

Kern Community College District

2021-2022 Adopted Budget

September 9, 2021

BAKERSFIELD COLLEGE











TABLE OF CONTENTS

September 2021 Kern Community College District

Table of Contents

	<u>Page</u>
Executive Summary - Budget Assumption	5-11
Apportionment Allocation	12-14
KCCD Narrative	15-18
KCCD General Fund Unrestricted & Restricted – Revenue	19-20
KCCD General Fund Unrestricted & Restricted – Expense	21-24
Bakersfield College Narrative and General Fund Budget	25-33
Cerro Coso Community College Narrative and General Fund Budget	34-39
Porterville College Narrative and General Fund Budget	40-47
District Office Narrative and General Fund Budget	48-54
Special Funds	55
KCCD Associated Student Body Funds	56-57
KCCD Student Representation Fee Fund	58
KCCD Student Center Fund	59-60
KCCD Student Financial Aid Fund	61-62
KCCD Enterprise Funds	63-64

Table of Contents

	Page
KCCD 2021-22 Capital Outlay Funds	65
KCCD SRID (Measure G) Construction Fund	. 66-67
KCCD SRID (Measure G) Debt Service Fund	. 68
KCCD 2021-22 Measure J Construction Fund.	.69-70
KCCD 2021-22 Measure J Debt Service Fund.	71
KCCD Measure C Mammoth Construction Fund	.72
KCCD Mammoth Bonds Debt Service Fund.	.73
KCCD 2016 Conversion of 2008 refunding and 2004 COP Lease Payment Fund	.74
KCCD Facilities Corporation Debt Service Fund Budget 2016 Conversion of 2008 refunding and 2004 COP	.75
KCCD Lease Revenue Bonds (BC Solar Facility) – Lease Revenue Fund	.76
KCCD Lease Revenue Bonds (BC Solar Facility) – Debt Service Fund	.77
KCCD 2021-22 Child Development Funds	.78-80

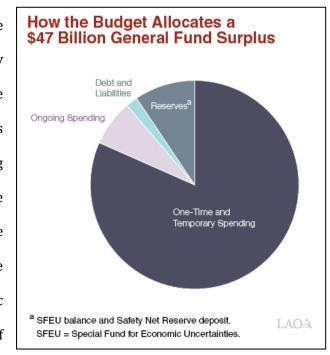
EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2021-22 ADOPTED BUDGET ASSUMPTIONS

The COVID-19 Pandemic has tested all Californians and stressed hospitals, health systems, schools, and the overall economy. California now has one of the lowest COVID-19 positivity rates in the nation and the state is on track to open this summer. The enacted budget for 2021-22 the California is in stark contrast to the budget of one year ago. In 2020-21, the COVID-19 Pandemic resulted in sending the State reeling into a deep economic recession with historical levels of unemployment which has resulted in multi-year projected State

budget deficit of \$54 billion. The Budget includes \$25.2 billion in reserves. The reserve funds include: \$15.8 billion in the Proposition 2 Budget Stabilization Account (Rainy Day Fund) for fiscal emergencies, \$900 million in the Safety Net Reserve, \$4.5 billion in the Public School System Stabilization Account, and an estimated \$4 billion in the state's operating reserve. The Budget eliminates the California Community College funding deferral. While the economic outlook and revenue have improved dramatically, the same budget resiliency that helped the state through the pandemic will continue to be critical to protect programs in the future and to prepare the state for emergencies. The forecast does not project large structural deficits; however, risks to the economic forecast remain—new coronavirus variants, vaccine hesitancy, higher inflation if



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

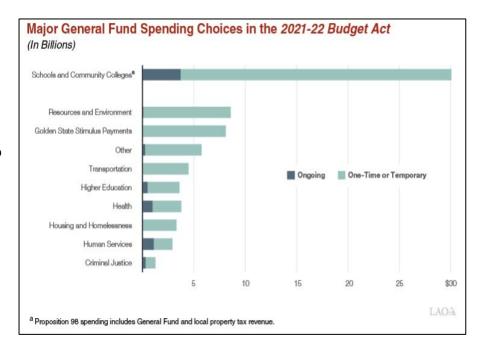
2021-22 Highlights for California Community Colleges

Apportionments -

- COVID-19 Emergency Conditions Allowance extended through 2021-22. Districts that opt in will be funded based on 2019-20 final FTES. Regardless of a district's election, actual FTES must be reported on the CCFS-320.
- Cost-of-living adjustment (COLA) of 5.07 percent.
- Hold harmless extended by one more year from 2023-24 to 2024-25
- Enrollment growth of 0.5% is proposed for SCFF

Deferrals -

 One-time Proposition 98 General Fund to fully retire deferrals from the 2021-22 fiscal year to the 2022-23 fiscal year



Categoricals -

- Guided Pathways \$50 million one-time to continue implementation allocated to colleges the same method used for the prior funding
- Dual Enrollment \$2.5 million one-time for instructional material for high school students enrolled in a community college course through a College and Career Access Pathways partnership.
- Student Equity and Achievement Program provides a base increase of approximately \$23.76 million.

- Strong Workforce Program provides an increase of \$42.4 million ongoing funding.
- High Road Training Partnerships and Regional Partnerships \$10 million one-time to support CCC participation in High Roads.
- Partnership with California Workforce Development Board provides \$10 million one-time for a regional workforce investment uses existing regional consortia

Capital Outlay -

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

Other Provisions -

- To address the backlog of deferred maintenance needs and projects is over \$1 billion, the enacted budget provides \$511 million for deferred maintenance projects deferred maintenance.
- Provides \$100 million for new full-time faculty hiring to increase meeting the 75% full-time faculty goal.
- Provides \$30 million for basic needs centers and coordinators. Also, \$100 million one-time for colleges to support basic needs, including to maintain food pantries, assist students with enrollment in CalFresh, support students in obtaining nutrition assistance, and assist homeless and housing-insecure students

2021-22 Kern Community College District Adopted Budget

The Kern Community College District's 2021-22 Adopted Budget is based on a fairly conservative budget approach. The budget was developed using the 2021-22 Advance Principal Apportionment data. Also, the budget reflects a 5.07% COLA and no growth revenues for 2021-22.

The Kern Community College District projects its ongoing 2021-22 Adopted Budget General Fund revenues to be \$293.2 million reflecting an increase of \$70.3 million from the 2020-21 Adopted Budget. Unrestricted revenues are projected to be \$190.6 million reflecting an increase of \$14.4 million from the 2020-21 Adopted budget. This increase is primarily due to the 5.07% COLA with a minor increase in FTES, supplemental, and performance measures contained in the Student-Centered Funding Formula (SCFF). Restricted revenues are projected to be \$102.6 million reflecting an increase of \$55.9 million from the 2020-21 Adopted Budget. This increase is primarily the result of the federal COVID-19 relief funds.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$326.3 million reflecting an increase of \$96.9 million. Unrestricted expenditures are projected to be \$201.8 million reflecting an increase of \$30.0 million and restricted expenditures are projected to be \$124.5 million reflecting an increase of \$66.9 million.

The 2021-22 unallocated district-wide projected *beginning balance* is \$67.7 million. The colleges' projected unrestricted GU001 beginning balances are \$36.7 million for a total District GU001 beginning balance of \$104.8 million. The combined 2021-22 unrestricted GU001 *ending balance* (reserves) is projected to be \$93.3 million (46.81%). It should be noted that District-wide reserves of \$14.5 million are being utilized to balance the District Office operations budget to fund several one-time expenditures (COP, OPEB, IT projects, SERP, and other one-time costs) in order to exclude those one-time costs from being allocated back to the Colleges as a chargebacks against their budgets.

Revenue Assumptions

- **COLA** funded at a 5.07%
- ➤ **Growth** funded at a 0.00%
- > Stabilization per the district allocation model, stabilization was provided for Porterville College due to declines in enrollment
- ➤ **Base** unrestricted fund is calculated based upon the 2021-22 Advance Principal Apportionment
- **Enrollment fees** remain the same at \$46/unit
- ➤ **Lottery** proceeds estimated at \$3.6 million
- ➤ **Mandated cost recovery** estimated at \$645,156
- **Full Time Faculty Obligation** support is included in base apportionment.

- ➤ **Deferred Maintenance and Instructional Equipment** Deferred Maintenance and Instructional Equipment funded at \$511 million in the final state budget with \$11 million for KCCD, not included in the KCCD Adopted Budget as colleges are determining program allocations.
- > Restricted programs, grants and categorical funds are projected to generate a combined \$124.5 million reflecting an increase of \$66.9 million 2021-22 Adopted budget amounts.

Expenditure Assumptions

- > **Transfers Out** reflects the Certificate of Participation (COP, \$6,704,362.70) and Other Post-Employment Benefits (OPEB, \$5,500,000) contributions.
- > Salary costs for all employee classes reflect a contractual step/column changes for 2021-22 at a cost of approximately \$10.9 million.
- **Travel Limitations** subject to approval by the College Presidents or Chancellor and per the state health guidelines
- ➤ **Health and welfare benefit cap** is per the contractual projected formulas for 2021-2022
- ➤ **Workers' Compensation** increase of 3.47% representing an increased cost to the District of \$ 39,000
- ➤ **Unemployment Insurance** increase of 900% representing an increased cost to the District of \$519 thousand
- > **STRS Contribution** increase of 4.77% representing an increased cost to the District of \$516 thousand.
- **PERS Contribution** increase of 10.68% representing an increased cost to the District of \$935 thousand.

Beginning and Ending Fund Balances

- ➤ **Un-audited unrestricted <u>beginning</u>** GU001 fund balance for 2021-22 is projected to be \$104.8 million. This constitutes both unallocated district-wide and college fund balances. This figure will be finalized with the completion of the annual audit. The balances segregating unallocated district-wide and college funds will be completed in February 2022.
- > **Unrestricted ending GU001 fund balance** for 2021-22 is projected to be \$93.3 million. This balance reflects both unallocated district-wide and college reserve balances.

9

Kern Community College District							
2021-22 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
	2021-22 Adopted	2020-21 Adopted	Change			Change	
Description	Budget	Budget	Inc./(Dec.)	Pct. Change	2020-21 Projected	Inc./(Dec.)	Pct. Change
Beginning Balance	104,840,366	94,182,563	10,657,802	11.32%	96,235,599	8,604,767	8.94%
Degining Dalance	104,040,000	37,102,303	10,007,002	11.32/0	30,200,000	0,004,767	0.34 /0
Revenues							
Federal	603,990	731,926	(127,936)	-17.48%	731,926	(127,936)	-17.48%
State	117,403,443	102,130,435	15,273,007	14.95%	110,238,491	7,164,952	6.50%
Local	72,478,212	73,305,996	(827,785)	-1.13%	73,850,090	(1,371,878)	-1.86%
Other Financing Sources	100,499	10,000	90,499	904.99%	1,142,540	(1,042,041)	-91.20%
Total Revenue	190,586,144	176,178,358	14,407,786	8.18%	185,963,047	4,623,097	2.49%
						*	
Expenditures							
Academic Salaries	67,565,378	65,094,539	2,470,839	3.80%	65,283,311.04	2,282,067	3.50%
Classified & Other Non-academic Salaries	36,669,104	31,527,009	5,142,095	16.31%	31,527,009.37	5,142,095	16.31%
Employee Benefits	40,350,659	38,348,575	2,002,083	5.22%	38,348,575.46	2,002,083	5.22%
Supplies & Materials	3,290,081	3,245,847	44,233	1.36%	3,245,847.28	44,233	1.36%
Service/Utilities/Operating Exps.	28,654,911	24,446,838	4,208,073	17.21%	25,741,758.01	2,913,153	11.32%
Capital Outlay	5,627,102	2,496,334	3,130,768	125.41%	5,071,685.75	555,416	10.95%
Other Outgo	6,084,246	6,080,964	3,282	0.05%	6,080,964	3,282	0.05%
Transfers Out	13,588,653	557,000	13,031,653	2339.61%	2,059,129	11,529,524	559.92%
Total Expenditures and Other Outgo	201,830,132	171,797,107	30,033,026	17.48%	177,358,280	24,471,852	13.80%
Ending Balance (Reserves)	93,596,378	98,563,815	(4,967,437)	-5.04%	104,840,366	(11,243,988)	-10.72%
Projected Change in Fund Balance (Reserves)	(11,243,988)	4,381,251	(15,625,239)	-356.64%	8,604,767	(19,848,755)	-230.67%
1 Tojected Change III I and Balance (Neserves)	(11,243,300)	4,301,231	(13,023,233)	-330.0470	0,004,707	(13,040,733)	-230.01 /0

Kern Community College District				
2021-22 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2021-22 Adopted Budget	2020-21 Adopted Budget	Change Inc./(Dec.)	Pct. Change
Beginning Balance	21,925,369	10,511,337	11,414,032	108.59%
Revenues				
Federal	53,424,725	4,869,663	48,555,062	997.09%
State	45,988,122	38,512,794	7,475,328	19.41%
Local	3,222,387	3,352,973	(130,586)	-3.89%
Other Financing Sources	-	-	-	N/A
Total Revenue	102,635,234	46,735,431	55,899,803	119.61%
Expenditures				
Academic Salaries	6,494,743	6,661,828	(167,085)	-2.51%
Classified & Other Non-Academic Salaries	16,185,185	16,185,185	(107,000)	0.00%
Employee Benefits	8,242,945	7,277,767	965,178	13.26%
Supplies & Materials	2,915,774	2,912,462	3,312	0.11%
Service/Utilities/Operating Expenses	80,908,435	17,936,622	62,971,813	351.08%
Capital Outlay	5,982,667	3,461,926	2,520,741	72.81%
Other Outgo	4,205,129	3,381,978	823,151	24.34%
Transfers Out			-	
Total Expenditures and Other Outgo	124,934,878	57,817,768	67,117,109	116.08%
Ending Balance (Reserves)	(374,274)	(571,000)	196,726	-34.45%
Projected Change in Fund Balance (Reserves)	(22,299,643)	(11,082,337)	(11,217,306)	101.22%

11

ALLOCATION

	Α	В		D	E	F	G	Н	<u> </u>
		Kern Community College District			Cerro Coso				
			Kern Community College	Bakersfield	Community	Porterville	D1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	District Wide	
1		2021-22 Adopted Budget Allocation	District Income	College	College	College	District Wide Costs	Reserves	Total
2									
3		Beginning Balance and Income to be Allocated							
4		Beginning Balance (Unrestricted GU001 only)							
	Step 1	District-wide Unallocated Carryover/Reserves Base							-
-	Step 1	District Operations Mandatory Reserve/Project Carryover					-		-
7	Step 1	College Carryover		23,662,394	6,001,860	7,051,267	-	\$ 67,680,954	104,396,476
8		Total Beginning Balance		23,662,394	6,001,860	7,051,267	-	67,680,954	104,396,476
9								_	
10	Step 2	Total Income	\$ 186,414,115						\$ 186,414,115
11									
12		Total Beginning Balance and Income to be Allocated	186,414,115	23,662,394	6,001,860	7,051,267		67,680,954	290,810,591
13			,		3,000,000	1,001,=01			
14									
15									
16		Allocations							
17		Base Operating Allocations:							
18	Step 3	<u> </u>		7,416,756	5,731,129	4,045,502			17,193,388
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		376,030	290,568	205,107			871,705
24									
25		Total Base Allocations		7,792,786	6,021,698	4,250,609	-	-	18,065,093
26									
27									
28	Step 6	Base FTES Allocations*:	_	107,309,749	20,556,435	20,313,010			148,179,194
29		Changes to FTES Allocations Increase/(Decrease):	—						
30	Step 7	Base Apportionment Adjustments Inc./(Dec.)	_	10,978,249	2,005,484	2,104,201			15,087,933
37	Step /	base Apportionment Adjustments inc./(Dec.)	_	10,970,249	2,005,464	2,104,201			13,067,933
33	Step 8	COLA		5,749,386	1,050,286	1,101,985			7,901,656
34				2,1 12,300	.,,	.,,,,,,			1,221,300
35	Step 9	FTES Growth Allocations		885,623	170,227	-			1,055,850
36									
37		FTES Decline		-	-	(172,568)		//	-
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	172,568		(172,568)	-
39		Policia Conflicient		(0.470.044)	(570.454)	(007.050)			(4.057.454)
40	Step 11	Deficit Coefficient		(3,170,341)	(579,151)	(607,659)			(4,357,151)
41	Sten 12	Other Changes Increase/(Decrease)		350,377	64,006	67,157			481,540
		Other Changes Stabilization (impact on reserves)		-	-			_	
73	3.0p 12								
44		Total FTES Allocations		122,103,042	23,267,286	22,978,693	-	(172,568)	168,349,022
45	-	Para Biotelet and In Parameter						07 500 000	07.500.600
		Base District wide Reserves						67,508,386	67,508,386
		Increase/(Decrease) to District-wide Reserves due to Stabilization Other Increase/(Decrease) to District-wide Reserves					14,454,462	(14,454,462)	
48	otep 13	Other increase/(Decrease) to District-wide Reserves		-	-	-	14,454,462	(14,454,462)	-

	Α	В	С	D	E	F	G	Н	I
1		Kern Community College District 2021-22 Adopted Budget Allocation	Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
49									
50 51	Step 14	Strategic Initiatives		-	-	-	-	-	-
52									
53	Step 15	District wide Costs Charge Back Allocations		(21,857,610)	(3,988,440)	(4,136,955)	29,983,005		-
54									
55		Total District Charge Back		(21,857,610)	(3,988,440)	(4,136,955)	29,983,005	-	67,508,386
56									
57		Total Allocations		108,038,218	25,300,544	23,092,347	44,437,467	53,053,925	253,922,501
62 63		2020-21 Adopted Budget		93,106,776	22,345,767	20,208,545	31,577,541	67,857,214	235,095,843
64		2020-21 Adopted Budget		33,100,770	22,545,707	20,200,343	31,377,341	07,037,214	255,055,045
65		Net Change in Allocation from 2020-21 Adopted Budget		\$ 14,931,443	\$ 2,954,777	\$ 2,883,803	\$ 12,859,925	\$ (14,803,289)	\$ 18,826,658
66		Net Change Percentage Increase		16.04%	. , ,	14.27%	<u> </u>		8.01%
67									
68 69									
69									
70		Summary Unrestricted Funds Available to Budget							
71		Total Allocations (GU001 Only)		\$ 108,038,218	\$ 25,300,544	\$ 23,092,347	\$ 29,983,005	\$ -	186,414,115
72		District-wide Reserves (GU001 Only)		\$ -	\$ -	\$ -	\$ -	\$ 67,680,954	67,680,954
73		District Mandatory Reserves/Project Carryover (GU001 Only)		-	-			_	-
74		College Discretionary Carryover (GU001 Only)		23.662.394	6.001.860	7,051,267		_	36,715,522
75		Contract & Community Ed Carryover (CE Only)		173,229	400		270,261	_	443,890
76		College/DO Local & Community Ed Revenue (GU001 & CE)		1,778,369	431,900	190,474	1,771,286		4,172,029
76			-	1,770,309	431,300	130,474	1,771,200		7,172,023
77		Total Funds available to budget		\$ 133,652,211	\$ 31,734,704	\$ 30,334,088	\$ 32,024,552	\$ 67,680,954	\$ 295,426,509
78 79				129.895.828	29,288,984	27,229,303			
79		* Base FTES Allocation: There was an error in the 2020-21 Adopted Budget Allocation that will be corrected in Februa	ry 2022 when the 2020-21 carryover cal	-,,-	, ,		l e, this error carried forward to t	the 2021-22 allocation. I	n February 2022, an
80		evaluation will be completed to determine the impact of correcting error in the 2021-22 allocation based on the curre							•

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2021-22 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 instruction in English as a second language, adult noncredit instruction, and support services that help students succeed at the post-secondary level.

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 34,833 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$420 million. While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time: at Bakersfield College since 1913, at Porterville College since 1927, and in the Ridgecrest area since 1951, now Cerro Coso Community College. Community education centers offer courses at locations away from the colleges. The district also provides a distance education program through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

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

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

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

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

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

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

STRATEGIC GOALS

Goal One: Maximize student success

Goal Two: Ensure student access

Goal Three: Provide workforce and economic development programs that respond to local industry

Goal Four: Reduce equity gaps

Goal Five: Strengthen organizational effectiveness

2021-22 DISTRICT-WIDE PRIORITIES

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

	1	Bak	ersfield College	1	Cerro Cos	so Community (College	Po	rterville College	e	Di	strict Office		GRANI	TOTAL
			Unrestricted			Unrestricted	ŭ		Unrestricted			Unrestricted			
	REVENUE		Contract &			Contract &			Contract &			Contract &			
		Unrestricted	Community		Unrestricted	Community		Unrestricted	Community		Unrestricted	Community			
		GU001	Ed	Restricted	GU001	Ed	Restricted	GU001	Ed	Restricted	GU001	Ed	Restricted	Unrestricted	Restricted
			2021-22			2021-22			2021-22			2021-22		202	21-22
8989AB	0 0 5 1 5 1 10 1	23.662.394	470.000	054 047	0.004.000	400	7 00 4 0 40	7.054.007		40,000,040	67.680.954	070.004	400,000	104.840.365	04.005.000
8989AB	Carry Over Funds - Budget Only 8050 - Subtotal	23,662,394 23,662,394	173,229 173,229	851,217 851,217	6,001,860 6,001,860	400 400	7,284,242 7,284,242	7,051,267 7,051,267		13,680,048 13,680,048	67,680,954 67,680,954	270,261 270,261	109,863 109,863	104,840,365 104,840,365	21,925,369 21,925,369
8110AA	Forest Reserve	23,002,394	173,229	031,217	0,001,000	400	1,204,242	7,031,207		13,000,040	22.873	210,201	109,003	22,873	21,923,303
8120AA	Higher Education Act						6,311			958,444					964,755
8130AA	Workforce Investment Act									146,482					146,482
8140AA	Temp Assistant for Needy Families			42,134						62,598					104,732
8153AA	HEERF/COVID Relief									578,036					578,036
8160AA	Veterans Education			145,990 1,160,698	1,500		220,000			178,000			62,775	1,500	145,990
8170AA 8190AB	Vocational & Applied Tech. Edu. Act Other			25,277,122			246,394			178,000			62,775		1,621,473 25,523,516
8190AP	Potash Revenue			20,277,122			210,001				579,617			579,617	20,020,010
8190PY	Other Prior Year			23,620,877							,				23,620,877
8194AA	Federal Revenue Prior Period Adj			193,864											193,864
8194AB	Federal Prior Year Carry Over			525,000											525,000
	8100 - Subtotal	-	-	50,965,686	1,500	-	472,705	-	-	1,923,560	602,490	-	62,775	603,990	53,424,725
8611AA	State General Apportionment										111,644,375			111,644,375	
8612AA 8615AA	Apprenticeship Apportionment Basic Skills Funding			352,391						110,000					352,391 110,000
8619AA	Other General Apportionment			1,233,803			216,702			168,346			1,123,647		2,742,498
8619AB	Enrollment Fee Adm	293,923		1,200,000	30,000		210,702			100,010			1,120,011	323,923	2,7-12,100
8619AG	Part Time Faculty				,						462,949			462,949	
8622AA	EOPS			1,470,954			680,272			832,903					2,984,129
8623AA	DSPS			1,268,470			262,002			349,983					1,880,455
8623PY	DSPS - PY			328,937											328,937
8624AA	Matriculation			004.440			444.000			1,021,159					1,021,159
8625AA 8625PY	Calworks Calworks - PY			224,413 90,000			141,903			360,225					726,541 90,000
8626AA	TANF			30,000			29,818								29,818
8629AA	Other General Categorial Programs			7,992,951			1,734,821			713,979					10,441,751
8629AC	Care			193,615			116,890			146,217					456,722
8629AE	BFAP			721,654			186,109			188,566					1,096,329
8629PY	Other General Categorial Program PY			5,172,960									79,744		5,252,704
8659AA 8659AF	Other Reimbursable Categorical Pass through categorical progams			1,091,954 5,980,056						243,393					1,335,347 5,980,056
8659AG	OTHER STATE GRANTS			895,322											895,322
8659PY	Other Reimbursable Categorical - PY			10,084											10,084
8681AA	State Lottery Proceeds						86,542			158,332	3,607,617			3,607,617	244,874
8682AA	State Mandated Costs										645,156			645,156	
8690AA	Other State Revenues			160,000			125,000			922,181		719,423	1,344,391	719,423	2,551,572
8694AB	State Prior Year Carry Over	222.222		7,447,072 34,634,635	00.000		3,580,059			10,363 5,225,646	440.000.007	710 100	0.547.704	447 400 440	7,457,435 45,988,122
8811AA	8600 - Subtotal Tax Allocation Secured Roll	293,923	-	34,634,635	30,000	-	3,580,059	-		5,225,646	116,360,097 59,661,940	719,423	2,547,781	117,403,443 59,661,940	45,988,122
8824AA	Specific Grants			368							33,001,340			33,001,340	368
8831AA	Instructional Contracts		125,000			12,000	32,200			13,050		459,148		596,148	45,250
8839AA	Other Contracts	20,000		850,000		1,700						592,716		614,415	850,000
8840AA	Sales and Commissions				3,500									3,500	
8844AC	Renegade Room	20,000												20,000	
8844BZ 8845AA	Other Catalog Sales				2,400			200						2,400 200	
8845AB	Class Schedules Sales							100						100	
8846AA	Event Tickets	19,000						7,000						26,000	
8846IC	Event Tickets - Internal Charge	70												70	
8847AA	Graphics Sales - Taxable	500						1,500						2,000	
8847AB	Graphics Sales - Nontaxable	2,500						250						2,750	
8847IC	Graphic Dept Internal Charges	4,000			45.0			05.0-						4,000	
8850AA 8860AA	Rentals & leases Interest and Investment Income	12,000			15,000			25,000		36,000	2,013,379			52,000 2,013,379	36,000
8872BA	Community Service Classes		217,677			6,000					2,013,379			2,013,379	
8874AA	Enrollment		211,011			5,500		900			7,210,342			7,211,242	
8874AB	Enrollment Audit Fees							150			, ,,,,,,,			150	
8874BA	Enrollment Fee Rev - Baccalaureate	50,000												50,000	
8876AA	Health			867,305						132,477					999,782
8877AA	Instructional Material Fees	102,300			17,000			1,750						121,050	
8879BA 8880AA	Student Records Non-Resident Tuition	500.000			35,000 300,000			8,000 109,749						43,000 909,749	
AAU888	Non-Resident Tuition Capital Outlay Non-Resident Tuition	500,000			300,000			109,749						909,749	
8880AB															

