

Kern Community College District Adopted Budget 2014-2015



September 11, 2014

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EXECUTIVE SUMMARY

2014-15 ADOPTED BUDGET ASSUMPTIONS

California's fiscal picture continues to improve. The State's adopted budget was pretty much what was proposed by the Governor in the May Revised Budget proposal and includes the following:

<u>Budget Year 2014-15</u>	<u>State Community College System</u>
COLA @ 0.85%	\$47.3 Million
Access Growth @ 2.75%	\$140.4 Million
Student Success (Increase)	\$100 Million
Student Equity (New funding)	\$70 million
DSPS	\$30 million
Pay Down Deferrals	\$498 million (only \$94 million left)

One-Time Revenues

Career/Technical Education Funds (New funding)	\$50 Million
Deferred Maintenance & Instructional Equipment	\$148 Million
Mandated Cost Block Grant	\$49.5 Million
Proposition 39 Funding	39.7 Million

Ongoing Expenditures

Cost of Increased STRS Contributions	\$74 Billion Unfunded Liability
Employer contribution increases from 8.25% to 8.88%. Future increases of 1.6% per year to rate of 19.1% in 2021-22	

The 2014-15 Kern Community College District Adopted Budget is based on a continuing conservative budgeting approach. The District's Adopted budget is built primarily using the State's Adopted budget.

The Kern Community College District projects its ongoing General Fund revenues to increase by \$5.9 million from the 2013-14 adopted budget. This increase is primarily due to unrestricted base apportionment funding restoration and 0.85% COLA. Unrestricted revenues are projected to increase by \$5.7 million from the 2013-14 adopted budget. Restricted revenues are projected to increase by \$228,000 from the 2013-14 adopted budget. Restricted funds are anticipated to be increased significantly due to increases in Student Success and Equity initiatives. However, at this time the allocations for these funds to the District are still being determined and are not fully reflected in the adopted budget. These changes will be reflected in budget updates made later this coming fall.

General Fund unrestricted and restricted ongoing expenditures are projected to increase by \$4.6 million. Unrestricted expenditures are projected to increase by \$5.3 million and restricted expenditures are projected to decrease by \$694,000.

District-wide reserves of \$858,000 are being utilized to balance the District wide operations budget. Another \$256,000 is being used to provide budget stability to Cerro Coso Community College due to loss of funded FTES. The 2014-15 unallocated district-wide projected *beginning balance* is \$15.2 million. The colleges' projected beginning balances are \$15.5 million for a total District beginning balance of \$30.7 million. The combined 2014-15 unrestricted *ending balance* (reserves) is projected to be \$30.1 million (27.1%).

On-going expenditures are expected to increase due to 1) salary increases associated with steps and columns changes of about 1.8%; 2) increase in faculty salaries of 1.17%; 3) increase in classified salaries of 1%; 4) health and welfare benefits CAP adjustments of 1.6% as required by collective bargaining agreements; 5) a 31.5% increase in workers compensation premiums; 6) a defined benefit rate decrease of 16.2%; 7) an increased general property and liability cost of 35%; and 8) an increased STRS contribution of 7.64%

Revenue Assumptions

- **COLA** funded at a 0.85%, generating additional revenues of \$860,000
- **Growth/Restoration** (access) funded at \$ 2.2 million (2013-14 Growth funding)
- **Base** unrestricted apportionment increase of \$2.8 million from 2013-14 funding
- **Enrollment fees** remain the same at \$46/unit
- **Part-time adjunct faculty salary support** for the district is projected at \$402,000, reflecting no change from the 2013-14 budget
- **Lottery** proceeds estimated at \$2.7 million
- **Mandated cost recovery** for the District is projected at \$510,000.

- **Restricted programs, grants and categorical funds** are projected to generate a combined \$16.6 million in revenue reflecting a \$228,000 increase from 2013-14 adopted budget amounts. Modifications to the restricted programs, including any new funding approved in the 2014-15 State budget associated with the Student Success and Program Development, Student Equity Program, Scheduled Maintenance and Instructional Equipment, and Career and Technical Education programs will be forthcoming as California Community College categorical allocations are finalized during September and October.
- **Onetime reserve contributions** of \$584,000

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2014-15 at a cost of approximately \$1.4 million, classified salary increase of 1% representing a cost of \$197,000 and a faculty salary increase of 1.17% representing a cost increase of approximately \$618,000
- **Health and welfare benefit cap change is projected to** increase cost by 1.6% from 2013-14 at a cost to the District of approximately \$169,085.
- **Workers Compensation Premiums are projected to** increase by 31.5% at a cost to the District of \$200,325
- **Defined Benefit is to** decrease by 16.2% due to utilization decline resulting in costs savings to the District of \$49,395
- **General Property and Liability Insurance and Student Insurance** is increasing by 35% at a cost of \$234,000.
- **STRS Contribution** increase of 7.64% - representing a cost of \$264,000.

