



Kern Community College District
2021-2022 Adopted Budget
September 9, 2021

**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**



TABLE OF CONTENTS

Table of Contents

| | <u>Page</u> |
|--|-------------|
| Executive Summary - Budget Assumption..... | 5-11 |
| Apportionment Allocation | 12-14 |
| KCCCD Narrative | 15-18 |
| KCCCD General Fund Unrestricted & Restricted – Revenue | 19-20 |
| KCCCD 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 |
| KCCCD Associated Student Body Funds | 56-57 |
| KCCCD Student Representation Fee Fund | 58 |
| KCCCD Student Center Fund | 59-60 |
| KCCCD Student Financial Aid Fund | 61-62 |
| KCCCD Enterprise Funds | 63-64 |

Table of Contents

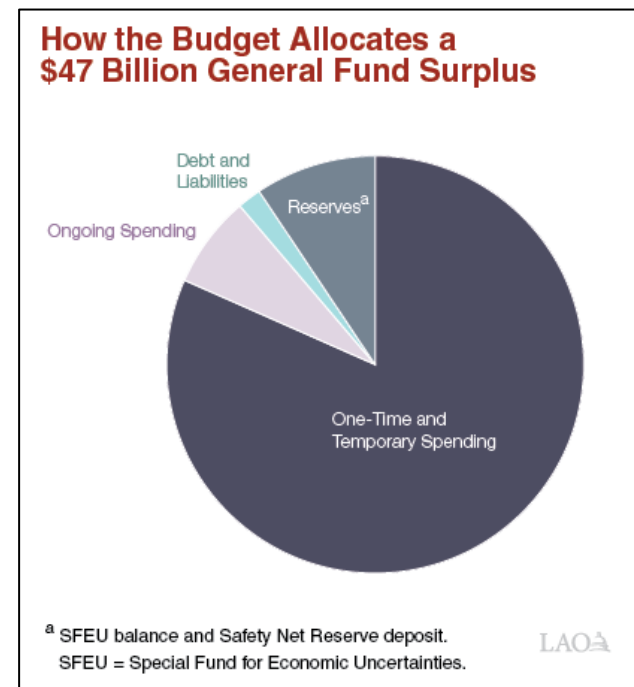
| | <u>Page</u> |
|---|-------------|
| KCCD 2021-22 Capital Outlay Funds..... | 65 |
| KCCD SRID (Measure G) Construction Fund | 66-67 |
| KCCD SRID (Measure G) Debt Service Fund | 68 |
| KCCD 2021-22 Measure J Construction Fund..... | 69-70 |
| KCCD 2021-22 Measure J Debt Service Fund..... | 71 |
| 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 -

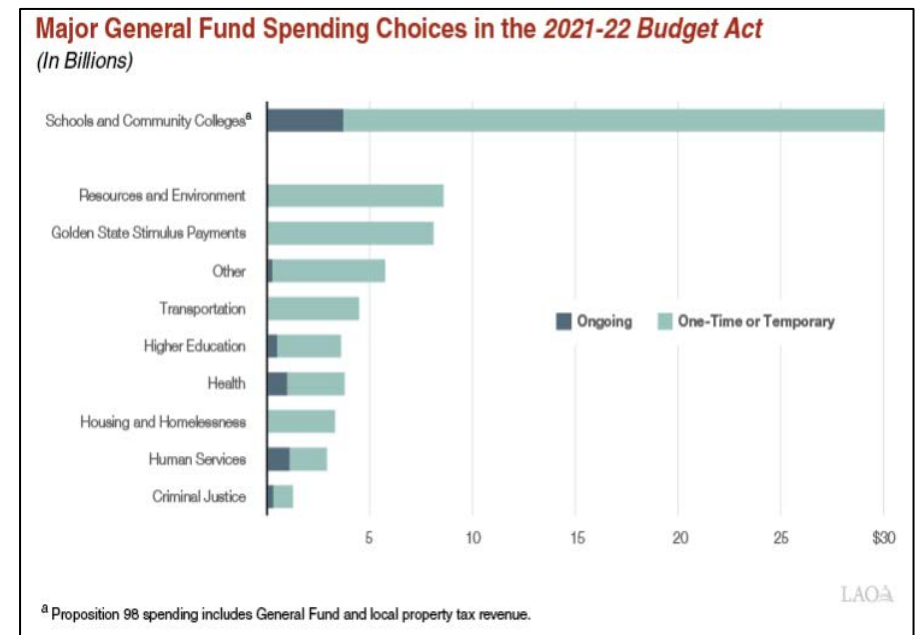
- COVID-19 Emergency Conditions Allowance extended through 2021-22. Districts that opt in will be funded based on 2019-20 final FTES. Regardless of a district’s election, actual FTES must be reported on the CCFS-320.
- Cost-of-living adjustment (COLA) of 5.07 percent.
- Hold harmless extended by one 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 beginning** 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.

| Kern Community College District | | | | | | | |
|---|------------------------|------------------------|---------------------|-----------------|--------------------|---------------------|-----------------|
| 2021-22 General Fund Budget Summary | | | | | | | |
| Location: District Total | | | | | | | |
| General Unrestricted (GU001 & CE) | | | | | | | |
| Description | 2021-22 Adopted Budget | 2020-21 Adopted Budget | Change Inc./Dec.) | Pct. Change | 2020-21 Projected | Change 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% |
| Revenues | | | | | | | |
| <i>Federal</i> | 603,990 | 731,926 | (127,936) | -17.48% | 731,926 | (127,936) | -17.48% |
| <i>State</i> | 117,403,443 | 102,130,435 | 15,273,007 | 14.95% | 110,238,491 | 7,164,952 | 6.50% |
| <i>Local</i> | 72,478,212 | 73,305,996 | (827,785) | -1.13% | 73,850,090 | (1,371,878) | -1.86% |
| <i>Other Financing Sources</i> | 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 | | | | | | | |
| <i>Academic Salaries</i> | 67,565,378 | 65,094,539 | 2,470,839 | 3.80% | 65,283,311.04 | 2,282,067 | 3.50% |
| <i>Classified & Other Non-academic Salaries</i> | 36,669,104 | 31,527,009 | 5,142,095 | 16.31% | 31,527,009.37 | 5,142,095 | 16.31% |
| <i>Employee Benefits</i> | 40,350,659 | 38,348,575 | 2,002,083 | 5.22% | 38,348,575.46 | 2,002,083 | 5.22% |
| <i>Supplies & Materials</i> | 3,290,081 | 3,245,847 | 44,233 | 1.36% | 3,245,847.28 | 44,233 | 1.36% |
| <i>Service/Utilities/Operating Exps.</i> | 28,654,911 | 24,446,838 | 4,208,073 | 17.21% | 25,741,758.01 | 2,913,153 | 11.32% |
| <i>Capital Outlay</i> | 5,627,102 | 2,496,334 | 3,130,768 | 125.41% | 5,071,685.75 | 555,416 | 10.95% |
| <i>Other Outgo</i> | 6,084,246 | 6,080,964 | 3,282 | 0.05% | 6,080,964 | 3,282 | 0.05% |
| <i>Transfers Out</i> | 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% |

| 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 | | | | |
| <i>Federal</i> | 53,424,725 | 4,869,663 | 48,555,062 | 997.09% |
| <i>State</i> | 45,988,122 | 38,512,794 | 7,475,328 | 19.41% |
| <i>Local</i> | 3,222,387 | 3,352,973 | (130,586) | -3.89% |
| <i>Other Financing Sources</i> | - | - | - | N/A |
| Total Revenue | 102,635,234 | 46,735,431 | 55,899,803 | 119.61% |
| Expenditures | | | | |
| <i>Academic Salaries</i> | 6,494,743 | 6,661,828 | (167,085) | -2.51% |
| <i>Classified & Other Non-Academic Salaries</i> | 16,185,185 | 16,185,185 | - | 0.00% |
| <i>Employee Benefits</i> | 8,242,945 | 7,277,767 | 965,178 | 13.26% |
| <i>Supplies & Materials</i> | 2,915,774 | 2,912,462 | 3,312 | 0.11% |
| <i>Service/Utilities/Operating Expenses</i> | 80,908,435 | 17,936,622 | 62,971,813 | 351.08% |
| <i>Capital Outlay</i> | 5,982,667 | 3,461,926 | 2,520,741 | 72.81% |
| <i>Other Outgo</i> | 4,205,129 | 3,381,978 | 823,151 | 24.34% |
| <i>Transfers Out</i> | | | - | |
| 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% |

ALLOCATION

| | A | B | C | D | E | F | G | H | 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 |
| 2 | | | | | | | | | |
| 3 | | Beginning Balance and Income to be Allocated | | | | | | | |
| 4 | | Beginning Balance (Unrestricted GU001 only) | | | | | | | |
| 5 | Step 1 | District-wide Unallocated Carryover/Reserves Base | | | | | | | - |
| 6 | Step 1 | District Operations Mandatory Reserve/Project Carryover | | | | | | | - |
| 7 | Step 1 | College Carryover | | 23,662,394 | 6,001,860 | 7,051,267 | - | \$ 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 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | Allocations | | | | | | | |
| 17 | | Base Operating Allocations: | | | | | | | |
| 18 | Step 3 | College Base | | 7,416,756 | 5,731,129 | 4,045,502 | | | 17,193,388 |
| 19 | | | | | | | | | |
| 20 | | Change to Base Allocations Increase/(Decrease) | | | | | | | |
| 21 | Step 4 | COLA Adjustment | | 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 | | | | | | | | | |
| 30 | | Changes to FTES Allocations Increase/(Decrease): | | | | | | | |
| 31 | Step 7 | Base Apportionment Adjustments Inc./(Dec.) | | 10,978,249 | 2,005,484 | 2,104,201 | | | 15,087,933 |
| 32 | | | | | | | | | |
| 33 | Step 8 | COLA | | 5,749,386 | 1,050,286 | 1,101,985 | | | 7,901,656 |
| 34 | | | | | | | | | |
| 35 | Step 9 | FTES Growth Allocations | | 885,623 | 170,227 | - | | | 1,055,850 |
| 36 | | | | | | | | | |
| 37 | Step 10 | FTES Decline | | - | - | (172,568) | | | - |
| 38 | Step 10 | FTES Decline Stabilization (impact on reserves) | | - | - | 172,568 | | (172,568) | - |
| 39 | | | | | | | | | |
| 40 | Step 11 | Deficit Coefficient | | (3,170,341) | (579,151) | (607,659) | | | (4,357,151) |
| 41 | | | | | | | | | |
| 42 | Step 12 | Other Changes Increase/(Decrease) | | 350,377 | 64,006 | 67,157 | | | 481,540 |
| 43 | Step 12 | Other Changes Stabilization (impact on reserves) | | - | - | - | | - | - |
| 44 | | Total FTES Allocations | | 122,103,042 | 23,267,286 | 22,978,693 | - | (172,568) | 168,349,022 |
| 45 | | | | | | | | | |
| 46 | Step 13 | Base District wide Reserves | | | | | | 67,508,386 | 67,508,386 |
| 47 | Step 11 | Increase/(Decrease) to District-wide Reserves due to Stabilization | | | | | | - | - |
| 48 | Step 13 | Other Increase/(Decrease) to District-wide Reserves | | - | - | - | 14,454,462 | (14,454,462) | - |

| | A | B | C | D | E | F | G | H | 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 | Step 14 | Strategic Initiatives | | - | - | - | - | - | - |
| 51 | | | | | | | | | |
| 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 | 2020-21 Adopted Budget | | | 93,106,776 | 22,345,767 | 20,208,545 | 31,577,541 | 67,857,214 | 235,095,843 |
| 63 | | | | | | | | | |
| 64 | | | | | | | | | |
| 65 | Net Change in Allocation from 2020-21 Adopted Budget | | | \$ 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% | 13.22% | 14.27% | 40.72% | -21.82% | 8.01% |
| 67 | | | | | | | | | |
| 68 | | | | | | | | | |
| 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 |
| 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 | | | |
| 80 | * Base FTES Allocation: There was an error in the 2020-21 Adopted Budget Allocation that will be corrected in February 2022 when the 2020-21 carryover calculation is completed. Due to the internal allocation model currently in use, this error carried forward to the 2021-22 allocation. In February 2022, an evaluation will be completed to determine the impact of correcting error in the 2021-22 allocation based on the current model and the new internal allocation model that is projected to be in place at that time. | | | | | | | | |

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 life-long learners.

