118	Cont Security Services				105,000	105,000								105,000
5119	Oth Non-Inst. Consulting Services							20,800		-100.00%				
5150	Contract Instruction				83,000	120,000	44.58%		16,500					136,500



**CERRO COSO COMMUNITY COLLEGE**  
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		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
						Budget	Budget		Budget	Budget					
		2015	2016	2015	2016	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2015-16	
5151	Guest Lecturers/Performers					2,500		-100.00%				15,120	38,000	151.32%	38,000
5152	Music Drama Programs														
5159	Oth Instructional Consulting Services						2,750				6,689	20,278	203.17%	23,028	
	<b>Subtotal 5100</b>					<b>200,700</b>	<b>238,750</b>	<b>18.96%</b>	<b>20,800</b>	<b>16,500</b>	<b>-20.67%</b>	<b>22,059</b>	<b>58,278</b>	<b>164.20%</b>	<b>313,528</b>
52	TRAVEL														
5209	Non-Employee Travel														
5212	Student Travel					41,500	37,600	-9.40%				4,135	11,399	175.67%	48,999
5220DT	Employee Travel					28,355	18,930	-33.24%	1,300	1,500	15.38%	9,675	9,950	2.84%	30,380
5220	Employee Travel					111,600	105,090	-5.83%	1,000	3,000	200.00%	118,070	98,543	-16.54%	206,633
5230	Food/Meetings					10,000	5,540	-44.60%		200		22,349	27,312	22.20%	33,052
	<b>Subtotal 5200</b>					<b>191,455</b>	<b>167,160</b>	<b>-12.69%</b>	<b>2,300</b>	<b>4,700</b>	<b>104.35%</b>	<b>154,229</b>	<b>147,204</b>	<b>-4.56%</b>	<b>319,064</b>
53	MEMBERSHIP/DUES														
5300	Institutional Dues/Memberships					28,705	36,380	26.74%					70		36,450
5310	Consortium Dues/Memberships					1,000	1,000								1,000
	<b>Subtotal 5300</b>					<b>29,705</b>	<b>37,380</b>	<b>25.84%</b>					<b>70</b>		<b>37,450</b>
54	INSURANCE														
5400	Comprehensive/Liability/Prpty/Auto/Ins														
5406	Student Insurance														
5407	Insurance Deductibles														
	<b>Subtotal 5400</b>														
55	UTILITIES & MAINTENANCE														
5501	Laundry Services					100	1,050	950.00%							1,050
5505	Miscellaneous														
5520	Natural Gas/ LPG					98,000	109,000	11.22%							109,000
5530	Light - Electricity					288,000	306,000	6.25%							306,000
5540	Water - Sanitation					286,500	301,333	5.18%							301,333
5550	Disposal Services					18,584	18,500	-0.45%							18,500
5560	Hazardous Waste Disposal					12,500	10,000	-20.00%							10,000
5570	Pest Control Services					6,000	7,020	17.00%							7,020
5581	Telephone Services					48,000	58,400	21.67%							58,400
5583	Data Communication Services														
5590	Other Utilities											2,000		-100.00%	
	<b>Subtotal 5500</b>					<b>757,684</b>	<b>811,303</b>	<b>7.08%</b>				<b>2,000</b>		<b>-100.00%</b>	<b>811,303</b>

**CERRO COSO COMMUNITY COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
					Budget	Budget		Budget	Budget					
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		
56	RENTS - LEASES - REPAIRS													
5602	Rental of Equip/Utility Vehicles				4,500	3,500	-22.22%							3,500
5603	Rental of Facilities				104,071	107,000	2.81%				900	1,100	22.22%	108,100
5604	Film Rentals													
5608	Operating Leases/Contracts (cars, copiers etc.)				9,400	3,400	-63.83%							3,400
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licensing/Maintenance Svcs				47,835	50,852	6.31%		2,000		43,414	100,769	132.11%	153,621
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				5,000	3,000	-40.00%				20,000	25,000	25.00%	28,000
5683	Building Maintenance				117,711	113,158	-3.87%							113,158
5684	Vehicle Repairs & Maintenance				10,000	10,000						3,000		13,000
5685	Computer Hardware Maint Agreements													
5686	Oth Equipment Maint Agreements				33,800	37,816	11.88%				1,107	1,158	4.57%	38,974
5690	Other Maintenance/Repairs				13,000	10,600	-18.46%							10,600
5691	Other Maintenance Contracts				9,486	10,000	5.42%							10,000
	<b>Subtotal 5600</b>				<b>354,803</b>	<b>349,326</b>	<b>-1.54%</b>		<b>2,000</b>		<b>65,421</b>	<b>131,027</b>	<b>100.28%</b>	<b>482,353</b>
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit													
5720	Trustee Elections													
5731	Attorney Fees - Oth													
5732	Attorney Fees - Collective Bargaining													
5733	Legal Advertising													
5740	Settlement Expense													
5790	Other Professional Fees													
	<b>Subtotal 5700</b>													
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services				2,138	7,425	247.37%				1,890	1,500	-20.63%	8,925
5813	Physical Examinations/Tests				2,750	3,000	9.09%							3,000
5820	Postage/Express Overnight Svcs				25,920	24,080	-7.10%				1,200	1,500	25.00%	25,580
5830	Bank Charges										1,000	2,000	100.00%	2,000
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debit													
5860	General Advertising				27,600	34,000	23.19%	300	1,700	466.67%	10,300	9,000	-12.62%	44,700
5861	Printing/Duplicating Services				5,000	7,000	40.00%	300	1,200	300.00%	5,500	5,500		13,700
5870	Cash Over/Short				100	100								100

**CERRO COSO COMMUNITY COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
5880 Taxes/Licenses/Permits					5,764	7,150	24.05%					5,000		12,150
5881 Sales Tax Expense														
5890 Other Services & Expenses					13,850	13,500	-2.53%		75,057		70,379	44,689	-36.50%	133,246
5899 Contingencies Account - Budget Only											306,938	453,233	47.66%	453,233
5899a Unallocated Deductions/Additions														
<b>Subtotal 5800</b>					<b>83,122</b>	<b>96,255</b>	<b>15.80%</b>	<b>600</b>	<b>77,957</b>	<b>12892.78%</b>	<b>397,207</b>	<b>522,423</b>	<b>31.52%</b>	<b>696,634</b>
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement														
5912 Transfer Out - Indr Cost (Expense)														
<b>Subtotal 5900</b>														
<b>TOTAL 5000</b>					<b>1,617,468</b>	<b>1,700,174</b>	<b>5.11%</b>	<b>23,700</b>	<b>101,157</b>	<b>326.82%</b>	<b>640,917</b>	<b>859,002</b>	<b>34.03%</b>	<b>2,660,332</b>
<b>TOTAL 1000 - 5000</b>					<b>15,711,482</b>	<b>16,735,161</b>	<b>6.52%</b>	<b>98,431</b>	<b>153,313</b>	<b>55.76%</b>	<b>2,520,084</b>	<b>2,976,261</b>	<b>18.10%</b>	<b>19,864,735</b>
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
<b>Subtotal 6100</b>														
62 BUILDINGS														
6210 Buildings Construction					187,400	271,892	45.09%							271,892
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					3,500	5,000	42.86%							5,000
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
<b>Subtotal 6200</b>					<b>190,900</b>	<b>276,892</b>	<b>45.05%</b>							<b>276,892</b>
63 BOOKS - LIBRARY														
6310 Library Books					14,000	19,000	35.71%							19,000
6311 Magazines & Periodicals					35,000	38,000	8.57%							38,000
<b>Subtotal 6300</b>					<b>49,000</b>	<b>57,000</b>	<b>16.33%</b>							<b>57,000</b>

**CERRO COSO COMMUNITY COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
					Budget	Budget		Budget	Budget					
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		
64 EQUIPMENT														
641 <b>New Equipment</b>														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					83,000	59,460	-28.36%				3,000	11,596	286.53%	71,056
6412FA Computer/Tech Equipment						8,882						58,248		67,130
6413 Autos & Buses						61,479								61,479
6414 Furniture						1,400								1,400
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					20,400	32,888	61.22%				33,000	34,015	3.07%	66,903
6419FA Other Equipment					15,000	38,400	156.00%					60,000		98,400
<b>Subtotal 6410</b>					<b>118,400</b>	<b>202,509</b>	<b>71.04%</b>				<b>36,000</b>	<b>163,858</b>	<b>355.16%</b>	<b>366,367</b>
642 <b>Equipment Replacement</b>														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
<b>Subtotal 6420</b>														
<b>Subtotal 6400</b>					<b>118,400</b>	<b>202,509</b>	<b>71.04%</b>				<b>36,000</b>	<b>163,858</b>	<b>355.16%</b>	<b>366,367</b>
6900 Capital Outlay Abatement														
<b>TOTAL 6000</b>					<b>358,300</b>	<b>536,401</b>	<b>49.71%</b>				<b>36,000</b>	<b>163,858</b>	<b>355.16%</b>	<b>700,259</b>
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
<b>Subtotal 7100</b>														
<b>INTRAFUND TRANSFERS OUT</b>														
7201 Intrafund Transfers Out					3,417,526	3,360,488	-1.67%							3,360,488
7205 Intrafund Transfers In														
<b>Subtotal 7200</b>					<b>3,417,526</b>	<b>3,360,488</b>	<b>-1.67%</b>							<b>3,360,488</b>

**CERRO COSO COMMUNITY COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total				
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16				
						Budget	Budget		Budget	Budget									
		2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16						
73	TRANSFERS																		
7312	Interfund - Out																		
7410	Other Transfers																		
	Subtotal 7300 & 7400																		
75	STUDENT FINANCIAL AID																		
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)											157,938	134,025	-15.14%	134,025				
7502	Scholarships																		
7503	Outside Scholarships																		
7509	Other																		
	Subtotal 7500											157,938	134,025	-15.14%	134,025				
76	OTHER PAYMENTS																		
7601	In-Lieu of Transp. Allowance																		
7602	Oth Student Aide (Non-cash)											199,750	185,272	-7.25%	185,272				
	Subtotal 7600											199,750	185,272	-7.25%	185,272				
79	RESERVE FOR CONTINGENCIES																		
7910	Districtwide (minimum 5%)											20,700	59,561	187.73%	59,561				
7910	Contingencies (Banked Load, Vac. Accrual)																		
7910	Minor Emergencies (Colleges/District Office)					5,073,722	4,879,296	-3.83%	63,633	64,627	1.56%				4,943,923				
7911	Student Development Reserves																		
7921	Board Approved Carryover Funds																		
7921	Revolving Cash Funds																		
	Subtotal 7900					5,073,722	4,879,296	-3.83%	63,633	64,627	1.56%	20,700	59,561	187.73%	5,003,484				
	TOTAL 7000					8,491,248	8,239,784	-2.96%	63,633	64,627	1.56%	378,388	378,858	0.12%	8,683,269				
TOTAL EXPENDITURES, OTHER OUTGO						24,561,030	25,511,346	3.87%	162,064	217,940	34.48%	2,934,472	3,518,977	19.92%	29,248,263				
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE						181.50	189.90	21.30	19.90	24,561,030	25,511,346	3.87%	162,064	217,940	34.48%	2,934,472	3,518,977	19.92%	29,248,263

# **PORTERVILLE COLLEGE**

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# PORTERVILLE COLLEGE

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## ***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 seventy 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 50,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 3,900 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, Physical Education and Athletics, Science and Mathematics, Social Sciences, and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and basic skills courses and programs.