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2014-15 is projected to be \$30.7 million. This constitutes both unallocated district-wide and college fund balances. This figure will be finalized with the completion of the annual audit. The

balances segregating unallocated district-wide and college funds will be incorporated into the 2014-15 final allocations in February 2015.

- **Unrestricted ending fund balance** for 2014-15 is projected to be \$30.1 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District 2013-14 General Fund Budget Summary				
Location: District Total				
General Unrestricted (GU001 & CE)				
Description	2014-15 Adopted Budget	2014-15 Tentative Budget	Change Inc./(Dec.)	Pct. Change
Beginning Balance	30,656,636	25,169,165	5,487,471	21.80%
Revenues				
<i>Federal</i>	653,303	706,364	(53,061)	-7.51%
<i>State</i>	53,015,904	46,586,812	6,429,092	13.80%
<i>Local</i>	56,579,107	60,188,595	(3,609,488)	-6.00%
<i>Other Financing Sources</i>	-	-	-	N/A
Total Revenue	110,248,315	107,481,771	2,766,544	2.57%
Expenditures				
<i>Academic Salaries</i>	44,157,102	44,650,486	(493,383)	-1.10%
<i>Classified & Other Non-academic Salaries</i>	22,503,327	21,447,177	1,056,150	4.92%
<i>Employee Benefits</i>	18,713,329	18,543,472	169,857	0.92%
<i>Supplies & Materials</i>	2,270,976	2,127,789	143,188	6.73%
<i>Service/Utilities/Operating Exps.</i>	13,646,264	13,093,675	552,589	4.22%
<i>Capital Outlay</i>	2,041,383	2,130,023	(88,640)	-4.16%
<i>Other Outgo</i>	5,727,925	5,727,925	-	0.00%
<i>Transfers Out</i>	1,771,659	1,771,658	0	0.00%
Total Expenditures and Other Outgo	110,831,965	109,492,205	1,339,760	1.22%
Ending Balance (Reserves)	30,072,986	23,158,731	6,914,254	29.86%
Projected Change in Fund Balance (Reserves)	(583,650)	(2,010,434)	1,426,784	-70.97%

Kern Community College District 2014-15 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2014-15 Adopted Budget	2013-14 Adopted Budget	Change Inc./Dec.)	Pct. Change	2013-14 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	30,656,636	22,004,517	8,652,119	39.32%	24,864,838	5,791,797	23.29%
Revenues							
<i>Federal</i>	653,303	190,353	462,950	243.21%	642,339	10,964	1.71%
<i>State</i>	53,015,904	49,037,011	3,978,893	8.11%	54,749,382	(1,733,478)	-3.17%
<i>Local</i>	56,579,107	55,296,183	1,282,924	2.32%	56,808,458	(229,351)	-0.40%
<i>Other Financing Sources</i>	-	14,113	(14,113)	N/A	(289,960)	289,960	N/A
Total Revenue	110,248,315	104,537,660	5,710,654	5.46%	111,910,219	(1,661,904)	-1.49%
Expenditures							
<i>Academic Salaries</i>	44,157,102	43,801,002	356,100	0.81%	44,181,042	(23,939)	-0.05%
<i>Classified & Other Non-academic Salaries</i>	22,503,327	19,538,617	2,964,710	15.17%	18,512,293	3,991,034	21.56%
<i>Employee Benefits</i>	18,713,329	18,862,063	(148,734)	-0.79%	17,307,191	1,406,138	8.12%
<i>Supplies & Materials</i>	2,270,976	2,008,951	262,025	13.04%	1,813,852	457,124	25.20%
<i>Service/Utilities/Operating Exps.</i>	13,646,264	12,506,195	1,140,069	9.12%	15,138,702	(1,492,438)	-9.86%
<i>Capital Outlay</i>	2,041,383	1,835,251	206,132	11.23%	1,531,319	510,064	33.31%
<i>Other Outgo</i>	5,727,925	5,803,049	(75,124)	-1.29%	5,923,689	(195,764)	-3.30%
<i>Transfers Out</i>	1,771,659	1,173,684	597,975	50.95%	1,710,333	61,325	3.59%
Total Expenditures and Other Outgo	110,831,965	105,528,813	5,303,152	5.03%	106,118,422	4,713,543	4.44%
Ending Balance (Reserves)	30,072,986	21,013,364	9,059,622	43.11%	30,656,636	(583,650)	-1.90%
Projected Change in Fund Balance (Reserves)	(583,650)	(991,153)	407,503	-41.11%	5,791,797	(6,375,448)	-110.08%