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

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

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

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

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

STRATEGIC GOALS

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

2021-22 DISTRICT-WIDE PRIORITIES

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

| REVENUE | Bakersfield College | | | Cerro Coso Community College | | | Porterville College | | | District Office | | | GRAND TOTAL | |
|---|-----------------------|---|-------------------|------------------------------|---|------------------|-----------------------|---|-------------------|-----------------------|---|------------------|--------------------|-------------------|
| | Unrestricted GU001 | Unrestricted Contract & Community Ed | Restricted | Unrestricted GU001 | Unrestricted Contract & Community Ed | Restricted | Unrestricted GU001 | Unrestricted Contract & Community Ed | Restricted | Unrestricted GU001 | Unrestricted Contract & Community Ed | Restricted | Unrestricted | Restricted |
| | | | | | | | | | | | | | | |
| 8989AB Carry Over Funds - Budget Only | 23,662,394 | 173,229 | 851,217 | 6,001,860 | 400 | 7,284,242 | 7,051,267 | | 13,680,048 | 67,680,954 | 270,261 | 109,863 | 104,840,365 | 21,925,369 |
| 8050 - Subtotal | 23,662,394 | 173,229 | 851,217 | 6,001,860 | 400 | 7,284,242 | 7,051,267 | - | 13,680,048 | 67,680,954 | 270,261 | 109,863 | 104,840,365 | 21,925,369 |
| 8100AA Forest Reserve | | | | | | | | | | 22,873 | | | 22,873 | |
| 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 | 1,500 | | | | | | | | | 1,500 | 145,990 |
| 8170AA Vocational & Applied Tech. Edu. Act | | | 1,160,698 | | | 220,000 | | | | | 62,775 | | | 1,621,473 |
| 8190AB Other | | | 25,277,122 | | | 246,394 | | | | | | | | 25,523,516 |
| 8190AP Potash Revenue | | | | | | | | | | 579,617 | | | 579,617 | |
| 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 Apprenticeship Apportionment | | | 352,391 | | | | | | | | | | | 352,391 |
| 8615AA Basic Skills Funding | | | | | | | | | 110,000 | | | | | 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 | | | 30,000 | | | | | | | | | 323,923 | |
| 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 | | | | | | | | | 1,021,159 | | | | | 1,021,159 |
| 8625AA Calworks | | | 224,413 | | | 141,903 | | | 360,225 | | | | | 726,541 |
| 8625PY Calworks - PY | | | 90,000 | | | | | | | | | | | 90,000 |
| 8626AA TANF | | | | | | 29,818 | | | | | | | | 29,818 |
| 8629AA Other General Categorical 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 Categorical Program PY | | | 5,172,960 | | | | | | | | | 79,744 | | 5,252,704 |
| 8659AA Other Reimbursable Categorical | | | 1,091,954 | | | | | | 243,393 | | | | | 1,335,347 |
| 8659AF Pass through categorical programs | | | 5,980,056 | | | | | | | | | | | 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 | 2,551,572 |
| 8694AB State Prior Year Carry Over | | | 7,447,072 | | | 10,363 | | | 10,363 | | | | | 7,457,435 |
| 8600 - Subtotal | 293,923 | - | 34,634,635 | 30,000 | - | 3,580,059 | - | - | 5,225,646 | 116,360,097 | 719,423 | 2,547,781 | 117,403,443 | 45,988,122 |
| 8811AA Tax Allocation Secured Roll | | | | | | | | | | 59,661,940 | | | 59,661,940 | |
| 8824AA Specific Grants | | | 368 | | | | | | | | | | | 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 | | | | | 2,400 | | | | | | | 20,000 | |
| 8844BZ Other | | | | | | | | | | | | | 2,400 | |
| 8845AA Catalog Sales | | | | | | | | 200 | | | | | 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 | | | | | | | | | | | | 4,000 | |
| 8850AA Rentals & leases | 12,000 | | | 15,000 | | | | 25,000 | | 36,000 | | | 52,000 | 36,000 |
| 8860AA Interest and Investment Income | | | | | | | | | | 2,013,379 | | | 2,013,379 | |
| 8872BA Community Service Classes | | 217,677 | | | | 6,000 | | | | | | | 223,677 | |
| 8874AA Enrollment | | | | | | | | 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 Student Records | | | | 35,000 | | | | 8,000 | | | | | 43,000 | |
| 8880AA Non-Resident Tuition | 500,000 | | | 300,000 | | | | 109,749 | | | | | 909,749 | |
| 8880AB Capital Outlay Non-Resident Tuition | | | | | | | | | | | | | | |

| REVENUE | Bakersfield College | | | Cerro Coso Community College | | | Porterville College | | | District Office | | | GRAND TOTAL | |
|--|-----------------------|---|-------------------|------------------------------|---|-------------------|-----------------------|---|-------------------|-----------------------|---|------------------|--------------------|--------------------|
| | Unrestricted GU001 | Unrestricted Contract & Community Ed | Restricted | Unrestricted GU001 | Unrestricted Contract & Community Ed | Restricted | Unrestricted GU001 | Unrestricted Contract & Community Ed | Restricted | Unrestricted GU001 | Unrestricted Contract & Community Ed | Restricted | Unrestricted | Restricted |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 8881AA | | | 500,000 | | | 17,000 | | | 108,989 | | | | | 625,989 |
| 8881AB | | | 80,000 | | | 9,000 | | | | | | | | 89,000 |
| 8881AC | | | 220,000 | | | 6,000 | | | 110,410 | | | | | 336,410 |
| 8884AA | 30,000 | | | | | | | | | | | | | 30,000 |
| 8885AD | 5,000 | | | 1,000 | | | 1,200 | | | | | | | 7,200 |
| 8885AF | | | | 1,500 | | | | | | | | | | 1,500 |
| 8885AG | 1,500 | | | | | | | | | | | | | 1,500 |
| 8890AA | 2,000 | | | | | | 200 | | | | | | | 2,200 |
| 8890AE | | | | 300 | | | | | | | | | | 300 |
| 8890AF | 16,400 | | | 5,000 | | | 10,000 | | | | | | | 31,400 |
| 8890AH | | | | | | | 1,000 | | | | | | | 1,000 |
| 8893AA | | 235,000 | | | | | | | | | | | | 235,000 |
| 8894AB | | | 86,034 | | | | | | | | | | | 86,034 |
| 8895AB | 11,000 | | | | | 121,751 | 22,975 | | 31,804 | 565,867 | | | | 599,842 |
| 8895AF | | | | | | | 500 | | | | | | | 500 |
| 8895AG | 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 | | | 100,499 | | | | | | | | | | | 100,499 |
| 8989AA | | | 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 Beginning 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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---|----------------------------|-------|------|------|----------------|----------------|-----------|----------------|----------------|---------|----------------|----------------|-----------|-------------|
| | Unrst | Unrst | Rest | Rest | Adopted Budget | Adopted Budget | Change | Adopted Budget | Adopted Budget | Change | Adopted Budget | Adopted Budget | Change | Total |
| | 2021 | 2022 | 2021 | 2022 | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2021-22 |
| 6300 - Subtotal | | | | | 105,700 | 105,700 | 0.00% | | | | 493,326 | 118,257 | -76.03% | 223,957 |
| 6411 Library/Audio Visual Equipment | | | | | 70,000 | 65,000 | -7.14% | | | | | | | 65,000 |
| 6411FA Library AV Equipment | | | | | | | | | | | 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 | | | | | 40,000 | | | | | | | | | 40,000 |
| 6413LP Auto-Purchasing on Long Term Lease | | | | | 27,000 | 29,000 | 7.41% | | | | | | | 29,000 |
| 6414 Furniture | | | | | 112,400 | 1,905,018 | 1,594.86% | 15,000 | 15,000 | | 34,227 | 57,669 | 68.49% | 1,977,687 |
| 6414FA Furniture | | | | | 10,000 | 211,189 | 2,011.89% | | | | 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 | 4,945,228 | 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 | 0.00% | | | | 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, OTHER 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 in-person learning environments. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, online education and inmate education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