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## **FOCUSING ON STUDENT SUCCESS**

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

In 2013, Porterville College became an Achieving the Dream Participating Institution. Achieving the Dream is based on the premise that to improve student success on a substantial scale, colleges must fundamentally change the way they operate. Achieving the Dream is providing an integrated approach to

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# PORTERVILLE COLLEGE

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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.

However, significant progress has already been made in the development and approval of well-defined programs of study. Currently, the College offers 10 Associate in Arts or Associate in Science Transfer degrees with an additional 3 degrees pending State approval. Also, the College offers fourteen associate degrees and over fifteen certificate programs with one pending State approval. Additionally, there are several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Power Technician, Utility Worker, Industrial Maintenance, Emergency Medical Technician, and Registered Nursing.

Understanding the impact of the learning environment on student success, efforts are being undertaken to provide a safe and secure colligate atmosphere. Additional efforts are ongoing to sustain the campus physical and technological infrastructure. The College is near the end of a multi-year facilities enhancement project, funded primarily by the SRID (Measure G) bond funds. Currently, the College is partnering with the City of Porterville to enhance campus accessibility via public transportation routes.

The College continues to position itself to meet the growing and changing needs of the community. This includes exploring course offerings through Community Service or Contract Education and pursuing grant opportunities. The College offers summer enrichment courses focus on introducing students to industry sectors and/or career technical education (CTE) education programs with a primary emphasis on career planning and academic skill enhancement. These courses integrate rigorous academic instruction with a demanding technical curriculum aligned the high school career pathway programs.

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 \$5.2 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**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
					Budget	Budget		Budget	Budget					
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
<b>EXPENDITURES AND TRANSFERS</b>														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	Acad. - Reg Schedule	47.64	47.34	1.00		4,041,166	4,341,329	7.43%			93,477		-100.00%	4,341,329
1101	Acad. Emp. Non-Inst., Non-Adm.	0.25				22,579		-100.00%						
1108	Instructional - Salary Reserve													
1110	Acad. Emp Admin.													
1118	Non-Instructional - Salary Reserve													
	Subtotal 1100	47.89	47.34	1.00		4,063,745	4,341,329	6.83%			93,477		-100.00%	4,341,329
12	REGULAR NON-TEACHING													
1214	Educational Administrators - Cont.	6.75	6.28	0.05	0.22	838,843	765,572	-8.73%			5,695	21,864	283.92%	787,436
1231	Counselors Contract	2.95	2.95	3.00	4.00	295,672	307,226	3.91%			290,255	382,266	31.70%	689,492
1241	Librarians - Contract	1.00	1.00			102,161	108,877	6.57%						108,877
1251	Acad. Non-Inst Cont.	1.59	1.80	0.38	2.30	118,556	177,494	49.71%			68,769	207,927	202.36%	385,422
1252	Acad Emp Dept Chair	3.19	2.60			298,152	299,820	0.56%						
	Subtotal 1200	15.48	14.63	3.43	6.52	1,653,384	1,658,989	0.34%			364,719	612,057	67.82%	2,271,046
	Total 1100 & 1200	63.37	61.97	4.43	6.52	5,717,129	6,000,318	4.95%			458,196	612,057	33.58%	6,612,375
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	Adjunct Acad. Emp - Non-Cont.	42.07	40.22	1.17		1,325,075	1,267,075	-4.38%			36,900		-100.00%	1,267,075
1311	Acad. Emp. - Temp Cont.	0.09	0.09			2,870	2,870							2,870
1320	Acad. Emp. - Intersession	7.62	7.62			240,000	240,000							240,000
1330	Acad. Emp. - Overload	10.86	10.86			342,000	342,000							342,000
1340	Acad. Emp. - Non-Cont Stipend/Othr	1.12	1.96	2.51	0.53	35,308	61,600	74.47%			79,032	16,822	-78.72%	78,422
1350	Acad. Emp - Non-Cont Substitute													
	Subtotal 1300	61.75	60.75	3.68	0.53	1,945,252.64	1,913,545	-1.63%			115,932	16,822	-85.49%	1,930,367
14	OTHER NON-TEACHING													
1410	Educational Administrators - Non-Cont.													
1419	Acad. Emp - Non-Inst. Non Cont.					81,440	77,540	-4.79%			174,613	154,500	-11.52%	232,040
1999	Certificated Salary Abatement													
	Subtotal 1400					81,440	77,540	-4.79%			174,613	154,500	-11.52%	232,040
	Total 1300 & 1400	61.75	60.75	3.68	0.53	2,026,693	1,991,085	-1.76%			290,544	171,322	-41.03%	2,162,407
	<b>TOTAL 1000</b>	<b>125.12</b>	<b>122.72</b>	<b>8.11</b>	<b>7.05</b>	<b>7,743,822</b>	<b>7,991,403</b>	<b>3.20%</b>			<b>748,741</b>	<b>783,379</b>	<b>4.63%</b>	<b>8,774,782</b>

**PORTERVILLE COLLEGE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	4.38	4.35	1.30	0.65	441,648	399,453	-9.55%				139,474	43,976	-68.47%	443,430
2190	1.00	1.00			74,556	74,556								74,556
2191	36.57	34.58	13.27	15.17	1,780,259	1,795,450	0.85%				640,068	864,406	35.05%	2,659,856
2199	Classified Salary Abatement													
					-51,065	-51,065								-51,065
	<b>Subtotal 2100</b>	<b>41.95</b>	<b>39.93</b>	<b>14.57</b>	<b>15.82</b>	<b>2,245,398</b>	<b>2,218,395</b>	<b>-1.20%</b>			<b>779,543</b>	<b>908,383</b>	<b>16.53%</b>	<b>3,126,777</b>
22	CLASSIFIED SERVICE, INST. AID													
2211	3.00	3.40		0.20	155,260	192,827	24.20%					12,505		205,332
2291	Inst. Aide FT, Oth-In-Direct Inst.													
2292	Limited Benefit Employee													
	<b>Subtotal 2200</b>	<b>3.00</b>	<b>3.40</b>		<b>0.20</b>	<b>155,260</b>	<b>192,827</b>	<b>24.20%</b>				<b>12,505</b>		<b>205,332</b>
	<b>Total 2100 &amp; 2200</b>	<b>44.95</b>	<b>43.33</b>	<b>14.57</b>	<b>16.02</b>	<b>2,400,659</b>	<b>2,411,222</b>	<b>0.44%</b>			<b>779,543</b>	<b>920,888</b>	<b>18.13%</b>	<b>3,332,110</b>
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	1.05	1.32	18.46	16.45	17,517	22,000	25.59%				307,171	273,651	-10.91%	295,651
2393	Class Non-Inst. Overtime													
					12,000	12,000								12,000
2394	Non-Admin., Non-Inst. Prof Expt													
2399	Class Oth - Temp													
					2,000		-100.00%				9,294	12,500	34.50%	12,500
	<b>Subtotal 2300</b>	<b>1.05</b>	<b>1.32</b>	<b>18.46</b>	<b>16.45</b>	<b>31,517</b>	<b>34,000</b>	<b>7.88%</b>			<b>344,590</b>	<b>314,276</b>	<b>-8.80%</b>	<b>348,276</b>
24	INSTRUCTIONAL AIDES													
2411	0.72	1.80	3.41	5.77	12,000	30,000	150.00%				56,800	96,020	69.05%	126,020
2412	Direct Inst. Prof Expt													
					59,700	75,700	26.80%				333,860	320,670	-3.95%	396,370
2419	Inst Aide - Temp Direct Inst.													
						2,000								2,000
2491	Inst Readers Temp													

**PORTERVILLE COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total	
					Adopted	Adopted		Adopted	Adopted		Adopted	Adopted			
	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change		
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16	
2492	Inst Students Temp, Oth Indr Inst.														
2493	Inst Aide Overtime Temp														
2494	Inst Sign Language Intrap Temp														
2495	Inst Oth Indr Prof Expt														
2499	Oth Indr Inst Temp														
2900	Classified Abatement														
2999	Salary Budget Control				144,770	22,692	-84.33%				-39,175	128,290	-427.47%	150,982	
	<b>Subtotal 2400</b>				<b>0.72</b>	<b>1.80</b>	<b>3.41</b>	<b>5.77</b>	<b>216,470</b>	<b>130,392</b>	<b>-39.76%</b>	<b>351,485</b>	<b>544,980</b>	<b>55.05%</b>	<b>675,372</b>
	<b>Total 2300 &amp; 2400</b>				<b>1.77</b>	<b>3.13</b>	<b>21.87</b>	<b>22.22</b>	<b>247,986</b>	<b>164,392</b>	<b>-33.71%</b>	<b>696,075</b>	<b>859,256</b>	<b>23.44%</b>	<b>1,023,648</b>
	<b>TOTAL 2000</b>				<b>46.72</b>	<b>46.46</b>	<b>36.44</b>	<b>38.24</b>	<b>2,648,645</b>	<b>2,575,614</b>	<b>-2.76%</b>	<b>1,475,618</b>	<b>1,780,144</b>	<b>20.64%</b>	<b>4,355,757</b>
30	STAFF BENEFITS														
3110	STRS - Acad. Instructors & Ins Aides				533,846	720,326	34.93%				40,750	60,014	47.28%	780,341	
3120	STRS - Class Mgt Non Educ Admin														
3121	STRS - Class Emp														
3130	STRS - Ed. Administrators - Cont.				67,101	74,708	11.34%				1,640	2,346	43.05%	77,054	
3131	STRS - Oth Acad Emp Non-Instrl				3,814		-100.00%				20,268	15,693	-22.58%	15,693	
3210	PERS - Acad. Instructors & Inst Aides				16,787	6,073	-63.83%				8,015		-100.00%	6,073	
3220	PERS - Class Mgt Non Educ Admin				43,354	53,940	24.42%				13,600	16,549	21.68%	70,490	
3221	PERS - Classified Employee				147,390	218,404	48.18%				51,076	90,401	76.99%	308,805	
3222	PERS - Conf Empl - Non- Mgt				8,531	9,394	10.12%							9,394	
3240	PERS - Educational Administrator					12,429						6,863		19,292	
3310	OASDHI - Acad Instruct & Instr Aides				193,110	109,129	-43.49%				26,010	17,046	-34.46%	126,175	
3320	OASDHI - Cls Mgt Non-Ed Admin				29,890	32,750	9.57%				9,093	10,048	10.50%	42,797	
3321	OASDHI - Class Emp				102,438	138,655	35.36%				36,957	55,659	50.61%	194,315	
3322	OASDHI - Conf. Emp - Non Mgt				5,704	5,704	-0.01%							5,704	
3330	Medicare														
3340	OASDHI - Educational Administrators				11,794	17,642	49.59%				288	4,484	1455.74%	22,126	
3341	OASDHI - Oth Acad Emp Non-Instrl				768		-100.00%				1,334	2,634	97.45%	2,634	