		Bak	ersfield College	1	Cerro Co	so Community (College	Po	rterville College	9	D	istrict Office		GRANI	TOTAL
			Unrestricted			Unrestricted			Unrestricted			Unrestricted			
	REVENUE		Contract &			Contract &			Contract &			Contract &			
		Unrestricted	Community		Unrestricted	Community		Unrestricted	Community		Unrestricted	Community			
		GU001	Ed	Restricted	GU001	Ed	Restricted	GU001	Ed	Restricted	GU001	Ed	Restricted		Restricted
			2021-22			2021-22			2021-22	_		2021-22		202	1-22
8881AA	Parking Fees - Terms			500,000			17,000			108,989					625,989
8881AB	Parking Meters and Day Passes			80,000			9,000								89,000
8881AC	Other			220,000			6,000			110,410					336,410
8884AA	Student Cards	30,000												30,000	
8885AD	Testing	5,000			1,000			1,200						7,200	
8885AF	Proctoring Income				1,500									1,500	
8885AG	Other Student Fees	1,500												1,500	
8890AA	Library Fees	2,000						200						2,200	
8890AE	Library Lost Books Charge				300									300	
8890AF	Copy Charges	16,400			5,000			10,000						31,400	
8890AH	District Returned checks - Paid							1,000						1,000	
8893AA	Foundation Reimbursements		235,000											235,000	
8894AB	Local Prior Year Carry Over			86,034											86,034
8895AB	Other	11,000					121,751	22,975		31,804	565,867			599,842	153,555
8895AF	Debit Card Revenue							500						500	
8895AG	Pool Income	10,000												10,000	
	8800 - Subtotal	806,270	577,677	2,603,707	380,700	19,700	185,951	190,474	-	432,729	69,451,528	1,051,863	-	72,478,212	3,222,387
8912AA	Sale of Equipment & Supplies	100,499												100,499	
8989AA	Other Incoming Transfers	129,895,955			29,289,066			27,229,094			-186,414,115			0	
	8900 - Subtotal	129,996,454	-	-	29,289,066	-	-	27,229,094	-	-	-186,414,115	-	-	100,499	-
Total, Net Begin	nning Balance and Income	154,759,041	750,906	89,055,245	35,703,126	20,100	11,522,957	34,470,835	-	21,261,983	67,680,955	2,041,547	2,720,419	295,426,510	124,560,604

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

2021-22 General Fund - Unrestricted and Restricted Full-Time Equivalent (FTE) GU001 GU001 % CE CE % Restricted Restricted % Total															
		Full-1	Time Equi	valent (F	TE)			%			%			%	Total
	EVENAGE	<u> </u>				Adopted	Adopted	 	Adopted	Adopted	01	Adopted	Adopted	/	<u>'</u>
	EXPENSE	Unrst	Unrst		Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2024 22
		2021	2022	2021	2022	2020-21	2021-22	II II	2020-21	2021-22		2020-21	2021-22	<u> </u>	2021-22
1100	Acad - Reg Schedule	377.66	378.15	2.25	2.15	39,932,641	39,438,891	-1.24%		I		200,758	174,634	-13.01%	39,613,525
1100	1100 - Subtotal	377.00	370.13	2.20	2.13	39,932,641	39,438,891	-1.24%				200,758	174,634		39,613,525
1214	Educational Administrators - Cont	38.83	41.84	5.59	5.08	5,754,647	6,069,272	5.47%				725,439	·		6,672,417
1231	Counselors - Contract	13.82	13.98	28.11	27.50	1,417,877	1,454,066	2.55%				2,786,240	2,729,859	-2.02%	4,183,925
1241	Librarians - Contract	7.40	7.15	0.19	0.19	742,372	734,869	-1.01%				21,305	21,305	,	756,174
1251	Acad Non-Inst Cont	14.52	12.94	2.78		1,544,320	1,338,270	-13.34%	129,390	129,390	-0.00%	323,197	459,276	42.10%	1,926,936
1252	Acad Emp Dept Chair	21.77	21.04			2,639,458	2,575,267	-2.43%							2,575,267
	1200 - Subtotal					12,098,674	12,171,744	0.60%	129,390	129,390	0.00%	3,856,181	3,813,585	-1.10%	16,114,718
1310	Adjunct Acad Emp - Non-Cont					7,389,575	7,444,575	0.74%	15,000	11,500	-23.33%	100,000	31,920	-68.08%	7,487,995
1311	Acad Emp - Temp Cont					250,033	404,589	61.81%							404,589
1320	Acad Emp - Intersession					2,465,000	2,600,000	5.48%							2,600,000
1330	Acad Emp - Overload				igspace	2,068,000	2,262,000	9.38%					3,000	II II	2,265,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr					466,042	330,442	-29.10%	45.000	44.500	00.000/	236,252	271,851	II.	602,293
1410	1300 - Subtotal Acad Emp - Non-Inst Non Cont	<u> </u>			igwdot	12,638,650	13,041,606 542,381	3.19%	15,000	11,500	-23.33%	336,252 2,268,637	306,771 2,058,293	-8.77%	13,359,877 2,600,674
1419	1400 - Subtotal					280,184 280,184	542,381	93.58% 93.58%				2,268,637	2,058,293	-9.27% -9.27%	2,600,674
1997	Certificated Step/Course Increase				\longmapsto	200,104	2,225,985	95.5676		3,882		2,200,037	141,461		2,371,327
	1900 - Subtotal						2,225,985			3.882			141,461		2,371,327
	1000 - Total				\vdash	64,950,149	67,420,607	3.80%	144,390	144,772	0.26%	6,661,828	6,494,743	-2.51%	
2110	Clss Mgt(NonEd)	80.00	80.98	30.40	32.50	8,251,536	8,372,398	1.46%	219,096	212,205	-3.15%	2,695,237	2,993,835		11,578,437
2190	Conf Employee - Non Mgt	54.51	54.74	18.45	18.06	787,455	775,183	-1.56%							775,183
2191	Clss Non-Instr Emp Reg Salary Sched	267.18	258.52	82.05	94.34	16,619,479	16,362,195	-1.55%	234,905	245,587	4.55%	5,561,237	6,165,907	7 10.87%	22,773,689
2199	Classified Salary Abatement					-127,719	-105,547	-17.36%							-105,547
	2100 - Subtotal					25,530,750	25,404,229	-0.50%	454,001	457,791	0.83%	8,256,474	9,159,742	10.94%	35,021,762
2211	Inst Aide FT Direct Inst	17.03	16.64	0.00	1.00	940,984	880,852	-6.39%					36,446		917,298
2291	Inst Aide FT Oth-In-Direct Inst			1.91	0.00							147,803		-100.00%	
	2200 - Subtotal				igsquare	940,984	880,852	-6.39%				147,803	36,446		917,298
2311	Admin Non-Instr Prof Expt					475.047	100.051	0.000/	04.050	00.000	4.040/	156,467	175,000	- 11	
2392 2393	Non-Inst Students Class Non-Instr Overtime				\vdash	175,217	163,251 296,086	-6.83% 28.60%	24,950	26,000	4.21%	931,284 158,400	1,029,313 224,100	10.53% 41.48%	1,218,564 520,186
2393	Non-Admin Non-Instr Overtime					230,240 443,427	425,712	-4.00%	417,100	363,500	-12.85%	667,976	1,036,367	11 11	1,825,579
2399	Cls Oth - Temp					204,568	255,040	24.67%	417,100	303,300	-12.0370	148,373	99,383		354,423
2000	2300 - Subtotal					1,053,452	1,140,089	8.22%	442,050	389,500	-11.89%	2,062,501	2,564,163	3 24.32%	4,093,752
2411	Inst Students				\vdash	155,000	159,410	2.85%	,,,,,	,		275,048			496,910
2412	Direct Inst Prof Expt					2,063,235	1,887,200	-8.53%	49,123	3,098	-93.69%	23,040	78,960	242.71%	1,969,258
2419	Inst Aide - Temp Direct Inst					137,300	137,300								137,300
2495	Inst Oth Indr Prof Expt						42,000					115,820		II II	52,000
	2400 - Subtotal				igsquare	2,355,535	2,225,910	-5.50%	49,123	3,098	-93.69%	413,908	426,460		2,655,467
2997	Classified Step Increase Budget					100 170	1,135,543			25,063	400.000/		366,124	-11	1,526,729
2999	Salary Budget Control				\vdash	468,152	5,007,029	969.53%	232,963	05.000	-100.00%	5,304,498	3,257,976	II II	8,265,005
	2900 - Subtotal 2000 - Total				\longrightarrow	468,152 30,348,873	6,142,572 35,793,653	1,212.09% 17.94%	232,963 1,178,137	25,063 875,452	-89.24% -25.69 %	5,304,498 16,185,185	3,624,099 15,810,909	-31.68% -2.31%	9,791,734 52,480,014
3110	STRS-Acad Inst & Instrl Aides(Dir)				\longrightarrow	9,366,474	7,030,703	-24.94%	23,319	20,599	-11.66%	561,504			7,501,970
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					0,000,414	1,701,356	24.0470	20,010	1,831	11.0070	001,004	45,099	II II	1,748,286
3120	STRS - Clss Mgt Non-Ed Admin					67,827	70,025	3.24%		.,		20,789	32,072	II II	102,098
3121	STRS - Clss Emp						12,170						12,787	11 11	24,957
3130	STRS - Ed Administrators - Cont					795,109	733,565	-7.74%				86,632	67,667	-21.89%	801,232
3131	STRS - Oth Acad Emp Non-Instrl					27,053		-100.00%				375,900		-100.00%	
3131T	STRS - Oth Acad Emp Non-Inst Temp						302,503						334,972		637,475
	3100 - Subtotal				igsquare	10,256,462	9,850,324	-3.96%	23,319	22,430	-3.81%	1,044,824	943,265		10,816,018
3210	PERS-Acad Inst & Instrl Aides(Dir)				\longmapsto	105,565	410,239	288.61%	18,811	74.000	-100.00%	30,595			562,184
3220 3221	PERS - Clss Mgt Non-Educational Adm PERS - Clss Emp					1,680,504 3,411,618	1,901,779 3,711,257	13.17% 8.78%	45,353 20,860	71,882 23,087	58.49% 10.68%	531,268 1,112,605	661,989 1,317,523		2,635,651 5,051,867
3221 3221T	PERS - Clss Emp PERS - Clss Emp Temp				\vdash	১,411,018	3,711,257 2,062	0.78%	20,860	23,087	10.08%	1,112,005	1,517,523	18.42%	5,051,867
3221	PERS - Ciss Emp Temp PERS - Conf Emp Non-Mgt					163,003	2,062 177,657	8.99%						1	177,657
3240	PERS - Ed Adm - Cont					116,999	274,114	134.29%				52,201	55,805	6.90%	329,920
	3200 - Subtotal					5,477,689	6,477,109	18.25%	85,023	94,969	11.70%	1,726,670	2,187,263	II II	8,759,341
3310	OASDHI-Acad Inst & Instl Aides(Dir)				$\overline{}$	924,565	707,919	-23.43%	10,021	2,140	-78.65%	67,952			771,024
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp						192,715			212			7,033	- 11	199,961
3320	OASDHI - Clss Mgt Non-Ed Admin					605,252	630,299	4.14%	16,165	23,406	44.80%	197,206		- 11	888,781
3321	OASDHI - Clss Emp					1,293,440	1,248,050		9,307	8,073	-13.26%	439,917	448,326		1,704,449
3321T	OASDHI - Clss Emp Temp						29,250			5,358			35,869]	70,477
3322	OASDHI - Conf Emp - Non Mgt					60,240	59,301	-1.56%				22.22		<u> </u>	59,301
3340	OASDHI - Educational Admin - Cont				\longmapsto	101,745	116,592					26,099	22,241	11 11	138,833
3341 3341T	OASDHI - Oth Acad Emp Non-Instrl OASDHI - Oth Acad Emp Non-Inst Temp				\vdash	2,656	27,374	-100.00%				40,853	29,785	-100.00%	57,159
33411	3300 - Subtotal				\vdash	2,987,897	3,011,499	0.79%	35,493	39,188	10.41%	772,028	29,785 839,297	- 11	3,889,985
_					\longrightarrow	8,151,048	7,907,597	-2.99%	36,625	17,961	-50.96%	640,395			8,565,542
3410	H&W-Acad Inst & Instl Aides(Dir)														
3410 3410RC	H&W-Acad Inst & Instl Aides(Dir) OPEB ARC-Acad Inst&Instl Aides(Dir)					916,193	900,094		4,317	2,536	-41.26%	67,049		II.	

KERN COMMUNITY COLLEGE DISTRICT

		Full-	Time Equi			al Fund - Unrestrict GU001	ed and Restricted GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		ı un-	riiio Equi	vaioni (i	,	Adopted	Adopted	70	Adopted	Adopted	70	Adopted	Adopted	/*	Total
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget		Change	Budget	Budget	Change	
		2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
3420RC 3421	OPEB ARC-Clss Mgt(Non-EducAdmin) H&W - Clss Emp					167,846 5,533,830	171,752 5,319,136	2.33% -3.88%	4,294 36,533	6,150 35,716	43.21% -2.24%	52,827 1,775,473	60,539 1,921,157	14.60% 8.21%	238,440 7,276,008
3421 3421RC	OPEB ARC-Clss Emp					321,756	316,514	-3.88%	1.975	35,716 1.975	-2.24% 0.00%	1,775,473	1,921,157	7.94%	432,690
3421 NO	H&W - Conf Emp - Non Mgt					182,667	178,572	-2.24%	1,973	1,973	0.0076	103,804	114,201	7.9470	178,572
3422RC	OPEB ARC-Conf Emp Non Mgt					15,434	15,194	-1.56%							15,194
3440	H&W - Educational Admin - Cont					681,533	719,981	5.64%				122,205	101,423	-17.01%	821,404
3440RC	OPEB ARC-EducAdmin-Cont					107,574	113,760	5.75%				15,457	13,091	-15.31%	126,851
-	3400 - Subtotal					17,654,512	17,229,962	-2.40%	117,539	115,232	-1.96%	3,383,645	3,574,239	5.63%	20,919,433
3510	SUI-Acad Inst & Instl Aides(Dir)					30,757	567,425	1,744.87%	151	1,815	1,099.66%	3,961	43,472	997.54%	612,712
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp						137,735			157			3,116		141,008
3520	SUI-Clss Mgt Non-Educational Admin					4,282	107,783		110	3,859	3,422.79%	1,348 3,337	37,991 73,865	2,718.95%	149,633
3521 3521T	SUI - Clss Emp SUI - Clss Emp Temp					8,870	203,096 11,098	2,189.65%	106	1,548 4,545	1,367.20%	3,337	18,122	2,113.41%	278,510 33,765
3522	SUI - Conf Emp - Non Mgt					394	9,535	2,321.71%		4,545			10,122		9,535
3540	SUI - Educational Admin - Cont					2,744	71,390					394	8,215	1,983.44%	79,605
3541	SUI - Oth Acad Emp - Non Insti					92	,	-100.00%				1,156	5,2	-100.00%	
3541T	SUI - Oth Acad Emp - Non Insti temp						21,795						20,115		41,910
-	3500 - Subtotal					47,138	1,129,857	2,296.89%	366	11,924	3,154.75%	10,196	204,897	1,909.51%	1,346,679
3610	WC-Acad Inst & Instl Aides(Dir)					608,509	470,359	-22.70%	2,983	1,505	-49.53%	40,588	35,567	-12.37%	507,431
3610T	WC-Acad Inst & Instl Aide(Dir) Temp						145,763			149			7,028		152,940
3620	WC - Clss Mgt Non-Educational Admin					84,420	89,381	5.88%	2,160	3,200	48.17%	26,570	31,505		124,086
3621 3621T	WC - Clss Emp WC - Clss Emp Temp					177,886	168,421 17,637	-5.32%	2,080	1,284 3,973	-38.27%	80,935	61,254 28,970	-24.32%	230,959 50,579
3622	WC - Ciss Emp Temp WC - Conf Emp - Non Mgt					7,763	7,907	1.86%		3,973			28,970		7,907
3640	WC - Educational Administrators					54,106	59,202	9.42%				7,774	6,812	-12.37%	66,014
3641	WC-Oth Acad Emp - Non Instructional					1,805	00,202	-100.00%				23,575	0,012	-100.00%	00,011
3641T	WC-Oth Acad Emp - Non Instr Temp						19,367						22,002		41,369
	3600 - Subtotal					934,488	978,037	4.66%	7,222	10,111	40.00%	179,442	193,138	7.63%	1,181,287
3710	DefBen-Acad Inst & Instl Aides(Dir)					124,086	6,623	-94.66%	3,163	1,346	-57.45%	5,397	696	-87.11%	8,665
3710T	DefBen-Acad Inst/Instl AidesDir)Tmp						116,665			115			2,320		119,100
3721	DefBen - Clss Emp					49,823	7,765	-84.41%	4,076	928	-77.24%	42,999	6,612	-84.62%	15,305
3721T 3741	DefBen - Clss Emp Temp DefBen - Oth Acad Emp - Non Instri					050	30,708	400.000/		13,672		000	48,551	400.000/	92,930
3741T	DefBen - Oth Acad Emp - Non Instri					856		-100.00%				628	328	-100.00%	328
07411	3700 - Subtotal					174,766	161,761	-7.44%	7,240	16,060	121.82%	49,024	58,507	19.34%	236,328
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					263,525	286,347	8.66%	1,307	653	-50.00%	22,954	23,123		310,124
3920	OTHBEN-Clss Mgt(Non-Educ Admin)					47,419	55,794	17.66%	1,209	1,862	54.05%	17,478	24,181	38.35%	81,837
3921	OTHBEN - Clss Emp					140,713	153,819	9.31%	998	998		42,348	57,261	35.21%	212,078
3922	OTHBEN - Conf Emp - Non Mgt					6,534	6,525	-0.15%							6,525
3929	Classified Benefit Abatement					-69,912	-69,912								-69,912
3940	OTHBEN - Educational Administrators					25,305	28,970	14.49%		407		4,110	3,711	-9.70%	32,681
3999	Benefit Suspense					122,324 535,907	737,266 1,198,809	502.72% 123.70%	3,513	-127 3,386	-3.62%	25,048 111,938	134,062 242,339	435.22% 116.49%	871,201 1,444,534
	3000 - Total			\vdash		38,068,860	40,037,359	5.17%	279,716	313,300	-3.02% 12.01%	7,277,767	8,242,945		48,593,604
4211	Non-Library/Magazines/Bks/Prdcls					23,472	22,850	-2.65%	273,710	310,000	12.0170	108,228	40,660		63,510
	4200 - Subtotal					23,472	22,850	-2.65%				108,228	40,660	-62.43%	63,510
4310	Inst Supplies & Materials					1,007,816	961,311	-4.61%	234,959	144,649	-38.44%	1,468,463	1,569,236	6.86%	2,675,196
4312	All Computer Software					17,350	11,750	-32.28%				1,200	4,700		16,450
4313	Non-Inst Supplies & Materials					851,735	900,095	5.68%	27,273	12,950	-52.52%	1,311,555	1,190,586	-9.22%	2,103,631
4314	Paper Mai 4 0 Paper in Complete					128,420	130,480	1.60%				5,558	10,835	94.94%	141,315
4315 4317	Maint & Repairs Supplies Outreach Materials					800,600	932,050	16.42%				3,500 4,000	50,000 40,504	1,328.57% 912.60%	982,050 40,504
4317	Vehicle Supplies - Parts					18,400	29,400	59.78%				1,000	40,504 500	912.60% -50.00%	40,504
4321	Fuel - Lubricants					76,600	85,324	11.39%	721	721		8,753	8,753	-50.0070	94,798
1321	4300 - Subtotal					2,900,921	3,050,411	5.15%	262,954	158,320	-39.79%	2,804,029	2,875,114	2.54%	6,083,844
4400	Food - Non Travel Non Cafeteria					58,500	58,500						•		58,500
-	4400 - Subtotal					58,500	58,500	0.00%							58,500
	4000 - Total					2,982,894	3,131,761	4.99%	262,954	158,320	-39.79%	2,912,257	2,915,774	0.12%	
5107	Athletic Officials					119,510	122,100	2.17%							122,100
5108	Temp Employment Agency Services					405.000	444 500	00.400/				56,306	00.001	-100.00%	400.000
5118 5119	Cont Security Services Oth Non-Inst Consulting Services					195,628 3,084,816	144,528 3,191,502	-26.12% 3.46%	50,000	50,000		39,304 2,922,337	39,304 4,692,196	60.56%	183,832 7,933,698
5119	Oth Non-Inst Consulting Services Cont Instruction					1,279,000	1,340,000	4.77%	223,245	360,000	61.26%	2,922,337	4,692,196	17,222.94%	7,933,698 2,003,152
5151	Guest Lecturers/Performers					2,500	6,500	160.00%	42,000	64,668	53.97%	142,671	125,721	-11.88%	196,890
5159	Oth Instructional Consulting Servs					59,650	59,760	0.18%	71,761	71,761	33.31 70	396,843	788,581	98.71%	920,102
5.130	5100 - Subtotal					4,741,104	4,864,390	2.60%	387,006	546,429	41.19%	3,559,211	5,948,954	67.14%	11,359,773
5209	Non-Employee Travel					9,850	9,850		5,000	5,000		22,500	7,000	-68.89%	21,850
5212	Student Travel					342,166	342,586	0.12%	4,500	4,500		89,135	90,989		438,075
5220	Employee Travel					842,934	979,797	16.24%	49,569	40,380	-18.54%	981,705	817,963		1,838,139
						78,850	85,350	8.24%				8,250	4,950	-40.00%	90,300
5220DT	Employee Travel DO														
	Employee Travel DO (Local) Online Training/Webinar Food/Meetings					55,550 102,071	108,500 108,597	95.32% 6.39%	20,000	20,100	0.50%	48,014 467,645	174,997 359,555	264.47%	283,497

KERN COMMUNITY COLLEGE DISTRICT

						al Fund - Unrestrict									
		Full-	Time Equiv	valent (F	ΓE)	GU001 Adopted	GU001 Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	-	Change		Budget	Change	Budget	Budget	Change	
		2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
5000	5200 - Subtotal					1,431,421	1,634,680	14.20%	79,069	69,980	-11.49%	1,617,249	1,455,453	-10.00%	3,160,113
5300 5310	Institutional Dues/Memberships Consortium Dues/Memberships					439,716	455,038	3.48%	4,850	4,400	-9.28%	63,750	52,090 200	-18.29%	511,528 200
5510	5300 - Subtotal					439,716	455,038	3.48%	4,850	4,400	-9.28%	63,750	52,290	-17.98%	511,728
5400	Comprehensive/Liab/Prpty/Auto Ins)					1,325,850	900,850								900,850
5406	Student Insurance					190,000	190,000								190,000
5407	Insurance Deductibles 5400 - Subtotal					7,500 1,523,350	12,500 1,103,350	66.67% -27.57 %							12,500 1,103,350
5501	Laundry Service					42,950	43,250	0.70%	2,528		-100.00%	2,650	3,150	18.87%	46,400
5520	Natural Gas/LPG					468,000	500,000		·				·		500,000
5530	Light - Electricity					1,965,000	1,969,000								1,969,000
5540 5550	Water - Sanitation Disposal Services					934,400 248,900	1,159,400 287,915					500 3,591	4,341	-100.00% 20.88%	1,159,400 292,256
5560	Hazardous Waste Disposal					44,925	58,650	30.55%				3,591	4,341	20.00%	58,650
5570	Pest Control					47,200	49,300	4.45%							49,300
5581	Telephone Services					112,929	121,429		1,000	1,000		17,710	14,040	-20.72%	136,469
5583	Data Communication Services					181,120	205,950					450	6,000	1,233.33%	211,950
5590	Other Utilities 5500 - Subtotal					16,200 4,061,624	7,767 4,402,661	-52.06% 8.40%	3,528	1,000	-71.65%	24,901	27,531	10.56%	7,767 4,431,192
5602	Short Term Rental-Veh & Equip					182,414	197,214	8.11%	7,000	4,000	-71.05% -42.86%	41,135	16,530	-59.82%	217,744
5603	Rental of Facilities					2,093,500	3,243,294		28,500	28,500	, , ,	469,591	391,568	-16.62%	3,663,362
5604	Film Rentals											4,850	1,700	-64.95%	1,700
5608 5640	Oper/Lease Cntrcts-ie Cars-Copiers Lease Relocatables					129,475	177,700	37.25%					1,750		177,700 1,750
5640 5650	Lease Relocatables Software Licensing/Maintenance Svcs					2,777,573	2,785,367	0.28%	14,700	14,500	-1.36%	1,369,736	1,750 1,399,226	2.15%	4,199,093
5651	Internet Access					600	3,130		. 1,7 00	. 1,000	5070	66,725	46,450	-30.39%	49,580
5652	IT Cloud Services					1,277,455	1,711,532	33.98%							1,711,532
5671	Equip Maint Agreements					10,704	10,706		2,000	2,000					12,706
5681 5683	Grounds Maintenance Building Maintenance					109,000 346,425	128,000 386,427	17.43% 11.55%		126,500	475.00%	39,554	39,554		167,554 512,927
5684	Vehicle Repairs & Maintenance					66,300	93,226		22,000	120,300	473.00%	3,600	3,000	-16.67%	96,226
5685	Computer Hardware Maint Agreements					406,198	406,380					3,000	5,000		406,380
5686	Oth Equipment Maint Agreements					337,521	348,900	3.37%				47,979	3,860	-91.95%	352,760
5690	Other Maintenance/Repairs					500,117	433,650		1,000	1,000		104,172	18,657	-82.09%	453,307
5691	Other Maintenance Contracts 5600 - Subtotal					836,418 9,073,700	1,025,420 10,950,946	22.60% 20.69%	75,200	176,500	134.71%	1,600 2,148,942	1,750 1,924,045	9.38% -10.47%	1,027,170 13,051,491
5700	Annual Fiscal Audit					95,000	128,550			170,000	104.7170	2,140,042	1,024,040	-10.4770	128,550
5720	Trustee Election					250,000	175,000								175,000
5731	Attorney Fees - Oth					250,500	250,500								250,500
5740 5790	Settlement Expense Other Professional Fees					12,240 26,875	12,362 27,400			13,630	55.81%	74,867	24,000	-67.94%	12,362 65,030
5790	5700 - Subtotal					634,615	593,812	-6.43%	8,748	13,630	55.81%	74,867	24,000	-67.94%	631,442
5810	Fingerprinting Services					77,780	72,780					2,706	14,706		87,486
5813	Physical Examinations/Tests					22,585	22,835								22,835
5820	Postage/Express Overnight Svcs Bank Charges					110,075 185,000	107,880 185,000	-1.99%	2,483 2,600	2,333 2,600	-6.04%	36,297	31,800 13,600	-12.39% -29.17%	142,013
5830 5831	Credit Card Expense					21,900	21,900		3,643	2,600 3,643		19,200 2,260	1,220	-29.17% -46.02%	201,200 26,763
5835	Bad Debt Expense					479,134	1,255,000			5,5 .0		2,200	301,000	.5.0270	1,556,000
5860	General Advertising Services					273,950	286,520			22,671	-17.92%	287,713	438,080	52.26%	747,271
5861	Printing/Duplicating Service					72,240	96,183	33.14%		16,800	-8.54%	191,693	156,380	-18.42%	269,363
5862 5863	Sponsorships Radio/Newspaper Ad Placement					500 20,000	500 22,000	10.00%	6,500	6,500		11,075 100,000	100 50,000	-99.10% -50.00%	7,100 72,000
5870	Cash Over - Short					20,000	22,000	10.0070				-400	-400	-00.0070	-400
5880	Taxes - Licenses & Permits					54,237	57,465				-100.00%	32,410	23,370	-27.89%	80,835
5890	Other Services & Expenses					764,638	1,867,833	144.28%	·	74,357	-34.20%	437,089	738,893	69.05%	2,681,084
5899	Contigencies Account - Budget Only 5800 - Subtotal					2,082,039	3,995,896	91.92%	13,855 188,380	20,294 149,198	46.47% -20.80%	8,880,491 10,000,534	69,062,420 70,831,170	677.69% 608.27%	69,082,714 74,976,26 4
5911	Indirect Cost(Reimbursement)					-287,511	-307,000			149,198	-20.0070	74,849	70,831,170	-3.09%	-234,465
5912	Out - Indirect Cost(Expense)					,	,					372,523	681,072	82.83%	681,072
5999	Service/Utilties - Pooled Account												-108,614		-108,614
	5900 - Subtotal 5000 - Total					-287,511 23,700,058	-307,000 27,693,773	6.78% 16.85%	746,780	961,137	28.70%	447,372 17,936,827	644,992 80,908,435	44.17% 351.07%	337,992 109,563,34 6
6120	Site Improvement					23,700,058 55,000	98,210			301,137	20.1U%	115,508	399,106	245.52%	497,316
6120FA	Site Improvement												67,617		67,617
	6100 - Subtotal					55,000	98,210					115,508	466,722	304.06%	564,932
6210C	Buildings Construction - C					73,645		-100.00%					402,322		402,322
6211 6214	Buildings Architect Buildings - Testing & Inspection					1,150	1,150					15,000	50,139	-100.00%	50,139 1,150
6214	Additions to Buildings					66,000	250,000		500	500		13,000		- 100.0070	250,500
	6200 - Subtotal					140,795	251,150		500	500	0.00%	15,000	452,461	2,916.41%	704,111
6310	Library Books					60,700	60,700					442,326	74,257	-83.21%	134,957
6311	Magazines & Periodicals					45,000	45,000					51,000	44,000	-13.73%	89,000