Mission

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

Core Values

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

Strategic Directions

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

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

BAKERSFIELD COLLEGE
2021-22 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|------------------------|----------------------------|-------|------|------|-------------------|-------------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|-------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Adopted | Change | Adopted | Adopted | Change | Adopted | Adopted | Change | |
| | 2021 | 2022 | 2021 | 2022 | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2021-22 |
| 3340 | | | | | 39,209 | 50,548 | 28.92% | | | | 3,828 | 3,667 | -4.21% | 54,215 |
| 3341 | | | | | 1,537 | | -100.00% | | | | 17,508 | | -100.00% | |
| 3341T | | | | | | 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 | | | | | 5,872,377 | 5,641,440 | -3.93% | 18,359 | 17,961 | -2.17% | 399,790 | 408,682 | 2.22% | 6,068,083 |
| 3410RC | | | | | 656,323 | 639,306 | -2.59% | 2,536 | 2,536 | | 42,051 | 43,331 | 3.04% | 685,174 |
| 3420 | | | | | 672,217 | 687,525 | 2.28% | | | | 443,717 | 445,552 | 0.41% | 1,133,076 |
| 3420RC | | | | | 65,993 | 68,966 | 4.51% | | | | 37,049 | 38,743 | 4.57% | 107,710 |
| 3421 | | | | | 2,944,796 | 2,787,421 | -5.34% | 1,827 | 1,786 | -2.24% | 1,066,026 | 1,194,686 | 12.07% | 3,983,892 |
| 3421RC | | | | | 155,483 | 151,856 | -2.33% | 106 | 106 | | 65,197 | 73,294 | 12.42% | 225,256 |
| 3422 | | | | | 18,267 | 17,858 | -2.24% | | | | | | | 17,858 |
| 3422RC | | | | | 1,623 | 1,623 | | | | | | | | 1,623 |
| 3440 | | | | | 345,607 | 388,942 | 12.54% | | | | 37,995 | 39,644 | 4.34% | 428,587 |
| 3440RC | | | | | 53,000 | 59,116 | 11.54% | | | | 5,175 | 4,957 | -4.21% | 64,073 |
| 3400 - Subtotal | | | | | 10,785,686 | 10,444,054 | -3.17% | 22,827 | 22,388 | -1.92% | 2,097,000 | 2,248,889 | 7.24% | 12,715,331 |
| 3510 | | | | | 21,530 | 402,895 | 1,771.34% | 95 | 1,591 | 1,571.56% | 1,189 | 27,193 | 2,186.13% | 431,679 |
| 3510T | | | | | | 101,930 | | | | | 141 | | | 104,268 |
| 3520 | | | | | 1,684 | 43,280 | 2,470.78% | | | | 945 | 24,313 | 2,472.36% | 67,593 |
| 3521 | | | | | 4,450 | 96,695 | 2,072.95% | 58 | 375 | 548.69% | 2,235 | 46,828 | 1,995.12% | 143,898 |
| 3521T | | | | | | 10,020 | | | | | 1,371 | | | 29,158 |
| 3522 | | | | | 41 | 1,019 | 2,359.99% | | | | | | | 1,019 |
| 3540 | | | | | 1,352 | 37,098 | 2,643.90% | | | | 132 | 3,111 | 2,256.50% | 40,209 |
| 3541 | | | | | 53 | | -100.00% | | | | 604 | | -100.00% | |
| 3541T | | | | | | 20,386 | | | | | | 11,461 | | 31,848 |
| 3500 - Subtotal | | | | | 29,110 | 713,323 | 2,350.47% | 153 | 3,475 | 2,173.92% | 5,105 | 132,876 | 2,502.49% | 849,672 |
| 3610 | | | | | 424,971 | 334,108 | -21.38% | 1,877 | 1,320 | -29.69% | 25,491 | 22,550 | -11.54% | 357,978 |
| 3610T | | | | | | 90,090 | | | | | 117 | | | 94,977 |
| 3620 | | | | | 33,192 | 35,891 | 8.13% | | | | 18,634 | 20,162 | 8.20% | 56,053 |
| 3621 | | | | | 88,857 | 80,186 | -9.76% | 1,139 | 311 | -72.71% | 48,740 | 38,833 | -20.33% | 119,330 |
| 3621T | | | | | | 10,296 | | | | 1,137 | | 22,321 | | 33,754 |
| 3622 | | | | | 816 | 845 | 3.47% | | | | | | | 845 |
| 3640 | | | | | 26,657 | 30,765 | 15.41% | | | | 2,603 | 2,580 | -0.89% | 33,344 |
| 3641 | | | | | 1,045 | | -100.00% | | | | 11,903 | | -100.00% | |
| 3641T | | | | | | 16,905 | | | | | | 9,505 | | 26,409 |
| 3600 - Subtotal | | | | | 575,538 | 599,085 | 4.09% | 3,017 | 2,885 | -4.35% | 107,370 | 120,726 | 12.43% | 722,690 |
| 3710 | | | | | 64,009 | 5,106 | -92.02% | 1,703 | | -100.00% | 4,339 | | -100.00% | 5,106 |
| 3710T | | | | | | 59,355 | | | | | | 2,220 | | 61,575 |
| 3721 | | | | | 35,128 | 4,204 | -88.03% | 4,076 | 928 | -77.24% | 37,241 | 2,504 | -93.28% | 7,636 |
| 3721T | | | | | | 23,145 | | | | | | 45,152 | | 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 | | | | | 183,496 | 204,474 | 11.43% | 653 | 653 | | 14,391 | 14,707 | 2.20% | 219,834 |
| 3920 | | | | | 17,982 | 25,636 | 42.57% | | | | 11,729 | 16,498 | 40.66% | 42,134 |
| 3921 | | | | | 63,637 | 76,703 | 20.53% | 54 | 54 | | 22,661 | 36,919 | 62.92% | 113,676 |
| 3922 | | | | | 653 | 653 | | | | | | | | 653 |
| 3940 | | | | | 10,663 | 14,231 | 33.46% | | | | 1,098 | 1,451 | 32.14% | 15,682 |
| 3999 | | | | | 102,824 | 622,513 | 505.42% | | 2,875 | | | 104,360 | | 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 | | | | | 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 | | | | | 981,366 | 910,411 | -7.23% | 173,209 | 96,210 | -44.45% | 923,019 | 741,265 | -19.69% | 1,747,887 |
| 4312 | | | | | 15,600 | 10,000 | -35.90% | | | | 1,200 | 4,700 | 291.67% | 291,670 |
| 4313 | | | | | 375,224 | 458,820 | 22.28% | 20,823 | 6,500 | -68.78% | 888,474 | 719,957 | -18.97% | 1,185,277 |
| 4314 | | | | | 87,000 | 86,800 | -0.23% | | | | 5,558 | 10,835 | 94.94% | 97,635 |
| 4315 | | | | | 729,000 | 844,000 | 15.78% | | | | 3,500 | | -100.00% | 844,000 |
| 4317 | | | | | | | | | | | 4,000 | 9,210 | 130.25% | 9,210 |
| 4320 | | | | | 1,000 | 2,000 | 100.00% | | | | | | | 2,000 |
| 4321 | | | | | 44,750 | 57,074 | 27.54% | 721 | 721 | | 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 | | | | | 58,000 | 58,000 | 0.00% | | | | | | | 58,000 |
| 4400 - Subtotal | | | | | 58,000 | 58,000 | 0.00% | | | | | | | 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 | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|--|----------------------------|-------|------|------|------------------|------------------|----------------|----------------|----------------|-----------------|------------------|-------------------|-----------------|-------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Adopted | Change | Adopted | Adopted | Change | Adopted | Adopted | Change | |
| | 2021 | 2022 | 2021 | 2022 | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2021-22 |
| 5107 Athletic Officials | | | | | 68,360 | 68,000 | -0.53% | | | | | | | 68,000 |
| 5108 Temp Employment Agency Services | | | | | | | | | | | 56,306 | | -100.00% | |
| 5119 Oth Non-Inst Consulting Services | | | | | 559,695 | 768,032 | 37.22% | | | | 1,955,147 | 2,560,169 | 30.95% | 3,328,200 |
| 5150 Cont Instruction | | | | | 796,000 | 900,000 | 13.07% | | | | | | | 900,000 |
| 5151 Guest Lecturers/Performers | | | | | 1,500 | 1,500 | | 42,000 | 64,668 | 53.97% | 92,671 | 80,009 | -13.66% | 146,177 |
| 5159 Oth Instructional Consulting Servs | | | | | 14,650 | 14,660 | 0.07% | | | | 387,423 | 630,660 | 62.78% | 645,320 |
| 5100 - Subtotal | | | | | 1,440,205 | 1,752,192 | 21.66% | 42,000 | 64,668 | 53.97% | 2,491,547 | 3,270,837 | 31.28% | 5,087,697 |
| 5209 Non-Employee Travel | | | | | 2,500 | 2,500 | | | | | 11,000 | 1,000 | -90.91% | 3,500 |
| 5212 Student Travel | | | | | 213,216 | 212,466 | -0.35% | | | | 62,585 | 75,285 | 20.29% | 287,751 |
| 5220 Employee Travel | | | | | 327,934 | 431,669 | 31.63% | 569 | 569 | | 593,332 | 502,973 | -15.23% | 935,210 |
| 5221 (Local) Online Training/Webinar | | | | | | 6,000 | | | | | 21,400 | 117,897 | 450.92% | 123,897 |
| 5230 Food/Meetings | | | | | 61,421 | 60,353 | -1.74% | 1,500 | 1,600 | 6.67% | 232,521 | 190,687 | -17.99% | 252,640 |
| 5200 - Subtotal | | | | | 605,071 | 712,988 | 17.84% | 2,069 | 2,169 | 4.83% | 920,838 | 887,842 | -3.58% | 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 | 0.00% | | | | | | | 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 | | | | | | | | 30,250 |
| 5570 Pest Control | | | | | 33,000 | 36,000 | 9.09% | | | | | | | 36,000 |
| 5581 Telephone Services | | | | | 52,829 | 61,529 | 16.47% | | | | 17,710 | 14,040 | -20.72% | 75,569 |
| 5583 Data Communication Services | | | | | 3,250 | 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 | 3.29% | 3,463,192 |
| 5604 Film Rentals | | | | | | | | | | | 1,000 | | -100.00% | |
| 5608 Oper/Lease Contrcls-le Cars-Copiers | | | | | 77,000 | 124,500 | 61.69% | | | | | | | 124,500 |
| 5650 Software Licensing/Maintenance Svcs | | | | | 458,547 | 594,769 | 29.71% | 7,200 | 7,000 | -2.78% | 617,006 | 660,708 | 7.08% | 1,262,477 |
| 5651 Internet Access | | | | | | 1,580 | | | | | 10,000 | 16,450 | 64.50% | 18,030 |
| 5671 Equip Maint Agreements | | | | | 7,204 | 7,206 | 0.03% | | | | | | | 7,206 |
| 5681 Grounds Maintenance | | | | | 50,000 | 45,000 | -10.00% | | | | 500 | 500 | | 45,500 |
| 5683 Building Maintenance | | | | | 185,000 | 180,000 | -2.70% | 22,000 | 126,500 | 475.00% | | | | 306,500 |
| 5684 Vehicle Repairs & Maintenance | | | | | 43,500 | 62,226 | 43.05% | | | | 600 | 1,000 | 66.67% | 63,226 |
| 5685 Computer Hardware Maint Agreements | | | | | 47,000 | 50,000 | 6.38% | | | | | | | 50,000 |
| 5686 Oth Equipment Maint Agreements | | | | | 136,800 | 151,200 | 10.53% | | | | 16,000 | 2,160 | -86.50% | 153,360 |
| 5690 Other Maintenance/Repairs | | | | | 359,850 | 375,000 | 4.21% | 1,000 | 1,000 | | 98,631 | 10,700 | -89.15% | 386,700 |
| 5691 Other Maintenance Contracts | | | | | 692,000 | 950,000 | 37.28% | | | | | | | 950,000 |
| 5600 - Subtotal | | | | | 4,098,677 | 5,816,566 | 41.91% | 37,200 | 138,500 | 272.31% | 1,124,728 | 1,060,016 | -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 | | | | | 38,965 | 39,087 | 0.31% | 3,748 | 8,630 | 130.26% | 55,867 | | -100.00% | 47,717 |
| 5810 Fingerprinting Services | | | | | 13,000 | 13,000 | | | | | | | | 13,000 |
| 5813 Physical Examinations/Tests | | | | | 85 | 85 | | | | | | | | 85 |
| 5820 Postage/Express Overnight Svcs | | | | | 37,960 | 30,215 | -20.40% | 400 | 250 | -37.50% | 8,550 | 10,000 | 16.96% | 40,465 |
| 5830 Bank Charges | | | | | | | | 2,500 | 2,500 | | 14,000 | 8,400 | -40.00% | 10,900 |
| 5831 Credit Card Expense | | | | | | | | | | | 1,700 | 1,020 | -40.00% | 1,020 |
| 5835 Bad Debt Expense | | | | | 174,134 | 750,000 | 330.70% | | | | | | | 750,000 |
| 5860 General Advertising Services | | | | | 99,700 | 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 | -40.00% | 23,100 |
| 5890 Other Services & Expenses | | | | | 441,119 | 953,589 | 116.17% | 100,089 | 61,437 | -38.62% | 334,675 | 165,006 | -50.70% | 1,180,032 |
| 5899 Contingencies Account - Budget Only | | | | | | | | | | | 4,861,985 | 54,849,467 | 1,028.13% | 54,855,729 |
| 5800 - Subtotal | | | | | 826,138 | 1,908,772 | 131.05% | 111,989 | 73,795 | -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**