**PORTERVILLE COLLEGE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
						Budget	Budget		Budget	Budget					
		2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
3410	H&W Acad. Instructors & Aides					797,203	837,625	5.07%				66,828	82,499	23.45%	920,124
3410RC	OPEB ARC-Acad Inst&Instl Aides						51,478						5,250		
3411	H&W-Acad Instr & Instl Aides(Rtrd)														
3420	H&W Clls Mgt(Non-Ed Administrators)					62,026	79,313	27.87%				25,540	31,873	24.80%	111,186
3420RC	OPEB ARC-Clls Mgt(Non-EducAdmin)						4,195						1,287		
3421	H&W Classified Employees					375,533	547,035	45.67%				161,032	196,429	21.98%	743,464
3421RC	OPEB ARC-Clls Emp						16,776						6,485		
3422	H&W Conf. Emp - Non Mgt					14,595	14,825	1.58%							14,825
3422RC	OPEB ARC-Conf Emp Non Mgt						731								
3423	H&W - Clls Mgt - Retired														
3424	H&W - Clls Retired														
3430	Life Insurance														
3440	H&W Educational Administrators					98,512	98,288	-0.23%				3,649	12,898	253.50%	111,186
3440RC	OPEB ARC-EducAdmin-Cont						7,790						748		
3441	H&W - Oth Acad. Emp - Non-Instl											7,039		-100.00%	
3443	H&W-Educational Adm Cont - Retired														
3490	Retiree Benefits														
3491	Retiree Benefits: Non-Instructional														
3510	SUI-Acad Instl Aides (Dir)					3,809	3,645	-4.32%				4,205	494	-88.24%	4,139
3520	SUI-Clls Mgt Non-Educ. Admin.					221	214	-2.92%				59	66	10.48%	280
3521	SUI - Clls Emp					731	964	31.87%				955	414	-56.64%	1,378
3522	SUI - Conf Emp - Non Mgt					37	37	0.76%							37
3540	SUI - Educational Administrators					407	397	-2.23%				10	38	279.80%	436
3541	SUI - Oth Acad Emp - Non Instl					103		-100.00%				2,333	255	-89.08%	255
3610	WC - Acad Inst & Instl Aides (Dir)					76,614	101,284	32.20%				9,765	12,930	32.42%	114,214
3620	WC - Clls Mgt Non-Educational Adm.					5,049	5,951	17.86%				1,360	1,826	34.26%	7,776
3621	WC - Clls Emp					16,929	27,680	63.51%				15,464	14,878	-3.79%	42,558
3622	Conf Emp - Non Mgt					853	1,036	21.49%							1,036
3640	WC - Educational Administrators					9,304	11,049	18.75%				227	1,061	366.67%	12,110
3641	WC-Oth Acad Emp - Non Instructional					423		-100.00%				1,253	1,791	43.00%	1,791
3710	DefBen-Acad Inst & Instl Aides (Dir)					18,316	31,268	70.71%				11,862	9,806	-17.33%	41,074
3720	DefBen-Clls Mgt - Non-Educ Admin					1,936		-100.00%							
3721	DefBen - Clls Emp					3,651	12,630	245.90%				6,688	493	-92.62%	13,123
3722	DefBen - Conf Emp - Non Mat														
3741	DefBen - Oth Acad Emp - Non Instrl					111		-100.00%					150		150

**PORTERVILLE COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
					Budget	Budget		Budget	Budget					
					2015	2016		2015	2016		2014-15	2015-16		
3808	Instructional --- benefit Reserve				40,766		-100.00%							
3818	Non Instructional -- Benefit Reserve				7,974		-100.00%							
3910	Otr Benf.- Acad. Instruct. & Aides				13,070	13,562	3.76%				1,105	1,368	23.79%	14,930
3920	OTHBEN-Class Mgt (Non-Educ Admin				1,235	1,125	-8.91%				381	452	18.51%	1,576
3921	Otr Benf. - Class Employee				5,969	6,009	0.66%				1,715	2,011	17.24%	8,020
3922	OTHBEN - Conf Emp - Non Mgt				238	238								238
3929	Classified Benefit Abatement				-25,786		-100.00%							
3940	Otr Benf.- Educational Administrators				1,597	1,575	-1.34%				58	207	258.62%	1,782
3941	OTHBEN - Oth Acad Emp (Noninstr)										823		-100.00%	
3999	Benefit Suspense													
	<b>TOTAL 3000</b>				<b>2,695,951</b>	<b>3,275,874</b>	<b>21.51%</b>				<b>531,379</b>	<b>667,446</b>	<b>25.61%</b>	<b>3,943,319</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Periclcs				100	100					10,476	20,993	100.40%	21,093
	<b>Subtotal 4200</b>				<b>100</b>	<b>100</b>					<b>10,476</b>	<b>20,993</b>	<b>100.40%</b>	<b>21,093</b>
43	SUPPLIES													
4310	Instr Supplies & Materials				92,902	96,360	3.72%				40,059	70,951	77.11%	167,311
4312	Computer Software less than \$200				1,000	1,000					2,605		-100.00%	1,000
4313	Non-Instr Supplies & Materials				153,539	168,940	10.03%				125,582	115,180	-8.28%	284,120
4314	Paper				17,597	17,597								17,597
4315	Maint & Repairs Supplies													
4320	Vehicle Supplies - Parts				5,400	5,400								5,400
4321	Fuel - Lubricants				15,600	15,600					10,000	10,000		25,600
4391	Small Equip (Less than \$200)													
	<b>Subtotal 4300</b>				<b>286,037</b>	<b>304,896</b>	<b>6.59%</b>				<b>178,246</b>	<b>196,131</b>	<b>10.03%</b>	<b>501,027</b>

PORTERVILLE COLLEGE

2015-16 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
						Budget	Budget		Budget	Budget					
		2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		
44	FOOD														
4400	Food - Non Travel, Non Cafeteria					500	500					1,500		-100.00%	500
	Subtotal 4400					500	500					1,500		-100.00%	500
45															
4531	GET Bus Pass														
	Subtotal 4500														
	TOTAL 4000					286,637	305,496	6.58%				190,222	217,124	14.14%	522,620
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51	SERVICES														
5107	Athletic Officials					12,305	11,655	-5.28%							11,655
5108	Temp Employment Agency Services														
5109	Child Care Services											30,000		-100.00%	
5118	Cont Security Services					13,050	13,050					500	500		13,550
5119	Oth Non-Inst. Consulting Services					10,900	6,900	-36.70%				10,000	36,000	260.00%	42,900
5150	Contract Instruction														
5151	Guest Lecturers/Performers					400	400						12,000		12,400
5152	Music Drama Programs														
5159	Oth Instructional Consulting Services					35,100		-100.00%				15,946	12,315	-22.77%	12,315
	Subtotal 5100					71,755	32,005	-55.40%				56,446	60,815	7.74%	92,820
52	TRAVEL														
5209	Non-Employee Travel					2,000	5,250	162.50%							5,250
5212	Student Travel					54,000	75,260	39.37%				2,000	2,000		77,260
5220DT	Employee Travel														
5220	Employee Travel					60,638	67,267	10.93%				62,149	127,178	104.63%	194,445
5230	Food/Meetings					7,920	8,182	3.31%				6,672	34,137	411.64%	42,319
	Subtotal 5200					124,558	155,960	25.21%				70,821	163,315	130.60%	319,274

**PORTERVILLE COLLEGE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				33,855	34,660	2.38%				900	1,013	12.56%	35,673
5310	Consortium Dues/Memberships													
	<b>Subtotal 5300</b>				<b>33,855</b>	<b>34,660</b>	<b>2.38%</b>				<b>900</b>	<b>1,013</b>	<b>12.56%</b>	<b>35,673</b>
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins													
5406	Student Insurance				275									
5407	Insurance Deductibles													
	<b>Subtotal 5400</b>				<b>275</b>									
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				21,000	21,000					1,000	1,000		22,000
5505	Miscellaneous													
5520	Natural Gas/ LPG				49,572	52,000	4.90%							52,000
5530	Light - Electricity				368,000	368,000								368,000
5540	Water - Sanitation				45,000	55,000	22.22%							55,000
5550	Disposal Services				18,000	18,000					3,341	3,341		21,341
5560	Hazardous Waste Disposal				4,450	5,150	15.73%							5,150
5570	Pest Control Services				3,420	3,420								3,420
5581	Telephone Services				12,500	12,500								12,500
5583	Data Communication Services													
5590	Other Utilities				291	291								291
	<b>Subtotal 5500</b>				<b>522,233</b>	<b>535,361</b>	<b>2.51%</b>				<b>4,341</b>	<b>4,341</b>		<b>539,703</b>

**PORTERVILLE COLLEGE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
56	RENTS - LEASES - REPAIRS													
5602	Rental of Equip/Utility Vehicles				12,850	11,125	-13.42%				1,397	280	-79.95%	11,405
5603	Rental of Facilities											600		600
5604	Film Rentals													
5608	Operating Leases/Contracts (cars, copiers etc.)				2,675	12,075	351.40%							12,075
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licensing/Maintenance Svcs				87,421	121,371	38.84%				117,848	148,922	26.37%	270,292
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				48,000	48,000					5,067	5,000	-1.32%	53,000
5683	Building Maintenance				38,825	38,825								38,825
5684	Vehicle Repairs & Maintenance				11,300	11,300								11,300
5685	Computer Hardware Maint Agreements				40,000	30,000	-25.00%							30,000
5686	Oth Equipment Maint Agreements				16,000	16,000								16,000
5690	Other Maintenance/Repairs				24,221	45,078	86.11%				19,367	12,045	-37.81%	57,122
5691	Other Maintenance Contracts				22,000	22,000								22,000
	<b>Subtotal 5600</b>				<b>303,292</b>	<b>355,773</b>	<b>17.30%</b>				<b>143,678</b>	<b>166,847</b>	<b>16.13%</b>	<b>522,620</b>
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit													
5720	Trustee Elections													
5731	Attorney Fees - Oth													
5732	Attorney Fees - Collective Bargaining													
5733	Legal Advertising													
5740	Settlement Expense													
5790	Other Professional Fees											29,500		29,500
	<b>Subtotal 5700</b>											<b>29,500</b>		<b>29,500</b>



**PORTERVILLE COLLEGE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services														
5813 Physical Examinations/Tests														
5820 Postage/Express Overnight Svcs					6,025	6,490	7.72%				1,850	1,225	-33.78%	7,715
5830 Bank Charges												2,700		2,700
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					15,496	21,250	37.13%				5,679	26,153	360.51%	47,403
5861 Printing/Duplicating Services					3,500	3,500					19,755	13,748	-30.41%	17,248
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					1,267	1,267						12,170		13,437
5881 Sales Tax Expense														
5890 Other Services & Expenses					8,726	11,472	31.47%				7,222	22,600	212.93%	34,072
5899 Contingencies Account - Budget Only					16,600		-100.00%				468,231	406,968	-13.08%	406,968
5899a Unallocated Deductions/Additions														
Subtotal 5800					51,614	43,979	-14.79%				502,738	485,564	-3.42%	529,543
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement														
5912 Transfer Out - Indr Cost (Expense)											150	7,423	4848.67%	7,423
Subtotal 5900											150	7,423	4848.67%	7,423
TOTAL 5000					1,107,582	1,157,739	4.53%				779,075	918,818	17.94%	2,076,556
TOTAL 1000 - 5000					14,482,636	15,306,125	5.69%				3,725,034	4,366,910	17.23%	19,673,035
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					200,000	300,000	50.00%							300,000
Subtotal 6100					200,000	300,000	50.00%				50,00%			300,000
62 BUILDINGS														
6210 Buildings Construction						150,839								150,839
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings														
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					1,150	151,989	13116.42%							151,989