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

		Full-	Time Equi			GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	EVENOE					Adopted	Adopted	.	Adopted	Adopted		Adopted	Adopted		
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	0004.00
	6300 - Subtotal	2021	2022	2021	2022	2020-21 105,700	2021-22 105,700	0.00%	2020-21	2021-22		2020-21 493,326	2021-22 118,257	-76.03%	2021-22 223,957
6411	Library/Audio Visual Equipment					70,000	65,000				├──	493,320	110,237	-70.0376	65,000
6411FA	Library AV Equipment					70,000	03,000	-7.1470				10,000	10,000		10,000
6412	Computer/Technology Equipment					766,631	1,516,767	97.85%	22,700	22,000	-3.08%	882,430	1,831,809	107.59%	3,370,576
6412FA	Computer/Tech Equipment					842,300	834,000	-0.99%	20,000	20,000		37,000	376,941	918.76%	1,230,941
6413FA	Autos and Busses					042,000	40,000	-0.0070	20,000	20,000		07,000	070,041	310.7070	40,000
6413LP	Auto-Purchasing on Long Term Lease					27,000	29,000	7.41%							29,000
6414	Furniture					112,400	1,905,018		15,000	15,000		34,227	57,669	68.49%	1,977,687
6414FA	Furniture					10,000	211,189		,	10,000		2,662	80,162	2,911.67%	291,350
6419	Other Equipment					118,555	271,500	129.01%				1,040,591	1,953,444	87.72%	2,224,944
6419FA	Other Equipment					214,753	242,068	12.72%				826,181	635,202	-23.12%	877,270
6429	Other Equipment					,	, , , ,					5,000		-100.00%	,
	6400 - Subtotal					2,161,639	5,114,542	136.60%	57,700	57,000	-1.21%	2,838,091	4,945,226	74.24%	10,116,768
6900	Capital Outlay Abatements					-25,000		-100.00%		·		, ,			
	6900 - Subtotal					-25,000		-100.00%							
	6000 - Total					2,438,134	5,569,602	128.44%	58,200	57,500	-1.20%	3,461,926	5,982,667	72.81%	11,609,768
7110	Debt Reduction					1,485,000	1,575,000	6.06%							1,575,000
7111	Debt Interest & Other Charges					4,595,964	4,504,746	-1.98%							4,504,746
	7100 - Subtotal					6,080,964	6,079,746	-0.02%							6,079,746
7201	Intrafund Transfers Out					29,711,494	29,983,005	0.91%							29,983,005
7205	Intrafund Transfers In					-29,711,494	-29,983,005	0.91%							-29,983,005
	7200 - Subtotal					-0	0	-236.36%							0
7312	Interfund Transfers - Out					557,000	13,587,153	2,339.35%	1,500	1,500					13,588,652
	7300 - Subtotal					557,000	13,587,153	2,339.35%	1,500	1,500	0.00%				13,588,652
7501	Student Fin Aid (Excludes Salaries)											1,427,818	1,921,880	34.60%	1,921,880
7501AC	CARE-Financial Aid											146,300	174,766	19.46%	174,766
7501AD	EOP&S-Financial Aid											184,500	270,296	46.50%	270,296
7502	Scholarships									4,500		19,000	5,000	-73.68%	9,500
7503	Outside Scholarships											17,500	17,500		17,500
7509	Other											479,000		-100.00%	
	7500 - Subtotal									4,500		2,274,118	2,389,442	5.07%	2,393,942
7602	Oth Student Aide (Non-cash)											947,004	1,235,881	30.50%	1,235,881
7603	Book Vouchers (Non-Cash SFA Aid)												535,800		535,800
	7600 - Subtotal											947,004	1,771,681	87.08%	1,771,681
7910	Unrestricted					98,165,455	93,300,304	-4.96%	420,519	296,073	-29.59%	160,856	44,006	-72.64%	93,640,382
	7900 - Subtotal					98,165,455	93,300,304	-4.96%	420,519	296,073	-29.59%	160,856	44,006	-72.64%	93,640,382
	7000 - Total					104,803,419	112,967,203	7.79%	422,019	302,072	-28.42%	3,381,978	4,205,129	24.34%	117,474,404
TOTAL EXPENDITURES, O	THER OUTGO AND NET ENDING BALANCE					267,292,386	292,613,956	9.47%	3,092,195	2,812,553	-9.04%	57,817,768	124,560,602	115.44%	419,987,110

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

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

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

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves nearly 40,000 students. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees, and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield, BC SouthWest, Arvin High School, and online. Bakersfield College offers a variety of services to support student success, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center, and other services are all available to meet students' diverse needs and support their success. Bakersfield College is progressive and innovative, designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

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

The 2021-2022 budget was developed following Bakersfield College's strategic plan and priorities. The College continues to improve on streamlining budgets and reviewing areas to increase efficiencies. The General Unrestricted fund is budgeted at over \$154 million and 82% of the expense budget at the College is allocated to salaries and benefits with the remaining 18% to other non-labor operational expenses.

In addition, Bakersfield College receives approximately \$122 million dollars in restricted funding which includes over \$114 million in current year's allocation and carryover from state and federal agencies and now includes the Coronavirus (COVID-19) Emergency Grants for Postsecondary Education. While this funding has restrictions that limits the use, it complements the college's general fund allowing for added and enhanced services and programs for our students. Many challenges continue with the uncertainty of the Student-Centered Funding Formula. However, a projected windfall in state revenue will increase funding for categoricals and special programs. Student Equity and Achievement, Strong Workforce, and Guided Pathways continue to be high priorities in this budget focusing on access, guidance, and tools to support students in their long and short-term educational and career paths.

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

Bakersfield College's FTES for FY19-20 totaled to over 18,900. Future enrollment may increase as the College shifts back to inperson learning environments. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, online education and inmate education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

Mission

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

Core Values

- **Learning:** We foster curiosity, inquiry, critical thinking, and creativity within a safe and rigorous academic environment, so that we may be empowered to radically transform our community into one that gives voice and power to all people.
- **Integrity:** We continue to develop and follow an ethical and moral consciousness which places the collective wellbeing and health above the self; this principled environment allows for open, constructive conversations and teaches us to trust each other's vision, thus that we will be useful and effective in providing support, resources, and encouragement.
- **Wellness:** We believe health and wellness to be integral and foundational elements and we understand that a holistic education improves all aspects of the individual and the society including the mind, body, and spirit; through education, and we will positively impact the health of the natural environment and the global community.
- **Diversity:** We insist that diversity be valued and promoted, recognizing that multiple perspectives lead to a better education and knowledge of the world; listening and witnessing different experiences helps us to understand and contextualize power and privilege related to gender, race, class, religion, disability, and sexuality in terms of access and barriers to resources and opportunities.
- **Community:** We commit to the wellbeing of all members of our community; we maintain strong ties with the surrounding community, and we respond to their needs by serving as an open institution which engages all students, faculty, and staff; in our college, we have built and continue to build and environment in which all members participate as a community through democratic engagement.
- **Sustainability:** We recognize our responsibility for continuing and maintaining this institution which has been shaped by over 100 years of resolute and tenacious labor and judicious foresight, so we unceasingly place our energies into imagining how we might sustain and renew our fiscal, human, and environmental resources into the future.

Strategic Directions

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

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

BAKERSFIELD COLLEGE 2021-22 General Fund - Unrestricted and Restricted

			Time Equi	valent (F	TE)	GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	EXPENSE			· ·	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted	01	
	EXPENSE	Unrst 2021	Unrst 2022	Rest 2021	2022	Budget 2020-21	Budget 2021-22	Change	Budget 2020-21	Budget 2021-22	Change	Budget 2020-21	Budget 2021-22	Change	2021-22
		2021	2022	2021	2022	2020-21	2021-22	l	2020-21	2021-22		2020-21	2021-22		2021-22
1100	Acad - Reg Schedule	283.37	281.54	0.25		29,639,078	29,231,741	-1.37%				26,124		-100.00%	29,231,741
-	1100 - Subtotal					29,639,078	29,231,741	-1.37%				26,124		-100.00%	29,231,741
1214	Educational Administrators - Conf	19.92	22.78	2.08	2.22	2,819,529	3,131,601	11.07%				264,027	252,913	-4.21%	3,384,513
1231	Counselors - Contract	6.86	6.86	18	17.80	646,533	657,906	1.76%				1,774,135	1,751,325	-1.29%	2,409,231
1241	Librarians - Contract	4.91	4.66			498,257	490,754	-1.51%							490,754
1251	Acad Non-Inst Con	7.39	5.61	1.53	2.47	766,055 1,629,653	532,625 1,453,390	-30.47% -10.82%	129,390	129,390	-0.00%	197,392	311,652	57.88%	973,667 1,453,390
1252	Acad Emp Dept Chair 1200 - Subtotal	13.19	11.46			6.360.026	1,453,390 6.266,276	-10.82% -1.47%	129.390	129.390	0.00%	2.235.554	2,315,890	3.59%	8,711,556
1310	Adjunct Acad Emp - Non-Cont					4,500,000	4,700,000	4.44%	15,000	11,500	-23.33%	100,000	2,315,690	-100.00%	4,711,500
1311	Acad Emp - Temp Con					231,833	386,389	66.67%	10,000	11,500	-20.0070	100,000		-100.0070	386,389
1320	Acad Emp - Intersession					1,650,000	1,800,000	9.09%							1,800,000
1330	Acad Emp - Overload					1,400,000	1,500,000	7.14%							1,500,000
1340	Acad Emp-Inst Non-Cont Stipend/Oth					117,790	82,765	-29.74%					118,600		201,365
	1300 - Subtotal					7,899,623	8,469,154	7.21%	15,000	11,500	-23.33%	100,000	118,600	18.60%	8,599,254
1419	Acad Emp - Non-Inst Non Cont					113,524	257,412	126.75%				1,194,040	931,818	-21.96%	1,189,230
	1400 - Subtotal					113,524	257,412	126.75%				1,194,040	931,818	-21.96%	1,189,230
1997	Certificated Step/Course Increase						1,570,868			3,882			94,395		1,669,145
	1900 - Subtotal						1,570,868			3,882			94,395		1,669,145
	1000 - Total					44,012,250	45,795,450	4.05%	144,390	144,772	0.26%	3,555,718	3,460,704	-2.67%	49,400,925
2110	Clss Mgt(NonEd	35.80	37.50	24.27	24.73	3,251,034	3,402,739	4.67%				1,890,233	1,976,696	4.57%	5,379,435
2190	Conf Employee - Non Mg	1.00	1.00			82,819	82,819	0.000/	00.400	20,400		0.070.440	0.040.500	45.05%	82,819
2191	Clss Non-Instr Emp Reg Salary Sched	164.48	155.53	59.1	68.91	8,006,535 11,340,388	7,691,481 11,177,039	-3.93% -1.44%	30,482 30,482	30,482 30,482	0.00%	3,379,440 5,269,674	3,918,520 5,895,216	15.95% 11.87%	11,640,483 17,102,738
2211	Inst Aide FT Direct Inst	10.26	40.7		4.00	554,146	559,183	0.91%	30,402	30,402	0.0078	3,203,074	36,446	11.07 /6	595,629
2291	Inst Aide FT Oth-In-Direct Inst	10.26	10.7	1.91	1.00	554,140	303,100	0.3170				147,803	50,440	-100.00%	333,023
	2200 - Subtotal			1.51		554,146	559,183	0.91%				147,803	36,446	-75.34%	595,629
2311	Admin Non-Instr Prof Expl						·					138,467	110,000	-20.56%	110,000
2392	Non-Inst Students					113,717	125,751	10.58%				541,535	747,893	38.11%	873,644
2393	Class Non-Instr Overtime					198,740	258,086	29.86%				158,400	224,100	41.48%	482,186
2394	Non-Admin Non-Instr Prof Exp					437,127	425,712	-2.61%	85,100	111,500	31.02%	667,976	1,013,453	51.72%	1,550,665
2399	Cls Oth - Temp					180,568	199,840	10.67%				128,373	96,883	-24.53%	296,723
	2300 - Subtotal					930,152	1,009,389	8.52%	85,100	111,500	31.02%	1,634,752	2,192,329	34.11%	3,313,218
2411	Inst Students					50,000	50,410	0.82%				206,851	285,000	37.78%	335,410
2412	Direct Inst Prof Exp					1,613,235	1,427,200	-11.53%	46,025		-100.00%	1,440	50,000	3,372.22%	1,477,200
2419 2495	Inst Aide - Temp Direct Inst					135,000	135,000 42,000					115,820	10,000	-91.37%	135,000
2495	Inst Oth Indr Prof Exp 2400 - Subtotal					1,798,235	42,000 1,654,610	-7.99%	46,025		-100.00%	115,820 324,111	10,000 345,000	-91.37% 6.45%	52,000 1,999,610
2997	Classified Step Increase Budget					1,790,233	342,145	-7.99%	40,025	1,561	-100.00%	324,111	218,449	0.45%	562,155
2999	Salary Budget Contro					345,017	4,052,182	1,074.49%	2,963	1,301	-100.00%	4,393,392	2,747,127	-37.47%	6,799,309
2000	2900 - Subtotal					345.017	4.394.327	1.173.66%	2,963	1.561	-47.32%	4.393.392	2.965.577	-32.50%	7.361.464
	2000 - Total					14,967,938	18,794,549	25.57%	164,570	143,543	-12.78%	11,769,732	11,434,568	-2.85%	30,372,659
3110	STRS-Acad Inst & Instrl Aides(Dir)					6,596,849	4,967,858	-24.69%	23,319	20,599	-11.66%	341,387	249,558	-26.90%	5,238,015
3110T	STRS-Acad Inst/InstI Aides(Dir)-Tmp						1,063,896			1,831			18,881		1,084,608
3120	STRS - Clss Mgt Non-Ed Admir					18,649	21,548	15.55%				8,834	31,379	255.22%	52,927
3121	STRS - Clss Emp						12,170						12,787		24,957
3130	STRS - Ed Administrators - Conf					436,705	385,000	-11.84%				42,640	34,344	-19.46%	419,344
3131	STRS - Oth Acad Emp Non-Instr					18,334		-100.00%				196,275		-100.00%	
3131T	STRS - Oth Acad Emp Non-Inst Temp 3100 - Subtotal					7,070,537	263,860 6,714,333	-5.04%	23,319	00.100	-3.81%	589,136	148,345 495,294	-15.93%	412,205 7,232,057
2010									23,319	22,430	-3.81%				7,232,057 470,970
3210 3220	PERS-Acad Inst & Instrl Aides(Dir) PERS - Clss Mgt Non-Educational Adm					63,409 673,063	323,611 775,123	410.35% 15.16%				30,595 379,956	147,358 407,704	381.64% 7.30%	470,970 1,182,827
3221	PERS - Ciss mgt Nort-Educational Admi					1,642,092	1,757,501	7.03%	1,120	1,240	10.68%	688,564	838,313	21.75%	2,597,053
3222	PERS - Conf Emp Non-Mg					17,144	18,974	10.68%	1,120	1,240	10.0070	000,304	555,515	21.7376	18,974
3240	PERS - Ed Adm - Coni					,	136,953	70.0070					8,519		145,472
	3200 - Subtotal					2,395,708	3,012,162	25.73%	1,120	1,240	10.68%	1,099,115	1,401,895	27.55%	4,415,296
3310	OASDHI-Acad Inst & Inst! Aides(Dir)					643,352	490,535	-23.75%	2,761	1,876	-32.05%	43,658	41,220	-5.58%	533,632
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp						120,161			167			2,590		122,917
3320	OASDHI - Clss Mgt Non-Ed Admir					249,033	269,180	8.09%				141,154	151,217	7.13%	420,397
3321	OASDHI - Clss Emp					631,905	594,352	-5.94%	2,011	777	-61.35%	280,911	287,051	2.19%	882,181
3321T	OASDHI - Clss Emp Temp						24,601			1,617			34,839		61,057
3322	OASDHI - Conf Emp - Non Mg					6,336	6,336								6,336

BAKERSFIELD COLLEGE

2021-22 General Fund - Unrestricted and Restricted

		Full-Time Equivalent (FTE)		GU001 Adopted	GU001 Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total	
EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
3340 OASDHI - Educational Admin - Cont					39,209	50,548	28.92%				3,828	3,667	-4.21%	54,215
3341 OASDHI - Oth Acad Emp Non-Instri	ı				1,537		-100.00%				17,508		-100.00%	1
3341T OASDHI - Oth Acad Emp Non-Inst Temp)					24,032						13,511		37,544
3300 - Subtotal					1,571,371	1,579,746	0.53%	4,772	4,437	-7.03%	487,059	534,096	9.66%	2,118,279
3410 H&W-Acad Inst & Inst! Aides(Dir) 3410RC OPEB ARC-Acad Inst&Inst! Aides(Dir)					5,872,377 656,323	5,641,440 639,306	-3.93% -2.59%	18,359 2,536	17,961 2,536	-2.17%	399,790 42,051	408,682 43,331	2 2.22%	6,068,083 6 685,174
3410RC OPEB ARC-Acad Installisti Aldes(DIr) 3420 H&W - Clss Mgt(Non-Educ Admin)					672,217	687,525	-2.59% 2.28%	2,536	2,536		443,717	445,552	0.41%	1,133,076
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					65,993	68,966	4.51%		1		37,049	38,743	3 4.57%	107,710
3421 H&W - Clss Emp					2,944,796	2,787,421	-5.34%	1,827	1,786	-2.24%	1,066,026	1,194,686	12.07%	3,983,892
3421RC OPEB ARC-Clss Emp	,				155,483	151,856	-2.33%	106	106	1	65,197	73,294	12.42%	225,256
3422 H&W - Conf Emp - Non Mgt					18,267	17,858	-2.24%							17,858
3422RC OPEB ARC-Conf Emp Non Mgt	t				1,623	1,623				,				1,623
3440 H&W - Educational Admin - Cont					345,607	388,942	12.54%		1	,	37,995	39,644		428,587
3440RC OPEB ARC-EducAdmin-Cont	l .				53,000	59,116	11.54%				5,175	4,957	-4.21%	64,073
3400 - Subtotal					10,785,686	10,444,054	-3.17%	22,827	22,388	-1.92%	2,097,000	2,248,889	7.24%	12,715,331
3510 SUI-Acad Inst & Inst! Aides(Dir) 3510T SUI-Acad Inst/Inst! Aides(Dir) Temp					21,530	402,895 101,930	1,771.34%	95	1,591 141	1,571.56%	1,189	27,193 2,197	2,186.13%	431,679 104,268
35101 SUI-Acad Inst/Inst/ Aides(Dir) Temp 3520 SUI-Clss Mgt Non-Educational Admin					1,684	101,930 43,280	2,470.78%		141		945	2,197	2.472.36%	104,268
3520 SUI - Clss Migt Non-Educational Admini					4,450	96,695	2,470.76%	58	375	548.69%	2,235	46,828	1,995.12%	143,898
3521T SUI - Clss Emp Temp	1	1			., 700	10,020	_, 2.0070	30	1,371	2 10.00 70	2,200	17,767	.,5501270	29,158
3522 SUI - Conf Emp - Non Mgt	t				41	1,019	2,359.99%					, .		1,019
3540 SUI - Educational Admin - Cont					1,352	37,098	2,643.90%				132	3,111	2,256.50%	40,209
3541 SUI - Oth Acad Emp - Non Insti	i				53		-100.00%			,	604		-100.00%	ı
3541T SUI - Oth Acad Emp - Non Insti temp						20,386				, ,	į į	11,461		31,848
3500 - Subtotal					29,110	713,323	2,350.47%	153	3,479	2,173.92%	5,105	132,870	2,502.49%	849,672
3610 WC-Acad Inst & Instl Aides(Dir) 3610T WC-Acad Inst & Instl Aide(Dir) Temp					424,971	334,108 90,090	-21.38%	1,877	1,320 117	-29.69%	25,491	22,550 4,770	-11.54%	357,978 94,977
3620 WC - Clss Mgt Non-Educational Admin					33,192	35,891	8.13%		117		18,634	20,162	8.20%	56,053
3621 WC - Clss Emp					88,857	80,186	-9.76%	1,139	311	-72.71%	48,740	38,833	-20.33%	119,330
3621T WC - Clss Emp Temp						10,296		.,	1,137		1.0,1.1.0	22,321	1	33,754
3622 WC - Conf Emp - Non Mgt					816	845	3.47%			1				845
3640 WC - Educational Administrators					26,657	30,765	15.41%			,	2,603	2,580		33,344
3641 WC-Oth Acad Emp - Non Instructional					1,045		-100.00%			ı	11,903		-100.00%)
3641T WC-Oth Acad Emp - Non Instr Temp						16,905						9,505		26,409
3600 - Subtotal 3710 DefBen-Acad Inst & Inst! Aides(Dir)					575,538 64,009	599,085 5,106	4.09% -92.02%	3,017 1,703	2,885	-4.35% -100.00%	107,370 4,339	120,720	12.43% -100.00%	722,690 5,106
3710 DerBen-Acad Inst & Inst Aides(Dif) 3710T DerBen-Acad Inst/Inst! AidesDir)Tmp					64,009	59,355	-92.0270	1,703		-100.00%	4,339	2,220		61,575
37101 DelBerryCad Institute AldesDiffThip					35,128	4,204	-88.03%	4,076	928	-77.24%	37,241	2,504	-93.28%	7,636
3721T DefBen - Clss Emp Temp						23,145		,,	4,126			45,152	2	72,423
3700 - Subtotal					99,137	91,811	-7.39%	5,779	5,053	-12.56%	41,580	49,877	19.95%	146,741
3910 OTHBEN-Acad Inst & Instrl Aide(Dir)					183,496	204,474	11.43%	653	653		14,391	14,707	2.20%	219,834
3920 OTHBEN-Clss Mgt(Non-Educ Admin))				17,982	25,636	42.57%			,	11,729	16,498	40.66%	42,134
3921 OTHBEN - Clss Emp					63,637	76,703	20.53%	54	54		22,661	36,919	62.92%	113,676
3922 OTHBEN - Conf Emp - Non Mgt					653	653	00.4007							653
3940 OTHBEN - Educational Administrators 3999 Benefit Suspense					10,663 102,824	14,231 622,513	33.46% 505.42%		2,875	ļ'	1,098	1,451 104,360	32.14%	15,682 729,748
3900 - Subtotal					379,256	944,210	148.96%	707	3,582	406.62%	49,878	173,935	248.72%	1,121,727
3000 - Total					22,906,343	24,098,725	5.21%	61,694	65,494	6.16%	4,476,244	5,157,575	15.22%	29,321,794
4211 Non-Library/Magazines/Bks/Prdcls		i e			672	1,700	152.85%				2,500	6,751	170.06%	8,452
4200 - Subtotal					672	1,700	152.85%			,	2,500	6,751	170.06%	8,452
4310 Inst Supplies & Materials					981,366	910,411	-7.23%	173,209	96,210	-44.45%	923,019	741,265	-19.69%	1,747,887
4312 All Computer Software					15,600	10,000	-35.90%				1,200	4,700	291.67%	14,700
4313 Non-Inst Supplies & Materials					375,224	458,820	22.28%	20,823	6,500	-68.78%	888,474	719,957	-18.97%	1,185,277
4314 Paper 4315 Maint & Repairs Supplies					87,000 729,000	86,800 844,000	-0.23% 15.78%				5,558 3,500	10,835	94.94%	97,635 844,000
4315 Maint & Repairs Supplies 4317 Outreach Materials					729,000	044,000	15.78%			<u> </u>	4,000	9,210	130.25%	9,210
4320 Vehicle Supplies - Parts					1,000	2,000	100.00%				4,000	5,210	130.2376	2,000
4321 Fuel - Lubricants					44,750	57,074	27.54%	721	721	i	900	900	,	58,695
4300 - Subtotal					2,233,940	2,369,105	6.05%	194,754	103,431	-46.89%	1,826,650	1,486,866	-18.60%	3,959,403
4400 Food - Non Travel Non Cafeteria					58,000	58,000								58,000
4400 - Subtotal	1	l			58,000	58,000	0.00%			1	1	-	1	58,000
4000 - Total					2,292,612	2,428,805	5.94%	194,754	103,431	-46.89%	1,829,150	1,493,617	-18.34%	4,025,854