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---|----------------------------|-------|------|------|--------------------|--------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|-----------------|--------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Adopted | Change | Adopted | Adopted | Change | Adopted | Adopted | Change | |
| | 2021 | 2022 | 2021 | 2022 | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2021-22 |
| 5000 - Total | | | | | 8,332,534 | 12,703,284 | 36.12% | 200,384 | 288,166 | 43.81% | 10,422,033 | 61,097,858 | 486.24% | 74,089,308 |
| 6120 Site Improvement | | | | | | | | | | | | 200,166 | | 200,166 |
| 6120FA Site Improvement | | | | | | | | | | | | 67,617 | | 67,617 |
| 6100 - Subtotal | | | | | | | | | | | | 267,782 | | 267,782 |
| 6210C Buildings Construction - C | | | | | 48,645 | | -100.00% | | | | | 402,322 | | 402,322 |
| 6211 Buildings Architect | | | | | | | | | | | | 50,139 | | 50,139 |
| 6215 Additions to Buildings | | | | | 66,000 | 250,000 | 278.79% | 500 | 500 | | | | | 250,500 |
| 6200 - Subtotal | | | | | 114,645 | 250,000 | 118.06% | 500 | 500 | 0.00% | | 452,461 | | 702,961 |
| 6310 Library Books | | | | | 40,000 | 40,000 | | | | | 379,528 | | -100.00% | 40,000 |
| 6311 Magazines & Periodicals | | | | | 40,000 | 40,000 | | | | | 7,000 | | -100.00% | 40,000 |
| 6300 - Subtotal | | | | | 80,000 | 80,000 | 0.00% | | | | 386,528 | | -100.00% | 80,000 |
| 6411 Library/Audio Visual Equipment | | | | | 70,000 | 65,000 | -7.14% | | | | | | | 65,000 |
| 6411FA Library AV Equipment | | | | | | | | | | | 10,000 | 10,000 | | 10,000 |
| 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 | | 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 |
| 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% | | | | | | | 170,000 |
| 7111 Debt Interest & Other Charges | | | | | 50,000 | 30,000 | -40.00% | | | | | | | 30,000 |
| 7100 - Subtotal | | | | | 200,000 | 200,000 | 0.00% | | | | | | | 200,000 |
| 7201 Intrafund Transfers Out | | | | | 21,619,729 | 21,857,610 | 1.10% | | | | | | | 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% | | | | | | | 456,000 |
| 7300 - Subtotal | | | | | 302,000 | 456,000 | 50.99% | | | | | | | 456,000 |
| 7501 Student Fin Aid (Excludes Salaries) | | | | | | | | | | | 232,000 | 490,551 | 111.44% | 490,551 |
| 7501AC CARE-Financial Aid | | | | | | | | | | | 96,300 | 124,766 | 29.56% | 124,766 |
| 7501AD EOP&S-Financial Aid | | | | | | | | | | | 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 | | 17,500 |
| 7509 Other | | | | | | | | | | | 479,000 | | -100.00% | |
| 7500 - Subtotal | | | | | | | | | 4,500 | | 1,006,300 | 897,601 | -10.80% | 902,101 |
| 7602 Oth Student Aide (Non-cash) | | | | | | | | | | | 340,718 | 285,162 | -16.31% | 285,162 |
| 7603 Book Vouchers (Non-Cash SFA Aid) | | | | | | | | | | | | 450,000 | | 450,000 |
| 7600 - Subtotal | | | | | | | | | | | 340,718 | 735,162 | 115.77% | 735,162 |
| 7910 Unrestricted | | | | | 20,178,062 | 24,432,864 | 21.09% | | | | | | | 24,432,864 |
| 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, OTHER 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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 Adopted Budget 2020-21 | GU001 Adopted Budget 2021-22 | % | CE Adopted Budget 2020-21 | CE Adopted Budget 2021-22 | % | Restricted Adopted Budget 2020-21 | Restricted Adopted Budget 2021-22 | % | Total 2021-22 |
|---------|--------------------------------------|-------|-------|-------|---------------------------------------|---------------------------------------|-----------------|------------------------------------|------------------------------------|--------------|--|--|----------------|-------------------|
| | Unrst | Unrst | Rest | Rest | | | | | | | | | | |
| | 2021 | 2022 | 2021 | 2022 | | | | | | | | | | |
| 1100 | Acad - Reg Schedule | 42.62 | 44.09 | | 4,702,294 | 4,688,405 | -0.30% | | | | | | | 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 | 1,313,025 | 1,277,819 | -2.68% | | | | 272,395 | 209,317 | -23.16% | 1,487,135 |
| 1231 | Counselors - Contract | 4.36 | 4.12 | 4.31 | 485,039 | 456,991 | -5.78% | | | | 413,608 | 375,311 | -9.26% | 832,303 |
| 1241 | Librarians - Contract | 1.49 | 1.49 | 0.19 | 156,140 | 156,140 | 0.00% | | | | 21,305 | 21,305 | | 177,445 |
| 1251 | Acad Non-Inst Cont | 3.93 | 3.83 | 0.45 | 417,279 | 416,261 | -0.24% | | | | 45,046 | 65,287 | 44.93% | 481,548 |
| 1252 | Acad Emp Dept Chair | 4.85 | 4.95 | | 575,668 | 603,353 | 4.81% | | | | | | | 603,353 |
| | 1200 - Subtotal | | | | 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% | | | | | | | 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 | 4.84% | 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 | | | | | 321,046 | | | | | | 36,089 | | 357,135 |
| | 1000 - Total | | | | 10,434,817 | 10,660,122 | 2.16% | | | | 1,377,978 | 1,305,965 | -5.23% | 11,966,087 |
| 2110 | Class Mgt(NonEd) | 7.58 | 8.26 | 2.67 | 841,837 | 903,210 | 7.29% | | | | 227,335 | 279,000 | 22.73% | 1,182,210 |
| 2190 | Conf Employee - Non Mgt | 1.00 | 1.00 | | 78,828 | 78,828 | | | | | | | | 78,828 |
| 2191 | Class Non-Inst Emp Reg Salary Sched | 45.51 | 45.74 | 18.45 | 2,324,776 | 2,312,800 | -0.52% | | | | 891,651 | 862,718 | -3.24% | 3,175,518 |
| | 2100 - Subtotal | | | | 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 | | | | 135,321 | 135,298 | -0.02% | | | | | | | 135,298 |
| 2311 | Admin Non-Inst Prof Expt | | | | 3,000 | 3,000 | | | | | 18,000 | 65,000 | 261.11% | 65,000 |
| 2392 | Non-Inst Students | | | | 1,500 | 3,000 | 100.00% | | | | 96,000 | 39,500 | -58.85% | 42,500 |
| 2393 | Class Non-Inst Overtime | | | | | 3,200 | | | | | | 2,500 | | 2,500 |
| 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% | | | | 51,708 | 36,732 | -28.96% | 59,732 |
| 2412 | Direct Inst Prof Expt | | | | 358,000 | 368,000 | 2.79% | 3,098 | 3,098 | 0.00% | | | | 371,098 |
| | 2400 - Subtotal | | | | 388,000 | 391,000 | 0.77% | 3,098 | 3,098 | 0.00% | 51,708 | 36,732 | -28.96% | 430,829 |
| 2997 | Classified Step Increase Budget | | | | | 162,418 | | | | | | 52,997 | | 215,415 |
| 2999 | Salary Budget Control | | | | -47,089 | 208,003 | -541.73% | | | | 281,258 | 129,837 | -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 - Class 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-Instl | | | | 8,718 | | -100.00% | | | | 86,954 | | -100.00% | 86,954 |
| 3131T | STRS - Oth Acad Emp Non-Inst Temp | | | | | 33,033 | | | | | | 95,032 | | 128,065 |
| | 3100 - Subtotal | | | | 1,551,082 | 1,525,625 | -1.64% | | | | 234,627 | 205,657 | -12.35% | 1,731,282 |
| 3210 | PERS-Acad Inst & Instrl Aides(Dir) | | | | 26,682 | 69,434 | 160.23% | | | | | 4,587 | | 74,021 |
| 3220 | PERS - Class Mgt Non-Educational Adm | | | | 151,865 | 182,157 | 19.95% | | | | 31,735 | 62,922 | 98.27% | 245,078 |
| 3221 | PERS - Class Emp | | | | 465,611 | 520,160 | 11.72% | | | | 175,779 | 197,649 | 12.44% | 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 |
| | 3200 - Subtotal | | | | 682,562 | 814,254 | 19.29% | | | | 207,514 | 265,157 | 27.78% | 1,079,411 |
| 3310 | OASDHI-Acad Inst & Instrl Aides(Dir) | | | | 146,293 | 112,409 | -23.16% | 45 | | -100.00% | 8,235 | 7,939 | -3.60% | 120,348 |
| 3310T | OASDHI-Acad Inst/Instl Aide(Dir)Tmp | | | | | 42,237 | | | 45 | | | 537 | | 42,818 |
| 3320 | OASDHI - Class Mgt Non-Ed Admin | | | | 56,720 | 62,406 | 10.02% | | | | 12,802 | 21,074 | 64.62% | 83,479 |
| 3321 | OASDHI - Class Emp | | | | 173,288 | 174,310 | 0.59% | | | | 66,129 | 65,998 | -0.20% | 240,307 |
| 3321T | OASDHI - Class Emp Temp | | | | | 276 | | | | | | 1,031 | | 1,307 |
| 3322 | OASDHI - Conf Emp - Non Mgt | | | | 6,030 | 6,030 | | | | | | | | 6,030 |
| 3340 | OASDHI - Educational Admin - Cont | | | | 25,693 | 25,182 | -1.99% | | | | 3,950 | 3,035 | -23.16% | 28,217 |
| 3341 | OASDHI - Oth Acad Emp Non-Instl | | | | 1,118 | | -100.00% | | | | 7,796 | | -100.00% | 7,796 |
| 3341T | OASDHI - Oth Acad Emp Non-Inst Temp | | | | | 2,831 | | | | | | 8,144 | | 10,975 |
| | 3300 - Subtotal | | | | 409,143 | 425,680 | 4.04% | 45 | 45 | 0.00% | 98,911 | 107,757 | 8.94% | 533,482 |
| 3410 | H&W-Acad Inst & Instrl Aides(Dir) | | | | 1,101,153 | 1,076,867 | -2.21% | | | | 90,983 | 84,973 | -6.61% | 1,161,840 |
| 3410RC | OPEB ARC-Acad Inst&Instl Aides(Dir) | | | | 126,720 | 125,834 | -0.70% | | | | 9,407 | 9,053 | -3.76% | 134,888 |
| 3420 | H&W - Class Mgt(Non-Educ Admin) | | | | 139,953 | 147,534 | 5.42% | | | | 48,743 | 53,366 | 9.48% | 200,900 |
| 3420RC | OPEB ARC-Class Mgt(Non-EducAdmin) | | | | 16,516 | 17,721 | 7.29% | | | | 4,456 | 5,468 | 22.73% | 23,189 |
| 3421 | H&W - Class Emp | | | | 776,079 | 796,206 | 2.59% | | | | 322,009 | 324,621 | 0.81% | 1,120,827 |
| 3421RC | OPEB ARC-Class Emp | | | | 43,309 | 44,145 | 1.93% | | | | 16,644 | 16,909 | 1.60% | 61,055 |
| 3422 | H&W - Conf Emp - Non Mgt | | | | 18,267 | 17,858 | -2.24% | | | | | | | 17,858 |
| 3422RC | OPEB ARC-Conf Emp Non Mgt | | | | 1,545 | 1,545 | | | | | | | | 1,545 |
| 3440 | H&W - Educational Admin - Cont | | | | 171,890 | 163,577 | -4.84% | | | | 47,311 | 32,858 | -30.55% | 196,436 |
| 3440RC | OPEB ARC-EducAdmin-Cont | | | | 25,788 | 25,097 | -2.68% | | | | 5,339 | 4,103 | -23.16% | 29,199 |

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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 Adopted Budget 2020-21 | GU001 Adopted Budget 2021-22 | % | CE Adopted Budget 2020-21 | CE Adopted Budget 2021-22 | % | Restricted Adopted Budget 2020-21 | Restricted Adopted Budget 2021-22 | % | Total 2021-22 |
|---|----------------------------|-------|------|------------------|---------------------------------------|---------------------------------------|---------------|------------------------------------|------------------------------------|------------------|--|--|------------------|------------------|
| | Unrst | Unrst | Rest | Rest | | | | | | | | | | |
| | 2021 | 2022 | 2021 | 2022 | | | | | | | | | | |
| 3400 - Subtotal | | | | | 2,421,220 | 2,416,384 | -0.20% | | | | 544,892 | 531,353 | -2.48% | 2,947,737 |
| 3510 SUI-Acad Inst & Instl Aides(Dir) | | | | 4,769 | 79,414 | 1,565.21% | 2 | | -100.00% | 284 | 5,681 | 1,900.31% | 85,096 | |
| 3510T SUI-Acad Inst/Instl Aides(Dir) Temp | | | | | 14,564 | | | 15 | | | 185 | | 14,765 | |
| 3520 SUI-Cls Mgt Non-Educational Admin | | | | 421 | 11,121 | 2,539.52% | | | | 114 | 3,432 | 2,919.28% | 14,552 | |
| 3521 SUI - Clss Emp | | | | 1,163 | 28,453 | 2,345.86% | | | | 465 | 10,611 | 2,183.11% | 39,064 | |
| 3521T SUI - Clss Emp Temp | | | | | 31 | | | | | | 356 | | 387 | |
| 3522 SUI - Conf Emp - Non Mgt | | | | 39 | 970 | 2,360.26% | | | | | | | 970 | |
| 3540 SUI - Educational Admin - Cont | | | | 658 | 15,749 | 2,294.08% | | | | 136 | 2,575 | 1,790.15% | 18,324 | |
| 3541 SUI - Oth Acad Emp - Non Instl | | | | 39 | | -100.00% | | | | 269 | | -100.00% | | |
| 3541T SUI - Oth Acad Emp - Non Instl temp | | | | | 976 | | | | | | 2,808 | | 3,784 | |
| 3500 - Subtotal | | | | 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) Temp | | | | | 29,946 | | | 32 | | | 715 | | 30,693 | |
| 3620 WC - Clss Mgt Non-Educational Admin | | | | 8,307 | 9,222 | 11.01% | | | | 2,241 | 2,846 | 26.98% | 12,068 | |
| 3621 WC - Clss Emp | | | | 22,966 | 23,595 | 2.74% | | | | 10,111 | 8,800 | -12.97% | 32,395 | |
| 3621T WC - Clss Emp Temp | | | | | 4,594 | | | | | | 1,128 | | 5,722 | |
| 3622 WC - Conf Emp - Non Mgt | | | | 777 | 804 | 3.47% | | | | | | | 804 | |
| 3640 WC - Educational Administrators | | | | 12,970 | 13,061 | 0.70% | | | | 2,685 | 2,135 | -20.49% | 15,196 | |
| 3641 WC-Oth Acad Emp - Non Instructional | | | | 760 | | -100.00% | | | | 5,300 | | -100.00% | | |
| 3641T WC-Oth Acad Emp - Non Instr Temp | | | | | 1,991 | | | | | | 5,729 | | 7,720 | |
| 3600 - Subtotal | | | | 140,092 | 149,068 | 6.41% | 31 | 32 | 3.47% | 26,445 | 26,064 | -1.44% | 175,164 | |
| 3710 DefBen-Acad Inst & Instl Aides(Dir) | | | | 43,545 | 238 | -99.45% | 115 | | -100.00% | | | | 238 | |
| 3710T DefBen-Acad Inst/Instl AidesDir)Tmp | | | | | 40,034 | | | 115 | | | | | 40,149 | |
| 3721 DefBen - Clss Emp | | | | 2,807 | 1,583 | -43.62% | | | | 2,978 | | -100.00% | 1,583 | |
| 3721T DefBen - Clss Emp Temp | | | | | 118 | | | | | | 2,631 | | 2,749 | |
| 3741 DefBen - Oth Acad Emp - Non Instrl | | | | 856 | | -100.00% | | | | | | | | |
| 3700 - Subtotal | | | | 47,208 | 41,973 | -11.09% | 115 | 115 | 0.00% | 2,978 | 2,631 | -11.65% | 44,719 | |
| 3910 OTHBEN-Acad Inst & Instl Aide(Dir) | | | | 38,679 | 39,153 | 1.22% | | | | 3,238 | 3,091 | -4.54% | 42,244 | |
| 3920 OTHBEN-Cls Mgt(Non-Educ Admin) | | | | 5,906 | 6,298 | 6.64% | | | | 1,744 | 1,953 | 11.99% | 8,251 | |
| 3921 OTHBEN - Clss Emp | | | | 21,931 | 22,718 | 3.59% | | | | 8,276 | 8,525 | 3.01% | 31,243 | |
| 3922 OTHBEN - Conf Emp - Non Mgt | | | | 653 | 653 | | | | | | | | 653 | |
| 3940 OTHBEN - Educational Administrators | | | | 8,774 | 8,610 | -1.86% | | | | 1,692 | 1,202 | -28.96% | 9,812 | |
| 3999 Benefit Suspende | | | | | 120,186 | | | | | | 19,596 | | 139,782 | |
| 3900 - Subtotal | | | | 75,943 | 197,618 | 160.22% | | | | 14,950 | 34,367 | 129.88% | 231,986 | |
| 3000 - Total | | | | 5,334,340 | 5,721,881 | 7.27% | 192 | 207 | 7.82% | 1,131,583 | 1,198,634 | 5.93% | 6,920,721 | |
| 4211 Non-Library/Magazines/Bks/Prdcls | | | | 1,200 | 950 | -20.83% | | | | 21,545 | 17,472 | -18.90% | 18,422 | |
| 4200 - Subtotal | | | | 1,200 | 950 | -20.83% | | | | 21,545 | 17,472 | -18.90% | 18,422 | |
| 4310 Inst Supplies & Materials | | | | 17,050 | 42,650 | 150.15% | | | | 213,510 | 225,992 | 5.85% | 268,642 | |
| 4313 Non-Inst Supplies & Materials | | | | 124,708 | 123,990 | -0.58% | | | | 149,444 | 126,266 | -15.51% | 250,256 | |
| 4314 Paper | | | | 27,420 | 28,680 | 4.60% | | | | | | | 28,680 | |
| 4315 Maint & Repairs Supplies | | | | 71,600 | 88,050 | 22.97% | | | | | 50,000 | | 138,050 | |
| 4317 Outreach Materials | | | | | | | | | | | 31,294 | | 31,294 | |
| 4320 Vehicle Supplies - Parts | | | | 12,000 | 22,000 | 83.33% | | | | 1,000 | 500 | -50.00% | 22,500 | |
| 4321 Fuel - Lubricants | | | | 10,750 | 10,750 | | | | | | | | 10,750 | |
| 4300 - Subtotal | | | | 263,528 | 316,120 | 19.96% | | | | 363,954 | 434,053 | 19.26% | 750,173 | |
| 4000 - Total | | | | 264,728 | 317,070 | 19.77% | | | | 385,499 | 451,525 | 17.13% | 768,595 | |
| 5107 Athletic Officials | | | | 25,100 | 25,100 | 13.32% | | | | | | | 25,100 | |
| 5118 Cont Security Services | | | | 178,128 | 126,128 | -29.19% | | | | 10,000 | 10,000 | | 136,128 | |
| 5119 Oth Non-Inst Consulting Services | | | | | 30,000 | | | | | 20,000 | 113,500 | 467.50% | 143,500 | |
| 5150 Cont Instruction | | | | | 235,000 | | | | | | | | 235,000 | |
| 5151 Guest Lecturers/Performers | | | | 5,000 | 5,000 | | | | | 30,000 | 29,074 | -3.09% | 34,074 | |
| 5100 - Subtotal | | | | 200,278 | 421,228 | 110.32% | | | | 60,000 | 152,574 | 154.29% | 573,802 | |
| 5212 Student Travel | | | | 50,250 | 50,420 | 0.34% | | | | 14,550 | 4,667 | -67.93% | 55,087 | |
| 5220 Employee Travel | | | | 33,050 | 86,100 | 160.51% | | | | 138,705 | 42,805 | -69.14% | 128,905 | |
| 5220DT Employee Travel DO | | | | 78,850 | 85,350 | 8.24% | | | | 8,250 | 4,950 | -40.00% | 90,300 | |
| 5221 (Local) Online Training/Webinar | | | | 50 | 1,000 | 1,900.00% | | | | | 53,100 | | 54,100 | |
| 5230 Food/Meetings | | | | 6,550 | 13,000 | 98.47% | | | | 73,819 | 31,040 | -57.95% | 44,040 | |
| 5200 - Subtotal | | | | 168,750 | 235,870 | 39.77% | | | | 235,324 | 136,562 | -41.97% | 372,432 | |
| 5300 Institutional Dues/Memberships | | | | 46,396 | 49,446 | 6.57% | | | | 16,900 | 31,900 | 88.76% | 81,346 | |
| 5310 Consortium Dues/Memberships | | | | | | | | | | | 200 | | 200 | |
| 5300 - Subtotal | | | | 46,396 | 49,446 | 6.57% | | | | 16,900 | 32,100 | 89.94% | 81,546 | |
| 5501 Laundry Service | | | | 3,100 | 3,200 | 3.23% | | | | 150 | 150 | | 3,350 | |
| 5520 Natural Gas/LPG | | | | 98,000 | 105,000 | 7.14% | | | | | | | 105,000 | |
| 5530 Light - Electricity | | | | 455,000 | 424,000 | -6.81% | | | | | | | 424,000 | |
| 5540 Water - Sanitation | | | | 380,900 | 580,900 | 52.51% | | | | | | | 580,900 | |
| 5550 Disposal Services | | | | 23,500 | 27,500 | 17.02% | | | | | | | 27,500 | |
| 5560 Hazardous Waste Disposal | | | | 4,500 | 18,000 | 300.00% | | | | | | | 18,000 | |
| 5570 Pest Control | | | | 8,200 | 7,300 | -10.98% | | | | | | | 7,300 | |
| 5581 Telephone Services | | | | 29,100 | 27,900 | -4.12% | | | | | | | 27,900 | |
| 5583 Data Communication Services | | | | | 480 | | | | | | | | 480 | |