PORTERVILLE COLLEGE

2015-16 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
						Budget	Budget		Budget	Budget					
		2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		
63	BOOKS - LIBRARY														
6310	Library Books					20,700	20,700							20,700	
6311	Magazines & Periodicals					5,000	5,000							5,000	
	Subtotal 6300					25,700	25,700							25,700	
64	EQUIPMENT														
641	New Equipment														
6411	Library & Audio Visual Equipment														
6412	Computer/Tech Equip					76,420	71,250	-6.77%				22,032	58,609	166.02%	129,859
6412FA	Computer/Tech Equipment					22,256	22,256						35,251	57,507	
6413	Autos & Buses						80,000							80,000	
6414	Furniture						2,400						4,100	6,500	
6414FA	Other Equipment														
6415	Lease Purchase														
6416	Software over \$1000														
6419	Other Equipment					9,135	9,135					35,416	24,235	-31.57%	33,370
6419FA	Other Equipment					18,000	21,000							21,000	
	Subtotal 6410					125,811	206,041	63.77%				57,448	122,195	112.71%	328,236
642	Equipment Replacement														
6421	Library & Audio Visual Equipment														
6422	Computer/Tech Equip														
6423	Autos & Buses														
6424	Furniture														
6425	Lease Purchase														
6429	Other Equipment														
	Subtotal 6420					125,811	206,041	63.77%				57,448	122,195	112.71%	328,236
	Subtotal 6400					125,811	206,041	63.77%				57,448	122,195	112.71%	328,236
6900	Capital Outlay Abatement														
	TOTAL 6000					352,661	683,730	93.88%				57,448	122,195	112.71%	805,924
70	OTHER OUTGO														
71	Debt Retirement (Long Term Debt														
7110	Debt Reduction						200,000							200,000	
7111	Debt Interest & Other Charges														
	Subtotal 7100						200,000							200,000	
72	INTRAFUND TRANSFERS OUT														
7201	Intrafund Transfers Out					3,576,701	3,588,983	0.34%						3,588,983	
7205	Intrafund Transfers In														
	Subtotal 7200					3,576,701	3,588,983	0.34%						3,588,983	
73	TRANSFERS														
7312	Interfund - Out					146,363	345,811	136.27%						345,811	
7410	Other Transfers														
	Subtotal 7300 & 7400					146,363	345,811	136.27%						345,811	
75	STUDENT FINANCIAL AID														
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)											12,000		-100.00%	
7502	Scholarships														
7503	Outside Scholarships														
7509	Other														
	Subtotal 7500											12,000		-100.00%	
76	OTHER PAYMENTS														
7601	In-Lieu of Transp. Allowance														
7602	Oth Student Aide (Non-cash)											246,521	226,243	-8.23%	226,243
	Subtotal 7600											246,521	226,243	-8.23%	226,243

**PORTERVILLE COLLEGE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					6,063,283	6,009,446	-0.89%	53,333	60,664	13.75%				6,070,110
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					6,063,283	6,009,446	-0.89%	53,333	60,664	13.75%				6,070,110
<b>TOTAL 7000</b>					9,786,347	10,144,241	3.66%	53,333	60,664	13.75%	258,521	226,243	-12.49%	10,431,148
TOTAL EXPENDITURES, OTHER OUTGO					24,621,644	26,134,095	6.14%	53,333	60,664	13.75%	4,041,003	4,715,348	16.69%	30,910,107
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	171.85	169.17	44.55	45.29	24,621,644	26,134,095	6.14%	53,333	60,664	13.75%	4,041,003	4,715,348	16.69%	30,910,107

# **DISTRICT OFFICE OPERATIONS**

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# DISTRICT OFFICE OPERATIONS

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The Kern Community College District offers affordable quality education through its three colleges with a strong commitment toward 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 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; conducts internal audit activities; provides institutional research and reporting; reports analysis and implementation of legislation and regulations and external and governmental affairs.
- **Educational Services:** Directs strategic and tactical planning; coordinates instructional and student services programs; 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, compliance and budget control, risk management, coordination of all external audits, investment and cash flow management and reporting, mandated costs, 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, functioning as an advocate of employees; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; supports activities related to health and safety, workers compensation, training, labor contract administration, payroll, grievances, and compliance with federal, state and local labor laws, policy and procedures.
- **Information Technology:** Supports information technology efforts of the three colleges and their centers, for more than 38,000 students, about 1,600 faculty and staff, and 3,600 computers; supports administrative technology needs of college and district operations.

**Facilities:** Provides district-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new

## DISTRICT OFFICE OPERATIONS

- and modernization construction projects; coordinates all district-wide construction compliance requirements.
  
- **District Operation Funding Priorities for 2015-16:**
  - Implement improved contract management technology
  - Continue district-wide organizational and staff development
  - Expand district-wide compliance resources
  - Enhance site security at Weill Center
  - Expand Human Resources to deal with expanded hiring and ACA compliance requirements
  - Enhance district-wide risk management function
  - Enhance district-wide internal audit function
  - Information Technology enhancements
    - Enhance network security
    - Complete implementation of facilities reporting tools
    - Enhance project management capabilities
    - Begin implementation and management of new portal portal technology

<b>Kern Community College District</b>		
<b>2015-16 Adopted Unrestricted (GU001) Budget</b>		
<b>Adjustments from Tentative to Adopted Budget District Operations</b>		
<b>Item</b>	<b>Inc./Dec.)</b>	<b>Department</b>
<b>2015-16 GU001 Tentative Budget</b>	<b>23,672,000</b>	
Adjustments to CCA Negotiators Costs	(9,176)	HR
Move-up Start date for Portal Administrator	25,063	IT
Reduction Professional Experts	(5,000)	Ed Services
Establish office budget for Internal Auditor	19,274	IA
Office reconfiguration/expansion	25,000	IT
Carryover Project from 2014-15	14,100	IT
Budget correction for IT security services	30,000	IT
Expansion of Leadership Academy	10,400	Chancellor
Cognos Training and NCS student Tracker for ATD reporting	30,970	IR
Professional Development for Security Officers	9,000	District Office
Increased Districtwide workshops (Participatory Governance)	2,000	Chancellor
Increase for potential special election	15,000	Trustees
HR Positions proposed to be funded by BC to be incorporated into DW charge backs	146,039	HR
Various labor budget corrections	34,789	Various
<b>Total Changes</b>	<b>347,460</b>	
<b>Revised District GU001 Operations Budget</b>	<b>24,019,460</b>	

**DISTRICT OFFICE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	2015	2016	2015	2016	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
					2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
<b>EXPENDITURES AND TRANSFERS</b>														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule														
1101 Acad. Emp. Non-Inst., Non-Adm.	0.70	0.50			59,737		-100.00%							
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
<b>Subtotal 1100</b>	<b>0.70</b>	<b>0.50</b>			<b>59,737</b>		<b>-100.00%</b>							
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	2.80		1.40		572,774	728,796	27.24%				149,820	152,412	1.73%	881,208
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.						51,447								51,447
1252 Acad Emp Dept Chair														
<b>Subtotal 1200</b>	<b>2.80</b>		<b>1.40</b>		<b>572,774</b>	<b>780,243</b>	<b>36.22%</b>				<b>149,820</b>	<b>152,412</b>	<b>1.73%</b>	<b>932,656</b>
<b>Total 1100 &amp; 1200</b>	<b>3.50</b>	<b>0.50</b>	<b>1.40</b>		<b>632,511</b>	<b>780,243</b>	<b>23.36%</b>				<b>149,820</b>	<b>152,412</b>	<b>1.73%</b>	<b>932,656</b>
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	0.30	0.30			9,450		-100.00%							
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession														
1330 Acad. Emp. - Overload														
1340 Acad. Emp. - Non-Cont Stipend/Othr														
1350 Acad. Emp - Non-Cont Substitute														
<b>Subtotal 1300</b>	<b>0.30</b>	<b>0.30</b>			<b>9,450.00</b>		<b>-100.00%</b>							



**DISTRICT OFFICE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
					Budget	Budget		Budget	Budget					
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		
14	OTHER NON-TEACHING													
1410	Educational Administrators - Non-Cont.													
1419	Acad. Emp - Non-Inst. Non Cont.													
1999	Certificated Salary Abatement													
	Subtotal 1400				12,000	5,300	-55.83%							5,300
	Total 1300 & 1400				21,450	5,300	-75.29%							5,300
	TOTAL 1000				653,961	785,543	20.12%				149,820	152,412	1.73%	937,956
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	19.50		3.00		2,207,442	2,710,818	22.80%	18,041	25,321	40.35%	164,322	97,482	-40.68%	2,833,622
2190	7.00				476,933	474,992	-0.41%							474,992
2191	54.77		2.98		3,533,357	3,810,402	7.84%	75,203	85,560	13.77%	167,516	97,609	-41.73%	3,993,570
2199	Classified Salary Abatement													
	Subtotal 2100				6,217,732	6,996,213	12.52%	93,244	110,881	18.91%	331,838	195,091	-41.21%	7,302,184
22	CLASSIFIED SERVICE, INST. AID													
2211	Inst. Aide Ft Direct Inst.													
2291	Inst. Aide FT, Oth-In-Direct Inst.													
2292	Limited Benefit Employee													
	Subtotal 2200													
	Total 2100 & 2200				6,217,732	6,996,213	12.52%	93,244	110,881	18.91%	331,838	195,091	-41.21%	7,302,184
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	Non-Inst. Students													
2393	Class Non-Inst. Overtime													
2394	Non-Admin., Non-Inst. Prof Expt													
2399	Class Oth - Temp													
	Subtotal 2300				72,919	107,365	47.24%	329,000	340,000	3.34%	14,000	14,000		461,365