Kern Community College District				
2014-15 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2014-15 Adopted Budget	2014-15 Tentative Budget	Change Inc./Dec.)	Pct. Change
Beginning Balance	572,993	496,882	76,111	15.32%
Revenues				
<i>Federal</i>	4,800,642	4,770,414	30,228	0.63%
<i>State</i>	9,140,173	8,502,615	637,558	7.50%
<i>Local</i>	2,189,594	2,159,594	30,000	1.39%
<i>Other Financing Sources</i>	479,331	479,331	(0)	0.00%
Total Revenue	16,609,739	15,911,954	697,785	4.39%
Expenditures				
<i>Academic Salaries</i>	2,680,851	2,455,059	225,792	9.20%
<i>Classified & Other Non-Academic Salaries</i>	6,979,692	6,871,652	108,040	1.57%
<i>Employee Benefits</i>	2,413,396	2,253,470	159,926	7.10%
<i>Supplies & Materials</i>	625,878	588,329	37,549	6.38%
<i>Service/Utilities/Operating Expenses</i>	2,382,243	2,141,839	240,404	11.22%
<i>Capital Outlay</i>	932,228	936,181	(3,953)	-0.42%
<i>Other Outgo</i>	1,147,744	1,162,305	(14,561)	-1.25%
<i>Transfers Out</i>			-	N/A
Total Expenditures and Other Outgo	17,162,032	16,408,835	753,197	4.59%
Ending Balance (Reserves)	20,700	1	20,699	2069868.00%
Projected Change in Fund Balance (Reserves)	(552,294)	(496,881)	(55,413)	11.15%

Kern Community College District				
2014-15 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2014-15 Adopted Budget	2013-14 Adopted Budget	Change Inc./(Dec.)	Pct. Change
Beginning Balance	572,993	1,474,255	(901,262)	-61.13%
Revenues				
<i>Federal</i>	4,800,642	5,396,215	(595,573)	-11.04%
<i>State</i>	9,140,173	8,551,206	588,967	6.89%
<i>Local</i>	2,189,594	1,955,095	234,499	11.99%
<i>Other Financing Sources</i>	479,331	479,331	(0)	0.00%
Total Revenue	16,609,739	16,381,847	227,892	1.39%
Expenditures				
<i>Academic Salaries</i>	2,680,851	2,572,492	108,359	4.21%
<i>Classified & Other Non-Academic Salaries</i>	6,979,692	6,545,013	434,679	6.64%
<i>Employee Benefits</i>	2,413,396	2,207,362	206,034	9.33%
<i>Supplies & Materials</i>	625,878	657,532	(31,654)	-4.81%
<i>Service/Utilities/Operating Expenses</i>	2,382,243	3,085,064	(702,821)	-22.78%
<i>Capital Outlay</i>	932,228	1,836,524	(904,296)	-49.24%
<i>Other Outgo</i>	1,147,744	952,115	195,629	20.55%
<i>Transfers Out</i>			-	N/A
Total Expenditures and Other Outgo	17,162,032	17,856,102	(694,070)	-3.89%
Ending Balance (Reserves)	20,700	0	20,699	6272530.34%
Projected Change in Fund Balance (Reserves)	(552,294)	(1,474,255)	921,961	-62.54%