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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---|----------------------------|-------|------|------|-------------------|-------------------|----------------|---------------|---------------|--------------|------------------|-------------------|-----------------|-------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Adopted | Change | Adopted | Adopted | Change | Adopted | Adopted | Change | |
| | 2021 | 2022 | 2021 | 2022 | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2021-22 |
| 5590 | | | | | 7,200 | 7,200 | | | | | | | | 7,200 |
| 5500 - Subtotal | | | | | 1,009,500 | 1,201,480 | 19.02% | | | | 150 | 150 | 0.00% | 1,201,630 |
| 5602 | | | | | 1,000 | 2,500 | 150.00% | | | | 3,250 | 2,750 | -15.38% | 5,250 |
| 5603 | | | | | 212,078 | 139,100 | -34.41% | | | | 123,000 | 33,120 | -73.07% | 172,220 |
| 5604 | | | | | | | | | | | 3,850 | 1,700 | -55.84% | 1,700 |
| 5608 | | | | | 26,800 | 26,800 | | | | | | | | 26,800 |
| 5650 | | | | | 36,412 | 50,610 | 38.99% | | | | 321,217 | 294,572 | -8.29% | 345,182 |
| 5681 | | | | | 1,000 | 25,000 | 2,400.00% | | | | 34,054 | 34,054 | | 59,054 |
| 5683 | | | | | 42,600 | 92,427 | 116.96% | | | | | | | 92,427 |
| 5684 | | | | | 7,000 | 7,000 | | | | | 3,000 | 2,000 | -33.33% | 9,000 |
| 5685 | | | | | | 27,000 | | | | | | | | 27,000 |
| 5686 | | | | | 107,543 | 107,200 | -0.32% | | | | 31,979 | 1,700 | -94.68% | 108,900 |
| 5690 | | | | | 102,322 | 27,000 | -73.61% | | | | | | | 27,000 |
| 5691 | | | | | 72,500 | | -100.00% | | | | 1,600 | 1,750 | 9.38% | 1,750 |
| 5600 - Subtotal | | | | | 609,255 | 504,637 | -17.17% | | | | 521,950 | 371,646 | -28.80% | 876,283 |
| 5810 | | | | | 4,700 | 4,700 | | | | | | | | 4,700 |
| 5813 | | | | | 2,500 | 2,750 | 10.00% | | | | | | | 2,750 |
| 5820 | | | | | 18,150 | 19,000 | 4.68% | | | | 10,000 | 11,000 | 10.00% | 30,000 |
| 5830 | | | | | | | | | | | 2,500 | 2,500 | | 2,500 |
| 5831 | | | | | | | | 343 | 343 | | 200 | 200 | | 543 |
| 5835 | | | | | 150,000 | 250,000 | 66.67% | | | | | | | 250,000 |
| 5860 | | | | | 17,750 | 28,250 | 59.15% | | | | 35,461 | 67,200 | 89.50% | 95,450 |
| 5861 | | | | | 5,000 | 32,000 | 540.00% | | | | 35,700 | 32,700 | -8.40% | 64,700 |
| 5862 | | | | | 500 | 500 | | | | | 3,075 | 100 | -96.75% | 600 |
| 5863 | | | | | 20,000 | 20,000 | | | | | | | | 20,000 |
| 5870 | | | | | | | | | | | -400 | -400 | | -400 |
| 5880 | | | | | 6,010 | 6,315 | 5.07% | | | | 3,600 | 1,800 | -50.00% | 8,115 |
| 5890 | | | | | 201,925 | 98,675 | -51.13% | 920 | 920 | | 23,883 | 108,685 | 355.07% | 208,280 |
| 5899 | | | | | | | | 13,855 | 14,033 | 1.28% | 1,712,059 | 5,423,871 | 216.80% | 5,437,904 |
| 5800 - Subtotal | | | | | 426,535 | 462,190 | 8.36% | 15,118 | 15,296 | 1.17% | 1,826,078 | 5,647,656 | 209.28% | 6,125,142 |
| 5911 | | | | | -12,000 | -12,000 | | | | | | | | -12,000 |
| 5912 | | | | | | | | | | | 23,203 | 41,912 | 80.63% | 41,912 |
| 5900 - Subtotal | | | | | -12,000 | -12,000 | 0.00% | | | | 23,203 | 41,912 | 80.63% | 29,912 |
| 5000 - Total | | | | | 2,448,715 | 2,862,851 | 16.91% | 15,118 | 15,296 | 1.17% | 2,683,604 | 6,382,600 | 137.84% | 9,260,747 |
| 6120 | | | | | | 50,000 | | | | | 112,508 | 4,000 | -96.44% | 54,000 |
| 6100 - Subtotal | | | | | | 50,000 | | | | | 112,508 | 4,000 | -96.44% | 54,000 |
| 6214 | | | | | | | | | | | 15,000 | | -100.00% | |
| 6200 - Subtotal | | | | | | | | | | | 15,000 | | -100.00% | |
| 6310 | | | | | | | | | | | 57,798 | 65,500 | 13.33% | 65,500 |
| 6311 | | | | | | | | | | | 44,000 | 44,000 | | 44,000 |
| 6300 - Subtotal | | | | | | | | | | | 101,798 | 109,500 | 7.57% | 109,500 |
| 6412 | | | | | 189,800 | 202,975 | 6.94% | | | | 76,339 | 186,600 | 144.44% | 389,575 |
| 6413FA | | | | | | 40,000 | | | | | | | | 40,000 |
| 6414 | | | | | | 28,000 | | | | | | | | 28,000 |
| 6419 | | | | | | 31,000 | | | | | | 50,000 | | 81,000 |
| 6419FA | | | | | | 35,068 | | | | | | | | 35,068 |
| 6400 - Subtotal | | | | | 189,800 | 337,043 | 77.58% | | | | 76,339 | 236,600 | 209.94% | 573,643 |
| 6000 - Total | | | | | 189,800 | 387,043 | 103.92% | | | | 305,645 | 350,100 | 14.54% | 737,143 |
| 7201 | | | | | 3,941,797 | 3,988,440 | 1.18% | | | | | | | 3,988,440 |
| 7200 - Subtotal | | | | | 3,941,797 | 3,988,440 | 1.18% | | | | | | | 3,988,440 |
| 7312 | | | | | | | | 1,500 | 1,500 | 0.00% | | | | 1,500 |
| 7300 - Subtotal | | | | | | | | 1,500 | 1,500 | 0.00% | | | | 1,500 |
| 7501 | | | | | | | | | | | 137,500 | 244,328 | 77.69% | 244,328 |
| 7502 | | | | | | | | | | | 10,000 | | -100.00% | |
| 7500 - Subtotal | | | | | | | | | | | 147,500 | 244,328 | 65.65% | 244,328 |
| 7602 | | | | | | | | | | | 167,452 | 74,817 | -55.32% | 74,817 |
| 7603 | | | | | | | | | | | | 85,800 | | 85,800 |
| 7600 - Subtotal | | | | | | | | | | | 167,452 | 160,617 | -4.08% | 160,617 |
| 7910 | | | | | 3,744,546 | 7,727,379 | 106.36% | | | | 130,750 | 13,900 | -89.37% | 7,741,279 |
| 7900 - Subtotal | | | | | 3,744,546 | 7,727,379 | 106.36% | | | | 130,750 | 13,900 | -89.37% | 7,741,279 |
| 7000 - Total | | | | | 7,686,343 | 11,715,819 | 52.42% | 1,500 | 1,500 | 0.00% | 445,702 | 418,846 | -6.03% | 12,136,164 |
| TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE | | | | | 30,084,917 | 35,703,126 | 18.67% | 19,907 | 20,100 | 0.97% | 7,915,963 | 11,522,957 | 45.57% | 47,246,182 |

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

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

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

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

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

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

FOCUSING ON STUDENT SUCCESS

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

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

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

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

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

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

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

PORTERVILLE COLLEGE
2021-22 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---|----------------------------|-------|------|------|-------------------|-------------------|---------------|---------|---------|--------|-------------------|-------------------|---------------|-------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Adopted | Change | Adopted | Adopted | Change | Adopted | Adopted | 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, 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.
- **Human Resources:** Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; facilitates risk management; provides training and professional development related to health and safety, workers compensation; provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.
- **Information Technology:** Supports information technology efforts of the three colleges and their centers, for more than 34,833 students, about 3,133 faculty, staff and student employees and 5,000 computers; supports administrative technology needs of college and district operations.