**DISTRICT OFFICE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total		
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted				
					Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change			
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16		
24	INSTRUCTIONAL AIDES															
2411	Inst. Students															
2412	Direct Inst. Prof Expt															
2419	Inst Aide - Temp Direct Inst.															
2491	Inst Readers Temp															
2492	Inst Students Temp, Oth Indr Inst.															
2493	Inst Aide Overtime Temp															
2494	Inst Sign Language Intrp Temp															
2495	Inst Oth Indr Prof Expt															
2499	Oth Indr Inst Temp															
2900	Classified Abatement															
2999	Salary Budget Control				401,010		-100.00%				97,095	176,120	81.39%	176,120		
	Subtotal 2400				401,010		-100.00%				97,095	176,120	81.39%	176,120		
	Total 2300 & 2400				473,929	107,365	-77.35%	329,000	340,000	3.34%	111,095	190,120	71.13%	637,485		
	TOTAL 2000				85.27	5.98	6,691,661	7,103,578	6.16%	422,244	450,881	6.78%	442,933	385,211	-13.03%	7,939,669
30	STAFF BENEFITS															
3110	STRS - Acad. Instructors & Ins Aides					5,863								5,863		
3120	STRS - Class Mgt Non Educ Admin				19,031		-100.00%				5,694		-100.00%			
3121	STRS - Ciss Emp															
3130	STRS - Ed. Administrators - Cont.				35,397	63,350	78.97%				12,360	16,354	32.31%	79,703		
3131	STRS - Oth Acad Emp Non-Instrl															
3210	PERS - Acad. Instructors & Inst Aides							8,527	8,905	4.44%				8,905		
3220	PERS - Class Mgt Non Educ Admin				264,533	343,375	29.80%	2,064	3,001	45.36%	10,905	11,549	5.90%	357,924		
3221	PERS - Classified Employee				387,200	451,418	16.59%	78	1,231	1480.50%	19,167	11,564	-39.67%	464,213		
3222	PERS - Conf Empl - Non Mgt				46,423	47,448	2.21%							47,448		
3240	PERS - Educational Administrator															
3310	OASDHI - Acad Instruct & Instr Aides					746		5,701	5,750	0.87%				6,496		
3320	OASDHI - Ciss Mgt Non-Ed Admin				180,337	222,094	23.16%	1,380	1,937	40.35%	8,292	7,457	-10.06%	231,488		
3321	OASDHI - Ciss Emp				258,882	291,496	12.60%	52	795	1426.15%	12,815	7,467	-41.73%	299,758		
3322	OASDHI - Conf. Emp - Non Mgt				31,038	30,639	-1.29%							30,639		
3330	Medicare															
3340	OASDHI - Educational Administrators				5,780	8,561	48.11%				2,172	2,210	1.73%	10,771		
3341	OASDHI - Oth Acad Emp Non-Instrl															
3410	H&W Acad. Instructors & Aides					7,651		14,594	14,825	1.58%				22,476		
3410RC	OPEB ARC-Acad Inst&Instl Aides					504			737					1,241		
3411	H&W-Acad Instr & Instl Aides(Rtrd)															
3420	H&W Ciss Mgt(Non-Ed Administrators)				423,231	504,043	19.09%	5,473	7,412	35.44%	29,188	14,825	-49.21%	526,280		
3420RC	OPEB ARC-Ciss Mgt(Non-EducAdmin)					28,651			248			955		29,855		
3421	H&W Classified Employees				769,844	870,957	13.13%	292	3,706	1169.68%	50,788	25,943	-48.92%	900,606		
3421RC	OPEB ARC-Ciss Emp					37,342			102			957		38,400		
3422	H&W Conf. Emp - Non Mgt				87,565	88,949	1.58%							88,949		
3422RC	OPEB ARC-Conf Emp Non Mgt					3,925								3,925		
3423	H&W - Ciss Mgt - Retired															
3424	H&W - Ciss Retired															
3430	Life Insurance															
3440	H&W Educational Administrators				23,396	38,590	64.95%				20,387	20,709	1.58%	59,299		
3440RC	OPEB ARC-EducAdmin-Cont					5,786						1,494				

**DISTRICT OFFICE**  
**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
					Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16	
3441	H&W - Oth Acad. Emp - Non-Instrl													
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits: Instructional													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)					26		37	38	0.86%				63
3520	SUI-Clss Mgt Non-Educ. Adm.				1,276	1,462	14.59%	9	13	40.35%	82	49	-40.68%	1,523
3521	SUI - Clss Emp				1,692	1,905	12.60%	1	5	420.00%	84	49	-41.73%	1,959
3522	SUI - Conf Emp - Non Mgt				203	200	-1.28%							200
3540	SUI - Educational Administrators				199	295	48.12%				75	76	1.74%	371
3541	SUI - Oth Acad Emp - Non Instl													
3610	WC - Acad Inst & Instl Aides (Dir)					694		852	1,014	18.96%				1,708
3620	WC - Clss Mgt Non-Educational Adm.				29,184	39,440	35.14%	206	341	65.28%	1,880	1,315	-30.03%	41,096
3621	WC - Clss Emp				38,707	51,402	32.80%	8	140	1701.54%	1,916	1,317	-31.28%	52,859
3622	Conf Emp - Non Mgt				4,641	5,403	16.42%							5,403
3640	WC - Educational Administrators				4,559	7,964	74.68%				1,714	2,056	19.98%	10,021
3641	WC-Oth Acad Emp - Non Instructional													
3710	DefBen-Acad Inst & Instl Aides (Dir)													
3720	DefBen-Clss Mgt - Non-Educ Adm				781	806	3.25%							806
3721	DefBen - Clss Emp													
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl													
3808	Instructional -- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf. - Acad. Instruct. & Aides					125		238	238					362
3920	OTHBEN-Clss Mgt (Non-Educ Adm)				5,227	6,412	22.67%	65	91	40.35%	475	238	-50.00%	6,741
3921	Otr Benf. - Clss Employee				11,034	12,202	10.58%	2	37	1420.33%	600	350	-41.72%	12,589
3922	OTHBEN - Conf Emp - Non Mgt				1,315	1,337	1.72%							1,337
3929	Classified Benefit Abatement													
3940	Otr Benf. - Educational Administrators				381	619	62.38%				332	332		950
3941	OTHBEN - Oth Acad Emp (Noninstrl)													
3999	Benefit Suspense				55,547		-100.00%							
	<b>TOTAL 3000</b>				<b>2,687,400</b>	<b>3,181,680</b>	<b>18.39%</b>	<b>39,580</b>	<b>50,566</b>	<b>27.76%</b>	<b>178,925</b>	<b>127,264</b>	<b>-28.87%</b>	<b>3,359,510</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdcls				21,100	18,900	-10.43%							18,900
	Subtotal 4200				21,100	18,900	-10.43%							18,900
43	SUPPLIES													
4310	Instr Supplies & Materials				2,000	3,500	75.00%	26,000	27,674	6.44%	500	70,000	13900.00%	101,174
4312	Computer Software less than \$200				2,000	2,000		2,000	2,000		200	200		4,200
4313	Non-Instr Supplies & Materials				166,315	150,396	-9.57%		400		200	700	250.00%	151,496
4314	Paper													
4315	Maint & Repairs Supplies				800	800								800
4320	Vehicle Supplies - Parts													
4321	Fuel - Lubricants				4,500	4,000	-11.11%							4,000
4391	Small Equip (Less than \$200)													
	Subtotal 4300				175,615	160,696	-8.50%	28,000	30,074	7.41%	900	70,900	7777.78%	261,670
44	FOOD													
4400	Food - Non Travel, Non Cafeteria													
	Subtotal 4400													
45														
4531	GET Bus Pass													
	Subtotal 4500													
	<b>TOTAL 4000</b>				<b>196,715</b>	<b>179,596</b>	<b>-8.70%</b>	<b>28,000</b>	<b>30,074</b>	<b>7.41%</b>	<b>900</b>	<b>70,900</b>	<b>7777.78%</b>	<b>280,570</b>

DISTRICT OFFICE

2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
					Budget	Budget		Budget	Budget					
					2015	2016		2015	2016		2014-15	2015-16		
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials													
5108	Temp Employment Agency Services													
5109	Child Care Services													
5118	Cont Security Services					3,600	-100.00%							
5119	Oth Non-Inst. Consulting Services				1,171,600	1,348,427	15.09%				992,953			2,341,380
5150	Contract Instruction				408,281	468,281	14.70%	197,500	197,500					665,781
5151	Guest Lecturers/Performers													
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services											107,000		107,000
	Subtotal 5100				1,583,481	1,816,708	14.73%	197,500	197,500			1,099,953		3,114,161
52	TRAVEL													
5209	Non-Employee Travel				7,000	7,000						264,358		271,358
5212	Student Travel							2,000		-100.00%	200	200		200
5220DT	Employee Travel				15,300	8,300	-45.75%							8,300
5220	Employee Travel				197,273	256,927	30.24%	16,000	51,943	224.65%	600	93,124	15420.67%	401,994
5230	Food/Meetings				12,470	12,200	-2.17%		1,367		600	173,150	28758.33%	186,717
	Subtotal 5200				232,043	284,427	22.58%	18,000	53,310	196.17%	1,400	530,832	37816.57%	868,569
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				329,750	195,399	-40.74%	3,500	3,500			1,100		199,999
5310	Consortium Dues/Memberships													
	Subtotal 5300				329,750	195,399	-40.74%	3,500	3,500			1,100		199,999
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins				711,239	634,334	-10.81%							634,334
5406	Student Insurance				185,000	185,000								185,000
5407	Insurance Deductibles				10,137	10,137	0.00%							10,137
	Subtotal 5400				906,376	829,471	-8.48%							829,471
55	UTILITIES & MAINTENANCE													
5501	Laundry Services													
5505	Miscellaneous													
5520	Natural Gas/ LPG				200		-100.00%							
5530	Light - Electricity				165,000	155,000	-6.06%							155,000
5540	Water - Sanitation				7,500	7,000	-6.67%							7,000
5550	Disposal Services				2,500	2,500								2,500
5560	Hazardous Waste Disposal				19,764	8,500	-56.99%							8,500
5570	Pest Control Services				1,200	1,200								1,200
5581	Telephone Services				7,299	7,299			741					8,040
5583	Data Communication Services				225,677	96,466	-57.25%							96,466
5590	Other Utilities				9,000	8,500	-5.56%							8,500
	Subtotal 5500				438,140	286,465	-34.62%		741					287,206

**DISTRICT OFFICE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	2015	2016	2015	2016	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
56	RENTS - LEASES - REPAIRS													
5602	Rental of Equip/ Vehicles				410	410		4,000	4,000					4,410
5603	Rental of Facilities				8,178	8,342	2.01%	7,000	11,735	67.64%				20,077
5604	Film Rentals													
5608	Operating Leases/Contracts (cars, copiers etc.)				10,000	10,000								10,000
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licns/Maint Svcs				1,441,457	1,395,981	-3.15%	5,500	5,500		250	600	140.00%	1,402,081
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				9,500	9,500								9,500
5683	Building Maintenance				55,000	55,000								55,000
5684	Vehicle Repairs & Maintenance				4,500	4,000	-11.11%							4,000
5685	Computer Hardware Maint Garments				261,953	228,567	-12.75%							228,567
5686	Oth Equipment Maint Agreements				56,975	58,725	3.07%							58,725
5690	Other Maintenance/Repairs													
5691	Other Maintenance Contracts				11,906	22,144	85.99%							22,144
	<b>Subtotal 5600</b>				<b>1,859,879</b>	<b>1,792,669</b>	<b>-3.61%</b>	<b>16,500</b>	<b>21,235</b>	<b>28.70%</b>	<b>250</b>	<b>600</b>	<b>140.00%</b>	<b>1,814,504</b>
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit				70,000	70,000								70,000
5720	Trustee Elections				60,000	45,000	-25.00%							45,000
5731	Attorney Fees - Oth				201,950	111,950	-44.57%							111,950
5732	Attorney Fees - Collective Barg.													
5733	Legal Advertising				5,000	2,500	-50.00%							2,500
5740	Settlement Expense													
5790	Other Professional Fees					675						42,626		43,301
	<b>Subtotal 5700</b>				<b>336,950</b>	<b>230,125</b>	<b>-31.70%</b>					<b>42,626</b>		<b>272,751</b>