	A	B	C	D	E	F	H	J	K
1	Kern Community College District 2014-15 Adopted Budget Unrestricted Fund Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
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					100,710		100,710
7	Step 1	College Carryover		4,542,782	4,472,085	5,646,011	-	\$ 14,470,542	29,131,420
8		Total Beginning Balance		4,542,782	4,472,085	5,646,011	100,710	14,470,542	29,232,130
9									
10	Step 2	Total Income	\$ 107,431,849						\$ 107,431,849
11									
12		Total Beginning Balance and Income to be Allocated	107,431,849	4,542,782	4,472,085	5,646,011	100,710	14,470,542	136,663,979
13									
14									
15									
16		Allocations							
17		Base Operating Allocations:							
18	Step 3	College Base		6,185,106	4,779,400	3,373,694			14,338,200
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		52,573	40,625	28,676			121,875
24									
25		Total Base Allocations		6,237,679	4,820,025	3,402,370	-	-	14,460,075
26									
27									
28	Step 6	Base FTES Allocations:		59,560,636	14,898,736	14,607,270			89,066,642
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./(Dec.)		408,212	86,348	100,074			594,634
32									
33	Step 8	COLA		493,728	123,373	121,087			738,188
34									
35	Step 9	FTES Growth Allocations		2,256,957	-	430,307			2,687,264
36									
37	Step 10	FTES Decline		-	(502,685)	-			(502,685)
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	256,346	-		(256,346)	-
39									
40	Step 11	Deficit Coefficient		(390,722)	(97,634)	(95,825)			(584,181)
41									
42	Step 12	Other Changes Increase/(Decrease)		650,051	162,436	159,425			971,911
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-
44		Total FTES Allocations		62,978,862	14,926,920	15,322,338	-	(256,346)	92,971,774
45									
46	Step 13	Base District wide Reserves						14,470,542	14,470,542
48	Step 13	Other Increase/(Decrease) to District-wide Reserves					857,769	(857,769)	-
49									
50	Step 14	Strategic Initiatives							
51									
52	Step 15	District Office Charge Back Allocations		-	-	-			-
53	Step 15	District wide Costs Charge Back Allocations		(14,707,977)	(3,417,526)	(3,576,701)	21,702,204		-
54	Step 15	Regulatory Charge Back Allocations		-	-	-			-
55		Total District Charge Back		(14,707,977)	(3,417,526)	(3,576,701)	21,702,204	-	14,470,542
58									
57		Total Allocations		54,508,564	16,329,419	15,148,007	22,559,973	13,356,427	121,902,390

	A	B	C	D	E	F	H	J	K
1	Kern Community College District 2014-15 Adopted Budget Unrestricted Fund Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
58	2014-15 Tentative Budget Allocation			52,300,010	16,329,419	14,703,106	22,069,109	10,090,532	115,492,176
60	Net Change in Allocation from Tentative Budget Allocation		\$ 2,208,554	\$ (0)	\$ 444,901	\$ 490,864	\$ 3,265,895	\$ 6,410,214	
62	2013-14 Final Budget Allocation			51,897,156	16,216,679	14,588,028	21,399,270	11,404,445	115,505,578
64	Net Change in Allocation from 2012-13 Final Budget Allocation		\$ 2,611,408	\$ 112,740	\$ 559,979	\$ 1,160,703	\$ 1,951,982	\$ 6,396,812	
66									
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)		\$ 54,508,564	\$ 16,329,419	\$ 15,148,007	\$ 21,702,204	\$ -	\$ 107,688,194	
72	District-wide Reserves (GU001 Only)		\$ -	\$ -	\$ -	\$ 857,769	\$ 13,356,427	\$ 14,214,196	
73	District Mandatory Reserves/Project Carryover (GU001 Only)		-	-	-	100,710	-	100,710	
74	College Discretionary Carryover (GU001 Only)		4,542,782	4,472,085	5,646,011	-	-	14,660,878	
75	Contract & Community Ed Carryover (CE Only)		715,484	65,564	53,333	590,124	-	1,424,505	
76	College/DO Local & Community Ed Revenue (GU001 & CE)		1,370,813	438,500	250,925	756,228	-	2,816,466	
77	Total Funds available to budget		\$ 61,137,643	\$ 21,305,568	\$ 21,098,276	\$ 24,007,035	\$ 13,356,427	\$ 140,904,949	
78									
79									
80									
81									

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2014-15 Adopted Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

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

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 39,000 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$158 million. While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time:

at Bakersfield College since 1913, at Porterville College since 1927, and in the Ridgecrest area since 1951, now Cerro Coso Community College. Community education centers offer courses at locations away from the colleges. The district also provides a distance education program through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

We accomplish this mission by:

- Providing academic instruction to promote fulfillment of four-year college transfer requirements and encourage degree and/or certificate acquisition in our surrounding communities.
- Providing workforce skills training through career and technical education programs.