BAKERSFIELD COLLEGE

2021-22 General Fund - Unrestricted and Restricted

EXPENSE Winst Unrst Rest Rest Budget Budget Change Budget Budget	-100.00% 30.95% -13.66% 62.78% 31.28% -90.91% 20.29% -15.23% 450.92% -17.99% -3.58%	2021-22 68,000 3,328,200 900,000 146,177 645,320 5,087,697 3,500 287,751 935,210
2021 2022 2021 2022 2020-21 2021-2	-100.00% 30.95% -13.66% 62.78% 31.28% -90.91% 5 20.29% -15.23% 7 450.92% -17.99%	68,000 3,328,200 900,000 146,177 645,320 5,087,697 3,500 287,751 935,210 123,897
S107	30.95% -13.66% 62.78% 31.28% -90.91% 20.29% -15.23% 7 450.92% -17.99%	68,000 3,328,200 900,000 146,177 645,320 5,087,697 3,500 287,751 935,210 123,897
5119 Oth Non-Inst Consulting Services 559,695 768,032 37.22% 1,955,147 2,660,169 5150 Cont Instruction 796,000 900,000 13.07% 42,000 64,668 53.97% 92,671 80,009 5151 Guest Lecturers/Performers 1,500 1,500 42,000 64,668 53.97% 92,671 80,009 5159 Oth Instructional Consulting Servs 14,650 14,660 0.07% 387,423 630,660 5159 5100 - Subtotal 1,440,205 1,752,192 21,66% 42,000 64,668 53.97% 2,491,547 3,270,837 5209 Non-Employee Travel 2,500 2,500 2,500 42,000 64,668 53.97% 2,491,547 3,270,837 5210 Substituted Travel 2,500 2,500 2,500 42,000 64,668 53.97% 2,491,547 3,270,837 521 Substituted Travel 21,400 21,400 21,400 21,400 117,897 5221 (Local) Online Training/Webi	30.95% -13.66% 62.78% 31.28% -90.91% 20.29% -15.23% 7 450.92% -17.99%	900,000 146,177 645,320 5,087,697 3,500 287,751 935,210 123,897
S150 Cont instruction 796,000 900,000 13,07%	-13.66% 62.78% 31.28% -90.91% 5 20.29% 3 -15.23% 450.92% -17.99%	900,000 146,177 645,320 5,087,697 3,500 287,751 935,210 123,897
Single S	62.78% 31.28% -90.91% 20.29% -15.23% 450.92% 7 -17.99%	146,177 645,320 5,087,697 3,500 287,751 935,210 123,897
State Comparison State	62.78% 31.28% -90.91% 20.29% -15.23% 450.92% 7 -17.99%	645,320 5,087,697 3,500 287,751 935,210 123,897
1,440,205 1,752,192 21,66% 42,000 64,668 53,97% 2,491,547 3,270,837 5209 Non-Employee Travel 2,500 2,500 5212 Student Travel 213,216 212,466 -0.35% 62,505 520 Employee Travel 327,934 431,669 31,63% 569 569 593,332 502,973 5221 (Local) Online Training/Webinar 6,000 21,400 117,897	31.28% -90.91% 5 20.29% -15.23% 7 450.92% 7 -17.99%	5,087,697 3,500 287,751 935,210 123,897
5209 Non-Employee Travel 2,500 2,500 11,000 1,000 5212 Student Travel 213,216 212,466 -0,35% 62,585 75,286 5220 Employee Travel 327,934 431,669 31.63% 569 593,332 502,973 5221 (Local) Online Training/Webinar 6,000 21,400 117,897	-90.91% 5 20.29% 6 -15.23% 7 450.92% 7 -17.99%	3,500 287,751 935,210 123,897
5212 Student Travel 213,216 212,466 -0.35% 62,585 75,285 5220 Employee Travel 327,934 431,669 31.63% 569 569 593,332 502,973 5221 (Local) Online Training/Webinar 6,000 21,400 117,897	5 20.29% 3 -15.23% 7 450.92% 7 -17.99%	287,751 935,210 123,897
5220 Employee Travel 327,934 431,669 31.63% 569 569 593,332 502,973 5221 (Local) Online Training/Webinar 6,000 21,400 117,897	-15.23% 7 450.92% 7 -17.99%	935,210 123,897
5221 (Local) Online Training/Webinar 6,000 21,400 117,897	7 450.92% 7 -17.99%	123,897
	-17.99%	
5230 Food/Meetings 61 421 60 353 1749 1 500 1 600 6879 232 521 100 687		0.00
	-3.58%	252,640
5200 - Subtotal 605,071 712,988 17.84% 2,069 2,169 4.83% 920,838 887,842		1,602,998
5300 Institutional Dues/Memberships 123,649 129,685 4.88% 850 400 -52,94% 13,595 13,934	2.49%	144,019
5300 - Subtotal 123,649 129,685 4.88% 850 400 -52,94% 13,595 13,934	2.49%	144,019
5400 Comprehensive/Liab/Prpty/Auto Ins) 850 850		850
5400 - Subtotal 850 850 0.00%		850
5501 Laundry Service 16,750 16,750 2,528 -100.00% 1,500 2,000	33.33%	18,750
5520 Natural Gas/LPG 315,000 350,000 11.11%		350,000
5530 Light - Electricity 1,060,000 1,095,000 3.30%	.	1,095,000
5540 Water - Sanitation 485,000 510,000 5.15% 500	-100.00%	510,000
5550 Disposal Services 202,900 240,915 18.74% 250 1,000	300.00%	241,915
5560 Hazardous Waste Disposal 30,250 30,250	L	30,250
5570 Pest Control 33,000 36,000 9.09%		36,000
5581 Telephone Services 52,829 61,529 16.47% 17,710 14,040		75,569
5583 Data Communication Services 3,250 2,700 -16,92% 400 6,000	1,400.00%	8,700
5500 - Subtotal 2,198,979 2,343,144 6.56% 2,528 -100.00% 20,360 23,040	13.16%	2,366,184
5602 Short Term Rental-Veh & Equip 170,364 170,891 0.31% 6,000 3,000 -50.00% 34,400 10,500	-69.48%	184,391
5603 Rental of Facilities 1,871,412 3,104,194 65.87% 1,000 1,000 346,591 357,998 5604 Film Rentals 1,000	3.29%	3,463,192
	-100.00%	404.50/
5608 Oper/Lease Cntrcts-le Cars-Copiers 77,000 124,500 61.69% 5650 Software Licensing/Maintenance Svcs 458,547 594,769 29.71% 7,200 7,000 -2.78% 617,006 660,708	7.08%	124,500 1,262,477
		1,262,477
	04.50%	7,206
5671 Equip Maint Agreements 7,204 7,206 0.03% 5681 Grounds Maintenance 50,000 45,000 -10,00% 500 500		45,500
5683 Building Maintenance 185,000 180,000 22,000 126,500 475,00%	L	306,500
5684 Vehicle Repairs & Maintenance 103,000 103,000 12,707 22,000 12,000 17,000 10,000	66.67%	63,226
5685 Computer Hardware Maint Agreements 47,000 50,000 6.38%	00.0776	50,000
5686 Ott Equipment Maint Agreements 136,800 151,200 0.30 57 16,000 2,160	-86.50%	153,360
5690 Other Maintenance/Repairs 359,550 375,000 4,21% 1,000 1,000 98,631 10,700		386,700
5691 Other Maintenance Contracts 692,000 950,000 37.28%	00.1070	950,000
5600 - Subtotal 4,098,677 5,816,596 41,91% 37,200 138,500 272.31% 1,124,728 1,080,016	5 -5.75%	7,015,082
5740 Settlement Expense 12,240 12,362 1.00%		12,362
5790 Other Professional Fees 26,725 26,725 3,748 8,630 130.26% 55,867	-100.00%	35,355
5700 - Subtotal 39,965 39,087 0.31% 3,748 8,630 130.26% 55,867	-100.00%	47,717
5810 Fingerprinting Services 13,000 13,000		13,000
5813 Physical Examinations/Tests 85 85		85
5820 Postage/Express Overnight Svcs 37,960 30,215 -20,40% 400 250 -37.50% 8,550 10,000	16.96%	40,465
5830 Bank Charges 2,500 2,500 14,000 8,400	-40.00%	10,900
5831 Credit Card Expense 1,700 1,020	-40.00%	1,020
5835 Bad Debt Expense 174,134 750,000 330,70%		750,000
5860 General Advertising Services 99,700 100,800 1.10% 7,000 2,051 -70.70% 61,916 199,166	221.67%	302,016
5861 Printing/Duplicating Service 48,440 47,383 -2,18% 1,700 1,300 -23,53% 122,033 104,320	-14.51%	153,003
5862 Sponsorships 8,000	-100.00%	
5863 Radio/Newspaper Ad Placement 2,000 100,000 50,000	-50.00%	52,000
5880 Taxes - Licenses & Permits 11,700 11,700 300 -100.00% 19,000 11,400		23,100
5890 Other Services & Expenses 441,119 953,589 116,17% 100,089 61,437 -38,62% 334,675 165,006		1,180,032
5899 Contigencies Account - Budget Only 6,261 4,861,985 54,849,467		54,855,729
5800 - Subtotal 826,138 1,908,772 131.05% 111,989 73,799 -34.10% 5,531,859 55,398,779	901.45%	57,381,350
5911 Indirect Cost(Reimbursement) 74,849 72,535	-3.09%	72,535
5912 Out - Indirect Cost(Expense) 188,390 370,875	96.87%	370,875
5900 - Subtotal 263,239 443,410	68.44%	443,410

BAKERSFIELD COLLEGE 2021-22 General Fund - Unrestricted and Restricted

			Full-Time Equiva			GU001 Adopted	GU001 Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
	F000 T-4-1	2021	2022	2021	2022	2020-21	2021-22	00.400/	2020-21	2021-22	40.049/	2020-21	2021-22	400.049/	2021-22
6120	5000 - Total					9,332,534	12,703,284	36.12%	200,384	288,166	43.81%	10,422,033	61,097,858	486.24%	74,089,308
6120FA	Site Improvement												200,166 67,617	1	200,166 67,617
	Site Improvement												267,782	1	267,782
6210C	Buildings Construction - C					48,645		-100.00%					402,322	 	402,322
6211						40,043		-100.00%					50,139	1	50,139
6215	Buildings Architect Additions to Buildings					66,000	250,000	278.79%	500	500			50,139	1	250,500
6213	6200 - Subtotal					114,645	250,000	118.06%	500	500	0.00%		452,461	 	702,961
6310	6200 - Subtotal Library Books					40,000	40,000	110.00%	500	500	0.00%	379,528	452,461	-100.00%	40,000
6311	Magazines & Periodicals					40,000	40,000					7,000		-100.00%	40,000
6311	6300 - Subtotal					80,000	80,000	0.00%				386,528		-100.00%	80,000
6411							65,000	-7.14%				300,320		-100.00%	65,000
6411FA	Library/Audio Visual Equipment Library AV Equipment					70,000	65,000	-7.1470				10,000	10,000	1	10,000
						070.044	4 000 447	400.000/	4 000	500	50.000/			400.070/	
6412	Computer/Technology Equipment					372,811	1,069,447	186.86%	1,200	500	-58.33%	688,073	1,555,499	126.07%	2,625,446
6412FA	Computer/Tech Equipment					125,800	150,000	19.24%				22,000	22,000	400.740/	172,000
6414	Furniture					103,500	1,796,018	1,635.28%				27,610	55,969	102.71%	1,851,987
6414FA	Furniture					10,000	211,189	2,011.89%				2,662	2,662		213,850
6419	Other Equipment					78,500	203,100	158.73%				1,037,175	1,779,944	71.61%	1,983,044
6419FA	Other Equipment					97,000	167,000	72.16%				826,181	631,843	-23.52%	798,843
6429	Other Equipment										======	5,000		-100.00%	
	6400 - Subtotal					857,611	3,661,754	326.97%	1,200	500	-58.33%	2,618,701	4,057,916	54.96%	7,720,170
244	6000 - Total					1,052,256	3,991,754	279.35%	1,700	1,000	-41.18%	3,005,229	4,778,159	58.99%	8,770,914
7110	Debt Reduction					150,000	170,000	13.33%						1	170,000
7111	Debt Interest & Other Charges					50,000	30,000	-40.00%						1	30,000
	7100 - Subtotal					200,000	200,000	0.00%							200,000
7201	Intrafund Transfers Out					21,619,729	21,857,610	1.10%						1	21,857,610
	7200 - Subtotal					21,619,729	21,857,610	1.10%						↓	21,857,610
7312	Interfund Transfers - Out					302,000	456,000	50.99%						1	456,000
2001	7300 - Subtotal					302,000	456,000	50.99%					100 551		456,000
7501	Student Fin Aid (Excludes Salaries)											232,000	490,551	111.44%	490,55
7501AC	CARE-Financial Aid											96,300	124,766	29.56%	124,766
7501AD	EOP&S-Financial Aid									4 ====		180,000	259,784	44.32%	259,784
7502	Scholarships									4,500		1,500	5,000	233.33%	9,500
7503	Outside Scholarships											17,500	17,500	400.000	17,500
7509	Other									4		479,000	007.004	-100.00%	000.10
	7500 - Subtotal									4,500		1,006,300	897,601	-10.80%	902,10
7602	Oth Student Aide (Non-cash)											340,718	285,162	-16.31%	285,162
7603	Book Vouchers (Non-Cash SFA Aid)												450,000	l	450,000
#C17	7600 - Subtotal					00 470	0.4.40					340,718	735,162	115.77%	735,16
7910	Unrestricted					20,178,062	24,432,864	21.09%						↓	24,432,86
	7900 - Subtotal					20,178,062	24,432,864	21.09%							24,432,864
	7000 - Total					42,299,791	46,946,474	10.99%		4,500		1,347,018	1,632,764	21.21%	48,583,738
TOTAL EXPENDITURES, OTH	ER OUTGO AND NET ENDING BALANCE					136,863,724	154,759,041	13.08%	767,492	750,906	-2.16%	36,405,125	89,055,245	144.62%	244,565,192

CERRO COSO COMMUNITY COLLEGE

CERRO COSO COMMUNITY COLLEGE

VISION

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

MISSION

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

VALUES

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

EDUCATE INNOVATE INSPIRE SERVE

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has seven instructional sites, which together form the largest geographical service area of any community college in California at 18,500 square miles. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, Tehachapi, and to the west at Lake Isabella. The adjacent counties of Inyo and Mono are served by the Eastern Sierra College Center (ESCC), with campuses in Bishop and Mammoth Lakes. The eighth instructional site, CC-Online, is a virtual campus which provides comprehensive services and learning opportunities to students across the district, the state, and the nation. Cerro Coso offers the Associate in Arts, the Associate in Science, and Associate Transfer degrees as well as certificates of achievement in career and occupational programs. Cerro Coso serves nearly 10,000 students annually. Cerro Coso Community College strives to meet the educational needs of all the communities it serves through it's the execution of its strategic goals: student access, success, equity, community connections, and organizational effectiveness.

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

Cerro Coso will continue to look for funding opportunities that support the academic programs that prepare our students for the emerging and existing job markets throughout the Eastern and Southern Sierra regional communities. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by the dual enrollment programs being implemented with Mojave School District, Kern Valley High School, Tehachapi High School, Mammoth High School, and Burroughs High School. Through the college's annual planning process, Cerro Coso will be providing the necessary administration and staffing resources to support the program and services offered to prisoners located in the California City Prison and Tehachapi Prison. There continues to be high demand for our Incarcerated Student Education Program (ISEP), growing 35.2% in the fall of 2020 when compared to the fall 2019 term, extraordinary growth while enduring the COVID-19 pandemic. These and other focused efforts will remain a focus as the college looks to address enrollment declines as a result of COVID for the 2021-2022 academic year and provide opportunities for future growth. Going into this next academic year, the college will continue to prioritize those initiatives that are positioned to move identified annual metric benchmarks that will increase our portion of state funding through the Student Centered Funding Formula. Our schedule of offerings continues to hone in on our core mission of transfer and Career Technical Education utilizing data to increase the effectiveness of our decisions in enrollment management.

While the 2020-21 year started out with a great deal of uncertainties, the recent release of the governor's May Revise has given us a glimpse into what can only be viewed as an unprecedented investment in education by the State of California. As a result, this has been a much different planning year. Revenue projections have led to an increase in our allocation, allowing us to fund a number of one-time requests including replacing shade structures at both Child Development Center locations, purchasing a replacement vehicle for maintenance & operations at the Bishop/Mammoth campuses, increase spending on professional development, and several new marketing/outreach strategies such as a billboard along Highway 395. In addition, the travel reductions that were previously made as part of the strategy to balance the budget in 2020-2021 were reinstated in the 2021-2022 budget. Since the tentative budget, adjustments have been made to both our allocation and expense budgets. The adopted budget for Cerro Coso has resulted in the college adding just over \$1.7M to its reserves. There are still a number of uncertainties around the resources required throughout 2021-2022 to ensure the safety of students, faculty, and staff while transitioning back to face-to-face instructional and student services, including meeting the basic needs for those students most impacted by the pandemic. The college will need to be good stewards of the COVID-19 relief funds in providing the necessary supports. There are a number of planned capital projects throughout the coming year (Bishop Well and IWV Parking Lot), and the inclusion of scheduled maintenance funds in the state budget will allow us to move forward with additional projects.

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

						Unrestricted and		I 0/	0=	0=	I 0/ II	5		II 0/ II	
		Full-I	Γime Equiv	/aient (F	IE)	GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	EXPENSE	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	EXPENSE	2021	2022	2021	2022	2020-21	2021-22	Change	2020-21	2021-22	Change	2020-21	2021-22	Change	2021-22
		2021	2022		2022	2020 21	202122	<u> </u>	2020 21	202122	l II	2020 21	202122	IIII	202122
1100	Acad - Reg Schedule	42.62	44.09			4,702,294	4,688,405								4,688,405
	1100 - Subtotal					4,702,294	4,688,405	-0.30%							4,688,405
1214	Educational Administrators - Cont	9.33	9.08	2.59	1.84	1,313,025	1,277,819	-2.68%				272,395	209,317	-23.16%	1,487,135
1231	Counselors - Contract	4.36	4.12	4.31	3.90	485,039	456,991	-5.78%				413,608	375,311	-9.26%	832,303
1241 1251	Librarians - Contract Acad Non-Inst Cont	1.49	1.49	0.19	0.19	156,140	156,140 416,261	0.00% -0.24%				21,305 45,046	21,305		177,445 481,548
1251	Acad Ron-inst Cont	3.93	3.83	0.45	0.64	417,279 575,668	603,353	4.81%				45,046	65,287	44.93%	603,353
1232	1200 - Subtotal	4.85	4.95			2,947,151	2,910,565	-1.24%				752,355	671,220	-10.78%	3,581,784
1310	Adjunct Acad Emp - Non-Cont					1,545,000	1,400,000	-9.39%				702,000	07 1,220	- 10.7070	1,400,000
1320	Acad Emp - Intersession					575,000	560,000	-2.61%							560,000
1330	Acad Emp - Overload					326,000	420,000	28.83%							420,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr					262,252	164,877	-37.13%				88,000	35,000	-60.23%	199,877
	1300 - Subtotal					2,708,252	2,544,877	-6.03%				88,000	35,000	-60.23%	2,579,877
1419	Acad Emp - Non-Inst Non Cont					77,120	195,229	153.15%				537,623	563,656		758,885
	1400 - Subtotal					77,120	195,229	153.15%				537,623	563,656	4.84%	758,885
1997	Certificated Step/Course Increase						321,046						36,089		357,135
	1900 - Subtotal					40 404 047	321,046	0.4001				4.000.000	36,089	F 000/	357,135
0440	1000 - Total					10,434,817	10,660,122	2.16%				1,377,978	1,305,965	-5.23%	11,966,087
2110 2190	Clss Mgt(NonEd) Conf Employee - Non Mgt	7.58	8.26	2.67	2.99	841,837 78,828	903,210 78,828	7.29%				227,335	279,000	22.73%	1,182,210 78,828
2191	Clss Non-Instr Emp Reg Salary Sched	1.00 45.51	1.00 45.74	18.45	18.06	2,324,776	2,312,800	-0.52%				891,651	862,718	-3.24%	3,175,518
2131	2100 - Subtotal	45.51	45.74	18.45	18.06	3,245,441	3,294,838	1.52%				1,118,985	1,141,718	2.03%	4,436,557
2211	Inst Aide FT Direct Inst	2.70	2.70			135,321	135,298	-0.02%				.,,	.,,		135,298
	2200 - Subtotal	2.70	2.10			135,321	135,298	-0.02%							135,298
2311	Admin Non-Instr Prof Expt											18,000	65,000	261.11%	65,000
2392	Non-Inst Students					3,000	3,000					96,000	39,500	-58.85%	42,500
2393	Class Non-Instr Overtime					1,500	3,000	100.00%							3,000
2399	Cls Oth - Temp						3,200					20,000	2,500	-87.50%	5,700
	2300 - Subtotal					4,500	9,200	104.44%				134,000	107,000	-20.15%	116,200
2411	Inst Students					30,000	23,000	-23.33%	0.000	0.000		51,708	36,732	-28.96%	59,732
2412	Direct Inst Prof Expt					358,000 388,000	368,000 391,000	2.79% 0.77%	3,098 3,098	3,098 3,098	0.00%	51,708	36,732	-28.96%	371,098 430,829
2997	Classified Step Increase Budget					366,000	162,418		3,096	3,090	0.00%	31,706	52,997	-28.90%	215,415
2999	Salary Budget Control					-47,089	45,585	-196.81%				281,258	76,840	-72.68%	122,425
	2900 - Subtotal					-47,089	208,003	-541.73%				281,258	129,837	-53.84%	337,840
	2000 - Total					3,726,174	4,038,340	8.38%	3,098	3,098	0.00%	1,585,951	1,415,287	-10.76%	5,456,725
3110	STRS-Acad Inst & Instrl Aides(Dir)					1,329,500	978,592	-26.39%				91,726	70,348	-23.31%	1,048,940
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp						309,784						6,260		316,045
3120	STRS - Clss Mgt Non-Ed Admin					17,606	17,355	-1.42%				11,955	693	-94.20%	18,048
3130	STRS - Ed Administrators - Cont					195,258	186,861	-4.30%				43,992	33,323	-24.25%	220,184
3131	STRS - Oth Acad Emp Non-Instri					8,718	00.000	-100.00%				86,954	05.000	-100.00%	100.005
3131T	STRS - Oth Acad Emp Non-Inst Temp 3100 - Subtotal					1,551,082	33,033 1,525,625	-1.64%				234,627	95,032 205,657	-12.35%	128,065 1,731,282
3210	PERS-Acad Inst & Instrl Aides(Dir)					26,682	69,434	160.23%				234,027	4,587	-12.33%	74,021
3220	PERS - Clss Mgt Non-Educational Adm					151,865	182,157	19.95%				31,735	62,922	98.27%	245,078
3221	PERS - Clss Emp					465,611	520,160	11.72%				175,779	197,649		717,809
3222	PERS - Conf Emp Non-Mgt					16,317	18,060	10.68%				, ,	. ,		18,060
3240	PERS - Ed Adm - Cont					22,086	24,444	10.68%							24,444
						682,562	814,254	19.29%				207,514	265,157	27.78%	1,079,411
	3200 - Subtotal						·		15		-100.00%	8,235	7,939	0.000/	120,348
3310	OASDHI-Acad Inst & Instl Aides(Dir)					146,293	112,409	-23.16%	45					-3.60%	
3310T	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp					146,293	112,409 42,237		45	45		10.000	537		42,818
3310T 3320	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin					146,293 56,720	112,409 42,237 62,406	10.02%	45	45		12,802	537 21,074	64.62%	83,479
3310T 3320 3321	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp					146,293	112,409 42,237 62,406 174,310		45	45		12,802 66,129	537 21,074 65,998		83,479 240,307
3310T 3320 3321 3321T	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp					146,293 56,720 173,288	112,409 42,237 62,406 174,310 276	10.02%	43	45			537 21,074	64.62%	83,479 240,307 1,307
3310T 3320 3321 3321T 3322	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt					146,293 56,720 173,288 6,030	112,409 42,237 62,406 174,310 276 6,030	10.02% 0.59%	43	45		66,129	537 21,074 65,998 1,031	64.62% -0.20%	83,479 240,307 1,307 6,030
3310T 3320 3321 3321T 3322 3340	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont					146,293 56,720 173,288 6,030 25,693	112,409 42,237 62,406 174,310 276	10.02% 0.59% -1.99%	43	45		66,129 3,950	537 21,074 65,998	64.62% -0.20% -23.16%	83,479 240,307 1,307
3310T 3320 3321 3321T 3322	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt					146,293 56,720 173,288 6,030	112,409 42,237 62,406 174,310 276 6,030	10.02% 0.59%	43	45		66,129	537 21,074 65,998 1,031	64.62% -0.20%	83,479 240,307 1,307 6,030
3310T 3320 3321 3321T 3322 3340 3341	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont					146,293 56,720 173,288 6,030 25,693	112,409 42,237 62,406 174,310 276 6,030 25,182	10.02% 0.59% -1.99%	45	45 45	0.00%	66,129 3,950	537 21,074 65,998 1,031 3,035	64.62% -0.20% -23.16%	83,479 240,307 1,307 6,030 28,217
3310T 3320 3321 3321T 3322 3340 3341	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-Instrl					146,293 56,720 173,288 6,030 25,693 1,118	112,409 42,237 62,406 174,310 276 6,030 25,182 2,831 425,680 1,076,867	10.02% 0.59% -1.99% -100.00% 4.04% -2.21%	45	45 45	0.00%	3,950 7,796	537 21,074 65,998 1,031 3,035	-23.16% -100.00%	83,479 240,307 1,307 6,030 28,217 10,975 533,482 1,161,840
3310T 3320 3321 3321T 3322 3340 3341 3341T	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-Instrl OASDHI - Oth Acad Emp Non-Inst Temp 3300 - Subtotal H&W-Acad Inst & Instl Aides(Dir) OPEB ARC-Acad Inst&Instl Aides(Dir)					146,293 56,720 173,288 6,030 25,693 1,118 409,143 1,101,153 126,720	112,409 42,237 62,406 174,310 276 6,030 25,182 2,831 425,680 1,076,867 125,834	10.02% 0.59% -1.99% -100.00% 4.04% -2.21% -0.70%	45	45 45	0.00%	3,950 7,796 98,911 90,983 9,407	537 21,074 65,998 1,031 3,035 8,144 107,757 84,973 9,053	64.62% -0.20% -23.16% -100.00% -8.94% -6.61% -3.76%	83,479 240,307 1,307 6,030 28,217 10,975 533,482 1,161,840 134,888
3310T 3320 3321 3321T 3322 3340 3341 3341T 3410 3410RC 3420	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-Instrl OASDHI - Oth Acad Emp Non-Inst Temp 3300 - Subtotal H&W-Acad Inst & Instl Aides(Dir) OPEB ARC-Acad Inst&Instl Aides(Dir) H&W - Clss Mgt(Non-Educ Admin)					146,293 56,720 173,288 6,030 25,693 1,118 409,143 1,101,153 126,720 139,953	112,409 42,237 62,406 174,310 276 6,030 25,182 2,831 425,680 1,076,867 125,834 147,534	10.02% 0.59% -1.99% -100.00% -2.21% -0.70% 5.42%	45	45 45	0.00%	3,950 7,796 98,911 90,983 9,407 48,743	537 21,074 65,998 1,031 3,035 8,144 107,757 84,973 9,053 53,366	64.62% -0.20% -23.16% -100.00% 8.94% -6.61% -3.76% 9.48%	83,479 240,307 1,307 6,030 28,217 10,975 533,482 1,161,840 134,888 200,900
3310T 3320 3321 3321T 3322 3340 3341 3341T 3410 3410RC 3420 3420RC	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-Instrl OASDHI - Oth Acad Emp Non-Instrl OASDHI - Oth Acad Emp Non-Inst Temp 3300 - Subtotal H&W-Acad Inst & Instl Aides(Dir) OPEB ARC-Acad Inst&Instl Aides(Dir) H&W - Clss Mgt(Non-Educ Admin) OPEB ARC-Clss Mgt(Non-Educ Admin)					146,293 56,720 173,288 6,030 25,693 1,118 409,143 1,101,153 126,720 139,953 16,516	112,409 42,237 62,406 174,310 276 6,030 25,182 2,831 425,680 1,076,867 125,834 147,534 17,721	10.02% 0.59% -1.99% -100.00% 4.04% -2.21% -0.70% 5.42% 7.29%	45	45 45	0.00%	3,950 7,796 98,911 90,983 9,407 48,743 4,456	537 21,074 65,998 1,031 3,035 8,144 107,757 84,973 9,053 53,366 5,468	64.62% -0.20% -23.16% -100.00% 8.94% -6.61% -3.76% 9.48% 22.73%	83,479 240,307 1,307 6,030 28,217 10,975 533,482 1,161,840 134,888 200,900 23,189
3310T 3320 3321 3321T 3322 3340 3341 3341T 3410 3410RC 3420 3420 3420RC 3421	OASDHI-Acad Inst & InstI Aides(Dir) OASDHI-Acad Inst/InstI Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-Inst Temp OASDHI - Oth Acad Emp Non-Inst Temp 3300 - Subtotal H&W-Acad Inst & InstI Aides(Dir) OPEB ARC-Acad Inst&InstI Aides(Dir) H&W - Clss Mgt(Non-Educ Admin) OPEB ARC-Clss Mgt(Non-EducAdmin) H&W - Clss Emp					146,293 56,720 173,288 6,030 25,693 1,118 409,143 1,101,153 126,720 139,953 16,516 776,079	112,409 42,237 62,406 174,310 276 6,030 25,182 2,831 425,680 1,076,867 125,834 147,534 17,721 796,206	10.02% 0.59% -1.99% -100.00% -2.21% -0.70% 5.42% 7.29% 2.59%	45	45 45	0.00%	3,950 7,796 98,911 90,983 9,407 48,743 4,456 322,009	537 21,074 65,998 1,031 3,035 8,144 107,757 84,973 9,053 53,366 5,468 324,621	64.62% -0.20% -23.16% -100.00% 8.94% -6.61% -3.76% 9.48% 22.73% 0.81%	83,479 240,307 1,307 6,030 28,217 10,975 533,482 1,161,840 134,888 200,900 23,189 1,120,827
3310T 3320 3321 3321T 3322 3340 3341 3341T 3410 3410RC 3420 3420RC 3421 3421RC	OASDHI-Acad Inst & InstI Aides(Dir) OASDHI-Acad Inst/InstI Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-InstI OASDHI - Oth Acad Emp Non-Inst Temp 3300 - Subtotal H&W-Acad Inst & InstI Aides(Dir) OPEB ARC-Acad Inst&InstI Aides(Dir) H&W - Clss Mgt(Non-Educ Admin) OPEB ARC-Clss Mgt(Non-EducAdmin) H&W - Clss Emp OPEB ARC-Clss Emp					146,293 56,720 173,288 6,030 25,693 1,118 409,143 1,101,153 126,720 139,953 16,516 776,079 43,309	112,409 42,237 62,406 174,310 276 6,030 25,182 2,831 425,680 1,076,867 125,834 147,534 17,721 796,206 44,145	10.02% 0.59% -1.99% -100.00% -2.21% -0.70% 5.42% 7.29% 2.59% 1.93%	45	45 45	0.00%	3,950 7,796 98,911 90,983 9,407 48,743 4,456	537 21,074 65,998 1,031 3,035 8,144 107,757 84,973 9,053 53,366 5,468	64.62% -0.20% -23.16% -100.00% 8.94% -6.61% -3.76% 9.48% 22.73% 0.81%	83,479 240,307 1,307 6,030 28,217 10,975 533,482 1,161,840 134,888 200,900 23,189 1,120,827 61,055
3310T 3320 3321 3321T 3322 3340 3341 3341T 3410 3410RC 3420 3420 3421 3421RC 3422	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-Instrl OASDHI - Oth Acad Emp Non-Instrl OASDHI - Oth Acad Emp Non-Inst Temp 3300 - Subtotal H&W-Acad Inst & Instl Aides(Dir) OPEB ARC-Acad Inst&Instl Aides(Dir) H&W - Clss Mgt(Non-Educ Admin) OPEB ARC-Clss Mgt(Non-EducAdmin) H&W - Clss Emp OPEB ARC-Clss Emp					146,293 56,720 173,288 6,030 25,693 1,118 409,143 1,101,153 126,720 139,953 16,516 776,079 43,309 18,267	112,409 42,237 62,406 174,310 276 6,030 25,182 2,831 425,680 1,076,867 125,834 147,534 17,721 796,206 44,145 17,858	10.02% 0.59% -1.99% -100.00% 4.04% -2.21% -0.70% 5.42% 7.29% 2.59% 1.93% -2.24%	45	45	0.00%	3,950 7,796 98,911 90,983 9,407 48,743 4,456 322,009	537 21,074 65,998 1,031 3,035 8,144 107,757 84,973 9,053 53,366 5,468 324,621	64.62% -0.20% -23.16% -100.00% 8.94% -6.61% -3.76% 9.48% 22.73% 0.81%	83,479 240,307 1,307 6,030 28,217 10,975 533,482 1,161,840 134,888 200,900 23,189 1,120,827 61,055 17,858
3310T 3320 3321 3321T 3322 3340 3341 3341T 3410 3410RC 3420 3420RC 3421 3421RC 3422 3422RC	OASDHI-Acad Inst & InstI Aides(Dir) OASDHI-Acad Inst/InstI Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-InstI OASDHI - Oth Acad Emp Non-Inst Temp 3300 - Subtotal H&W-Acad Inst & InstI Aides(Dir) OPEB ARC-Acad Inst&InstI Aides(Dir) H&W - Clss Mgt(Non-Educ Admin) OPEB ARC-Clss Mgt(Non-EducAdmin) H&W - Clss Emp OPEB ARC-Clss Emp H&W - Conf Emp - Non Mgt OPEB ARC-Conf Emp Non Mgt					146,293 56,720 173,288 6,030 25,693 1,118 409,143 1,101,153 126,720 139,953 16,516 776,079 43,309 18,267 1,545	112,409 42,237 62,406 174,310 276 6,030 25,182 2,831 425,680 1,076,867 125,834 147,534 17,721 796,206 44,145 17,858 1,545	10.02% 0.59% -1.99% -100.00% 4.04% -2.21% -0.70% 5.42% 7.29% 2.59% 1.93% -2.24%	45	45 45	0.00%	3,950 7,796 98,911 90,983 9,407 48,743 4,456 322,009 16,644	537 21,074 65,998 1,031 3,035 8,144 107,757 84,973 9,053 53,366 5,468 324,621 16,909	64.62% -0.20% -23.16% -100.00% 8.94% -6.61% -3.76% 9.48% 22.73% 0.81% 1.60%	83,479 240,307 1,307 6,030 28,217 10,975 533,482 1,161,840 134,888 200,900 23,189 1,120,827 61,055 17,858 1,545
3310T 3320 3321 3321T 3322 3340 3341 3341T 3410 3410RC 3420 3420 3421 3421RC 3422	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI-Acad Inst/Instl Aide(Dir)Tmp OASDHI - Clss Mgt Non-Ed Admin OASDHI - Clss Emp OASDHI - Clss Emp Temp OASDHI - Conf Emp - Non Mgt OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-Instrl OASDHI - Oth Acad Emp Non-Instrl OASDHI - Oth Acad Emp Non-Inst Temp 3300 - Subtotal H&W-Acad Inst & Instl Aides(Dir) OPEB ARC-Acad Inst&Instl Aides(Dir) H&W - Clss Mgt(Non-Educ Admin) OPEB ARC-Clss Mgt(Non-EducAdmin) H&W - Clss Emp OPEB ARC-Clss Emp					146,293 56,720 173,288 6,030 25,693 1,118 409,143 1,101,153 126,720 139,953 16,516 776,079 43,309 18,267	112,409 42,237 62,406 174,310 276 6,030 25,182 2,831 425,680 1,076,867 125,834 147,534 17,721 796,206 44,145 17,858	10.02% 0.59% -1.99% -100.00% 4.04% -2.21% -0.70% 5.42% 7.29% 2.59% 1.93% -2.24%	45	45	0.00%	3,950 7,796 98,911 90,983 9,407 48,743 4,456 322,009	537 21,074 65,998 1,031 3,035 8,144 107,757 84,973 9,053 53,366 5,468 324,621	64.62% -0.20% -23.16% -100.00% 8.94% -6.61% -3.76% 9.48% 22.73% 0.81% 1.60%	83,479 240,307 1,307 6,030 28,217 10,975 533,482 1,161,840 134,888 200,900 23,189 1,120,827 61,055 17,858