**DISTRICT OFFICE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2015-16
						Budget	Budget		Budget	Budget					
		2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		
58	OTHER SERVICES & EXPENSES														
5810	Fingerprinting Services					9,000	30,000	233.33%						30,000	
5813	Physical Examinations/Tests					5,000	9,000	80.00%	1,500	1,500				10,500	
5820	Postage/Express Overnight Svcs					33,220	33,220		2,000	2,462	23.10%	100	500	400.00%	36,182
5830	Bank Charges					155,000	155,000							155,000	
5831	Credit Card Expenses														
5832	Returned Checks														
5835	Bad Debt Expense					2,000									
5838	Collection Services						29,561							29,561	
5840	Interest - Current Debit														
5860	General Advertising					154,000	152,000	-1.30%	2,800	5,800	107.14%	34,880	34,880	192,680	
5861	Printing/Duplicating Services						5,000		1,500	26,798	1686.56%		13,500	45,298	
5870	Cash Over/Short														
5880	Taxes/Licenses/Permits					40,600	40,600							40,600	
5881	Sales Tax Expense														
5890	Other Services & Expenses					67,455	75,409	11.79%	22,000	22,000			700	98,109	
5899	Contingencies Account - Budget Only												57,888	57,888	
5899a	Unallocated Deductions/Additions														
	<b>Subtotal 5800</b>					<b>466,275</b>	<b>529,790</b>	<b>13.62%</b>	<b>29,800</b>	<b>58,560</b>	<b>96.51%</b>	<b>34,980</b>	<b>107,468</b>	<b>695,819</b>	
59	INDIRECT COSTS														
5911	Indirect Cost Reimbursement					-283,915	-288,011	1.44%						-288,011	
5912	Transfer Out - Indr Cost (Expense)												76,935	76,935	
	<b>Subtotal 5900</b>					<b>-283,915</b>	<b>-288,011</b>	<b>1.44%</b>					<b>76,935</b>	<b>-211,076</b>	
	<b>TOTAL 5000</b>					<b>5,868,978</b>	<b>5,677,043</b>	<b>-3.27%</b>	<b>265,300</b>	<b>334,846</b>	<b>26.21%</b>	<b>36,630</b>	<b>1,859,514</b>	<b>7,871,403</b>	
	<b>TOTAL 1000 - 5000</b>					<b>16,098,715</b>	<b>16,927,440</b>	<b>5.15%</b>	<b>755,124</b>	<b>866,367</b>	<b>14.73%</b>	<b>809,208</b>	<b>2,595,301</b>	<b>20,389,108</b>	

**DISTRICT OFFICE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2015	2016	2015	2016	Budget	Budget		Budget	Budget		Budget	Budget		2015-16
60	CAPITAL OUTLAY													
61	SITES & SITE IMPROVEMENT													
6120	Site Improvement				15,000	15,000								15,000
	<b>Subtotal 6100</b>				<b>15,000</b>	<b>15,000</b>								<b>15,000</b>
62	BUILDINGS													
6210	Buildings Construction					25,000								25,000
6211	Buildings Architect													
6212	Building Fees/Services													
6214	Buildings - Testing & Inspection													
6215	Additions to Buildings										250,000			250,000
6215FA	Additions to Buildings													
6216	Bldg Cost of Purchase													
	<b>Subtotal 6200</b>					<b>25,000</b>						<b>250,000</b>		<b>275,000</b>
63	BOOKS - LIBRARY													
6310	Library Books													
6311	Magazines & Periodicals													
	<b>Subtotal 6300</b>													
64	EQUIPMENT													
641	<b>New Equipment</b>													
6411	Library & Audio Visual Equipment													
6412	Computer/Tech Equip				107,600	72,500	-32.62%	2,500	2,500			25,092		100,092
6412FA	Computer/Tech Equipment				219,000	793,600	262.37%							793,600
6413	Autos & Buses													
6414	Furniture													
6414FA	Other Equipment													
6415	Lease Purchase													
6416	Software over \$1000													
6419	Other Equipment				14,000	151,000	978.57%							151,000
6419FA	Other Equipment				5,000	5,000								5,000
	<b>Subtotal 6410</b>				<b>345,600</b>	<b>1,022,100</b>	<b>195.75%</b>	<b>2,500</b>	<b>2,500</b>			<b>25,092</b>		<b>1,049,692</b>
642	<b>Equipment Replacement</b>													
6421	Library & Audio Visual Equipment													
6422	Computer/Tech Equip													
6423	Autos & Buses													
6424	Furniture													
6425	Lease Purchase													
6429	Other Equipment													
	<b>Subtotal 6420</b>													
	<b>Subtotal 6400</b>				<b>345,600</b>	<b>1,022,100</b>	<b>195.75%</b>	<b>2,500</b>	<b>2,500</b>			<b>25,092</b>		<b>1,049,692</b>
6900	Capital Outlay Abatement													
	<b>TOTAL 6000</b>				<b>360,600</b>	<b>1,062,100</b>	<b>194.54%</b>	<b>2,500</b>	<b>2,500</b>			<b>275,092</b>		<b>1,339,692</b>

**DISTRICT OFFICE**

**2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
					Budget	Budget		Budget	Budget					
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					785,000	835,000	6.37%							835,000
7111 Debt Interest & Other Charges					4,942,925	4,939,920	-0.06%							4,939,920
<b>Subtotal 7100</b>					<b>5,727,925</b>	<b>5,774,920</b>	<b>0.82%</b>							<b>5,774,920</b>
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out														
7205 Intrafund Transfers In					-21,702,204	-23,209,363	6.94%							-23,209,363
<b>Subtotal 7200</b>					<b>-21,702,204</b>	<b>-23,209,363</b>	<b>6.94%</b>							<b>-23,209,363</b>
73 TRANSFERS														
7312 Interfund - Out					372,734	255,000	-31.59%							255,000
7410 Other Transfers														
<b>Subtotal 7300 &amp; 7400</b>					<b>372,734</b>	<b>255,000</b>	<b>-31.59%</b>							<b>255,000</b>
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)														
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
<b>Subtotal 7500</b>														
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)														
<b>Subtotal 7600</b>														
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					13,356,427	26,719,849	100.05%							26,719,849
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					100,710	100,710		588,728	449,233	-23.69%				549,943
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
<b>Subtotal 7900</b>					<b>13,457,137</b>	<b>26,820,559</b>	<b>99.30%</b>	<b>588,728</b>	<b>449,233</b>	<b>-23.69%</b>				<b>27,269,792</b>
<b>TOTAL 7000</b>					<b>-2,144,408</b>	<b>9,641,116</b>	<b>-549.59%</b>	<b>588,728</b>	<b>449,233</b>	<b>-23.69%</b>				<b>10,090,349</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO</b>					<b>14,314,907</b>	<b>27,630,656</b>	<b>93.02%</b>	<b>1,346,352</b>	<b>1,318,100</b>	<b>-2.10%</b>	<b>809,208</b>	<b>2,870,393</b>	<b>254.72%</b>	<b>31,819,149</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO</b>														
<b>AND NET ENDING BALANCE</b>	<b>89.07</b>	<b>0.80</b>	<b>7.38</b>		<b>14,314,907</b>	<b>27,630,656</b>	<b>93.02%</b>	<b>1,346,352</b>	<b>1,318,100</b>	<b>-2.10%</b>	<b>809,208</b>	<b>2,870,393</b>	<b>254.72%</b>	<b>31,819,149</b>



# **SPECIAL FUNDS**

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 Associated Student Body Funds**

	BUDGET	Bakersfield	Cerro Coso	Porterville	BUDGET		%
	2014-15	2015-16	2015-16	2015-16	2015-16	Difference	Difference
NET BEGINNING BALANCE, JULY 1	271,008				269,008	(2,000)	-0.74%
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	171,297	90,000	8,000	4,500	102,500	(68,797)	-40.16%
8890 Private Contributions							
Total Income & Beginning Balance	\$442,305	\$90,000	\$8,000	\$4,500	371,508	(70,797)	-16.01%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends	25,000	25,000			25,000		
3000 Benefits	286	337			337	51	17.92%
4000 Supplies	25,300	12,663	7,300	2,500	22,463	(2,837)	-11.21%
5000 Services, Travel, Printing	112,511	52,000	700	2,000	54,700	(57,811)	-51.38%
6000 Capital Outlay							
7000 Other Outgo, Transfers	10,200					(10,200)	-100.00%
Total Expenditures	173,297	90,000	8,000	4,500	102,500	(70,797)	-40.85%
ENDING BALANCE, JUNE 30	269,008				269,008		
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$442,305</b>	<b>\$90,000</b>	<b>\$8,000</b>	<b>\$4,500</b>	<b>\$371,508</b>	<b>(\$70,797)</b>	<b>-16.01%</b>

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 Student Representation Fee Funds**

			Actual Un-audited 2014-15	Bakersfield 2015-16	Cerro Coso 2015-16	BUDGET 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1								
	Net Beginning Balance		25,181	0	0	48,256	23,075	91.64%
INCOME								
	8884	Student Fees	47,468	45,000	8,500	53,500	6,032	12.71%
	8860	Interest	0			0	0	0.00%
	8989	Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE			\$72,649	\$45,000	\$8,500	\$101,756	\$29,107	40.07%
EXPENDITURES								
	2000	Staff	-	1,800		1,800	1,800	0.00%
	3000	Benefits	-	24		24	24	0.00%
	4000	Supplies	1,194	2,676		2,676	1,482	124.13%
	5000	Services & maintenance	23,199	40,500	8,500	49,000	25,801	111.22%
	6100	Sites	-			-	0	0.00%
	6200	Building	-			-	0	0.00%
	6400	Equipment	-			-	0	0.00%
TOTAL EXPENDITURES			24,393	45,000	8,500	53,500	29,107	119.33%
ENDING BALANCE, JUNE 30			48,256	0	0	48,256	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE			\$72,649	\$45,000	\$8,500	\$101,756	\$29,107	40.07%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 BC Stadium Fund**

			<b>Actual Un-audited 2014-15</b>	<b>Budget 2015-16</b>	<b>Difference</b>	<b>% Difference</b>
BEGINNING BALANCE, JULY 1						
	Net Beginning Balance		\$251,508	\$74,413	(\$177,095)	-70.41%
INCOME						
	8895	Other Income	8,298		(8,298)	-100.00%
	8989	Carryover		165,217		
TOTAL INCOME & BEGINNING BALANCE			259,806	239,630	(185,393)	-71.36%
EXPENDITURES						
	4000	Supplies			0	0.00%
	5000	Services & maintenance	185,393	165,217	(20,176)	-10.88%
	6100	Sites				0.00%
	6200	Building Maintenance & Repairs			0	0.00%
	6400	Equipment			0	0.00%
TOTAL EXPENDITURES			185,393	165,217	(20,176)	-10.88%
ENDING BALANCE, JUNE 30			74,413	(90,804)	(165,217)	-222.03%
TOTAL EXPENDITURES & ENDING BALANCE			\$294,590	\$74,413	(\$185,393)	-62.93%