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

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

- Improve post-pandemic student enrollment, retention, and persistence
- 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
 - Continue applications move to the Cloud
 - Document Imaging upgrade
 - Wi-Fi network expansion
 - Continue to expand security programs and tools
 - Meet applications growth and support requirements

DISTRICT OFFICE
2021-22 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|--|----------------------------|-------|------|------|------------------|------------------|------------------|------------------|----------------|------------------|----------------|----------------|------------------|-------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Adopted | Change | Adopted | Adopted | Change | Adopted | Adopted | Change | Total |
| | 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 | | | 182,615 | 195,116 | 6.85% | | | | | | | 195,116 |
| 1200 - Subtotal | | | | | 785,220 | 828,412 | 5.50% | | | | 82,113 | 16,423 | -80.00% | 844,835 |
| 1419 Acad Emp - Non-Inst Non Cont | | | | | 9,000 | 9,000 | | | | | | | | 9,000 |
| 1400 - Subtotal | | | | | 9,000 | 9,000 | 0.00% | | | | | | | 9,000 |
| 1997 Certificated Step/Course Increase | | | | | | 66,550 | | | | | | | | 66,550 |
| 1900 - Subtotal | | | | | | 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 | 3,332,369 | 3,227,833 | -3.14% | 219,096 | 212,205 | -3.15% | 111,257 | 239,521 | 115.29% | 3,679,559 |
| 2190 Conf Employee - Non Mgt | 7.00 | 7.00 | | | 556,134 | 543,862 | -2.21% | | | | | | | 543,862 |
| 2191 Clss Non-Inst Emp Reg Salary Sched | 66.10 | 65.63 | 1.08 | 1.08 | 4,422,565 | 4,424,987 | 0.05% | 204,423 | 215,105 | 5.23% | 51,086 | 51,086 | -0.00% | 4,691,177 |
| 2199 Classified Salary Abatement | | | | | -22,172 | | -100.00% | | | | | | | |
| 2100 - Subtotal | | | | | 8,288,897 | 8,196,682 | -1.11% | 423,519 | 427,309 | 0.89% | 162,343 | 290,607 | 79.01% | 8,914,598 |
| 2392 Non-Inst Students | | | | | 37,000 | 23,000 | -37.84% | 24,950 | 26,000 | 4.21% | | | | 49,000 |
| 2393 Class Non-Inst Overtime | | | | | 10,000 | 13,500 | 35.00% | | | | | | | 13,500 |
| 2394 Non-Admin Non-Inst Prof Expt | | | | | 6,300 | | -100.00% | 332,000 | 252,000 | -24.10% | | | | 252,000 |
| 2399 Cls Oth - Temp | | | | | 24,000 | 52,000 | 116.67% | | | | | | | 52,000 |
| 2300 - Subtotal | | | | | 77,300 | 88,500 | 14.49% | 356,950 | 278,000 | -22.12% | | | | 366,500 |
| 2997 Classified Step Increase Budget | | | | | | 535,449 | | | | | | 8,190 | | 567,141 |
| 2999 Salary Budget Control | | | | | 127,307 | 637,609 | 400.84% | 230,000 | | -100.00% | 74,829 | | -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 |
| 2000 - Total | | | | | 8,493,505 | 9,458,241 | 11.36% | 1,010,469 | 728,811 | -27.87% | 237,172 | 298,797 | 25.98% | 10,485,848 |
| 3110 STRS-Acad Inst & Instrl Aides(Dir) | | | | | 29,492 | 31,063 | 5.32% | | | | | | | 31,063 |
| 3120 STRS - Clss Mgt Non-Ed Admin | | | | | 31,572 | 31,122 | -1.42% | | | | | | | 31,122 |
| 3131T STRS - Oth Acad Emp Non-Inst Temp | | | | | | 1,433 | | | | | | | | 1,433 |
| 3100 - Subtotal | | | | | 61,064 | 63,618 | 4.18% | | | | | | | 63,618 |
| 3210 PERS-Acad Inst & 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 PERS - Clss Emp | | | | | 910,531 | 991,382 | 8.88% | 19,740 | 21,848 | 10.68% | 7,247 | 8,021 | 10.68% | 1,021,250 |
| 3221T PERS - Clss Emp Temp | | | | | | 2,062 | | | | | | | | 2,062 |
| 3222 PERS - Conf Emp Non-Mgt | | | | | 115,120 | 124,599 | 8.23% | | | | | | | 124,599 |
| 3240 PERS - Ed Adm - Cont | | | | | 84,272 | 100,301 | 19.02% | | | | 16,997 | 3,762 | -77.86% | 104,063 |
| 3200 - Subtotal | | | | | 1,794,456 | 1,969,961 | 9.78% | 83,903 | 93,730 | 11.71% | 47,275 | 66,657 | 41.00% | 2,130,348 |
| 3310 OASDHI-Acad Inst & Instl Aides(Dir) | | | | | 2,648 | 2,829 | 6.85% | 7,215 | 264 | -96.34% | | | | 3,093 |
| 3320 OASDHI - Clss Mgt Non-Ed Admin | | | | | 238,907 | 237,179 | -0.72% | 16,165 | 23,406 | 44.80% | 8,406 | 18,218 | 116.73% | 278,804 |
| 3321 OASDHI - Clss Emp | | | | | 336,847 | 331,038 | -1.72% | 7,295 | 7,295 | | 2,911 | 2,911 | | 341,244 |
| 3321T OASDHI - Clss Emp Temp | | | | | | 1,588 | | | | | | | | 1,588 |
| 3322 OASDHI - Conf Emp - Non Mgt | | | | | 42,544 | 41,605 | -2.21% | | | | | | | 41,605 |
| 3340 OASDHI - Educational Admin - Cont | | | | | 18,263 | 22,004 | 20.48% | | | | 5,311 | 1,062 | -80.00% | 23,066 |
| 3341T OASDHI - Oth Acad Emp Non-Inst Temp | | | | | | 131 | | | | | | | | 131 |
| 3300 - Subtotal | | | | | 639,209 | 636,373 | -0.44% | 30,676 | 34,706 | 13.14% | 16,628 | 22,192 | 33.46% | 693,271 |
| 3410 H&W-Acad Inst & Instl Aides(Dir) | | | | | 27,538 | 28,736 | 4.35% | 18,267 | | -100.00% | | | | 28,736 |
| 3410RC OPEB ARC-Acad Inst&Instl Aides(Dir) | | | | | 3,579 | 3,824 | 6.85% | 1,781 | | -100.00% | | | | 3,824 |
| 3420 H&W - Clss Mgt(Non-Educ Admin) | | | | | 630,202 | 616,094 | -2.24% | 33,793 | 50,895 | 50.61% | 21,007 | 38,394 | 82.77% | 705,383 |
| 3420RC OPEB ARC-Clss Mgt(Non-EducAdmin) | | | | | 69,141 | 68,628 | -0.74% | 4,294 | 6,150 | 43.21% | 2,181 | 4,695 | 115.29% | 79,472 |
| 3421 H&W - Clss Emp | | | | | 1,137,103 | 1,075,932 | -5.38% | 34,707 | 33,930 | -2.24% | 10,960 | 10,715 | -2.24% | 1,120,577 |
| 3421RC OPEB ARC-Clss Emp | | | | | 86,214 | 83,830 | -2.77% | 1,869 | 1,869 | 0.00% | 686 | 686 | | 86,385 |
| 3422 H&W - Conf Emp - Non Mgt | | | | | 127,867 | 125,005 | -2.24% | | | | | | | 125,005 |
| 3422RC OPEB ARC-Conf Emp Non Mgt | | | | | 10,900 | 10,660 | -2.21% | | | | | | | 10,660 |
| 3440 H&W - Educational Admin - Cont | | | | | 27,400 | 33,930 | 23.83% | | | | 9,133 | 1,786 | -80.45% | 35,716 |
| 3440RC OPEB ARC-EducAdmin-Cont | | | | | 7,979 | 8,581 | 7.54% | | | | 1,609 | 322 | -80.00% | 8,903 |
| 3400 - Subtotal | | | | | 2,127,924 | 2,055,220 | -3.42% | 94,711 | 92,843 | -1.97% | 45,576 | 56,597 | 24.18% | 2,204,660 |
| 3510 SUI-Acad Inst & Instl Aides(Dir) | | | | | 91 | 2,400 | 2,528.64% | 55 | 224 | 310.19% | | | | 2,624 |
| 3520 SUI-Clss Mgt Non-Educational Admin | | | | | 1,764 | 43,068 | 2,341.70% | 110 | 3,859 | 3,422.79% | 56 | 2,946 | 5,194.93% | 49,873 |
| 3521 SUI - Clss Emp | | | | | 2,211 | 53,226 | 2,307.03% | 48 | 1,173 | 2,359.04% | 26 | 628 | 2,359.30% | 55,027 |
| 3521T SUI - Clss Emp Temp | | | | | | 873 | | | 3,173 | | | | | 4,047 |
| 3522 SUI - Conf Emp - Non Mgt | | | | | 278 | 6,690 | 2,305.78% | | | | | | | 6,690 |
| 3540 SUI - Educational Admin - Cont | | | | | 204 | 5,385 | 2,545.40% | | | | 41 | 202 | 391.96% | 5,587 |
| 3541T SUI - Oth Acad Emp - Non Instl temp | | | | | | 111 | | | | | | | | 111 |
| 3500 - Subtotal | | | | | 4,548 | 111,752 | 2,357.15% | 212 | 8,429 | 3,880.03% | 122 | 3,776 | 2,989.12% | 123,957 |
| 3610 WC-Acad Inst & Instl Aides(Dir) | | | | | 1,800 | 1,990 | 10.55% | 1,075 | 186 | -82.74% | | | | 2,176 |
| 3620 WC - Clss Mgt Non-Educational Admin | | | | | 34,775 | 35,715 | 2.70% | 2,160 | 3,200 | 48.17% | 1,097 | 2,443 | 122.76% | 41,358 |
| 3621 WC - Clss Emp | | | | | 43,598 | 44,138 | 1.24% | 940 | 973 | 3.47% | 504 | 521 | 3.47% | 45,632 |