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

			2021-2	2 Genera	ai runu -	Unrestricted and I	Nestricted								
		Full-	Time Equi			GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
EXPENS	E	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
3400 - Subtr	tol.	2021	2022	2021	2022	2020-21 2,421,220	2021-22 2,416,384	-0.20%	2020-21	2021-22		2020-21	2021-22 531,353	-2.48%	2021-22 2,947,737
3510	SUI-Acad Inst & Instl Aides(Dii)				4,769	79,414		2		-100.00%	544,892 284	5,681	1,900.31%	85,096
3510T	SUI-Acad Inst/Inst/ Aides(Dir) Tem	,				4,700	14,564			15	100.0070	204	185	1,000.0170	14,765
3520	SUI-Clss Mgt Non-Educational Admi					421	11,121	2,539.52%				114	3,432	2,919.28%	14,552
3521	SUI - Clss Em					1,163	28,453					465	10,611	2,183.11%	39,064
3521T	SUI - Clss Emp Tem						31						356		387
3522	SUI - Conf Emp - Non Mg	t				39	970	2,360.26%							970
3540	SUI - Educational Admin - Cor	t				658	15,749	2,294.08%				136	2,575	1,790.15%	18,324
3541	SUI - Oth Acad Emp - Non Ins	:I				39		-100.00%				269		-100.00%	
3541T	SUI - Oth Acad Emp - Non Insti tem)					976						2,808		3,784
3500 - Subto						7,089	151,278	2,033.85%	2	15	892.95%	1,268	25,648	1,923.51%	176,942
3610	WC-Acad Inst & Instl Aides(Dir	,				94,311	65,856	-30.17%	31		-100.00%	6,108	4,711	-22.87%	70,567
3610T	WC-Acad Inst & Instl Aide(Dir) Tem						29,946			32			715		30,693
3620	WC - Clss Mgt Non-Educational Admi					8,307	9,222					2,241	2,846	26.98%	12,068
3621	WC - Clss Em					22,966	23,595	2.74%				10,111	8,800	-12.97%	32,395
3621T	WC - Clss Emp Tem						4,594	0.470/					1,128		5,722
3622	WC - Conf Emp - Non Mg					777	804	3.47%				0.005	0.405	00.400/	804
3640	WC - Educational Administrator					12,970	13,061	0.70%				2,685	2,135	-20.49%	15,196
3641 3641T	WC-Oth Acad Emp - Non Instructions					760	1,991	-100.00%				5,300	5,729	-100.00%	7,720
3641T 3600 - Subto	WC-Oth Acad Emp - Non Instr Tem	ĺ				140,092	1,991 149,068	6.41%	24	30	3.47%	26,445	5,729 26,064	-1.44%	7,720 175,164
3710	DefBen-Acad Inst & Instl Aides(Dir)	 			43,545	238	-99.45%	115	32	-100.00%	20,440	20,004	- 1. 44 70	238
3710T	DefBen-Acad Inst/Instl Aides(Dir)Tm	,				45,545	40,034	-33.4370	110	115	-100.0070				40,149
37101	DefBen - Clss Em					2,807	1,583	-43.62%		113		2,978		-100.00%	1,583
3721T	DefBen - Clss Emp Tem					_,001	118	1010270				2,0.0	2,631		2,749
3741	DefBen - Oth Acad Emp - Non Inst					856		-100.00%					_,		_,
3700 - Subto	·					47,208	41,973		115	115	0.00%	2,978	2,631	-11.65%	44,719
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)				38,679	39,153	1.22%				3,238	3,091	-4.54%	42,244
3920	OTHBEN-Clss Mgt(Non-Educ Admir)				5,906	6,298	6.64%				1,744	1,953	11.99%	8,251
3921	OTHBEN - Clss Em	o				21,931	22,718	3.59%				8,276	8,525	3.01%	31,243
3922	OTHBEN - Conf Emp - Non Mg					653	653								653
3940	OTHBEN - Educational Administrator					8,774	8,610	-1.86%				1,692	1,202	-28.96%	9,812
3999	Benefit Suspens	Э					120,186						19,596		139,782
3900 - Subto						75,943	197,618	160.22%				14,950	34,367	129.88%	231,986
3000 - Tot						5,334,340	5,721,881	7.27% -20.83%	192	207	7.82%	1,131,583	1,198,634	5.93%	6,920,721 18,422
4211 4200 - Subtr	Non-Library/Magazines/Bks/Prdcl	5				1,200 1,200	950 950	-20.83% -20.83%				21,545 21,545	17,472 17,472	-18.90% -18.90%	18,422
4310	Inst Supplies & Material	2				17,050	42,650	150.15%				213,510	225,992	5.85%	268,642
4313	Non-Inst Supplies & Material					124,708	123,990	-0.58%				149,444	220,002		250,256
4314	Раре						120,000						126 266	-15 51%	200,200
4315	Maint & Repairs Supplie					27.420	28.680	4.60%				149,444	126,266	-15.51%	28.680
4317		8				27,420 71.600	28,680 88.050	4.60% 22.97%				149,444		-15.51%	28,680 138.050
4320	Outreach Material					27,420 71,600	28,680 88,050	22.97%				149,444	50,000	-15.51%	138,050
	Outreach Material Vehicle Supplies - Part	S				71,600	88,050					1,000		-15.51% -50.00%	138,050 31,294
4321	Outreach Material Vehicle Supplies - Part Fuel - Lubricant	6						22.97% 83.33%					50,000 31,294		138,050
4321 4300 - Subto	Vehicle Supplies - Part Fuel - Lubricant	6				71,600 12,000	88,050 22,000	22.97% 83.33%					50,000 31,294		138,050 31,294 22,500
	Vehicle Supplies - Part Fuel - Lubricant otal	6				71,600 12,000 10,750	22,000 10,750	22.97% 83.33%				1,000	50,000 31,294 500	-50.00%	138,050 31,294 22,500 10,750
4300 - Subto 4000 - Tot 5107	Vehicle Supplies - Part Fuel - Lubricant Intal Athletic Official	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6				71,600 12,000 10,750 263,528 264,728 22,150	22,000 10,750 316,120 317,070 25,100	22.97% 83.33% 19.96% 19.77% 13.32%				1,000 363,954 385,499	50,000 31,294 500 434,053 451,525	-50.00% 19.26%	138,050 31,294 22,500 10,750 750,173 768,595 25,100
4300 - Subto 4000 - Tot 5107 5118	Vehicle Supplies - Part Fuel - Lubricant atal Athletic Official Cont Security Service	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6				71,600 12,000 10,750 263,528 264,728	22,000 10,750 316,120 317,070 25,100 126,128	22.97% 83.33% 19.96% 19.77%				1,000 363,954 385,499	50,000 31,294 500 434,053 451,525	-50.00% 19.26% 17.13%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128
4300 - Subto 4000 - Tot 5107 5118 5119	Vehicle Supplies - Part Fuel - Lubricant otal Athletic Official Cont Security Service Oth Non-Inst Consulting Service					71,600 12,000 10,750 263,528 264,728 22,150	22,000 10,750 316,120 317,070 25,100 126,128 30,000	22.97% 83.33% 19.96% 19.77% 13.32%				1,000 363,954 385,499	50,000 31,294 500 434,053 451,525	-50.00% 19.26%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500
4300 - Subte 4000 - Tot 5107 5118 5119 5150	Vehicle Supplies - Part Fuel - Lubricant otal at Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6				71,600 12,000 10,750 263,528 264,728 22,150	22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000	22.97% 83.33% 19.96% 19.77% 13.32%				1,000 363,954 385,499 10,000 20,000	50,000 31,294 500 434,053 451,525 10,000 113,500	-50.00% 19.26% 17.13% 467.50%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151	Vehicle Supplies - Part Fuel - Lubricant otal al Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6				71,600 12,000 10,750 263,528 264,728 22,150 178,128	22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000	22.97% 83.33% 19.96% 19.77% 13.32% -29.19%				1,000 363,954 385,499 10,000 20,000 30,000	50,000 31,294 500 434,053 451,525 10,000 113,500	-50.00% 19.26% 17.13% 467.50% -3.09%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074
4300 - Subto 4000 - Tot 5107 5118 5119 5150 5151	Vehicle Supplies - Part Fuel - Lubricant otal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer					71,600 12,000 10,750 263,528 264,728 22,150 178,128	22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228	22.97% 83.33% 19.96% 19.77% 13.32% -29.19%				1,000 363,954 385,499 10,000 20,000 30,000 60,000	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212	Vehicle Supplies - Part Fuel - Lubricant otal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer otal Student Trave	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6				71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250	22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220	Vehicle Supplies - Part Fuel - Lubricant atal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer otal Student Trave Employee Trave					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050	22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220DT	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Travel Do					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250	22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220DT 5221	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Travel Do (Local) Online Training/Webina					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50	22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220 5220DT 5221 5230	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550	22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220DT 5221 5230 5200 - Subte	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550 168,750	88,050 22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000 13,000 235,870	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47% 39.77%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819 235,324	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040 136,562	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00% -57.95% -41.97%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040 372,432
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220DT 5221 5230 5200 - Subte 5300	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550	22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47% 39.77%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040 372,432 81,346
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220DT 5221 5230 5200 - Subte	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting ptal Institutional Dues/Membership Consortium Dues/Membership					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550 168,750	88,050 22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000 13,000 235,870	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47% 39.77%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819 235,324	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040 136,562 31,900	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00% -57.95% -41.97%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040 372,432
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220DT 5220T 5221 5230 5200 - Subte 5300 5310	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting ptal Institutional Dues/Membership Consortium Dues/Membership					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550 168,750 46,396	88,050 22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000 13,000 235,870 49,446	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47% 39.77% 6.57%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819 235,324 16,900	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040 136,562 31,900 200	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00% -57.95% -41.97% 88.76%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040 372,432 81,346 200
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220 5220DT 5221 5230 5200 - Subte 5300 5310	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting ptal Institutional Dues/Membership Consortium Dues/Membership					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550 168,750 46,396	88,050 22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000 13,000 235,870 49,446	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47% 39.77% 6.57%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819 235,324 16,900	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040 136,562 31,900 200 32,100	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00% -57.95% -41.97% 88.76%	138,050 31,294 22,500 10,750 1750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040 372,432 81,346 200 81,546
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220DT 5221 5230 5200 - Subte 5300 5310 5300 - Subte	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting ptal Institutional Dues/Membership Consortium Dues/Membership					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550 168,750 46,396 46,396 3,100	88,050 22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000 13,000 235,870 49,446 49,446 3,200	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47% 6.57% 6.57% 6.57% 3.23% 7.14%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819 235,324 16,900	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040 136,562 31,900 200 32,100	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00% -57.95% -41.97% 88.76%	138,050 31,294 22,500 10,750 1750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040 372,432 81,346 200 81,546 3,350
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220DT 5221 5230 5220 5230 5300 5310 5300 - Subte 5501 5520 5530 5530 5540	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting ptal Institutional Dues/Membership Consortium Dues/Membership ptal Laundry Service Natural Gas/LPO					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550 168,750 46,396 46,396 3,100 98,000	88,050 22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000 13,000 235,870 49,446 3,200 105,000 424,000 580,900	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47% 39.77% 6.57% 6.57% 3.23% 7.14% -6.81% 52.51%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819 235,324 16,900	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040 136,562 31,900 200 32,100	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00% -57.95% -41.97% 88.76%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040 372,432 81,346 200 81,546 3,350 105,000 424,000 580,900
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### ##################################	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting ptal Institutional Dues/Membership Consortium Dues/Membership Consortium Dues/Membership tal Laundry Service Natural Gas/LPO Light - Electricit Water - Sanitatio Disposal Service Hazardous Waste Disposal Pest Control					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550 168,750 46,396 46,396 3,100 98,000 455,000 380,900 23,500 4,500 8,200	88,050 22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000 13,000 235,870 49,446 3,200 105,000 424,000 580,900 27,500 18,000 7,300	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47% 39.77% 6.57% 3.23% 7.14% -6.81% 52.51% 17.02% 300.00% -10.98%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819 235,324 16,900	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040 136,562 31,900 200 32,100	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00% -57.95% -41.97% 88.76%	138,050 31,294 22,500 10,750 750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040 372,432 81,346 200 81,546 3,350 105,000 424,000 580,900 27,500 18,000 7,300
4300 - Subte 4000 - Tot 5107 5118 5119 5150 5151 5100 - Subte 5212 5220 5220 5220 5220 5220 5220 5220 5221 5230 5300 5310 5300 - Subte 5501 5500 5540 5550 5560	Vehicle Supplies - Part Fuel - Lubricant ptal Athletic Official Cont Security Service Oth Non-Inst Consulting Service Cont Instructio Guest Lecturers/Performer ptal Student Trave Employee Trave Employee Travel Do (Local) Online Training/Webina Food/Meeting ptal Institutional Dues/Membership Consortium Dues/Membership ptal Laundry Service Natural Gas/LPO Light - Electricit Water - Sanitatio Disposal Service Hazardous Waste Disposal					71,600 12,000 10,750 263,528 264,728 22,150 178,128 200,278 50,250 33,050 78,850 50 6,550 168,750 46,396 46,396 3,100 98,000 455,000 380,900 23,500 4,500	88,050 22,000 10,750 316,120 317,070 25,100 126,128 30,000 235,000 5,000 421,228 50,420 86,100 85,350 1,000 13,000 235,870 49,446 3,200 105,000 424,000 580,900 27,500 18,000	22.97% 83.33% 19.96% 19.77% 13.32% -29.19% 110.32% 0.34% 160.51% 8.24% 1,900.00% 98.47% 6.57% 6.57% 6.57% 3.23% 7.14% -6.81% 52.51% 17.02% 300.00%				1,000 363,954 385,499 10,000 20,000 30,000 60,000 14,550 138,705 8,250 73,819 235,324 16,900	50,000 31,294 500 434,053 451,525 10,000 113,500 29,074 152,574 4,667 42,805 4,950 53,100 31,040 136,562 31,900 200 32,100	-50.00% 19.26% 17.13% 467.50% -3.09% 154.29% -67.93% -69.14% -40.00% -57.95% -41.97% 88.76%	138,050 31,294 22,500 10,750 1750,173 768,595 25,100 136,128 143,500 235,000 34,074 573,802 55,087 128,905 90,300 54,100 44,040 372,432 81,346 200 81,546

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

		FU.3	Times Carri	valant /F		Unrestricted and		0/	0.5	0.5	0/	Dagtwigted	Dantwinted	0/	Total
		Full-	Time Equi	vaient (F	1 E)	GU001	GU001	%	CE	CE Adomtod	%	Restricted	Restricted	%	Total
	TYPENCE	I I was 4	Hanat	Daat	Daat	Adopted	Adopted	01	Adopted	Adopted	Observa	Adopted	Adopted	Ob an ma	1
·	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget		Change	Budget	Budget	Change	0004.00
5590	Other Litilities	2021	2022	2021	2022	2020-21	2021-22 7,200		2020-21	2021-22		2020-21	2021-22		2021-22
	Other Utilities 500 - Subtotal					7,200 1,009,500	7,200 1,201,480	19.02%				150	150	0.00%	7,2 1,201,6
	Short Term Rental-Veh & Equip												100		4
5602						1,000	2,500					3,250	2,750	-15.38%	5,2
5603	Rental of Facilities					212,078	139,100	-34.41%				123,000	33,120	-73.07%	172,2
5604	Film Rentals					00.000	00.000					3,850	1,700	-55.84%	1,7
5608	Oper/Lease Cntrcts-ie Cars-Copiers					26,800	26,800								26,8
5650	Software Licensing/Maintenance Svcs					36,412	50,610	38.99%				321,217	294,572	-8.29%	345,1
5681	Grounds Maintenance					1,000	25,000					34,054	34,054		59,0
5683	Building Maintenance					42,600	92,427	116.96%							92,4
5684	Vehicle Repairs & Maintenance					7,000	7,000					3,000	2,000	-33.33%	9,0
5685	Computer Hardware Maint Agreements						27,000								27,0
5686	Oth Equipment Maint Agreements					107,543	107,200	-0.32%				31,979	1,700	-94.68%	108,9
5690	Other Maintenance/Repairs					102,322	27,000	-73.61%							27,0
5691	Other Maintenance Contracts					72,500		-100.00%				1,600	1,750		1,7
5	600 - Subtotal					609,255	504,637	-17.17%				521,950	371,646	-28.80%	876,2
5810	Fingerprinting Services					4,700	4,700								4,7
5813	Physical Examinations/Tests					2,500	2,750								2,7
5820	Postage/Express Overnight Svcs					18,150	19,000	4.68%				10,000	11,000	10.00%	30,0
5830	Bank Charges											2,500	2,500		2,5
5831	Credit Card Expense								343	343		200	200		5
5835	Bad Debt Expense					150,000	250,000	66.67%							250,0
5860	General Advertising Services					17,750	28,250	59.15%				35,461	67,200	89.50%	95,4
5861	Printing/Duplicating Service					5,000	32,000	540.00%				35,700	32,700	-8.40%	64,7
5862	Sponsorships					500	500					3,075	100	-96.75%	6
5863	Radio/Newspaper Ad Placement					20,000	20,000								20,0
5870	Cash Over - Short											-400	-400		-4
5880	Taxes - Licenses & Permits					6,010	6,315	5.07%				3,600	1,800	-50.00%	8,1
5890	Other Services & Expenses					201,925	98,675	-51.13%	920	920		23,883	108,685	355.07%	208,2
5899	Contigencies Account - Budget Only					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			13,855	14,033		1,712,059	5,423,871	216.80%	5,437,9
	800 - Subtotal					426,535	462,190	8.36%	15,118		1.17%	1,826,078	5,647,656	209.28%	6,125,1
5911	Indirect Cost(Reimbursement)					-12,000	-12,000			, , , ,		, , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-12,0
5912	Out - Indirect Cost(Expense)					,	,					23,203	41,912	80.63%	41,9
	900 - Subtotal					-12,000	-12,000	0.00%				23,203	41,912	80.63%	29,9
	5000 - Total					2,448,715	2,862,851	16.91%	15,118	15,296	1.17%	2,683,604	6,382,600	137.84%	9,260,7
6120	Site Improvement					, , ,	50,000			.,		112,508	4,000	-96.44%	54,0
	100 - Subtotal						50,000					112,508	4,000	-96.44%	54,0
6214	Buildings - Testing & Inspection											15,000	,,,,,	-100.00%	
	200 - Subtotal											15,000		-100.00%	
6310	Library Books											57,798	65,500	13.33%	65,5
6311	Magazines & Periodicals											44,000	44,000	10.0070	44,0
	800 - Subtotal											101,798	109,500	7.57%	109,5
6412	Computer/Technology Equipment					189,800	202,975	6.94%	 		\parallel	76,339	186,600	144.44%	389,5
6413FA	Autos and Busses					109,000	40,000	0.3470				70,009	100,000	177.4470	40,0
6414 6414	Autos and Busses Furniture						28,000								28,0
6419	Other Equipment						31,000						50,000		81,0
6419FA	Other Equipment Other Equipment						35,068						50,000		35,0
	• •					400,000	35,068	77.58%				76,339	236,600	200.040/	II.
	100 - Subtotal					189,800					 		·	209.94%	573,6
	6000 - Total					189,800	387,043					305,645	350,100	14.54%	737,1
7201	Intrafund Transfers Out					3,941,797	3,988,440								3,988,4
	200 - Subtotal					3,941,797	3,988,440	1.18%	4 500	4 500				 	3,988,4
7312	Interfund Transfers - Out								1,500	1,500					1,5
	800 - Subtotal								1,500	1,500	0.00%	407.500	0// 000	77.000	1,5
7501	Student Fin Aid (Excludes Salaries)											137,500	244,328	77.69%	244,3
7502	Scholarships											10,000	-,	-100.00%	1
	500 - Subtotal											147,500	244,328	65.65%	244,:
7602	Oth Student Aide (Non-cash)											167,452	74,817	-55.32%	74,
7603	Book Vouchers (Non-Cash SFA Aid)												85,800		85,
	600 - Subtotal											167,452	160,617	-4.08%	160,
7910	Unrestricted					3,744,546	7,727,379	106.36%				130,750	13,900		7,741,
	900 - Subtotal					3,744,546	7,727,379	106.36%				130,750	13,900	-89.37%	7,741,
	7000 - Total					7,686,343	11,715,819	52.42%	1,500	1,500	0.00%	445,702	418,846	-6.03%	12,136,

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

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

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

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

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

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

FOCUSING ON STUDENT SUCCESS

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

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

The new Student Centered Funding Formula (SCFF) is dramatically reforming institution-wide approaches to fostering student success. As a result of the SCFF funding uncertainty, the College continues its conservative budget approach and fiscal stewardship. The College continues alignment with the California Community College Chancellor's Office *Vision for Success Goals* to meet the growing and changing needs of the community. The Student Success, Equity, and Basic Skills funding initiatives were recently consolidated to create the Student Equity and Achievement (SEA) Program. The SEA program is assisting Porterville College increase achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. The Adult Education (AB 86) and Strong Workforce initiatives are fostering opportunities for students to access educational instruction and skills that directly leads to employment. These programs and initiatives are rooted in a guided pathways framework. Guided pathways provide students with clear, educationally coherent program maps that include specific course sequences, progress milestones, and program learning outcomes. The College is in the final stages of mapping discipline-specific, structured educational experiences and support.