**KERN COMMUNITY COLLEGE DISTRICT**

**2015-16 Student Center Funds**

		<b>Actual Un-audited 2014-15</b>	<b>Bakersfield 2015-16</b>	<b>Porterville 2015-16</b>	<b>Budget 2015-16</b>	<b>Difference</b>	<b>% Difference</b>
BEGINNING BALANCE, JULY 1							
	Net Beginning Balance	417,542			\$514,158	\$96,616	23.14%
INCOME							
	Student Fees	163,372	175,000	45,000	220,000	56,628	34.66%
	Interest						
	Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE		\$580,914	\$175,000	\$45,000	\$734,158	\$153,244	26.38%
EXPENDITURES							
	2000 Classified Staff	42,518	85,000	10,000	95,000	52,482	123.44%
	3000 Benefits	503	1,147	85	1,232	728	144.67%
	4000 Supplies	11,448	25,000	16,500	41,500	30,052	262.51%
	5000 Services & maintenance	4,726	55,853	18,415	74,268	69,543	1471.61%
	6100 Site Improvement	-					
	6200 Building						
	6400 Equipment	7,561	8,000		8,000	439	5.80%
	7000 Transfers						
TOTAL EXPENDITURES		66,756	175,000	45,000	220,000	153,244	229.56%
ENDING BALANCE, JUNE 30		514,158	-	-	514,158		
TOTAL EXPENDITURES & ENDING BALANCE		\$580,914	\$175,000	\$45,000	\$734,158	\$153,244	26.38%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 Student Financial Aid Fund**

	Projected 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1	44,221	(0)	(44,221)	-100.00%
TOTAL BEGINNING BALANCE	\$ 44,221	\$ (0)	\$ (44,221)	-100.00%
<b>INCOME</b>				
CAL Grants	3,830,291	2,500,000	(1,330,291)	-34.73%
PELL	42,125,555	37,010,000	(5,115,555)	-12.14%
SEOG	532,593	285,742	(246,851)	-46.35%
Federal Stafford Loans	3,053,320	5,000,000	1,946,680	63.76%
FWS	462,882	349,902	(112,980)	-24.41%
			-	
TOTAL INCOME & BEGINNING BALANCE	\$ 50,048,862	\$ 45,145,644	\$ (4,903,218)	-9.80%
<b>EXPENDITURES</b>				
Student Financial Aid	50,093,083	45,145,644	(4,947,439)	-9.88%
Miscellaneous Expenditures	-	-	-	
TOTAL EXPENDITURES	50,093,083	45,145,644	(4,947,439)	-9.88%
ENDING BALANCE, JUNE 30	(0)	(0)	44,221	-22110499.67%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 50,093,083	\$ 45,145,644	\$ (4,903,218)	-9.79%

**KERN COMMUNITY COLLEGE DISTRICT**

**2015-2016 Enterprise Funds**

	Actual Un-audited 2014-15	Bakersfield 2015-16	Cerro Coso 2015-16	Porterville 2015-16	DO 2015-16	BUDGET 2015-16	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	385,514					552,864	167,351	43.41%
<b>INCOME</b>								
8840 Sales	1,587,792	1,475,629		27,500		1,503,129	(84,663)	-5.33%
8860 Interest								
8982 Intrafund Transfer					17,049	17,049		
Total Income & Beginning Balance	\$1,973,305	\$1,475,629		\$27,500	\$17,049	\$2,073,042	\$82,688	4.19%
<b>EXPENDITURES</b>								
1000 Certificated Salaries								
2000 Classified Salaries	433,654	561,605			10,916	572,521	138,867	32.02%
3000 Benefits	199,811	207,817			6,133	213,951	14,139	7.08%
4000 Supplies	643,867	596,557		14,050		610,607	(33,260)	-5.17%
5000 Services and Maintenance	133,692	61,600		13,450		75,050	(58,642)	-43.86%
6000 Capital Outlay	9,416	31,000				31,000	21,584	229.21%
7000 Transfers		17,049				17,049	17,049	
Total Expenditures	1,420,441	1,475,629		27,500	17,049	1,520,178	99,737	7.02%
ENDING BALANCE, JUNE 30	552,864	0			(0)	552,864	(17,049)	-3.08%
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$1,576,137</b>	<b>\$1,475,629</b>		<b>\$27,500</b>	<b>\$17,049</b>	<b>\$2,073,042</b>	<b>\$82,688</b>	<b>5.25%</b>

**KERN COMMUNITY COLLEGE DISTRICT  
2015-16 Capital Outlay Funds**

	Actual Un-audited 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ (1,019,057)	\$ (837,488)	\$ 181,569	-21.68%
<b>INCOME</b>				
<b>State Income</b>				
8190 Other Federal Income			-	
8619 Scheduled Maintenance & Prop 39		422,715		
8651 Community College Constr Act	47,159	-	(47,159)	-100.00%
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
<b>Local Income</b>				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases	173,676		(173,676)	-100.00%
8860 Interest			-	
8880 Capital Outlay Fees	59,453	107,000	47,547	79.98%
8895 Other	58,769		(58,769)	-100.00%
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	176,233	4,893,829	4,717,596	2676.91%
8989 Transfer In/from Reserve-Bud Only	-	-	-	
<b>Total Income</b>	515,290	5,423,544	4,485,539	870.49%
<b>TOTAL NET BEGINNING BALANCE &amp; INCOME</b>	<b>\$ (503,767)</b>	<b>\$ 4,586,056</b>	<b>\$ 4,667,108</b>	<b>-926.44%</b>
<b>EXPENDITURES</b>				
4XXX Materials, Supplies, Consultants	1,481	-	(1,481)	-100.00%
5XXX Services	(15,779)	-	15,779	-100.00%
6100 Sites and Site Improvement			-	
6200 Buildings	218,665	5,423,544	5,204,879	2380.30%
6400 Equipment	129,354	-	(129,354)	-100.00%
7201 Intrafund Transfers Out			-	
7312 Interfund Transfer			-	
<b>Total Expenditures</b>	<b>333,721</b>	<b>5,423,544</b>	<b>5,091,304</b>	<b>1525.62%</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>(837,488)</b>	<b>(837,488)</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$ (503,767)</b>	<b>\$ 4,586,056</b>	<b>\$ 5,091,304</b>	<b>-1010.65%</b>



**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 Measure G (SRID) Construction Funds**

	Actual Un-audited 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 79,981,084	\$ 68,800,254	\$ (11,180,831)	-13.98%
INCOME				
<b>Local Income</b>				
8881 Other	300			0.00%
8860 Interest	377,133	835,774	458,642	0.00%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8981 Interfund Transfer In	69,282		(69,282)	0.00%
8989 Transfer In/from Reserve-Bud Only	-	22,772,536	22,772,536	
Total Income	446,715	23,608,310	23,161,895	5184.94%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 80,427,799	\$ 69,636,028	\$ 11,981,065	14.90%
EXPENDITURES				
2100 Classified Salaries	383,745	544,936	161,191	0.00%
23XX Profesional Experts		-	-	
3XXX Benefits	145,757	209,564	63,806	0.00%
4XXX Materials, Supplies, Consultants	23,719	6,200	(17,519)	269.01%
5XXX Services	924,152	1,187,250	263,098	-1.90%
61XX Sites and Site Improvement		-	-	
62XX Buildings	9,649,578	21,658,361	12,008,783	0.00%
64XX Equipment	476,535	2,000	(474,535)	2520.02%
7312 Interfund Transfer Out	23,760			
Total Expenditures	11,627,245	23,608,310	11,981,065	103.04%
ENDING BALANCE, JUNE 30	68,800,254	46,027,718	(22,772,536)	-33.10%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 80,427,499	\$ 69,636,028	\$ (10,791,471)	-13.42%

**KERN COMMUNITY COLLEGE DISTRICT  
2015-16 SRID (Measure G) Debt Service Fund**

		Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1					
	Net Beginning Balance	\$ 16,024,079	\$ 16,163,753	\$ 139,674	1%
INCOME					
	<b>Local Income</b>				
	8671 Property Tax			-	
	8860 Interest	139,674	161,638	21,963	16%
	8811 Specific Taxes	13,276,340	11,512,783	(1,763,557)	-13%
	8941 Bond Proceeds			-	
	<b>Interfund Transfers</b>			-	
	Total Income	13,416,014	11,674,421	(1,741,594)	-13%
TOTAL NET BEGINNING BALANCE & INCOME		\$ 29,440,093	\$ 27,838,174	\$ (1,601,919)	-5%
EXPENDITURES					
	5119 Oth Non-Inst Consulting Services	9,100		(9,100)	-100%
	5830 Bank Charges	2,350	2,350	-	
	5890 Other Services	20,000	20,000	-	
	7110 Principle Payment	2,470,000	3,604,774	1,134,774	46%
	7111 Debt Interest & Other	10,774,890	8,047,297	(2,727,593)	-25%
	7322 Interfund Transfers			-	
		13,276,340	11,674,421	(1,592,820)	-12%
NET ENDING BALANCE, JUNE 30		16,163,753	16,163,753	(9,100)	0%
TOTAL EXPENDITURES & ENDING BALANCE		\$ 29,440,093	\$ 27,838,174	\$ (1,601,919)	-5%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 Measure C Mammoth Construction Funds**

	Actual Un-audited 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 7,137,475	\$ 6,889,848	\$ (247,627)	-3.47%
INCOME				
<b>Local Income</b>				
8860 Interest	35,507	71,923	36,416	102.56%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	-	130,577	130,577	
Total Income	35,507	202,500	166,993	470.31%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 7,172,982	\$ 6,961,771	\$ (80,634)	-1.12%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	2,054	12,500	10,446	508.65%
61XX Sites and Site Improvement			-	
62XX Buildings	281,080	190,000	(91,080)	-32.40%
64XX Equipment			-	
Total Expenditures	283,134	202,500	(80,634)	-28.48%
ENDING BALANCE, JUNE 30	6,889,848	6,759,271	(130,577)	-1.90%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 7,172,982	\$ 6,961,771	\$ (211,211)	-2.94%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 Mammoth Bonds Debt Service Fund**

	<b>Budget 2014-15</b>	<b>Budget 2015-16</b>	<b>Difference</b>	<b>% Difference</b>
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$767,778	\$770,595	\$2,817	0.37%
INCOME				
<b>Local Income</b>				
8860 Interest	1,408	12,746	11,337	804.92%
8811 Specific Taxes	1,056,298	927,742	(128,556)	-12.17%
8941 Other				
Total Income	1,057,706	940,488	(117,219)	-11.08%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,825,484	\$1,711,082	(\$114,402)	-6.27%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	4,500	4,500		
5830 Bank Charges	1,540	1,540		
6200 Buildings				
6400 Equipment				
7110 Principle Payment	590,000	715,000	125,000	21.19%
7111 Debt Interest & Other	458,850	219,448	(239,402)	-52.17%
Total Expenditures	1,054,890	940,488	(114,402)	-10.84%
NET ENDING BALANCE, JUNE 30	770,595	770,595		
TOTAL EXPENDITURES & ENDING BALANCE	\$1,825,484	\$1,711,082	(\$114,402)	-6.27%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 ---2010 Refunding of (1998, 2007, 2008 and 2010 COP Refunding)**