DISTRICT OFFICE
2021-22 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total | |
|---------|----------------------------|-------|------|------|------------------------|------------------|------------------|-----------------|----------------|----------------|-----------------|----------------|------------------|-----------------|------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Adopted | Change | Adopted | Adopted | Change | Adopted | Adopted | Change | Total | |
| | 2021 | 2022 | 2021 | 2022 | Budget | Budget | | Budget | Budget | | Budget | Budget | | 2021-22 | |
| 3621T | | | | | | 862 | | | 2,836 | | | | | 3,698 | |
| 3622 | | | | | 5,482 | 5,547 | 1.19% | | | | | | | 5,547 | |
| 3640 | | | | | 4,013 | 4,466 | 11.27% | | | | 809 | 168 | -79.31% | 4,633 | |
| 3641T | | | | | | 92 | | | | | | | | 92 | |
| | | | | | 3600 - Subtotal | 89,669 | 92,810 | 3.50% | 4,175 | 7,194 | 72.31% | 2,410 | 3,132 | 29.96% | 103,136 |
| 3710 | | | | | | | | 1,346 | 1,346 | | | | | 1,346 | |
| 3721 | | | | | 883 | | -100.00% | | | | 595 | 595 | | 595 | |
| 3721T | | | | | | 2,294 | | | 9,546 | | | | | 11,840 | |
| | | | | | 3700 - Subtotal | 883 | 2,294 | 159.80% | 1,346 | 10,892 | 709.24% | 595 | 595 | 0.00% | 13,781 |
| 3910 | | | | | 980 | 1,045 | 6.67% | 653 | | -100.00% | | | | 1,045 | |
| 3920 | | | | | 18,750 | 18,895 | 0.77% | 1,209 | 1,862 | 54.05% | 751 | 1,405 | 86.96% | 22,162 | |
| 3921 | | | | | 37,092 | 36,058 | -2.79% | 944 | 944 | | 347 | 347 | | 37,349 | |
| 3922 | | | | | 4,574 | 4,564 | -0.21% | | | | | | | 4,564 | |
| 3940 | | | | | 980 | 1,241 | 26.67% | | | | 327 | 65 | -80.00% | 1,307 | |
| 3999 | | | | | 19,500 | -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 | 4,799,628 | 4,926,894 | 2.65% | 217,829 | 247,599 | 13.67% | 139,079 | 153,720 | 10.53% | 5,328,214 |
| 4211 | | | | | 21,500 | 20,100 | -6.51% | | | | 500 | | -100.00% | 20,100 | |
| | | | | | 4200 - Subtotal | 21,500 | 20,100 | -6.51% | | | | 500 | | -100.00% | 20,100 |
| 4310 | | | | | 2,900 | 1,750 | -39.66% | 61,750 | 48,438 | -21.56% | 7,650 | 3,150 | -58.82% | 53,338 | |
| 4312 | | | | | 750 | 750 | | | | | | | | 750 | |
| 4313 | | | | | 149,610 | 130,800 | -12.57% | 6,450 | 6,450 | | 14,895 | 6,293 | -57.75% | 143,543 | |
| 4321 | | | | | 5,500 | 5,500 | | | | | | | | 5,500 | |
| | | | | | 4300 - Subtotal | 158,760 | 138,800 | -12.57% | 68,200 | 54,888 | -19.52% | 22,545 | 9,443 | -58.11% | 203,132 |
| | | | | | 4000 - Total | 180,260 | 158,900 | -11.85% | 68,200 | 54,888 | -19.52% | 23,045 | 9,443 | -59.02% | 223,232 |
| 5118 | | | | | 3,500 | 3,500 | | | | | | | | 3,500 | |
| 5119 | | | | | 2,508,621 | 2,326,970 | -7.24% | 50,000 | 50,000 | | 883,390 | 1,562,279 | 76.85% | 3,939,249 | |
| 5150 | | | | | 383,000 | 105,000 | -72.58% | 223,245 | 360,000 | 61.26% | 1,750 | 301,750 | 17,142.86% | 766,750 | |
| 5159 | | | | | | | | 71,761 | 71,761 | | 1,750 | 1,750 | | 73,511 | |
| | | | | | 5100 - Subtotal | 2,895,121 | 2,435,470 | -15.88% | 345,006 | 481,761 | 39.64% | 886,890 | 1,865,779 | 110.37% | 4,783,010 |
| 5209 | | | | | 3,350 | 3,350 | | 5,000 | 5,000 | | 11,500 | 6,000 | -47.83% | 14,350 | |
| 5212 | | | | | | | | 4,500 | 4,500 | | | | | 4,500 | |
| 5220 | | | | | 416,075 | 382,153 | -8.15% | 49,000 | 39,811 | -18.75% | 71,339 | 32,364 | -54.63% | 454,328 | |
| 5221 | | | | | 50,000 | 101,500 | 103.00% | | | | | | | 101,500 | |
| 5230 | | | | | 23,750 | 21,944 | -7.60% | 18,500 | 18,500 | | 17,340 | 10,570 | -39.04% | 51,014 | |
| | | | | | 5200 - Subtotal | 493,175 | 508,947 | 3.20% | 77,000 | 67,811 | -11.93% | 100,179 | 48,934 | -51.15% | 625,692 |
| 5300 | | | | | 228,021 | 233,257 | 2.30% | 4,000 | 4,000 | | | 2,000 | | 239,257 | |
| | | | | | 5300 - Subtotal | 228,021 | 233,257 | 2.30% | 4,000 | 4,000 | 0.00% | | 2,000 | | 239,257 |
| 5400 | | | | | 1,325,000 | 900,000 | -32.08% | | | | | | | 900,000 | |
| 5406 | | | | | 190,000 | 190,000 | | | | | | | | 190,000 | |
| 5407 | | | | | 7,500 | 12,500 | 66.67% | | | | | | | 12,500 | |
| | | | | | 5400 - Subtotal | 1,522,500 | 1,102,500 | -27.59% | | | | | | | 1,102,500 |
| 5530 | | | | | 175,000 | 175,000 | | | | | | | | 175,000 | |
| 5540 | | | | | 8,500 | 8,500 | | | | | | | | 8,500 | |
| 5550 | | | | | 4,500 | 4,500 | | | | | | | | 4,500 | |
| 5560 | | | | | 4,250 | 4,250 | | | | | | | | 4,250 | |
| 5570 | | | | | 1,000 | 1,000 | | | | | | | | 1,000 | |
| 5581 | | | | | 17,000 | 17,000 | | 1,000 | 1,000 | | | | | 18,000 | |
| 5583 | | | | | 177,870 | 202,770 | 14.00% | | | | 50 | | -100.00% | 202,770 | |
| 5590 | | | | | 9,000 | 567 | -93.70% | | | | | | | 567 | |
| | | | | | 5500 - Subtotal | 397,120 | 413,587 | 4.15% | 1,000 | 1,000 | 0.00% | 50 | | -100.00% | 414,587 |
| 5602 | | | | | | | | 1,000 | 1,000 | | | | | 1,000 | |
| 5603 | | | | | 10,010 | | -100.00% | 27,500 | 27,500 | | | | | 27,500 | |
| 5608 | | | | | 10,000 | 10,000 | | | | | | | | 10,000 | |
| 5650 | | | | | 2,175,080 | 2,039,638 | -6.23% | 7,500 | 7,500 | | 4,500 | 4,500 | | 2,051,638 | |
| 5651 | | | | | | 500 | | | | | | | | 500 | |
| 5652 | | | | | 1,277,455 | 1,711,532 | 33.98% | | | | | | | 1,711,532 | |
| 5671 | | | | | 3,500 | 3,500 | | 2,000 | 2,000 | | | | | 5,500 | |
| 5681 | | | | | 10,000 | 10,000 | | | | | | | | 10,000 | |
| 5683 | | | | | 60,000 | 60,000 | | | | | | | | 60,000 | |
| 5684 | | | | | 4,000 | 4,000 | | | | | | | | 4,000 | |
| 5685 | | | | | 331,198 | 301,380 | -9.00% | | | | | | | 301,380 | |
| 5686 | | | | | 68,178 | 65,500 | -3.93% | | | | | | | 65,500 | |
| 5691 | | | | | 11,818 | 9,600 | -18.77% | | | | | | | 9,600 | |
| | | | | | 5600 - Subtotal | 3,961,239 | 4,215,650 | 6.42% | 38,000 | 38,000 | 0.00% | 4,500 | 4,500 | 0.00% | 4,258,150 |

DISTRICT OFFICE
2021-22 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---|----------------------------|-------|------|------|--------------------|--------------------|------------------|------------------|------------------|----------------|------------------|------------------|-----------------|--------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Adopted | Change | Adopted | Adopted | Change | Adopted | Adopted | Change | Total |
| | 2021 | 2022 | 2021 | 2022 | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2020-21 | 2021-22 | | 2021-22 |
| 5700 Annual Fiscal Audit | | | | | 95,000 | 128,550 | 35.32% | | | | | | | 128,550 |
| 5720 Trustee Election | | | | | 250,000 | 175,000 | -30.00% | | | | | | | 175,000 |
| 5731 Attorney Fees - Oth | | | | | 250,500 | 250,500 | | | | | | | | 250,500 |
| 5790 Other Professional Fees | | | | | | 675 | | 5,000 | 5,000 | | 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 Services | | | | | 60,000 | 55,000 | -8.33% | | | | | | | 55,000 |
| 5813 Physical Examinations/Tests | | | | | 20,000 | 20,000 | | | | | | | | 20,000 |
| 5820 Postage/Express Overnight Svcs | | | | | 45,400 | 50,200 | 10.57% | 2,083 | 2,083 | | 1,750 | 1,750 | | 54,033 |
| 5830 Bank Charges | | | | | 185,000 | 185,000 | | 100 | 100 | | | | | 185,100 |
| 5831 Credit Card Expense | | | | | 21,900 | 21,900 | | 3,300 | 3,300 | | | | | 25,200 |
| 5860 General Advertising Services | | | | | 128,500 | 127,470 | -0.80% | 20,620 | 20,620 | | | 82,856 | | 230,946 |
| 5861 Printing/Duplicating Service | | | | | 10,000 | 10,000 | | 16,669 | 15,500 | -7.01% | 7,250 | 1,750 | -75.86% | 27,250 |
| 5862 Sponsorships | | | | | | | | 6,500 | 6,500 | | | | | 6,500 |
| 5880 Taxes - Licenses & Permits | | | | | 35,600 | 38,600 | 8.43% | | | | | | | 38,600 |
| 5890 Other Services & Expenses | | | | | 106,400 | 796,875 | 648.94% | 12,000 | 12,000 | | 500 | 500 | | 809,375 |
| 5800 - Subtotal | | | | | 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(Reimbursement) | | | | | -275,511 | -295,000 | 7.07% | | | | | | | -295,000 |
| 5912 Out - Indirect Cost(Expense) | | | | | | | | | | | 40,000 | 198,163 | 395.41% | 198,163 |
| 5900 - Subtotal | | | | | -275,511 | -295,000 | 7.07% | | | | 40,000 | 198,163 | 395.41% | -96,837 |
| 5000 - Total | | | | | 10,429,965 | 10,474,181 | 0.42% | 531,278 | 657,675 | 23.79% | 1,060,118 | 2,210,231 | 108.49% | 13,342,088 |
| 6120 Site Improvement | | | | | 30,000 | 30,000 | | | | | | | | 30,000 |
| 6100 - Subtotal | | | | | 30,000 | 30,000 | 0.00% | | | | | | | 30,000 |
| 6310 Library Books | | | | | | | | | | | 5,000 | | -100.00% | |
| 6300 - Subtotal | | | | | | | | | | | 5,000 | | -100.00% | |
| 6412 Computer/Technology Equipment | | | | | 132,500 | 172,100 | 29.89% | 21,500 | 21,500 | | | | | 193,600 |
| 6412FA Computer/Tech Equipment | | | | | 700,500 | 664,000 | -5.21% | 20,000 | 20,000 | | | | | 684,000 |
| 6414 Furniture | | | | | 6,000 | 66,000 | 1,000.00% | 15,000 | 15,000 | | 2,637 | 1,700 | -35.53% | 82,700 |
| 6419 Other Equipment | | | | | 20,000 | 20,000 | | | | | | | | 20,000 |
| 6419FA Other Equipment | | | | | 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 | | | | | 1,185,000 | 1,255,000 | 5.91% | | | | | | | 1,255,000 |
| 7111 Debt Interest & Other Charges | | | | | 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 | | | | | -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 - Out | | | | | 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 | | | | | 67,857,213 | 52,595,573 | -22.49% | 420,519 | 296,073 | -29.59% | 30,106 | 30,106 | 0.00% | 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 | | | | | | | | Draft | 8/31/2021 |
|--|--|------------------------|----------------------|-------------------|-------------|-----------------|---------|---------------------|--------------|
| 2021-22 GU001 District Operations Budget Variance | | | | | | | | | |
| GU001 Regular Salary & Benefit (excludes Temp Labor) | Chancellors Office & Board of Trustees | Institutional Research | Educational Services | Business Services | IT | Human Resources | Legal | District Operations | TOTAL |
| Projected 2021-22 -- Salary & Benefits | 590,834 | 582,669 | 808,252 | 2,747,056 | 5,402,472 | 3,277,204 | 458,896 | 643,379 | 14,510,762 |
| 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 | 14,023,225 |
| Variance Increase/(Decrease) | (16,987) | 34,570 | 681 | 9,673 | 318,003 | 110,485 | 25,965 | 5,147 | 487,537 |
| Primary Variances | | | | | | | | | |
| Salary Step and Column and Other Changes | 42,667 | 23,632 | 10,994 | (69,961) | 133,496 | 80,394 | 21,164 | (204) | 242,183 |
| Increase in Health Benefits | (3,320) | (1,660) | (11,615) | (25,686) | (14,524) | (14,683) | (830) | 113 | (72,204) |
| Workers Comp Rate (Increase of 3.47%) | 161 | 325 | 221 | 528 | 3,006 | 1,197 | 251 | 175 | 5,864 |
| Unemploy Rate (Increase of 900%) | 843 | 1,717 | 2,562 | 7,886 | 16,074 | 1,805 | 1,442 | 91 | 32,420 |
| STRS Rate (Increase of 4.77%) | | | (1,074) | | | 5,824 | | 4,589 | 9,339 |
| PERS Rate (Increase of 10.68%) | (73,775) | 10,556 | (408) | (31,566) | 64,662 | 11,053 | 3,938 | 383 | (15,157) |
| | (33,423) | 34,570 | 681 | (118,799) | 202,715 | 85,590 | 25,965 | 5,147 | 202,446 |
| Position Additions: | | | | | | | | | |
| Chancellor Office Restructuring | 16,436 | | | | | | | | 16,436 |
| Budget Analyst | | | | 128,472 | | | | | 128,472 |
| Human Resources Assistant (CC 0.5 FTES) | | | | | | 57,430.17 | | | 57,430 |
| Human Resources Assistant (PC 0.5 FTES) | | | | | | 57,430.17 | | | 57,430 |
| Enterprise IT Project Manager | | | | | 115,288 | | | | 115,288 |
| Manager IT Enterprise Projects | | | | | 123,170 | | | | 123,170 |
| Database Warehouse Developer (funded by BC) | | | | | | | | | - |
| Position Deletions: | | | | | | | | | |
| Human Resources DAIII (DO 1.0) | | | | | | (89,966) | | | (89,966) |
| Web Developer | | | | | (123,170) | | | | (123,170) |
| Positions Not Budgeted: | | | | | | | | | |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| Other: | | | | | | | | | - |
| Position Shifts from Categorical/Grants | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| | | | | | | | | | - |
| 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 | | | | | | | | | |
| 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 | 29,926,705 |
| 2020-21 Adopted Budget Non-Labor | 683,500 | 39,800 | 458,000 | 8,279,642 | 6,694,383 | 673,203 | 406,000 | 319,789 | 17,554,317 |
| Variance Increase/(Decrease) | (130,000) | (1,194) | (170,575) | 11,821,619 | 56,932 | 771,561 | - | 24,045 | 12,372,388 |
| Proposed Carryover from 20-21 or one time expenditures | (175,000) | | | (12,204,363) | (1,410,000) | (665,099) | | | (14,454,462) |
| New Non-Labor Budget requests net of Carryover | 378,500 | | | 7,896,899 | 5,341,315 | 779,665 | | | 15,472,244 |
| Variances See Attached Worksheet Detail | | | | | | | | | |
| 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 | 44,437,467 |
| September 2021 Net Change (includes Carryover) | (146,987) | 33,376 | (169,894) | 11,831,291 | 374,935 | 882,046 | 25,965 | 28,183 | 12,859,924 |