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

Significant progress also has been made in the development and approval of well-defined programs of study. The College offers 18 associate degrees for transfer (ADT) by the Chancellor's Office. In addition to the ADT degree programs, Porterville College offers eighteen other associate degree and sixteen certificate of achievement programs. Porterville College offers several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Industrial Maintenance, Emergency Medical Technician, and Registered Nursing.

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

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

PORTERVILLE COLLEGE 2021-22 General Fund - Unrestricted and Restricted

					 Unrestricted an 									
	Full-	Time Equi	valent (F	TE)	GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
					Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget		Change		Budget	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
4400					5 504 000	5 540 745	1 000/	. 11			174.004	474.004		5 000 070
1100 Acad - Reg Sched	^{ıle} 51.67	52.52	2.00	2.15		5,518,745					174,634	174,634	II II	5,693,379
1100 - Subtotal	4	7.00		0.00	5,591,269	5,518,745	-1.30%				174,634	174,634		5,693,379
1214 Educational Administrators - Counselors	7.00	7.08		0.92	1,019,488 286,305	1,026,557 339,169	0.69% 18.46%				106,905 598,497	124,493 603,222		1,151,050 942,391
1241 Librarians - Contri	2.00	3.00		5.80	87,975	87,975	10.4070				596,497	003,222	0.79%	87,975
1251 Acad Non-Inst Co	1.00	1.00 1.90		0.80	178,371	194,268	8.91%				80,758	82,337	1.96%	276,605
1252 Acad Emp Dept Ch		4.63		0.80	434,138	518,523	19.44%				00,700	02,007	1.5076	518,523
1200 - Subtotal	3.73	4.03			2,006,277	2,166,492	7.99%				786,160	810,052	3.04%	2,976,544
1310 Adjunct Acad Emp - Non-Co	ont				1,344,575	1,344,575	7.0070				100,100	31,920		1,376,495
1311 Acad Emp - Temp Co					18,200	18,200						01,020		18,200
1320 Acad Emp - Intersess					240,000	240,000								240,000
1330 Acad Emp - Overlo					342,000	342,000						3,000		345,000
1340 Acad Emp-Inst Non-Cont Stipend/O					86,000	82,800	-3.72%	ò			148,252	118,251	-20.24%	201,051
1300 - Subtotal					2,030,775	2,027,575	-0.16%	b			148,252	153,171	3.32%	2,180,746
1419 Acad Emp - Non-Inst Non Co	ont				80,540	80,740	0.25%	0			536,974	562,818	4.81%	643,558
1400 - Subtotal					80,540	80,740	0.25%	b			536,974	562,818	4.81%	643,558
1997 Certificated Step/Course Increa	se					267,522						10,976		278,497
1900 - Subtotal						267,522						10,976		278,497
1000 - Total					9,708,861	10,061,073	3.63%				1,646,019	1,711,652		11,772,725
2110 Clss Mgt(NonE	(d) 7.35		4.98	5.62		838,616	1.49%				466,412	498,617	6.90%	1,337,233
2190 Conf Employee - Non N		1.00			69,673	69,673								69,673
2191 Clss Non-Instr Emp Reg Salary Sch	00.00	37.36	21.87	24.35	1,865,602	1,932,928	3.61%	b			1,239,061	1,333,583	7.63%	3,266,511
2199 Classified Salary Abatem	ent				-105,547	-105,547								-105,547
2100 - Subtotal					2,656,023	2,735,669	3.00%				1,705,472	1,832,200	7.43%	4,567,869
2211 Inst Aide FT Direct I	4.07	3.24			251,517	186,371	-25.90%							186,371
2200 - Subtotal	4-				251,517	186,371	-25.90%				000 740	0.44.000	47.040/	186,371
2392 Non-Inst Stude 2393 Class Non-Instr Overti					21,500	11,500	-46.51%				293,749	241,920	-17.64%	253,420
2393 Class Non-Instr Overtii 2394 Non-Admin Non-Instr Prof E					20,000	21,500	7.50%					22,914		21,500 22,914
2394 Non-Admin Non-Instr Prof E	φι				41,500	33,000	-20.48%				293,749	264,834	-9.84%	297,834
2411 Inst Stude	nte				75,000	86,000	14.67%				16,489	15,768		101,768
2412 Direct Inst Prof E					92,000	92,000	14.07 70				21,600	28,960		120,960
2419 Inst Aide - Temp Direct II					2,300	2,300					21,000	20,000	04.0770	2,300
2400 - Subtotal					169,300	180,300	6.50%				38,089	44,728	17.43%	225,028
2997 Classified Step Increase Bud	jet					95,531						86,487		182,018
2999 Salary Budget Con					42,916	271,653	532.98%	ò			555,019	434,009		705,661
2900 - Subtotal					42,916	367,184	755.58%	b			555,019	520,496	-6.22%	887,680
2000 - Total					3,161,256	3,502,523	10.80%	b			2,592,330	2,662,258	2.70%	6,164,781
3110 STRS-Acad Inst & Instrl Aides(D	ir)				1,410,632	1,053,191	-25.34%	Ď.			128,391	130,762	1.85%	1,183,953
3110T STRS-Acad Inst/Instl Aides(Dir)-Tr	-					327,676						19,957		347,633
3130 STRS - Ed Administrators - Co					163,146	161,704	-0.88%	D						161,704
3131 STRS - Oth Acad Emp Non-In:											92,670		-100.00%	
3131T STRS - Oth Acad Emp Non-Inst Tel	np					4,177						91,595	II II	95,772
3100 - Subtotal	1		ļ		1,573,778	1,546,748	-1.72%	o I			221,061	242,314	9.61%	1,789,062
3210 PERS-Acad Inst & Instrl Aides(I	·				15,474	17,193	11.11%				00.54-	400 400	44.0707	17,193
3220 PERS - Clss Mgt Non-Educational Ad 3221 PERS - Clss Educational Ad					171,043	192,882 442,215	12.77% 12.41%				96,547 241,015	136,489 273,540		329,371 715,755
3221 PERS - Clss El 3222 PERS - Conf Emp Non-N	-				393,384 14,422	442,215 16,025	12.41%				241,015	2/3,540	13.50%	715,755 16,025
3240 PERS - Ed Adm - Co	_				10,641	12,417	16.69%				35,204	43,524	23.63%	55,941
3200 - Subtotal	7110				604,964	680,731	12.52%				372,767	453,554	II II	1,134,285
3310 OASDHI-Acad Inst & Instl Aides(I	ir)				132,272	102,145	-22.78%				16,058	11,807	-26.48%	113,951
3310T OASDHI-Acad Inst/Andes(Dir)Ti	,				132,212	30,318	22.7070				70,000	3,907		34,225
3320 OASDHI - Clss Mgt Non-Ed Adr					60,591	61,534	1.56%				34,845	44,567	11	106,101
3321 OASDHI - Clss Ei					151,400	148,350	-2.01%	ò			89,967	92,366	II II	240,716
3321T OASDHI - Clss Emp Tei	•					2,785								2,785
3322 OASDHI - Conf Emp - Non M	lgt				5,330	5,330								5,330
3340 OASDHI - Educational Admin - Co					18,580	18,858	1.50%	b			13,010	14,477	11.27%	33,335
OASDHI - Oth Acad Emp Non-In:	trl										15,550		-100.00%	
3341T OASDHI - Oth Acad Emp Non-Inst Tel	np					380						8,129	II II	8,510
3300 - Subtotal					368,174	369,700	0.41%				169,430	175,252		544,953
3410 H&W-Acad Inst & Instl Aides(E	*				1,149,980	1,160,554	0.92%	o l			149,622	146,329		1,306,884
	*				129,570	131,129	1.20%				15,591	15,967		147,096
3410RC OPEB ARC-Acad Inst&InstI Aides(E					134,261	136,209	1.45%	5			90,968	118,180	29.91%	254,390
3420 H&W - Clss Mgt(Non-Educ Adm													11	
3420 H&W - Clss Mgt(Non-Educ Adm 3420RC OPEB ARC-Clss Mgt(Non-EducAdm	in)				16,195	16,437	1.49%	ò			9,142	11,633		28,069
3420 H&W - Clss Mgt(Non-Educ Adm	np					16,437 659,577	1.49% -2.41%				9,142 376,478 23,277	11,633 391,135 23,312	3.89%	28,069 1,050,712 59,994

PORTERVILLE COLLEGE 2021-22 General Fund - Unrestricted and Restricted

			2021-	22 Gene	ral Fund	 Unrestricted and 	Restricted								
		Full-	Time Equi	valent (F	TE)	GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	EVDENCE	House	Heret	Doot	Doot	Adopted	Adopted	Change	Adopted	Adopted	Channa	Adopted	Adopted	Channa	
	EXPENSE	Unrst 2021	Unrst 2022	Rest 2021	Rest 2022	Budget 2020-21	Budget 2021-22	Change	Budget 2020-21	2021-22	Change	Budget 2020-21	Budget 2021-22	Change	2021-22
3422	H&W - Conf Emp - Non Mgt		2022	2021	2022	18,267	17,852	-2.27%	2020-21	2021-22		2020-21	2021-22		17,852
3422RC	OPEB ARC-Conf Emp Non Mgt					1,366	1,366								1,366
3440	H&W - Educational Admin - Cont					136,635	133,531	-2.27%				27,765	27,135	-2.27%	160,666
3440RC	OPEB ARC-EducAdmin-Cont					20,807	20,966	0.77%				3,333	3,709	11.27%	24,676
	3400 - Subtotal					2,319,682	2,314,304	-0.23%				696,177	737,400	5.92%	3,051,704
3510	SUI-Acad Inst & Instl Aides(Dir)					4,367	82,715	1,794.22%				2,487	10,598	326.08%	93,314
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp						21,241						734		21,976
3520	SUI-Clss Mgt Non-Educational Admin					413	10,315	2,396.61%				233	7,300	3,029.97%	17,615
3521	SUI - Clss Emp					1,046	24,723	2,264.23%				612	15,797	2,482.33%	40,520
3521T	SUI - Clss Emp Temp						174								174
3522	SUI - Conf Emp - Non Mgt					35	857	2,359.76%				0.5	0.000	0.007.700/	857
3540	SUI - Educational Admin - Cont					531	13,158	2,378.72%				85	2,328		15,485
3541 3541T	SUI - Oth Acad Emp - Non Insti SUI - Oth Acad Emp - Non Insti temp						321					284	5,846	-100.00%	6,167
33411	3500 - Subtotal					6,391	153,504	2,301.79%				3,701	42,603	1,051.08%	196,108
3610	WC-Acad Inst & Instl Aides(Dir)					87,426	68,405	-21.76%	\vdash			8,990	8,305	-7.61%	76,710
3610T	WC-Acad Inst & Inst Aide(Dir) Temp					07,420	25,727	-21.7070				0,330	1,543	-7.0170	27,271
3620	WC - Clss Mgt Non-Educational Admin					8,146	8,554	5.01%				4,598	6,054	31.66%	14,608
3621	WC - Clss Emp					22,465	20,502	-8.74%				21,581	13,100		33,602
3621T	WC - Clss Emp Temp					,	1,885	2.7 170				_ 1,001	5,521		7,406
3622	WC - Conf Emp - Non Mgt					687	711	3.47%					0,021		711
3640	WC - Educational Administrators					10,465	10,911	4.26%				1,677	1,930	15.13%	12,841
3641	WC-Oth Acad Emp - Non Instructional					,						6,372	,	-100.00%	,
3641T	WC-Oth Acad Emp - Non Instr Temp						379						6,769		7,148
	3600 - Subtotal					129,189	137,074	6.10%				43,217	43,222	0.01%	180,296
3710	DefBen-Acad Inst & Instl Aides(Dir)					16,532	1,279	-92.26%				1,058	696	-34.26%	1,975
3710T	DefBen-Acad Inst/Instl AidesDir)Tmp						17,276						100		17,376
3721	DefBen - Clss Emp					11,005	1,978	-82.03%				2,185	3,513	60.73%	5,491
3721T	DefBen - Clss Emp Temp						5,150						768		5,918
3741	DefBen - Oth Acad Emp - Non Instri											628		-100.00%	
3741T	DefBen -Oth Acad Emp/Non Instr Temp												328		328
	3700 - Subtotal					27,538	25,683	-6.74%				3,872	5,405	39.59%	31,088
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					40,369	41,676	3.24%				5,325	5,325 4,326		47,001
3920	OTHBEN-Clss Mgt(Non-Educ Admin) OTHBEN - Clss Emp					4,781	4,964	3.83% 1.59%				3,254	4,326 11,471	32.93% 3.67%	9,290
3921 3922	OTHBEN - Clss Emp OTHBEN - Conf Emp - Non Mgt					18,054 653	18,340 653	1.59%				11,065	11,471	3.67%	29,811 653
3929	Classified Benefit Abatement					-69,912	-69,912								-69,912
3940	OTHBEN - Educational Administrators					4,887	4,887					993	993		5,881
3999	Benefit Suspense					4,007	61,505					333	11,151		72,656
3335	3900 - Subtotal					-1,167	62,113	-5,420.52%				20,637	33,266	61.20%	95,379
	3000 - Total					5,028,548	5,289,858	5.20%				1,530,862	1,733,016	13.21%	7,022,875
4211	Non-Library/Magazines/Bks/Prdcls					100	100					83,683	16,437	-80.36%	16,537
	4200 - Subtotal					100	100	0.00%				83,683	16,437	-80.36%	16,537
4310	Inst Supplies & Materials					6,500	6,500					324,283	598,829	84.66%	605,329
4312	All Computer Software					1,000	1,000								1,000
4313	Non-Inst Supplies & Materials					202,193	186,485	-7.77%				258,742	338,069	30.66%	524,555
4314	Paper					14,000	15,000	7.14%							15,000
4320	Vehicle Supplies - Parts					5,400	5,400								5,400
4321	Fuel - Lubricants					15,600	12,000	-23.08%				7,854	7,854		19,854
	4300 - Subtotal					244,693	226,385	-7.48%				590,879	944,752	59.89%	1,171,137
4400	Food - Non Travel Non Cafeteria					500	500	0.000/							500
	4400 - Subtotal 4000 - Total					500	500	0.00%				674 560	004 400	42.400/	500
E407	4000 - Total Athletic Officials					245,293	226,985	-7.46%				674,562	961,189	42.49%	1,188,174
5107 5118	Athletic Officials Cont Security Services					29,000 14,000	29,000 14,900	6.43%				29,304	29,304		29,000 44,204
5119	Oth Non-Inst Consulting Services					14,000	66,500	303.03%				63,800	456,249		522,749
5150	Cont Instruction					100,000	100,000	505.0570				03,600	1,402		101,402
5150	Guest Lecturers/Performers					1,000	100,000	-100.00%				20,000	16,638	-16.81%	16,638
5159	Oth Instructional Consulting Servs					45,000	45,100	0.22%				7,669	156,171	1,936.27%	201,271
3.00	5100 - Subtotal					205,500	255,500	24.33%				120,774	659,764	446.28%	915,264
5209	Non-Employee Travel	 				4,000	4,000	25570				0,,,,,	230,104	70.2070	4,000
5212	Student Travel					78,700	79,700	1.27%				12,000	11,037	-8.03%	90,737
	Employee Travel					65,875	79,875	21.25%				178,330	239,821	34.48%	319,696
5220						5,500	, -	-100.00%				26,614	4,000		4,000
5220	(Local) Online Training/Webinar					0,000								11	
	(Local) Online Training/Webinar Food/Meetings					10,350	13,300	28.50%				143,965	127,258	-11.61%	140,558
5221							13,300 176,875	28.50% 7.57%				143,965 360,909	127,258 382,11 6	-11.61% 5.88%	140,558 558,991

PORTERVILLE COLLEGE

2021-22 General Fund - Unrestricted and Restricted

						- Unrestricted and								11 	
		Full-	Time Equi	valent (F	TE)	GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted	, "	Adopted	Adopted	1	Adopted	Adopted		
	EXPENSE	Unrst	Unrst		Rest	Budget	Budget	Change	Budget		Change	Budget	Budget	Change	· · · · · · · · · · · · · · · · · · ·
		2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22	↓ ↓	2020-21	2021-22		2021-22
5501	5300 - Subtotal	<u> </u>	<u> </u>			41,650	42,650	2.40%	ı /	 '	↓	33,255	4,256	-87.20%	46,906
5501	Laundry Service					23,100	23,300		/	<u> </u>		1,000	1,000	4	24,300
5520	Natural Gas/LPG					55,000	45,000		<u> </u>						45,000
5530	Light - Electricity					275,000	275,000			'					275,000
5540	Water - Sanitation					60,000	60,000		/	<u> </u>					60,000
5550	Disposal Services					18,000	15,000	-16.67%	1	'		3,341	3,341		18,341
5560	Hazardous Waste Disposal					5,925	6,150	3.80%	/	<u> </u>					6,150
5570	Pest Control					5,000	5,000								5,000
5581	Telephone Services					14,000	15,000		/	<u> </u>					15,000
	5500 - Subtotal					456,025	444,450	-2.54%	<u> </u>	'		4,341	4,341		448,791
5602	Short Term Rental-Veh & Equip					11,050	23,823	115.59%	/	<u> </u>		3,485	3,280	-5.88%	27,103
5603	Rental of Facilities												450	4	450
5608	Oper/Lease Cntrcts-ie Cars-Copiers					15,675	16,400	4.63%	/	<u> </u>					16,400
5640	Lease Relocatables								/	<u> </u>			1,750	II II	1,750
5650	Software Licensing/Maintenance Svcs					107,534	100,350	-6.68%	/	<u> </u>		427,014	439,446		539,796
5651	Internet Access					600	1,050	75.00%	<u> </u>	<u> </u>		56,725	30,000		31,050
5681	Grounds Maintenance					48,000	48,000	2.222	<u> </u>	<u> </u>		5,000	5,000	4	53,000
5683	Building Maintenance					58,825	54,000		/	<u> </u>					54,000
5684	Vehicle Repairs & Maintenance					11,800	20,000	69.49%			↓			 	20,000
5685	Computer Hardware Maint Agreements					28,000	28,000				↓				28,000
5686	Oth Equipment Maint Agreements					25,000	25,000		/	'					25,000
5690	Other Maintenance/Repairs					37,945	31,650		/	'		5,541	7,957	43.61%	39,607
5691	Other Maintenance Contracts					60,100	65,820	9.52%							65,820
	5600 - Subtotal	<u> </u>	<u></u> '		Ļ/	404,529	414,093	2.36%		'	↓	497,765	487,882	-1.99%	901,975
5790	Other Professional Fees					150		-100.00%	/	'			20,000	II II	20,000
2010	5700 - Subtotal	↓	 '			150		-100.00%	 	 '	↓	0.700	20,000		20,000
5810	Fingerprinting Services					80	80		/	'		2,706	14,706	-11	14,786
5820	Postage/Express Overnight Svcs					8,565	8,465	-1.17%	<u> </u>	<u> </u>		15,997	9,050		17,515
5830	Bank Charges											2,700	2,700		2,700
5831	Credit Card Expense								/	'		360		-100.00%	
5835	Bad Debt Expense					155,000	255,000	64.52%	/	<u> </u>			301,000		556,000
5860	General Advertising Services					28,000	30,000	7.14%				190,337	88,858	- 11	118,858
5861	Printing/Duplicating Service					8,800	6,800	-22.73%	/	'		26,710	17,610	-34.07%	24,410
5880	Taxes - Licenses & Permits					927	850	-8.31%	<u> </u>			9,810	10,170	-11	11,020
5890	Other Services & Expenses					15,194	18,694	23.04%	/	'		78,031	464,703		483,397
5899	Contigencies Account - Budget Only								1	'		2,306,447	8,789,081	1 281.07%	8,789,081
	5800 - Subtotal				<u> </u>	216,566	319,889	47.71%	<u> </u>	'		2,633,098	9,697,879	268.31%	10,017,768
5912	Out - Indirect Cost(Expense)								1	'		120,930	70,122		70,122
5999	Service/Utilties - Pooled Account								1	'			-108,614		-108,614
	5900 - Subtotal								<u> </u>	'		120,930	-38,492	-131.83%	-38,492
	5000 - Total					1,488,845	1,653,457		<u> </u>	'		3,771,071	11,217,745		12,871,202
6120	Site Improvement					25,000	18,210	-27.16%	,	<u> </u>		3,000	194,940		213,150
	6100 - Subtotal					25,000	18,210	-27.16%	<u> </u>	'		3,000	194,940	6,398.00%	213,150
6210C	Buildings Construction - C		└			25,000		-100.00%						 	,
6214	Buildings - Testing & Inspection		↓ ′			1,150	1,150		ı	<u> </u>	↓			 '	1,150
	6200 - Subtotal				!	26,150	1,150	-95.60%		 '	الـــــــــــا				1,150
6310	Library Books		'			20,700	20,700						8,757	 	29,457
6311	Magazines & Periodicals		↓ ′			5,000	5,000							<u> </u>	5,000
	6300 - Subtotal		 '		!	25,700	25,700	0.00%	<u> </u>	 '	الـــــــــــــــــــــــــــــــــــــ		8,757		34,457
6412	Computer/Technology Equipment				igsquare	71,520	72,245					118,019	89,711		161,955
6412FA	Computer/Tech Equipment		 '			16,000	20,000					15,000	354,941	1 2,266.28%	374,941
6413LP	Auto-Purchasing on Long Term Lease					27,000	29,000	7.41%]	29,000
6414	Furniture					2,900	15,000	417.24%				3,980		-100.00%	15,000
6414FA	Furniture												77,500		77,500
6419	Other Equipment					20,055	17,400					3,416	123,500		140,900
6419FA	Other Equipment					112,753	35,000						3,359		38,359
	6400 - Subtotal					250,228	188,645	-24.61%		<u> </u>	الـــــــــــــــــــــــــــــــــــــ	140,415	649,011	1 362.21%	837,655
6900	Capital Outlay Abatements		<u> </u>			-25,000		-100.00%			∐			1	
	6900 - Subtotal					-25,000		-100.00%		<u> </u>	الـــــــــــــــــــــــــــــــــــــ			<u> </u>	
	6000 - Total	ļ		 _	\Box	302,078	233,705	-22.63%			السسا	143,415	852,707	494.57%	1,086,412
7110	Debt Reduction		↓			150,000	150,000]]	150,000
	7100 - Subtotal					150,000	150,000	0.00%			الـــــــــــــــــــــــــــــــــــــ			<u> </u>	150,000
7201	Intrafund Transfers Out					4,149,968	4,136,955								4,136,955
	7200 - Subtotal					4,149,968	4,136,955	-0.31%							4,136,955
7312	Interfund Transfers - Out						671,790								671,790
1012		-						.1							074 700
7012	7300 - Subtotal Student Fin Aid (Excludes Salaries)			k			671,790	` <u></u>	\ <u></u> _	\h	الا	1,058,318	1,187,000	12.16%	671,790 1,187,000

PORTERVILLE COLLEGE

2021-22 General Fund - Unrestricted and Restricted

		Full-	Time Equi	valent (F	TE)	GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
7501AC	CARE-Financial Aid											50,000	50,000		50,000
7501AD	EOP&S-Financial Aid											4,500	10,512	133.60%	10,512
7502	Scholarships											7,500		-100.00%	
	7500 - Subtotal											1,120,318	1,247,512	11.35%	1,247,512
7602	Oth Student Aide (Non-cash)											438,834	875,902	99.60%	875,902
	7600 - Subtotal											438,834	875,902	99.60%	875,902
7910	Unrestricted					6,385,634	8,544,488	33.81%							8,544,488
	7900 - Subtotal					6,385,634	8,544,488	33.81%							8,544,488
	7000 - Total					10,685,602	13,503,233	26.37%				1,559,152	2,123,414	36.19%	15,626,647
TOTAL EXPENDITURES, C	OTHER OUTGO AND NET ENDING BALANCE					30,620,483	34,470,835	12.57%				11,917,412	21,261,981	78.41%	55,732,816

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

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

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

- Chancellor's Office: Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; provides institutional research and reporting; reports analysis of legislation and regulations.
- **Educational Services**: Directs strategic and tactical planning; coordinates instructional programs and student services; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs; monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Business Services**: Facilitates district-wide development of accounting systems and procedures, budget control and compliance, coordination of external audits, investment and cash flow management and reporting, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements in accordance with generally accepted accounting principles.
- <u>Human Resources</u>: Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; facilitates risk management; provides training and professional development related to health and safety, workers compensation; provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.
- <u>Information Technology:</u> Supports information technology efforts of the three colleges and their centers, for more than 34,833 students, about 3,133 faculty, staff and student employees and 5,000 computers; supports administrative technology needs of college and district operations.