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$11,798,151		(\$11,798,151)	-100.00%
INCOME				
<b>Local Income</b>				
8850 Rentals & Leases				
8860 Interest	117,985		(117,985)	-100.00%
8860 Unrealized Gains & Losses				
8989 Transfer from fund balance		-		
<b>Transfers</b>	7,785,047		(7,785,047)	-100.00%
Total Income	7,903,032		(7,903,032)	-100.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$19,701,183		(\$19,701,183)	-100.00%
EXPENDITURES				
4300 Supplies & Materials				
5119 Oth Non-Inst Consulting Services	3,500		(3,500)	-100.00%
5500 Consultants				
5603 Lease Payment	19,696,040		(19,696,040)	-100.00%
5830 Bank Charges	2,000		(2,000)	-100.00%
5890 Other				
7111 Debt Interest & Other				
6200 Buildings				
6400 Equipment				
7312 Interfund Transfer				
Total Expenditures	19,701,540		(19,701,540)	-100.00%
NET ENDING BALANCE, JUNE 30	(357)		357	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$19,701,183		(\$19,701,183)	-100.00%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 ----- 2008 Conversion of 2004 COP Lease Payment Fund**

		Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1					
	Net Beginning Balance	\$26,190,345	\$16,267,924	(\$9,922,421)	-37.89%
INCOME					
	<b>Local Income</b>				
	8800 Local Income				
	8860AA Interest	289,188	162,679	(126,509)	-43.75%
	8860AB Unrealized Gains & Losses				
	8989AB Carryover Funds Budget Only		2,345,521	2,345,521	
	Total Income	289,188	2,508,200	2,219,012	767.32%
TOTAL NET BEGINNING BALANCE & INCOME		\$26,479,533	\$18,776,124	(\$7,703,410)	-29.09%
EXPENDITURES					
	4300 Supplies & Materials				
	5119 Consultants				
	5603 Lease Payment	2,421,563	2,503,200	81,638	3.37%
	5830 Bank Charges	5,000	5,000		
	5840 Debt Interest & Other				
	5890 Other Services				
	6200 Buildings				
	6400 Equipment				
	7201 Intrafund Transfer	7,785,047		(7,785,047)	-100.00%
	Total Expenditures	10,211,610	2,508,200	81,638	0.80%
NET ENDING BALANCE, JUNE 30		16,267,924	13,922,403	(7,785,047)	-47.86%
TOTAL EXPENDITURES & ENDING BALANCE		\$26,479,533	\$16,430,603	(\$7,703,410)	-29.09%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 Facilities Corporation Debt Service Fund Budget**  
**2014 Refunding of (1998, 2007 , 2008 and 2010 COP Refunding)**

		Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1					
	Net Beginning Balance	\$ 1,997,033	\$ -	\$ (1,997,033)	-100.00%
INCOME					
8850	Rentals & Leases	19,682,219	0	(19,682,219)	-100.00%
8860	Interest	20,475	0	(20,475)	-100.00%
8941	Sale of Bonds				
8982	Intrafund Transfers				
	Total Income	19,702,693	0	(19,702,693)	-100.00%
TOTAL NET BEGINNING BALANCE & INCOME		\$21,699,726	\$ -	(21,699,726)	-100.00%
EXPENDITURES					
5119	Oth Non -Inst Consulting	5,954	0	(5,954)	-100.00%
5830	Bank Charges	2,000	0	(2,000)	-100.00%
5890	Other Services			-	
7110	Principle Payment	19,600,000	0	(19,600,000)	-100.00%
7111	Debt Interest & Other	96,040	0	(96,040)	-100.00%
7201	Intrafund Transfers Out				
	Total Expenditures	19,703,994	0	(19,703,994)	-100.00%
NET ENDING BALANCE, JUNE 30		1,995,732	-	(1,995,732)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE		\$21,699,726	\$0	(21,699,726)	-100.00%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 Facilities Corporation Debt Service Fund Budget**  
**2008 Conversion of (2004 COP)**

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$2,725,566	\$2,725,566	\$0	0.00%
INCOME				
8850AA Rentals & Leases	2,421,563	2,503,200	81,638	3.37%
8860AA Interest			0	0.00%
8981AA Interfund Transfer			0	0.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,421,563	2,503,200	81,638	3.37%
TOTAL NET BEGINNING BALANCE & INCOME	\$5,147,129	\$5,228,766	81,638	1.59%
EXPENDITURES				
5119 Other Costs	5,000	5,000	0	0.00%
7110 Bond Payment	1,120,000	1,165,000	45,000	4.02%
7111 Debt Interest & Other	1,296,563	1,338,200	41,638	3.21%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,421,563	2,508,200	86,638	3.58%
NET ENDING BALANCE, JUNE 30	2,725,566	2,720,566	(5,000)	-0.18%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,147,129	\$5,228,766	81,638	1.59%



**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 KCCD Lease Revenue Bonds (BC Solar Facility)**  
**Debt Service Fund**

			Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1						
	Net Beginning Balance		\$ 567,210	\$ 567,210	\$ -	
INCOME						
	Local Income					
8811	Specific Taxes					
8850	Rentals & Leases	628,713		328,063	(300,650)	-47.82%
8860	Interest					
8941	Bond Issuance Proceeds					
8989	Transfer from fund balance					
	Total Income	628,713		328,063	(300,650)	-47.82%
TOTAL NET BEGINNING BALANCE & INCOME			\$1,195,922	\$895,273	(\$300,650)	-25.14%
EXPENDITURES						
5119	Oth Non-Inst Consulting					
5790	Other Professional Fees					
5830	Bank Charges	5,000		5,000		
5890	Other Services					
7110	Principle Payment	355,000		65,000	(290,000)	-81.69%
7111	Debt Interest & Other	268,713		258,063	(10,650)	-3.96%
7312	Interfund Transfers					
	Total Expenditures	628,713		328,063	(300,650)	-47.82%
NET ENDING BALANCE, JUNE 30			567,210	567,210	1	0.00%
TOTAL EXPENDITURES & ENDING BALANCE			\$1,195,922	\$895,273	(\$300,650)	-25.14%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 KCCD Lease Revenue Bonds (BC Solar Facility)**  
**Lease Revenue Fund**

		Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1					
	Net Beginning Balance	\$ -	\$ -	\$ -	
INCOME					
	Local Income				
	8811 Specific Taxes				
	8850 Rentals & Leases				
	8860 Interest				
	8941 Bond Issuance Proceeds				
	8981 Interfund Transfer	628,713	328,063	(300,650)	-47.82%
	Total Income	628,713	328,063	(300,650)	-47.82%
TOTAL NET BEGINNING BALANCE & INCOME		\$628,713	\$328,063	(\$300,650)	-47.82%
EXPENDITURES					
	5119 Oth Non-Inst Consulting				
	5603 Rental of Facilities	628,713	328,063	(300,650)	-47.82%
	5790 Other Professional Fees				
	5830 Bank Charges				
	5890 Other Services				
	5895 Prior Period Adjustments				
	7110 Principle Payment				
	7111 Debt Interest & Other				
	7312 Interfund Transfers				
	Total Expenditures	628,713	328,063	(300,650)	-47.82%
NET ENDING BALANCE, JUNE 30					
TOTAL EXPENDITURES & ENDING BALANCE		\$628,713	\$328,063	(\$300,650)	-47.82%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 KCCD Maintenance Assessment District**  
**Debt Service Fund**

			Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1						
	Net Beginning Balance		\$ 1,013,093	\$ 1,018,194	\$ 5,101	0.50%
INCOME						
	Local Income					
8816	Prior Year Taxes		11,884		(11,884)	-100.00%
8819	Specific Taxes		10,458		(10,458)	-100.00%
8860	Interest		4,366	20,364	15,998	366.46%
8941	Bond Issuance Proceeds					
	Total Income		5,101	20,364	(6,344)	-124.37%
TOTAL NET BEGINNING BALANCE & INCOME			\$1,018,194	\$1,038,558	(\$1,243)	-0.12%
EXPENDITURES						
5119	Oth Non-Inst Consulting					
5790	Other Professional Fees					
5830	Bank Charges					
5890	Other Services					
7110	Bond Payment					
7111	Debt Interest & Other					
7312	Interfund Transfers					
	Total Expenditures					
NET ENDING BALANCE, JUNE 30			1,018,194	1,038,558	(1,243)	-0.12%
TOTAL EXPENDITURES & ENDING BALANCE			\$1,018,194	\$1,038,558	(\$1,243)	-0.12%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2015-16 KCCD California Energy Commission Loan (BC Solar Facility)**  
**Debt Service Fund**

			Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1						
	Net Beginning Balance		\$ 0	\$ 0	\$ 0	100.00%
INCOME						
	Local Income					
	8811	Specific Taxes				
	8850	Rentals & Leases				
	8860	Interest				
	8941	Bond Issuance Proceeds				
	8981	Interfund Transfers in	195,464	195,775	311	0.16%
	Total Income		195,775	195,775	311	0.16%
TOTAL NET BEGINNING BALANCE & INCOME			\$195,775	\$195,775	\$311	0.16%
EXPENDITURES						
	5119	Oth Non-Inst Consulting				
	5790	Other Professional Fees				
	5830	Bank Charges				
	5890	Other Services				
	7110	Principle Payment	135,946	139,906	3,959	2.91%
	7111	Debt Interest & Other	59,518	55,869	(3,649)	-6.13%
	7312	Interfund Transfers				
	Total Expenditures		195,775	195,775	311	0.16%
NET ENDING BALANCE, JUNE 30			0	0	0	462.50%
TOTAL EXPENDITURES & ENDING BALANCE			\$195,775	\$195,775	\$311	0.16%

**KERN COMMUNITY COLLEGE DISTRICT**

**2015-2016 Child Development Funds**

Revised

8/31/2015

	Actual Unaudited 2014-15	Bakersfield Budget 2015-16	Cerro Coso Budget 2015-16	Porterville Budget 2015-16	DO Budget 2015-16	Budget 2015-16	Revised Budget Difference	% Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	30,004					(358,025)	(388,029)	-1293.26%
INCOME							0	0
8190 Other Federal Revenue	677,711	80,000	73,000			153,000	(524,711)	-77.42%
8621 Children's Center	1,290,548	1,200,000	825,000	349,460		2,374,460	1,083,912	83.99%
8860 Interest	0			0		0	0	0.00%
8871 Fees	49,503			0		0	(49,503)	-100.00%
8901 Other	0			0		0	0	0.00%
8981 Interfund Transfers In	1,159	212,527	43,571	95,811		351,910	350,751	30273.72%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	2,048,924	1,492,527	941,571	445,272	-	2,521,346	472,421	23.06%
1000 Certificated Salaries	0				0	0	0	0.00%
2000 Classified Salaries	1,607,091	1,066,956	626,301	270,175	0	1,963,432	356,341	22.17%
3000 Benefits	654,575	381,200	224,773	165,256	0	771,228	116,653	17.82%
4000 Supplies	70,727	37,000	45,881	1,400	0	84,281	13,555	19.17%
5000 Services and Maintenance	74,526	7,372	44,616	1,130	0	53,118	(21,409)	-28.73%
6000 Site Improvement/Equipment	0			500	0	500	500	0.00%
7000 Other Outgo	29			6,811	0	6,811	6,782	23027.33%
7201 Intrafund Transfers					0	0	0	0.00%
7312 Intrafund Transfers							0	0.00%
TOTAL EXPENDITURES	2,406,949	1,492,527	941,571	445,272	0	2,879,370	472,421	19.63%
ENDING BALANCE, JUNE 30	(358,025)	(0)	0	0	0	(358,025)	(0)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,048,924	\$1,492,527	\$941,571	\$445,272	\$0	\$2,521,346	\$472,421	23.06%