SPECIAL FUNDS

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

| | Adopted Budget 2020-21 | Bakersfield 2021-22 | Cerro Coso 2021-22 | Porterville 2021-22 | Adopted Budget 2021-22 | Difference | % Difference |
|--|-----------------------------------|--------------------------------|-------------------------------|--------------------------------|-----------------------------------|-------------------|-------------------------|
| 8884AA Student Cards | 260,000 | 250,000 | 4,000 | 4,500 | 258,500 | (1,500) | -0.58% |
| 8884AB Student Representation Fee | 8,000 | 8,000 | | | 8,000 | | |
| INCOME - Total | 268,000 | 258,000 | 4,000 | 4,500 | 266,500 | (1,500) | |
| 2110 Clss Mgt(NonEd) | 17,418 | 17,418 | | | 17,418 | (0) | -0.00% |
| 2392 Non-Inst Students | 39,609 | 40,000 | | | 40,000 | 391 | 0.99% |
| 2997 Classified Step Increase Budget | | 523 | | | 523 | 523 | |
| 2999 Salary Budget Control | 378 | | | | | (378) | -100.00% |
| 2000 - Total | 57,405 | 57,941 | | | 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 - Total | 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 - Total | 52,500 | 47,000 | 2,500 | 2,500 | 52,000 | (500) | |
| 5151 Guest Lecturers/Performers | 60,000 | 60,000 | | | 60,000 | | |
| 5159 Oth Instructional Consulting Servs | 3,000 | 2,000 | | | 2,000 | (1,000) | -33.33% |
| 5212 Student Travel | 11,500 | 10,000 | | | 10,000 | (1,500) | -13.04% |
| 5220 Employee Travel | 8,000 | 8,000 | | | 8,000 | | |
| 5230 Food/Meetings | 21,000 | 20,000 | 1,500 | | 21,500 | 500 | 2.38% |
| 5300 Institutional Dues/Memberships | 1,000 | 2,000 | | | 2,000 | 1,000 | 100.00% |
| 5602 Short Term Rental-Veh & Equip | 5,000 | 3,000 | | | 3,000 | (2,000) | -40.00% |
| 5604 Film Rentals | 5,000 | 4,000 | | | 4,000 | (1,000) | -20.00% |
| 5650 Software Licensing/Maintenance Svcs | 400 | 2,000 | | | 2,000 | 1,600 | 400.00% |
| 5684 Vehicle Repairs & Maintenance | 5,000 | 5,000 | | | 5,000 | | |

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

| | Adopted Budget 2020-21 | Bakersfield 2021-22 | Cerro Coso 2021-22 | Porterville 2021-22 | Adopted Budget 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 - Total | 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 - Total | 7,707 | 6,285 | | | 6,285 | (1,422) | |
| EXPENDITURES - Total | 268,000 | 258,000 | 4,000 | 4,500 | 266,500 | (1,500) | |
| Ending Balance | 0 | 0 | 0 | 0 | 0 | 0 | |

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

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

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

| | Adopted Budget 2020-21 | Bakersfield 2021-22 | Cerro Coso 2021-22 | Porterville 2021-22 | Adopted Budget 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 - 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 - Total | 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 - Total | 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 - Total | 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 | | | | | | | |

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

| | Adopted Budget 2020-21 | Bakersfield 2021-22 | Cerro Coso 2021-22 | Porterville 2021-22 | Adopted Budget 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 Contingencies Account - Budget Only | 6,945 | | | 6,945 | 6,945 | | |
| 5000 - Total | 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 - Total | 3,621 | 3,000 | | 21,300 | 24,300 | 20,679 | |
| EXPENDITURES - Total | 295,000 | 165,000 | | 63,000 | 228,000 | (67,000) | |
| Ending Balance | 0 | 0 | 0 | 0 | 0 | 0 | |

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

| | | Adopted Budget 2020-21 | Adopted Budget 2021-22 | Difference | % Difference |
|-----------------------|--------------------------------------|-----------------------------------|-----------------------------------|-------------------|-------------------------|
| 8120AA | Higher Education Act | 348,776 | | (348,776) | -100.00% |
| 8122AA | Federal Work Study | | 1,148,402 | 1,148,402 | |
| 8150AA | Student Financial Aid | 53,717,006 | 43,825,950 | (9,891,056) | -18.41% |
| 8151AA | PELL | | 3,500,000 | 3,500,000 | |
| 8152AA | SEOG | | 1,062,170 | 1,062,170 | |
| 8153AA | HEERF/COVID Relief | | 35,785,248 | 35,785,248 | |
| 8155AB | Federal Direct Loans | | 3,375,000 | 3,375,000 | |
| 8190AB | Other | 503,729 | | (503,729) | -100.00% |
| 8616AA | CAL Grant | 5,195,319 | 5,197,636 | 2,317 | 0.04% |
| 8629AA | Other General Categorical Programs | 5,094,431 | 233,668 | (4,860,763) | -95.41% |
| 8629AJ | CA Completion | | 4,180,943 | 4,180,943 | |
| 8629AK | Other State Financial Aid | | 2,978,055 | 2,978,055 | |
| 8629PY | Other General Categorical Program PY | | 556,487 | 556,487 | |
| 8694AB | State Prior Year Carry Over | 187,141 | | (187,141) | -100.00% |
| 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 - Total | | 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-Inst 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-Inst | 333 | | (333) | -100.00% |
| 3421 | H&W - Clss Emp | 24,952 | 24,388 | (565) | -2.26% |
| 3421RC | OPEB ARC-Clss Emp | 1,379 | 1,379 | | |
| 3521 | SUI - Clss Emp | 35 | 865 | 830 | 2,360.16% |
| 3541 | SUI - Oth Acad Emp - Non Inst | 11 | | (11) | -100.00% |

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

| | | Adopted Budget 2020-21 | Adopted Budget 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 | Contingencies 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 | |
| EXPENDITURES - Total | | 65,504,817 | 101,858,472 | 36,353,655 | |
| Ending Balance | | 0 | 0 | 0 | |

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

| | Adopted Budget 2020-21 | Bakersfield 2021-22 | Cerro Coso 2021-22 | Porterville 2021-22 | District 2021-22 | Adopted Budget 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 - Total | 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 | | | | 426 | (166) | -27.96% |

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

| | Adopted Budget 2020-21 | Bakersfield 2021-22 | Cerro Coso 2021-22 | Porterville 2021-22 | District 2021-22 | Adopted Budget 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 Contingencies 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 | |
| EXPENDITURES - Total | 982,812 | 2,638,750 | | 417,425 | 20,695 | 3,076,870 | 2,094,057 | |
| Ending Balance | (20,387) | 20,695 | 0 | 0 | (20,695) | 0 | 20,387 | |

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

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

| | | Adopted Budget 2020-21 | Adopted Budget 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 - Total | | 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 | Contingencies 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 | |
| EXPENDITURES - Total | | 1,569,610 | 2,605,923 | 1,036,314 | |
| Ending Balance | | 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 - Total | | 8,610,346 | 3,377,853 | (5,232,494) | |
| 2110 | Clss Mgt(NonEd) | 127,098 | 127,098 | 0 | 0.00% |
| 2191 | Clss Non-Instr Emp Reg Salary Sched | 30,616 | 30,616 | (0) | -0.00% |
| 2000 - Total | | 157,714 | 157,715 | 0 | |
| 3220 | PERS - Clss Mgt Non-Educational Adm | 26,309 | 29,118 | 2,809 | 10.68% |
| 3221 | PERS - Clss Emp | 6,338 | 7,014 | 677 | 10.68% |
| 3320 | OASDHI - Clss Mgt Non-Ed Admin | 9,231 | 9,231 | | |
| 3321 | OASDHI - Clss Emp | 2,342 | 2,342 | | |
| 3420 | H&W - Clss Mgt(Non-Educ Admin) | 18,267 | 17,858 | (409) | -2.24% |
| 3420RC | OPEB ARC-Clss Mgt(Non-EducAdmin) | 2,491 | 2,491 | | |
| 3421 | H&W - Clss Emp | 7,307 | 7,143 | (164) | -2.24% |
| 3421RC | OPEB ARC-Clss Emp | 600 | 600 | | |
| 3520 | SUI-Clss Mgt Non-Educational Admin | 64 | 1,563 | 1,500 | 2,359.98% |
| 3521 | SUI - Clss Emp | 15 | 377 | 361 | 2,359.70% |
| 3620 | WC - Clss Mgt Non-Educational Admin | 1,253 | 1,296 | 43 | 3.47% |
| 3621 | WC - Clss Emp | 302 | 312 | 10 | 3.47% |
| 3920 | OTHBEN-Clss Mgt(Non-Educ Admin) | 653 | 653 | | |
| 3921 | OTHBEN - Clss Emp | 261 | 261 | | |
| 3000 - Total | | 75,433 | 80,261 | 4,828 | |
| 4313 | Non-Inst Supplies & Materials | 24 | 18 | (6) | -25.00% |
| 4000 - Total | | 24 | 18 | (6) | |
| 5119 | Oth Non-Inst Consulting Services | 971,781 | 632,348 | (339,433) | -34.93% |
| 5220 | Employee Travel | 976 | 488 | (488) | -50.00% |
| 5230 | Food/Meetings | 92 | 10 | (82) | -89.13% |
| 5300 | Institutional Dues/Memberships | 64 | 32 | (32) | -50.00% |
| 5650 | Software Licensing/Maintenance Svcs | 320 | 260 | (60) | -18.75% |
| 5686 | Oth Equipment Maint Agreements | | 36 | 36 | |
| 5860 | General Advertising Services | 264 | 180 | (84) | -31.82% |
| 5861 | Printing/Duplicating Service | 113 | 30 | (83) | -73.40% |
| 5899 | Contingencies 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) | |
| EXPENDITURES - Total | 8,610,346 | 3,377,853 | (5,232,494) | |
| Ending Balance | 0 | 0 | 0 | |

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

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

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

| | | Adopted Budget 2020-21 | Adopted Budget 2021-22 | Difference | % Difference |
|-----------------------|-------------------------------------|-----------------------------------|-----------------------------------|---------------------|-------------------------|
| 8860AA | Interest and Investment Income | 525,616 | 539,195 | 13,579 | 2.58% |
| 8941AA | Sale of Bonds | 310,000,000 | | (310,000,000) | -100.00% |
| 8989AB | Carry Over Funds - Budget Only | 49,375,763 | 315,758,138 | 266,382,375 | 539.50% |
| INCOME - Total | | 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-Educ 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 2020-21 | Adopted Budget 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) | |
| EXPENDITURES - Total | | 359,901,379 | 316,297,333 | (43,604,046) | |
| Ending Balance | | 0 | | | |

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

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

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

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

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

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

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

| | | Adopted Budget 2020-21 | Adopted Budget 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) | |
| EXPENDITURES - Total | | 8,651,765 | 15,250,463 | 6,598,698 | |
| Ending Balance | | 0 | 0 | 0 | |

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

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

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

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

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

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

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

| | Adopted Budget 2020-21 | Bakersfield 2021-22 | Cerro Coso 2021-22 | Porterville 2021-22 | District 2021-22 | Adopted Budget 2021-22 | Difference | % Difference |
|--|-----------------------------------|--------------------------------|-------------------------------|--------------------------------|-----------------------------|-----------------------------------|-------------------|-------------------------|
| 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 - Total | 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-Educ Admin | 23,849 | 10,613 | 23,250 | | | 33,864 | 10,015 | 41.99% |
| 3121 STRS - Clss Emp | 9,339 | 22,553 | 7,069 | | | 29,623 | 20,284 | 217.19% |
| 3220 PERS - Clss Mgt Non-Educational Adm | 46,497 | 36,188 | | | | 36,188 | (10,309) | -22.17% |
| 3221 PERS - Clss Emp | 248,034 | 124,115 | 73,829 | | | 197,944 | (50,090) | -20.19% |
| 3320 OASDHI - Clss Mgt Non-Educ Admin | 19,325 | 17,184 | 2,118 | | | 19,301 | (24) | -0.12% |
| 3321 OASDHI - Clss Emp | 99,135 | 54,602 | 26,099 | | | 80,701 | (18,434) | -18.60% |
| 3321T OASDHI - Clss Emp Temp | | 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 2020-21 | Bakersfield 2021-22 | Cerro Coso 2021-22 | Porterville 2021-22 | District 2021-22 | Adopted Budget 2021-22 | Difference | % Difference |
|--|-----------------------------------|--------------------------------|-------------------------------|--------------------------------|-----------------------------|-----------------------------------|-------------------|-------------------------|
| 3000 - Total | 1,188,697 | 754,636 | 352,060 | | | 1,106,695 | (82,001) | |
| 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 Contingencies Account - Budget Only | 8,102 | | 7,728 | | | 7,728 | (374) | -4.61% |
| 5912 Out - Indirect Cost(Expense) | 10,000 | 11,425 | | | | 11,425 | 1,425 | 14.25% |
| 5000 - Total | 251,812 | 71,454 | 58,846 | | | 130,300 | (121,511) | |
| 6412 Computer/Technology Equipment | | 1,002 | | | | 1,002 | 1,002 | |
| 6419 Other Equipment | | | | | | | | |
| 6000 - Total | | 1,002 | | | | 1,002 | 1,002 | |

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

| | Adopted Budget 2020-21 | Bakersfield 2021-22 | Cerro Coso 2021-22 | Porterville 2021-22 | District 2021-22 | Adopted Budget 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

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