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

Kern Community College District Operations Funding Priorities for 2021-22:

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

DISTRICT OFFICE 2021-22 General Fund - Unrestricted and Restricted

		Full-	Time Equi			GU001 Adopted	GU001 Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
1214	Educational Administrators - Cont	2.50	2.90		0.10	602,606	633,296	5.09%				82,113	16,423	-80.00%	649,718
1251	Acad Non-Inst Cont	1.50	1.60		0.10	182,615	195,116	6.85%				,	,		195,116
	1200 - Subtotal					785,220	828,412	5.50%				82,113	16,423	-80.00%	844,835
1419	Acad Emp - Non-Inst Non Cont					9,000	9,000								9,000
4007	1400 - Subtotal					9,000	9,000	0.00%							9,000
1997	Certificated Step/Course Increase 1900 - Subtotal						66,550 66,550								66,550 66,550
	1000 - Total					794,220	903,962	13.82%				82,113	16,423	-80.00%	920,384
2110	Clss Mgt(NonEd)	35.85	34.85	1.15	2.15		3,227,833	-3.14%	219,096	212,205	-3.15%	111,257	239,521	115.29%	3,679,559
2190	Conf Employee - Non Mgt	7.00	7.00			556,134	543,862	-2.21%							543,862
2191	Clss Non-Instr Emp Reg Salary Sched	66.10	65.63	1.08	1.08		4,424,987	0.05%	204,423	215,105	5.23%	51,086	51,086	-0.00%	4,691,177
2199	Classified Salary Abatement 2100 - Subtotal					-22,172 8,288,897	8,196,682	-100.00% -1.11%	423,519	427,309	0.89%	162,343	290,607	79.01%	8,914,598
2392	Non-Inst Students					37,000	23,000	-37.84%	24,950	26,000		102,343	290,007	79.0170	49,000
2393	Class Non-Instr Overtime					10,000	13,500	35.00%							13,500
2394	Non-Admin Non-Instr Prof Expt					6,300		-100.00%	332,000	252,000	-24.10%				252,000
2399	Cls Oth - Temp 2300 - Subtotal					24,000 77,300	52,000 88,500	116.67% 14.49%	356,950	278,000	-22.12%				52,000 366,500
2997	Classified Step Increase Budget					77,300	535,449	14.49%	330,930	278,000			8,190		567,141
2999	Salary Budget Control					127,307	637,609	400.84%	230,000		-100.00%	74,829	2,110	-100.00%	637,609
	2900 - Subtotal					127,307	1,173,058	821.44%	230,000	23,502	-89.78%	74,829	8,190	-89.06%	1,204,750
0440	2000 - Total					8,493,505	9,458,241		1,010,469	728,811	-27.87%	237,172	298,797	25.98%	10,485,848
3110 3120	STRS-Acad Inst & Instrl Aides(Dir) STRS - Clss Mgt Non-Ed Admin					29,492 31,572	31,063 31,122	5.32% -1.42%							31,063 31,122
3120 3131T	STRS - Oth Acad Emp Non-Inst Temp					31,372	1,433	-1.42 /0							1,433
	3100 - Subtotal					61,064	63,618	4.18%							63,618
3210	PERS-Acad Inst & Instrl Aides(Dir)								18,811		-100.00%				
3220	PERS - Clss Mgt Non-Educational Adm					684,532	751,618	9.80%	45,353	71,882	58.49%	23,030	54,874	138.27%	878,374
3221 3221T	PERS - Clss Emp PERS - Clss Emp Temp					910,531	991,382 2,062		19,740	21,848	10.68%	7,247	8,021	10.68%	1,021,250 2,062
3222	PERS - Conf Emp Non-Mgt					115,120	124,599	8.23%							124,599
3240	PERS - Ed Adm - Cont					84,272	100,301	19.02%				16,997	3,762	-77.86%	104,063
	3200 - Subtotal					1,794,456	1,969,961	9.78%	83,903	93,730	11.71%	47,275	66,657	41.00%	2,130,348
3310 3320	OASDHI-Acad Inst & Instl Aides(Dir) OASDHI - Clss Mgt Non-Ed Admin					2,648 238,907	2,829 237,179	6.85% -0.72%	7,215 16,165	264 23,406		8,406	18,218	116.73%	3,093 278,804
3321	OASDHI - Clss Emp					336,847	331,038	-1.72%	7,295	7,295		2,911	2,911	110.7070	341,244
3321T	OASDHI - Clss Emp Temp						1,588			3,741					5,329
3322	OASDHI - Conf Emp - Non Mgt					42,544	41,605	-2.21%							41,605
3340 3341T	OASDHI - Educational Admin - Cont OASDHI - Oth Acad Emp Non-Inst Temp					18,263	22,004 131	20.48%				5,311	1,062	-80.00%	23,066 131
33411	3300 - Subtotal					639,209	636,373	-0.44%	30,676	34,706	13.14%	16,628	22,192	33.46%	693,271
3410	H&W-Acad Inst & Instl Aides(Dir)					27,538	28,736	4.35%	18,267	·	-100.00%	,	,		28,736
3410RC	OPEB ARC-Acad Inst&InstI Aides(Dir)					3,579	3,824	6.85%	1,781		-100.00%				3,824
3420 3430PC	H&W - Clss Mgt(Non-Educ Admin)					630,202 69,141	616,094 68,628	-2.24% -0.74%	33,793 4,294	50,895 6,150		21,007 2,181	38,394 4,695	82.77% 115.29%	705,383 79,472
3420RC 3421	OPEB ARC-Clss Mgt(Non-EducAdmin) H&W - Clss Emp					1,137,103	1,075,932	-0.74% -5.38%	4,294 34,707	33,930		2,181 10,960	4,695 10,715	-2.24%	1,120,577
3421RC	OPEB ARC-Clss Emp					86,214	83,830	-2.77%	1,869	1,869	0.00%	686	686	, ,	86,385
3422	H&W - Conf Emp - Non Mgt					127,867	125,005	-2.24%							125,005
3422RC	OPEB ARC-Conf Emp Non Mgt					10,900	10,660	-2.21%							10,660
3440 3440RC	H&W - Educational Admin - Cont OPEB ARC-EducAdmin-Cont					27,400 7,979	33,930 8,581	23.83% 7.54%				9,133 1,609	1,786 322	-80.45% -80.00%	35,716 8,903
3440110	3400 - Subtotal					2,127,924	2,055,220	-3.42%	94,711	92,843	-1.97%	45,576	56,597	24.18%	2,204,660
3510	SUI-Acad Inst & Instl Aides(Dir)					91	2,400	2,528.64%	55	224	310.19%				2,624
3520	SUI-Clss Mgt Non-Educational Admin					1,764	43,068	2,341.70%	110	3,859	3,422.79%	56	2,946	5,194.93%	49,873
3521 3521T	SUI - Clss Emp SUI - Clss Emp Temp					2,211	53,226 873	2,307.03%	48	1,173 3,173	2,359.04%	26	628	2,359.30%	55,027 4,047
35211	SUI - Ciss Emp Temp SUI - Conf Emp - Non Mgt					278	6,690	2,305.78%		3,1/3					6,690
3540	SUI - Educational Admin - Cont					204	5,385	2,545.40%				41	202	391.96%	5,587
3541T	SUI - Oth Acad Emp - Non Insti temp						111								111
	3500 - Subtotal					4,548	111,752	2,357.15%	212	8,429	3,880.03%	122	3,776	2,989.12%	123,957
3610 3620	WC-Acad Inst & Instl Aides(Dir) WC - Clss Mgt Non-Educational Admin					1,800 34,775	1,990 35,715	10.55% 2.70%	1,075 2,160	186 3,200	-82.74% 48.17%	1,097	2,443	122.76%	2,176 41,358
3621	WC - Ciss ingt Non-Educational Admin WC - Ciss Emp					43,598	44,138	1.24%	2,160	3,200 973	3.47%	504	2,443 521	3.47%	45,632
5521	300 Emp				ı	10,000	,		3 70	0,0	5.1770	II	02 I	570	.3,552

DISTRICT OFFICE

2021-22 General Fund - Unrestricted and Restricted

	Full-1	Γime Equi			und - Unrestricted GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
			-	-	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
3621T WC - Clss Emp Temp	2021	2022	2021	2022	2020-21	2021-22 862		2020-21	2021-22 2,836		2020-21	2021-22		2021-22 3,698
3622 WC - Conf Emp - Non Mg					5,482	5,547	1.19%		2,000					5,547
3640 WC - Educational Administrators	S				4,013	4,466	11.27%				809	168	-79.31%	4,633 92
3641T WC-Oth Acad Emp - Non Instr Temp)					92								
3600 - Subtotal					89,669	92,810	3.50%	4,175	7,194	72.31%	2,410	3,132	29.96%	103,136
3710 DefBen-Acad Inst & Instl Aides(Dir 3721 DefBen - Clss Emp					883		-100.00%	1,346	1,346		595	595		1,346 595
3721T DefBen - Clss Emp Temp					000	2,294	100.0070		9,546					11,840
3700 - Subtotal					883	2,294	159.80%	1,346	10,892	709.24%	595	595	0.00%	13,78
3910 OTHBEN-Acad Inst & Instrl Aide(Dir)				980	1,045	6.67%	653		-100.00%				1,045
3920 OTHBEN-Clss Mgt(Non-Educ Admin 3921 OTHBEN - Clss Emp)				18,750 37,092	18,895 36,058	0.77% -2.79%	1,209 944	1,862 944		751 347			22,162 37,349
3921 OTHBEN - Cliss Emp. 3922 OTHBEN - Conf Emp - Non Mg					4,574	4,564	-2.79%	944	944		347	347		4,564
3940 OTHBEN - Educational Administrators	3				980	1,241	26.67%				327	65	-80.00%	1,307
3999 Benefit Suspense					19,500	-66,938	-443.27%		-3,002		25,048	-1,046	-104.18%	-70,985
3900 - Subtotal					81,876	-5,133	-106.27%	2,806	-196	-106.97%	26,473	771	-97.09%	-4,558
3000 - Total 4211 Non-Library/Magazines/Bks/Prdcls					4,799,628 21,500	4,926,894 20,100	2.65% -6.51%	217,829	247,599	13.67%	139,079		10.53% -100.00%	5,328,21 4 20,100
4211 4200 - Subtotal	,				21,500	20,100	-6.51% -6.51%				500		-100.00%	20,100
4310 Inst Supplies & Materials	;				2,900	1,750	-39.66%	61,750	48,438	-21.56%	7,650	3,150		53,338
4312 All Computer Software	÷				750	750								750
4313 Non-Inst Supplies & Materials	6				149,610	130,800	-12.57%	6,450	6,450		14,895	6,293	-57.75%	143,543 5,500
4321 Fuel - Lubricants 4300 - Subtotal	5				5,500 158,760	5,500 138,800	-12.57%	68,200	54,888	-19.52%	22,545	9,443	-58.11%	203,132
4000 - Subicial					180,260	158,900	-11.85%	68,200	54,888	-19.52%	23,045			223,232
5118 Cont Security Services	6				3,500	3,500		55,255	,			, , , , ,		3,500
5119 Oth Non-Inst Consulting Services	3				2,508,621	2,326,970	-7.24%	50,000	50,000		883,390		76.85%	3,939,249
5150 Cont Instruction	1				383,000	105,000	-72.58%	223,245	360,000	61.26%	1,750		17,142.86%	766,750
5159 Oth Instructional Consulting Server 5100 - Subtotal	5				2,895,121	2,435,470	-15.88%	71,761 345,006	71,761 481,761	39.64%	1,750 886,890	1,750 1,865,779	110.37%	73,51 ² 4,783,010
5209 Non-Employee Trave	I				3,350	3,350		5,000	5,000		11,500			14,350
5212 Student Trave	I							4,500	4,500					4,500
5220 Employee Trave	I				416,075	382,153	-8.15%	49,000	39,811	-18.75%	71,339	32,364	-54.63%	454,328
5221 (Local) Online Training/Webina 5230 Food/Meetings					50,000 23,750	101,500 21,944	103.00% -7.60%	49.500	19 500		47.240	10.570	-39.04%	101,500 51,014
5230 Food/Meetings 5200 - Subtotal	5				493,175	508,947	3.20%	18,500 77 ,000	18,500 67,811	-11.93%	17,340 100,179	10,570 48,934	-39.04% -51.15%	625,692
5300 Institutional Dues/Memberships	3				228,021	233,257	2.30%	4,000	4,000		,	2,000		239,257
5300 - Subtotal					228,021	233,257	2.30%	4,000	4,000	0.00%		2,000		239,257
5400 Comprehensive/Liab/Prpty/Auto Ins					1,325,000	900,000	-32.08%							900,000
5406 Student Insurance 5407 Insurance Deductibles					190,000 7,500	190,000 12,500	66.67%							190,000 12,500
5400 - Subtotal	'				1,522,500	1,102,500	-27.59%							1,102,500
5530 Light - Electricity	/				175,000	175,000								175,000
5540 Water - Sanitation	1				8,500	8,500								8,500
5550 Disposal Services	5				4,500	4,500								4,500 4,250
5560 Hazardous Waste Disposa 5570 Pest Contro					4,250 1,000	4,250 1,000								1,000
5581 Telephone Services	3				17,000	17,000		1,000	1,000					18,000
5583 Data Communication Services	3				177,870	202,770	14.00%				50)	-100.00%	202,770
5590 Other Utilities	8				9,000	567	-93.70%							567
5500 - Subtotal Short Term Rental-Veh & Equip					397,120	413,587	4.15%	1,000	1,000	0.00%	50		-100.00%	414,58 7
5602 Snort Term Rental-ven & Equip 5603 Rental of Facilities	6				10,010		-100.00%	1,000 27,500	1,000 27,500					27,500
5608 Oper/Lease Cntrcts-ie Cars-Copiers	3				10,000	10,000		,000						10,000
5650 Software Licensing/Maintenance Svcs	3				2,175,080	2,039,638	-6.23%	7,500	7,500		4,500	4,500		2,051,638
5651 Internet Access	3					500	00.000							500
5652 IT Cloud Services 5671 Equip Maint Agreements					1,277,455 3,500	1,711,532 3,500	33.98%	2,000	2,000					1,711,532 5,500
5671 Equip Maint Agreements 5681 Grounds Maintenance					10,000	10,000		2,000	2,000					10,000
5683 Building Maintenance	9				60,000	60,000								60,000
Vehicle Repairs & Maintenance	9				4,000	4,000								4,000
5685 Computer Hardware Maint Agreements	3				331,198	301,380	-9.00%							301,380
5686 Oth Equipment Maint Agreements 5691 Other Maintenance Contracts	5				68,178	65,500	-3.93% -18.77%							65,500 9,600
5691 Other Maintenance Contracts 5600 - Subtotal	·				11,818 3,961,239	9,600 4,215,650	-18.77% 6.42%	38,000	38,000	0.00%	4,500	4,500	0.00%	4,258,150
Juon - Subtotal					3,901,239	4,210,000	0.4270	36,000	36,000	0.00%	4,500	4,500	0.00%	4,200,10

DISTRICT OFFICE 2021-22 General Fund - Unrestricted and Restricted

	Full-	-Time Equi		TE)	GU001 Adopted	GU001 Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
	2021	2022	2021	2022	2020-21	2021-22		2020-21	2021-22		2020-21	2021-22		2021-22
5700 Annual Fiscal Aud					95,000	128,550								128,550
5720 Trustee Election					250,000	175,000	-30.00%							175,000
5731 Attorney Fees - O					250,500	250,500								250,500
5790 Other Professional Fee	es				505 500	675	0.050/	5,000	5,000	0.000/	19,000	4,000	-78.95%	9,675
5700 - Subtotal					595,500	554,725	-6.85%	5,000	5,000	0.00%	19,000	4,000	-78.95%	563,725
5810 Fingerprinting Service					60,000	55,000	-8.33%							55,000
5813 Physical Examinations/Tes					20,000	20,000	40.570/	0.000	0.000		4.750	4.750		20,000
5820 Postage/Express Overnight Svo 5830 Bank Charge					45,400	50,200 185,000	10.57%	2,083 100	2,083		1,750	1,750		54,033 185,100
5831 Credit Card Expens					185,000 21,900	21,900		3,300	100 3,300					25,200
5860 General Advertising Service					128,500	127,470	-0.80%	20,620	20,620			82,856		230,946
5861 Service S					10,000	10,000	-0.60%	16,669	15,500	-7.01%	7,250	1,750	-75.86%	27,250
5862 Sponsorship					10,000	10,000		6,500	6,500	-7.0176	7,230	1,750	-73.80%	6,500
5880 Taxes - Licenses & Permi					35,600	38,600	8.43%	0,300	0,500					38,600
5890 Other Services & Expense					106,400	796,875	648.94%	12,000	12,000		500	500		809,375
5800 - Subtotal	75				612,800	1,305,045	112.96%	61,272	60,103	-1.91%	9,500	86,856	814.28%	1,452,004
5911 Indirect Cost(Reimbursemen	+)				-275,511	-295,000	7.07%	01,272	00,103	-1.9170	9,500	00,030	014.2070	-295,000
5912 Out - Indirect Cost(Nerributserheit)	,				-275,511	-293,000	7.0770				40,000	198,163	395.41%	198,163
5900 - Subtotal	3)				-275,511	-295,000	7.07%				40,000	198,163	395.41%	-96,837
5000 - Total					10,429,965	10,474,181		531,278	657,675	23.79%	1,060,118	2,210,231	108.49%	13,342,088
6120 Site Improveme	nt				30,000	30,000	0.42 /6	331,270	001,010	23.7376	1,000,110	2,210,231	100.43 /6	30,000
6100 - Subtotal					30,000	30,000	0.00%							30,000
6310 Library Book	(S			1	00,000	30,000	0.0070				5,000		-100.00%	
6300 - Subtotal											5,000		-100.00%	
6412 Computer/Technology Equipme	nt				132,500	172,100	29.89%	21,500	21,500		5,555			193,600
6412FA Computer/Tech Equipme					700,500	664,000	-5.21%	20,000	20,000					684,000
6414 Furnitur					6,000	66,000	1,000.00%	15,000	15,000		2,637	1,700	-35.53%	82,700
6419 Other Equipme					20,000	20,000	,	,	,		·	·		20,000
6419FA Other Equipme					5,000	5,000								5,000
6400 - Subtotal					864,000	927,100	7.30%	56,500	56,500	0.00%	2,637	1,700	-35.53%	985,300
6000 - Total					894,000	957,100	7.06%	56,500	56,500	0.00%	7,637	1,700	-77.74%	1,015,300
7110 Debt Reduction	on				1,185,000	1,255,000	5.91%							1,255,000
7111 Debt Interest & Other Charge	es				4,545,964	4,474,746	-1.57%							4,474,746
7100 - Subtotal					5,730,964	5,729,746	-0.02%							5,729,746
7205 Intrafund Transfers	In			i i	-29,711,494	-29,983,005	0.91%							-29,983,005
7200 - Subtotal					-29,711,494	-29,983,005	0.91%							-29,983,005
7312 Interfund Transfers - O	ut				255,000	12,459,363	4,786.02%							12,459,363
7300 - Subtotal					255,000	12,459,363	4,786.02%							12,459,363
7910 Unrestricted	ed				67,857,213	52,595,573	-22.49%	420,519	296,073	-29.59%	30,106	30,106		52,921,752
7900 - Subtotal					67,857,213	52,595,573	-22.49%	420,519	296,073	-29.59%	30,106	30,106	0.00%	52,921,752
7000 - Total					44,131,683	40,801,677	-7.55%	420,519	296,073	-29.59%	30,106	30,106	0.00%	41,127,855
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					69,723,261	67,680,954	-2.93%	2,304,795	2,041,547	-11.42%	1,579,269	2,720,419	72.26%	72,442,920

Kern Community College District 2021-22 GU001 District Operations Budget Variance								Draft	8/31/202
GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	ΙΤ	Human Resources	Legal	District Operations	TOTAL
Projected 2021-22 Salary & Benefits	590,834	582,669	808,252	2,747,056	5,402,472	3,277,204	458,896	643,379	14,510,76
2020-21 Adopted Budget Salary & Benefits	607,821	548,099	807,571	2,737,383	5,084,469	3,166,719	432,931	638,232	14,023,22
Variance Increase/(Decrease)	(16,987)	34,570	681	9,673	318,003	110,485	25,965	5,147	487,53
Primary Variances									
Salary Step and Column and Other Changes	42,667	23,632	10,994	(69,961)	133,496	80,394	21,164	(204)	242,18
Increase in Health Benefits	(3,320)	(1,660)	(11,615)	(25,686)	(14,524)	(14,683)	(830)	113	(72,20
Workers Comp Rate (Increase of 3.47%)	161	325	221	528	3,006	1,197	251	175	5,86
Unemploy Rate (Increase of 900%)	843	1,717	2,562	7,886	16,074	1,805	1,442	91	32,42
STRS Rate (Increase of 4.77%)			(1,074)			5,824		4,589	9,33
PERS Rate (Increase of 10.68%)	(73,775)	10,556	(408)	(31,566)	64,662	11,053	3,938	383	(15,15
	(33,423)	34,570	681	(118,799)	202,715	85,590	25,965	5,147	202,44
Position Additions:									
Chancellor Office Restructuring	16,436								16,43
Budget Analyst	10,430			128,472					128,47
Human Resources Assistant (CC 0.5 FTES)				120,412		57,430.17			57,43
Human Resources Assistant (PC 0.5 FTES)						57,430.17			57,43
Enterprise IT Project Manager					115,288				115,28
Manager IT Enterprise Projects					123,170				123,17
Database Warehouse Developer (funded by BC)									-
Position Deletions:									-
Human Resources DAIII (DO 1.0)					(400, 470)	(89,966)			(89,96)
Web Developer					(123,170)				(123,170
Positions Not Budgeted:									
									_
									-
Other:									-
Position Shifts from Categorical/Grants									-
•									-
									-
									-
Verland Insurant (Daniera)	(40.007)	34,570	004	0.070	240.000	440.405	05.005	5.447	- 407.50
Variance Increase/(Decrease)	(16,987)	34,570	681	9,673	318,003	110,485	25,965	5,147	487,537
GU001 Non Labor & Debt Service & Temporary Labor	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	ІТ	Human Resources	Legal	District Operations	Total
Desirated 2024-22 Tantative Dudget (including prepared rellator)	FF2 F00	20.606	207.425	20 404 264	6 751 215	1 111 761	406.000	242.024	20.026.70
Projected 2021-22 Tentative Budget (including proposed rollover)	553,500	38,606	287,425	20,101,261	6,751,315	1,444,764	406,000	343,834	29,926,70
2020-21 Adopted Budget Non-Labor	683,500	39,800	458,000	8,279,642	6,694,383	673,203	406,000	319,789	17,554,31
Variance Increase/(Decrease)	(130,000)	(1,194)	(170,575)	11,821,619	56,932	771,561	-	24,045	12,372,38
Proposed Carryover from 20-21 or one time expenditures New Non-Labor Budget requests net of Carryove				(12,204,363) 7,896,899	(1,410,000) 5,341,315	(665,099) 779,665			(14,454,46 15,472,24
			V	/ariances See A	ttached W	orksheet Detai	il		
Total Proposed 2021-22 DO Adopted Budget	1,144,334	621,275	1,095,677	22,848,317	12,153,787	4,721,968	864,896	987,213	44,437,46
September 2021 Net Change (includes Carryover)	(146,987)	33,376	(169,894)	11,831,291	374,935	882,046	. 25 QEE	ommun 29,192 0	42 850 02
Septemper 2021 Not sharings (motidates sarry steer)	(170,001)	30,010	1705,034)	11,001,201	317,300	002,040	KETTY	ommuntty'c'tol	ege ursmet

SPECIAL FUNDS

KERN COMMUNITY COLLEGE DISTRICT 2021-22 Associated Student Body Funds

				Student Body		Adamtad Dudwat		0/
		Adopted Budget	Bakersfield	Cerro Coso	Porterville	Adopted Budget	D'	%
		2020-21	2021-22	2021-22	2021-22	2021-22	Difference	Difference
8884AA	Student Cards	260,000	250,000	4,000	4,500	258,500	(1,500)	-0.58%
8884AB	Student Representation Fee	8,000	8,000	4,000	4,500	8,000	(1,500)	-0.3070
INCOME - 1	·	268,000	258,000	4,000	4,500	266,500	(1,500)	
2110	Clss Mgt(NonEd)	17,418	256,000 17,418	4,000	4,500	17,418		-0.00%
	· · · · · · · · · · · · · · · · · · ·						(0)	
2392	Non-Inst Students	39,609	40,000			40,000	391	0.99%
2997	Classified Step Increase Budget		523			523	523	
2999	Salary Budget Control	378					(378)	-100.00%
2000 - Tota		57,405				57,941	536	
3220	PERS - Clss Mgt Non-Educational Adm	3,606	3,991			3,991	385	10.68%
3320	OASDHI - Clss Mgt Non-Ed Admin	1,333	1,332			1,332	(0)	-0.00%
3420	H&W - Clss Mgt(Non-Educ Admin)	4,567	4,464			4,464	(102)	-2.24%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	341	341			341		
3520	SUI-Clss Mgt Non-Educational Admin	9	214			214	206	2,359.70%
3620	WC - Clss Mgt Non-Educational Admin	172	178			178	6	3.47%
3621	WC - Clss Emp	361					(361)	-100.00%
3621T	WC - Clss Emp Temp		408			408	408	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)		163			163	163	
3999	Benefit Suspense		182			182	182	
3000 - Tota		10,387	11,274			11,274	886	
4313	Non-Inst Supplies & Materials	50,500	45,000	2,500	2,500	50,000	(500)	-0.99%
4510	CoGS Food	2,000	2,000	,	,	2,000	(===)	
4000 - Tota		52,500		2,500	2,500	52,000	(500)	
5151	Guest Lecturers/Performers	60,000	60,000	,	,	60,000	,	
5159	Oth Instructional Consulting Servs	3,000	2,000			2,000	(1,000)	-33.33%
5212	Student Travel	11,500	10,000			10,000	(1,500)	-13.04%
5220	Employee Travel	8,000	8,000			8,000	(1,000)	
5230	Food/Meetings	21,000	20,000	1,500		21,500	500	2.38%
5300	Institutional Dues/Memberships	1,000	2,000	1,000		2,000	1,000	100.00%
5602	Short Term Rental-Veh & Equip	5,000	3,000			3,000	(2,000)	-40.00%
5604	Film Rentals							-40.00%
		5,000	4,000			4,000	(1,000)	
5650	Software Licensing/Maintenance Svcs	400	2,000			2,000	1,600	400.00%
5684	Vehicle Repairs & Maintenance	5,000	5,000			5,000		

2021-22 Associated Student Body Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	Adopted Budget		%
		2020-21	2021-22	2021-22	2021-22	2021-22	Difference	Difference
5690	Other Maintenance/Repairs	2,000			2,000	2,000		
5831	Credit Card Expense	100	500			500	400	400.00%
5860	General Advertising Services	3,000	3,000			3,000		
5861	Printing/Duplicating Service	5,000	6,000			6,000	1,000	20.00%
5890	Other Services & Expenses	10,000	10,000			10,000		
5000 - Tota	al	140,000	135,500	1,500	2,000	139,000	(1,000)	
6412	Computer/Technology Equipment	7,707	6,285			6,285	(1,422)	-18.45%
6000 - Tota	al	7,707	6,285			6,285	(1,422)	
EXPENDIT	ΓURES - Total	268,000	258,000	4,000	4,500	266,500	(1,500)	
Ending Ba	lance	0	0	0	0	0	0	

2021-22 Student Representation Fee Funds

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

2021-22 Student Center Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	Adopted Budget		%
		2020-21	2021-22	2021-22	2021-22	2021-22	Difference	Difference
8883AA	Student Center	245,000	100,000		63,000	163,000	(82,000)	-33.47%
8885AA	Typing Test							
8885AG	Other Student Fees							
8989AB	Carry Over Funds - Budget Only	50,000	65,000			65,000	15,000	30.00%
INCOME - 1	Total	295,000	165,000		63,000	228,000	(67,000)	
2110	Clss Mgt(NonEd)	52,255	52,255			52,255		
2392	Non-Inst Students	79,316	65,000		10,000	75,000	(4,316)	-5.44%
2997	Classified Step Increase Budget		1,568			1,568	1,568	
2999	Salary Budget Control	81,045					(81,045)	-100.00%
2000 - Tota		212,616	118,822		10,000	128,822	(83,793)	
3220	PERS - Clss Mgt Non-Educational Adm	10,817	11,972			11,972	1,155	10.68%
3320	OASDHI - Clss Mgt Non-Ed Admin	3,997	3,997			3,997	(0)	-0.00%
3420	H&W - Clss Mgt(Non-Educ Admin)	13,700	13,393			13,393	(307)	-2.24%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	1,024	1,024			1,024		
3520	SUI-Clss Mgt Non-Educational Admin	26	643			643	617	2,359.74%
3620	WC - Clss Mgt Non-Educational Admin	515	533			533	18	3.47%
3621	WC - Clss Emp	768					(768)	-100.00%
3621T	WC - Clss Emp Temp		663		85	748	748	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)		490			490	490	
3999	Benefit Suspense		545			545	545	
3000 - Tota		30,848	33,260		85	33,345	2,497	
4313	Non-Inst Supplies & Materials	21,500	1,917		16,500	18,417	(3,083)	-14.34%
4510	CoGS Food	2,000	2,000			2,000		
4000 - Tota		23,500	3,917		16,500	20,417	(3,083)	
5151	Guest Lecturers/Performers	1,000	1,000			1,000		
5230	Food/Meetings							
5300	Institutional Dues/Memberships							
5501	Laundry Service							
5505	Miscellaneous							
5602	Short Term Rental-Veh & Equip	500	500			500		
5650	Software Licensing/Maintenance Svcs	1,000	1,000			1,000		
5681	Grounds Maintenance							

2021-22 Student Center Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	Adopted Budget		%
		2020-21	2021-22	2021-22	2021-22	2021-22	Difference	Difference
5683	Building Maintenance							
5684	Vehicle Repairs & Maintenance	1,500	1,500			1,500		
5690	Other Maintenance/Repairs	10,000			6,700	6,700	(3,300)	-33.00%
5861	Printing/Duplicating Service	2,000	2,000			2,000		
5890	Other Services & Expenses	1,470			1,470	1,470		
5899	Contigencies Account - Budget Only	6,945			6,945	6,945		
5000 - Tota	al	24,415	6,000		15,115	21,115	(3,300)	
6210C	Buildings Construction - C				18,000	18,000	18,000	
6412	Computer/Technology Equipment	3,621	3,000		3,300	6,300	2,679	73.97%
6412FA	Computer/Tech Equipment							
6414	Furniture							
6419FA	Other Equipment							
6000 - Tota	al .	3,621	3,000		21,300	24,300	20,679	
EXPENDIT	ΓURES - Total	295,000	165,000		63,000	228,000	(67,000)	
Ending Ba	lance	0	0	0	0	0	0	

2021-22 Student Financial Aid Fund

		Adopted Budget 2020-21	Adopted Budget 2021-22	Difference	% Difference
		2020-21	2021-22	Difference	Difference
8120AA	Higher Education Act	348,776		(348,776)	-100.00%
8122AA	Federal Work Study		1,148,402	1,148,402	
8150AA	Student Financial Aid	53,717,006	43,825,950	(9,891,056)	-18.41%
8151AA	PELL		3,500,000	3,500,000	
8152AA	SEOG		1,062,170	1,062,170	
8153AA	HEERF/COVID Relief		35,785,248	35,785,248	
8155AB	Federal Direct Loans		3,375,000	3,375,000	
8190AB	Other	503,729		(503,729)	-100.00%
8616AA	CAL Grant	5,195,319	5,197,636	2,317	0.04%
8629AA	Other General Categorial Programs	5,094,431	233,668	(4,860,763)	-95.41%
8629AJ	CA Completion		4,180,943	4,180,943	
8629AK	Other State Financial Aid		2,978,055	2,978,055	
8629PY	Other General Categorial Program PY		556,487	556,487	
8694AB	State Prior Year Carry Over	187,141		(187,141)	-100.00%
8823AA	Specific Contributions/Gifts		1,880	1,880	
8839AB	Outside Scholarships		6,200	6,200	
8989AB	Carry Over Funds - Budget Only	458,416	6,833	(451,583)	-98.51%
INCOME - To	otal	65,504,817	101,858,472	36,353,655	
1419	Acad Emp - Non-Inst Non Cont	22,959		(22,959)	-100.00%
1000 - Total		22,959		(22,959)	
2191	Clss Non-Instr Emp Reg Salary Sched	70,345	70,345		
2392	Non-Inst Students	968,431	1,138,071	169,640	17.52%
2997	Classified Step Increase Budget		1,051	1,051	
2999	Salary Budget Control	461,506		(461,506)	-100.00%
2000 - Total		1,500,282	1,209,467	(290,815)	
3221	PERS - Clss Emp	14,561	16,162	1,601	10.99%
3321	OASDHI - Clss Emp	5,381	5,381	0	0.00%
3341	OASDHI - Oth Acad Emp Non-Instrl	333		(333)	-100.00%
3421	H&W - Clss Emp	24,952	24,388	(565)	-2.26%
3421RC	OPEB ARC-Clss Emp	1,379	1,379		
3521	SUI - Clss Emp	35	865	830	2,360.16%
3541	SUI - Oth Acad Emp - Non Instl	11		(11)	-100.00%

2021-22 Student Financial Aid Fund

		Adopted Budget	Adopted Budget		%
		2020-21	2021-22	Difference	Difference
3621	WC - Clss Emp	9,263	718	(8,545)	-92.25%
3621T	WC - Clss Emp Temp		10,331	10,331	
3741	DefBen - Oth Acad Emp - Non Instrl	849		(849)	-100.00%
3921	OTHBEN - Clss Emp	696	696		
3999	Benefit Suspense		230	230	
3000 - Total		57,462	60,150	2,689	
4313	Non-Inst Supplies & Materials	5,000		(5,000)	-100.00%
4000 - Total		5,000		(5,000)	
5151	Guest Lecturers/Performers	4,000	1,177	(2,823)	-70.58%
5230	Food/Meetings	7,030		(7,030)	-100.00%
5899	Contigencies Account - Budget Only		27,235,045	27,235,045	
5000 - Total		11,030	27,236,222	27,225,192	
7501	Student Fin Aid (Excludes Salaries)	5,617,560	16,376,964	10,759,404	191.53%
7501AA	Cal Grant B-Financial Aid	5,085,873	5,088,386	2,513	0.05%
7501AB	Cal Grant C-Financial Aid	109,446	109,250	(196)	-0.18%
7501AE	Federal SEOG-Financial Aid	1,071,249	1,062,170	(9,079)	-0.85%
7501AF	Federal PELL Grant	48,717,757	47,325,950	(1,391,807)	-2.86%
7501AI	Federal Direct Loans	3,300,000	3,375,000	75,000	2.27%
7502	Scholarships	2,000		(2,000)	-100.00%
7602	Oth Student Aide (Non-cash)	4,200	14,913	10,713	255.07%
7000 - Total		63,908,085	73,352,633	9,444,548	
EXPENDITUR	RES - Total	65,504,817	101,858,472	36,353,655	
Ending Balan	ce	0	0	0	

2021-22 Enterprise Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	District	Adopted Budget		%
		2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	Difference	Difference
8840AA	Sales and Commissions	352,400			392,400		392,400	40,000	11.35%
8844IC	Food Services Internal Charges	120,000	100,000		20,000		120,000		
8844RA	Food Court	20,000	2,034,445				2,034,445	2,014,445	10,072.22%
8844RC	Panorama Grill	350,000						(350,000)	-100.00%
8844RK	Special Events/Catering	20,000	400,000				400,000	380,000	1,900.00%
8844RL	Food Service Concessions	45,000	75,000				75,000	30,000	66.67%
8844RM	Non-carbonated Vending	20,000	20,000				20,000		
8844RN	Carbonated Vending	30,000	30,000				30,000		
8895AB	Other	5,000			5,000		5,000		
8895AC	Overage - Shortage	25			25		25		
INCOME - T	otal	962,425	2,659,445		417,425		3,076,870	2,114,445	
2110	Clss Mgt(NonEd)	109,200	172,654				172,654	63,454	58.11%
2191	Clss Non-Instr Emp Reg Salary Sched	11,955	288,274			11,955	300,229	288,274	2,411.33%
2392	Non-Inst Students	8,000						(8,000)	-100.00%
2393	Class Non-Instr Overtime	3,600	15,000				15,000	11,400	316.67%
2394	Non-Admin Non-Instr Prof Expt		155,760				155,760	155,760	
2399	Cls Oth - Temp	16,000						(16,000)	-100.00%
2997	Classified Step Increase Budget		13,574				13,574	13,574	
2999	Salary Budget Control	2,184	327,831				327,831	325,647	14,910.58%
2000 - Total		150,939	973,093			11,955	985,048	834,109	
3220	PERS - Clss Mgt Non-Educational Adm	22,604	39,555				39,555	16,951	74.99%
3221	PERS - Clss Emp	2,475	63,403			2,739	66,142	63,667	2,572.73%
3320	OASDHI - Clss Mgt Non-Ed Admin	8,354	13,208				13,208	4,854	58.11%
3321	OASDHI - Clss Emp	1,422	21,338			915	22,253	20,831	1,464.95%
3321T	OASDHI - Clss Emp Temp		3,406				3,406	3,406	
3420	H&W - Clss Mgt(Non-Educ Admin)	18,267	35,716				35,716	17,449	95.52%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	2,140	3,384				3,384	1,244	58.11%
3421	H&W - Clss Emp	4,567	155,363			4,464	159,827	155,260	3,399.85%
3421RC	OPEB ARC-Clss Emp	234	5,424			234	5,659	5,424	2,314.89%
3520	SUI-Clss Mgt Non-Educational Admin	55	2,124				2,124	2,069	3,789.45%
3521	SUI - Clss Emp	16	3,546			147	3,693	3,677	23,301.84%
3521T	SUI - Clss Emp Temp		2,100				2,100	2,100	
3620	WC - Clss Mgt Non-Educational Admin	1,077	1,761				1,761	685	63.59%
3621	WC - Clss Emp	390	2,940			122	3,062	2,672	685.36%
3621T	WC - Clss Emp Temp		1,742				1,742	1,742	
3721	DefBen - Clss Emp	592					426	(166)	-27.96%
	·							` '	

2021-22 Enterprise Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	District	Adopted Budget		%
		2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	Difference	Difference
3721T	DefBen - Clss Emp Temp		5,763				5,763	5,763	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)		1,307				1,307	1,307	
3921	OTHBEN - Clss Emp	118	2,740			118	2,858	2,740	2,314.81%
3999	Benefit Suspense		4,693				4,693	4,693	
3000 - Total		62,310	369,939			8,740	378,678	316,368	
4313	Non-Inst Supplies & Materials	8,525	500		8,025		8,525		
4321	Fuel - Lubricants	1,500	1,500				1,500		
4510	CoGS Food	386,147	773,000		160,000		933,000	546,853	141.62%
4520	CoGS Paper Goods	26,000	310,000		8,500		318,500	292,500	1,125.00%
4530	CoGS Other	250	5,000		250		5,250	5,000	2,000.00%
4699	COGS - Other		10,000				10,000	10,000	
4000 - Total		422,422	1,100,000		176,775		1,276,775	854,353	
5108	Temp Employment Agency Services	185,025			185,025		185,025		
5119	Oth Non-Inst Consulting Services	1,000			1,000		1,000		
5220	Employee Travel	2,000						(2,000)	-100.00%
5230	Food/Meetings		592				592	592	
5300	Institutional Dues/Memberships		500				500	500	
5501	Laundry Service	23,050	31,005		7,750		38,755	15,705	68.13%
5602	Short Term Rental-Veh & Equip	2,250	18,000		250		18,250	16,000	711.11%
5650	Software Licensing/Maintenance Svcs	3,000	34,892				34,892	31,892	1,063.07%
5684	Vehicle Repairs & Maintenance	3,000	3,000				3,000		
5690	Other Maintenance/Repairs	3,550	17,000		1,550		18,550	15,000	422.54%
5830	Bank Charges	1,675			1,675		1,675		
5831	Credit Card Expense	31,800	30,000		1,800		31,800		
5861	Printing/Duplicating Service	500	500				500		
5880	Taxes - Licenses & Permits	350	2,500		350		2,850	2,500	714.29%
5890	Other Services & Expenses	10,750	10,000		750		10,750		
5899	Contigencies Account - Budget Only	73,691	39,729		500		40,229	(33,462)	-45.41%
5000 - Total		341,641	187,718		200,650		388,368	46,727	
6412	Computer/Technology Equipment	500						(500)	-100.00%
6419	Other Equipment	5,000	8,000		15,000		23,000	18,000	360.00%
6419FA	Other Equipment				25,000		25,000	25,000	
6000 - Total		5,500	8,000		40,000		48,000	42,500	
EXPENDITUR	RES - Total	982,812	2,638,750		417,425	20,695	3,076,870	2,094,057	
Ending Balan	ice	(20,387)	20,695	0	0	(20,695)	0	20,387	

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

2021-22 Capital Outlay Funds

		Adopted Budget	Adopted Budget		%
		2020-21	2021-22	Difference	Difference
		_	_		
8652AA	Scheduled Maint & Spec Repair Prog	118,616		(118,616)	-100.00%
8981AA	Interfund Transfers - In		671,790	671,790	
8989AB	Carry Over Funds - Budget Only	1,450,994	1,934,133	483,139	33.30%
INCOME - To	otal	1,569,610	2,605,923	1,036,314	
4313	Non-Inst Supplies & Materials	23		(23)	-100.00%
4000 - Total		23		(23)	
5119	Oth Non-Inst Consulting Services	5,588	11,000	5,412	96.85%
5220	Employee Travel	2,726		(2,726)	-100.00%
5860	General Advertising Services		3,000	3,000	
5861	Printing/Duplicating Service		8,500	8,500	
5899	Contigencies Account - Budget Only		179,500	179,500	
5000 - Total		8,314	202,000	193,686	
6210C	Buildings Construction - C	526,602	1,083,280	556,678	105.71%
6211	Buildings Architect	13,088	9,419	(3,669)	-28.03%
6214	Buildings - Testing & Inspection	21,400		(21,400)	-100.00%
6419	Other Equipment	4,168	62,166	57,998	1,391.60%
6000 - Total		565,258	1,154,865	589,607	
7910	Unrestricted	996,014	1,249,058	253,044	25.41%
7000 - Total		996,014	1,249,058	253,044	
EXPENDITU	JRES - Total	1,569,610	2,605,923	1,036,314	
Ending Bala	nce	0	0	0	

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

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

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

		Adopted Budget 2020-21	Adopted Budget 2021-22	Difference	% Difference
5000 - Total		973,610	633,384	(340,226)	
6210C	Buildings Construction - C	6,908,822	2,412,564	(4,496,258)	-65.08%
6211	Buildings Architect	423,600		(423,600)	-100.00%
6214	Buildings - Testing & Inspection	3,617		(3,617)	-100.00%
6414	Furniture		16,443	16,443	
6414FA	Furniture		35,831	35,831	
6419	Other Equipment	67,526	41,637	(25,889)	-38.34%
6000 - Total		7,403,565	2,506,475	(4,897,090)	
EXPENDITURE	S - Total	8,610,346	3,377,853	(5,232,494)	
Ending Balance	e	0	0	0	

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

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

KERN COMMUNITY COLLEGE DISTRICT 2021-22 Measure J Construction Funds

		Adopted Budget	Adopted Budget		%
		2020-21	2021-22	Difference	Difference
222244		505.040	to-	10.550	0.500/
8860AA	Interest and Investment Income	525,616	539,195	13,579	2.58%
8941AA	Sale of Bonds	310,000,000		(310,000,000)	-100.00%
8989AB	Carry Over Funds - Budget Only	49,375,763	315,758,138	266,382,375	539.50%
INCOME - T		359,901,379	316,297,333	(43,604,046)	
2110	Clss Mgt(NonEd)	508,393	508,393	0	0.00%
2191	Clss Non-Instr Emp Reg Salary Sched	122,465	122,465	0	0.00%
2997	Classified Step Increase Budget		36,246	36,246	
2000 - Total		630,858	667,104	36,246	
3220	PERS - Clss Mgt Non-Educational Adm	105,237	116,473	11,235	10.68%
3221	PERS - Clss Emp	25,350	28,057	2,706	10.68%
3320	OASDHI - Clss Mgt Non-Ed Admin	36,926	36,926		
3321	OASDHI - Clss Emp	9,369	9,369		
3420	H&W - Clss Mgt(Non-Educ Admin)	73,067	71,431	(1,636)	-2.24%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	9,965	9,965		
3421	H&W - Clss Emp	29,227	28,572	(654)	-2.24%
3421RC	OPEB ARC-Clss Emp	2,400	2,400		
3520	SUI-Clss Mgt Non-Educational Admin	254	6,253	5,999	2,359.86%
3521	SUI - Clss Emp	61	1,506	1,445	2,360.12%
3620	WC - Clss Mgt Non-Educational Admin	5,012	5,186	174	3.47%
3621	WC - Clss Emp	1,207	1,249	42	3.47%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	2,614	2,614		
3921	OTHBEN - Clss Emp	1,045	1,045		
3999	Benefit Suspense		(5,575)	(5,575)	
3000 - Total		301,734	315,471	13,737	
4313	Non-Inst Supplies & Materials	1,176	1,782	606	51.53%
4000 - Total		1,176	1,782	606	
5119	Oth Non-Inst Consulting Services	32,307,589	29,708,559	(2,599,031)	-8.04%
5220	Employee Travel	65,792	26,409	(39,383)	-59.86%
5230	Food/Meetings	4,508	990	(3,518)	-78.04%
5300	Institutional Dues/Memberships		3,168	3,168	
5603	Rental of Facilities	7,974	,	(7,974)	-100.00%
5640	Lease Relocatables	1,111,857	936,819	(175,038)	-15.74%
		, , , , , ,	,	(,/	

KERN COMMUNITY COLLEGE DISTRICT 2021-22 Measure J Construction Funds

		Adopted Budget	Adopted Budget		%
		2020-21	2021-22	Difference	Difference
5650	Software Licensing/Maintenance Svcs	15,680	25,740	10,060	64.16%
5686	Oth Equipment Maint Agreements		3,564	3,564	
5860	General Advertising Services	63,081	54,670	(8,411)	-13.33%
5861	Printing/Duplicating Service	186,065	192,990	6,925	3.72%
5890	Other Services & Expenses		841	841	
5000 - Total		33,762,546	30,953,750	(2,808,796)	
6210C	Buildings Construction - C	293,767,405	256,497,351	(37,270,054)	-12.69%
6211	Buildings Architect	14,821,120	12,654,147	(2,166,973)	-14.62%
6212	Buildings - Fees	3,600		(3,600)	-100.00%
6214	Buildings - Testing & Inspection	6,205,912	6,018,072	(187,840)	-3.03%
6216	Bldg Cost of Purchase	924,846	68,401	(856,445)	-92.60%
6414	Furniture	93,186	141,160	47,974	51.48%
6419	Other Equipment	1,091,603	1,141,952	50,349	4.61%
6419FA	Other Equipment	8,297,394	7,838,143	(459,251)	-5.53%
6000 - Total		325,205,066	284,359,226	(40,845,840)	
EXPENDITU	RES - Total	359,901,379	316,297,333	(43,604,046)	
Ending Balar	nce	0			

2021-22 Measure J Debt Service Fund

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

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

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

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

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

2021-22 2016 Conversion of 2008 refunding and 2004 COP

Lease Payment Fund

		Adopted Budget	Adopted Budget		%
		2020-21	2021-22	Difference	Difference
	_				
8860AA	Interest and Investment Income	125,000	125,000		
8981AA	Interfund Transfers - In	255,000	6,959,363	6,704,363	2,629.16%
8989AB	Carry Over Funds - Budget Only	8,271,765	8,166,100	(105,665)	-1.28%
INCOME - Total		8,651,765	15,250,463	6,598,698	
5603	Rental of Facilities	2,291,850	2,287,600	(4,250)	-0.19%
5830	Bank Charges	3,500	3,500		
5890	Other Services & Expenses		6,704,363	6,704,363	
5000 - Total		2,295,350	8,995,463	6,700,113	
7910	Unrestricted	6,356,415	6,255,000	(101,415)	-1.60%
7000 - Total		6,356,415	6,255,000	(101,415)	
EXPENDITU	RES - Total	8,651,765	15,250,463	6,598,698	
Ending Bala	ance	0	0	0	

2021-22 Facilities Corporation Debt Service Fund Budget

2016 Conversion of 2008 refunding and 2004 COP

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

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

Lease Revenue Fund

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

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

Debt Service Fund

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

KERN COMMUNITY COLLEGE DISTRICT 2021-22 Child Development Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	District	Adopted Budget		%
		2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	Difference	Difference
								2	
8120AA	Higher Education Act		280,436				280,436	280,436	
8190AB	Other	515,099	404,208	89,515			493,723	(21,376)	-4.15%
8621AA	Child Development	3,133,242	1,500,752	1,045,285			2,546,037	(587,205)	-18.74%
8694AB	State Prior Year Carry Over	180,345	39,621				39,621	(140,723)	-78.03%
8981AA	Interfund Transfers - In	136,353						(136,353)	-100.00%
8989AB	Carry Over Funds - Budget Only	16,697		22,077			22,077	5,380	32.22%
INCOME - T	otal	3,981,736	2,225,018	1,156,877			3,381,895	(599,841)	
2110	Clss Mgt(NonEd)	372,296	224,624	146,045			370,670	(1,626)	-0.44%
2191	Clss Non-Instr Emp Reg Salary Sched	1,424,110	843,427	422,040			1,265,467	(158,643)	-11.14%
2392	Non-Inst Students	235,609	62,780	115,000			177,780	(57,829)	-24.54%
2393	Class Non-Instr Overtime	65,800	422				422	(65,378)	-99.36%
2997	Classified Step Increase Budget		28,018	22,810			50,829	50,829	
2999	Salary Budget Control	92,540						(92,540)	-100.00%
2000 - Total		2,190,355	1,159,272	705,895			1,865,167	(325,188)	
3120	STRS - Clss Mgt Non-Ed Admin	23,849	10,613	23,250			33,864	10,015	41.99%
3121	STRS - Clss Emp	9,339	22,553	7,069			29,623	20,284	217.19%
3220	PERS - Clss Mgt Non-Educational Adm	46,497	36,188				36,188	(10,309)	-22.17%
3221	PERS - Clss Emp	248,034	124,115	73,829			197,944	(50,090)	-20.19%
3320	OASDHI - Clss Mgt Non-Ed Admin	19,325	17,184	2,118			19,301	(24)	-0.12%
3321	OASDHI - Clss Emp	99,135	54,602	26,099			80,701	(18,434)	-18.60%
3321T	OASDHI - Clss Emp Temp		32				32	32	
3420	H&W - Clss Mgt(Non-Educ Admin)	91,334	53,573	35,716			89,289	(2,045)	-2.24%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	7,297	4,403	2,862			7,265	(32)	-0.44%
3421	H&W - Clss Emp	580,289	369,656	150,006			519,662	(60,627)	-10.45%
3421RC	OPEB ARC-Clss Emp	22,076	13,395	5,892			19,287	(2,789)	-12.63%
3520	SUI-Clss Mgt Non-Educational Admin	186	2,763	1,796			4,559	4,373	2,348.97%
3521	SUI - Clss Emp	738	10,374	5,191			15,565	14,827	2,008.26%
3521T	SUI - Clss Emp Temp		5				5	5	
3620	WC - Clss Mgt Non-Educational Admin	3,670	2,291	1,490			3,781	111	3.02%
3621	WC - Clss Emp	16,907	8,603	4,305			12,908	(3,999)	-23.65%
3621T	WC - Clss Emp Temp		645	1,173			1,818	1,818	
3721	DefBen - Clss Emp	5,721	5,920	2,049			7,969	2,248	39.29%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,960	1,307			3,267		
3921	OTHBEN - Clss Emp	11,031	6,766	3,450			10,216	(815)	-7.39%
3999	Benefit Suspense		8,994	4,457			13,451	13,451	

KERN COMMUNITY COLLEGE DISTRICT 2021-22 Child Development Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	District	Adopted Budget		%
		2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	Difference	Difference
		-			•		-		
3000 - Total		1,188,697	754,636	352,060			1,106,695	• • •	
4211	Non-Library/Magazines/Bks/Prdcls	2,000	5,000				5,000	3,000	150.00%
4310	Inst Supplies & Materials	99,316	50,000	9,051			59,051	(40,265)	-40.54%
4312	All Computer Software	1,500	2,200				2,200	700	46.67%
4313	Non-Inst Supplies & Materials	99,774	91,455	9,415			100,870	1,096	1.10%
4314	Paper	100						(100)	-100.00%
4400	Food - Non Travel Non Cafeteria	141,372	90,000	21,609			111,609	(29,763)	-21.05%
4000 - Total		344,062	238,655	40,076			278,731	(65,331)	
5109	Child Care Services	6,000						(6,000)	-100.00%
5151	Guest Lecturers/Performers			1,500			1,500	1,500	
5159	Oth Instructional Consulting Servs	7,575						(7,575)	-100.00%
5212	Student Travel		2,000				2,000	2,000	
5220	Employee Travel	27,310	1,000				1,000	(26,310)	-96.34%
5220DT	Employee Travel DO	1,300		600			600	(700)	-53.85%
5230	Food/Meetings	500	600				600	100	20.00%
5300	Institutional Dues/Memberships	10,000	4,000				4,000	(6,000)	-60.00%
5520	Natural Gas/LPG	100						(100)	-100.00%
5530	Light - Electricity	17,325		17,745			17,745	420	2.42%
5540	Water - Sanitation	16,900		16,900			16,900		
5550	Disposal Services	2,340		2,940			2,940	600	25.64%
5570	Pest Control	1,910		1,910			1,910		
5581	Telephone Services	5,950	750	5,950			6,700	750	12.61%
5590	Other Utilities			2,000			2,000	2,000	
5650	Software Licensing/Maintenance Svcs	1,000						(1,000)	-100.00%
5683	Building Maintenance	11,597						(11,597)	-100.00%
5690	Other Maintenance/Repairs	117,850	50,679				50,679	(67,171)	-57.00%
5691	Other Maintenance Contracts	700						(700)	-100.00%
5861	Printing/Duplicating Service	1,050	1,000				1,000	(50)	-4.76%
5880	Taxes - Licenses & Permits	4,303		1,573			1,573	(2,730)	-63.44%
5899	Contigencies Account - Budget Only	8,102		7,728			7,728	(374)	-4.61%
5912	Out - Indirect Cost(Expense)	10,000	11,425				11,425	1,425	14.25%
5000 - Total		251,812	71,454	58,846			130,300	(121,511)	
6412	Computer/Technology Equipment		1,002				1,002	1,002	
6419	Other Equipment								
6000 - Total			1,002				1,002	1,002	

2021-22 Child Development Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	District	Adopted Budget		%
		2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	Difference	Difference
	_								
7910	Unrestricted	6,811						(6,811)	-100.00%
7000 - Total		6,811						(6,811)	
EXPENDITURES - Total		3,981,736	2,225,018	1,156,877			3,381,895	(599,841)	
Ending Balance		0	0	0	0	0	0	0	

Aug 30, 2021 9:16:16 AM