- Providing basic skills education and student services programs to enable students to become successful learners.
- Establishing partnerships with businesses and governmental entities as well as other 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.

- Assisting students to achieve informed educational goals.
- Fostering a learning environment that celebrates the diversity of people, ideas, learning styles and instructional methodologies.
- Recruiting and retaining the best and brightest employees.
- Promoting a climate of trust by sharing ideas and information.
- Meeting the highest standards of performance in everything we do.

STRATEGIC GOALS

- Goal One: Become an exemplary model of student success
- Goal Two: Create a collaborative culture and a positive climate
- Goal Three: Foster a comprehensive and rich learning environment
- Goal Four: Strengthen personnel effectiveness
- Goal Five: Manage financial resources efficiently and effectively
- Goal Six: Respond to community needs

2013-14 DISTRICT-WIDE PRIORITIES

1. Improve Student Achievement rates to lead the California Community Colleges by 2015.
2. Develop and implement an Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services) by 2013.
3. Promote unifying the colleges and district office into an integrated system that operates cooperatively, efficiently, and effectively as a collective of three colleges serving a diverse service area and student population.
4. Strengthen personnel and institutional effectiveness to achieve and sustain excellence as measured by student outcomes and institutional climate.
5. Retain fiscal stability by maintaining a reserve of at least 10% and reducing unfunded debt.

KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso 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	
	2014-15			2014-15			2014-15			2014-15			2014-15		
UN-AUDITED NET BEGINNING BALANCE															
8989AB Carryover	4,542,782	715,484		4,472,085	65,564	445,154	5,646,011	53,333	350	14,571,252	590,124	127,489	30,656,635	572,993	
FEDERAL INCOME															
8100 FEDERAL INCOME															
8110AA Forest Reserve															
8120AA Higher Education Act				1,450,441						16,800			16,800	-	
8121AA International Education Program										156,068			-	1,740,200	
8130AA Workforce Investment Act										100,000			-	100,000	
8140AA Temp Assistant for Needy Families							19,049			64,035			-	83,084	
8150AA Student F.A. Pell Admin. Allowance													-	-	
8160AA Veterans Education				3,000									3,000	-	
8170AA Vocational & Applied Tech Education	533,350						109,908			155,298			31,518	830,074	
8190AA Federal Admin Cost Alw										532,417			-	532,417	
8190AB Other Federal Revenues	841,594			519,888									153,385	1,514,867	
8190AB Title V - Hispanic Serving Institution															
8190AB Student Supportive Services															
8190AB USDA Tulare Co Agri Business															
8190AB Project Workability															
8190AB PC A Smart AITC															
8190AP Potash Revenue										633,503			633,503	-	
8191AA ARRA															
Subtotal 8100	-	-	2,825,385	3,000	-	782,536	-	-	1,007,818	650,303	-	184,903	653,303	4,800,642	
STATE INCOME															
8600 STATE INCOME															
8611AA State General Apportionment										48,505,677			48,505,677	-	
8612AA Apprenticeship Allowance	98,190													98,190	-
8615AA Basic Skills	294,044			90,000			270,000						-	654,044	
8619AA Specific Apportionment										203,764			-	203,764	
8619AB Enrollment Fee Adm										313,971			313,971	-	
8619AC Financial Aid Adm															
8619AD Physical Plant (Scheduled Maintenance)															
8619AD Instructional equipment/Library Materials (one time)															
8619AD Instr Equip (On Going)															
8619AF Partnership for Excellence (restoration for Accountability)															
8619AG Part-time Faculty Support										401,568			401,568	-	
8619 General Purpose Prop 98 (one time)															
8619 General Purpose AB 1802 (one time)															
8619 Career Technical Equipment (one time)															
8619 Basic Skills (one time)															
8621AA Child Development															
8622AA Extended Opportunity Programs (EOPS)	769,546			633,184			553,490						-	1,956,220	
8623AA Student Programs/Services (DSPS)	1,097,228			202,804			240,174						-	1,540,206	
8624AA Matriculation	949,844			235,491			453,589			20,447			-	1,659,371	
8625AA Calworks	166,975			126,376			261,349						-	554,700	
8629AA Other General Categorical Program															
8629AA Economic Dev. AND Nursing															
8629AA SBDC- UC Merced															
8629AA Title IV															
8629AA SBDC /Center for Excellence															

KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso 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	
	2014-15			2014-15			2014-15			2014-15			2014-15		
8629AA	REBRAC/ Cal Articulation												-	-	
8629AA	Employers Training Resources												-	-	
8629AA	TTIP												-	-	
8629AA	CC CVC Grant												-	-	
8629AB	TANF (GAIN)		53,312			19,049							-	72,361	
8629AC	CARE		98,882			96,512			79,007				-	274,401	
8629AD	Porterville Hospital								367,183				-	367,183	
8629AE	Financial Aid (BFAP)		626,571			164,000			195,489				-	986,060	
8629AF	SBDC												-	-	
8629AG	Staff Development -- Carryover												-	-	
8629AH	Staff Diversity												-	-	
8653AA	Instructional improvement Grant												-	-	
8659AA	Specific Categorical Programs		473,771									221,075	-	694,846	
8659AA	PC Psch Tech Program												-	-	
8659AA	Foster Parent Training												-	-	
8659AE	Career Counseling												-	-	
8681AA	State Lottery Proceeds									2,662,340			2,662,340	-	
8682AA	State Mandated Costs									510,378			510,378	-	
8690AA	Other State Revenues										523,780		523,780	-	
8694AB	State Prior Year Carry Over								62,501				-	62,501	
8699AA	Specific Miscellaneous State Revenue								114,515				-	114,515	
8699AB	Specific Miscellaneous State Revenue												-	-	
Subtotal 8600		98,190	-	4,530,174	-	-	1,567,416	-	-	2,597,297	52,393,934	523,780	445,286	53,015,904	9,140,173

KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted

REVENUE		Bakersfield College			Cerro Coso 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
		2014-15			2014-15			2014-15			2014-15			2014-15	
LOCAL INCOME															
8800	LOCAL INCOME														
8801	Other Specialized Local Income												-	-	
8811AA	Tax Allocation Secured Roll												47,984,712	-	
8821AA	Private Contributions Gifts		30,000											30,000	
8823AA	Other Contributions			22,000									22,000	-	
8824AA	Specific Grants													-	
8831AA	Instructional Contracts		371,365		82,000	6,875						127,858	51,530	209,858	429,770
8831AA	BC Nursing Ed-SJVHC													-	-
8831AA	KC Health Systems													-	-
8831AA	ADN Expansion Hospital Grant								83,050					-	83,050
8831AA	West Hills Extended Campus													-	-
8831AA	Independent Living													-	-
8831AA	Child Dev Training Consortium / KHSD													-	-
8831AA	HUD- HSIAC CASA													-	-
8831AA	Catholic Healthcare West -Nursing Prog													-	-
8839AA	Other Contracts		74,655										104,590	179,245	-
8840AA	Sales and Commissions	35,000												35,000	-
8844AC	Renegade Room	25,000												25,000	-
8845AA	Catalog Sales	10,000												10,200	-
8845AB	Class Schedules Sales							200						100	-
8846AA	Event Tickets	62,500						7,000						69,500	-
8846AB	Special Sporting Event Tickets													-	-
8850AA	Rentals & Leases	125,000			15,000			25,000		90,000				165,000	90,000
8860AA	Interest and Investment Income												147,413	147,413	-
8872AA	BC Child Care													-	-
8872BA	Community Service Classes	10,000	72,412		14,500									96,912	-
8874AA	Enrollment												6,101,077	6,101,077	-
8874AB	Enrollment - Adult Fees													-	-
8874XB	High School Waivers													-	-
8876AA	Health			661,249						100,000				-	761,249
8877AA	Instructional Material Fees	74,755			20,000			1,750						96,505	-
8877AB	Art Fees													-	-
8879BA	Student Records				25,000			8,000						33,000	-
8879BB	Enrollment Services													-	-
8879AH	Facility Usage													-	-
8879AH	Other Local Income													-	-
8880AA	Non-Resident Tuition	540,000			245,000			165,000						950,000	-
8881AA	Parking Fees - Terms			450,545		38,000				113,000				-	601,545
8881AB	Parking Meters			50,000		1,000								-	51,000
8881AC	Other Local Income									35,000				-	35,000
8881AD	Staff Parking Permits													-	-
8884AA	Student Cards													-	-
8885AB	Other Student Charges													-	-
8885AA	Typing Test													-	-
8885AD	Testing							1,200						1,200	-
8885AF	Proctoring Income				2,000									2,000	-
8885AG	Other Student Fees	55,000												55,000	-
8885AH	LASSI Test Fees													-	-
8890AA	Library Fees	1,500						200						1,700	-
8890AB	Chemistry Breakage													-	-
8890AD	Graduation Fee	1,100												1,100	-
8890AE	Library Lost Books Charge													-	-

KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso 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	
	2014-15			2014-15			2014-15			2014-15			2014-15		
8890AF	Copy Charges	16,500											16,500	-	
8890AH	District Returned Checks - Paid						1,000						1,000	-	
8890AI	Library Card Fees												-	-	
8890AL	PC Student IKON Account						18,000						18,000	-	
8892AA	Smog Licenses												-	-	
8895AA	Telephone Charges												-	-	
8895AB	Other Miscellaneous	127,200		10,000		93,491	22,975		14,488	154,410			314,585	107,979	
8895AC	Overage - Shortage												-	-	
8895AF	Debit Card Revenue	5,000					500						5,500	-	
8895AG	Pool Income	37,000											37,000	-	
Subtotal 8800		1,125,555	147,068	1,563,159	339,000	96,500	139,366	250,925	-	435,538	54,387,612	232,448	51,530	56,579,107	2,189,594
OTHER FINANCING SOURCES															
8900	OTHER FINANCING SOURCES														
8912	Sale of Equipment & Supplies														
8912AA	Sale of Equipment & Supplies														
8913	Sale of Land & Buildings														
8981AA	Interfund Transfers - In		479,331											479,331	
8982AA	Intrafund Transfers - In														
8889AA	Other Incoming Transfers														
8989AA	Allocation of General Fund Revenue	69,216,541		19,746,945			18,724,708			(107,688,194)					
Subtotal 8900		69,216,541	479,331	19,746,945	-	-	18,724,708	-	-	(107,688,194)	-	-	-	479,331	
Subtotal 8800 & 8900		70,342,096	147,068	2,042,490	20,085,945	96,500	139,366	18,975,633	-	435,538	(53,300,582)	232,448	51,530	56,579,107	2,668,924
TOTAL INCOME		70,440,286	147,068	9,398,049	20,088,945	96,500	2,489,318	18,975,633	-	4,040,652	(256,345)	756,228	681,719	110,248,315	16,609,739
Total, Net Beginning Balance and Income		74,983,068	862,552	9,398,049	24,561,030	162,064	2,934,472	24,621,644	53,333	4,041,003	14,314,907	1,346,352	809,208	140,904,950	17,182,732

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	315.27	309.10	4.50	3.00	27,311,438	27,235,968	-0.28%	77,193		-100.00%	337,942	239,566	-29.11%	27,475,533
1101 Acad. Emp. Non-Inst., Non-Adm.	3.33	0.95			240,866	82,316	-65.83%							82,316
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	17.87		1.01	0.16	1,809,997		-100.00%				91,701	29,821	-67.48%	29,821
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	336.47	310.05	5.51	3.16	29,362,301	27,318,284	-6.96%	77,193		-100.00%	429,643	269,387	-37.30%	27,587,671
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	27.90	31.78	4.18	3.14	3,669,525	4,433,621	20.82%				363,596	312,979	-13.92%	4,746,600
1231 Counselors Contract	16.32	18.70	6.76	6.46	1,337,947	1,468,596	9.76%				604,676	784,089	29.67%	2,252,684
1241 Librarians - Contract	6.85	6.71			640,718	598,831	-6.54%							598,831
1251 Acad. Non-Inst Cont.	0.62	5.06	1.10	1.56	67,999	418,123	514.89%				96,337	130,991	35.97%	549,113
1252 Acad Emp Dept Chair		13.96				1,369,617								1,369,617
Subtotal 1200	51.68	76.21	12.04	11.16	5,716,189	8,288,787	45.01%				1,064,610	1,228,058	15.35%	9,516,845
Total 1100 & 1200	388.16	386.26	17.55	14.32	35,078,490	35,607,070	1.51%	77,193		-100.00%	1,494,253	1,497,446	0.21%	37,104,516
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	178.08	155.77	0.93	2.00	5,609,611	4,906,899	-12.53%				29,290	63,151	115.61%	4,970,050
1311 Acad. Emp. - Temp Cont.	0.10	0.09			3,070	2,870	-6.51%							2,870
1320 Acad. Emp. - Intersession	33.21	50.16	1.82	5.25	1,046,200	1,579,900	51.01%				57,440	165,500	188.13%	1,745,400
1330 Acad. Emp. - Overload	46.09	53.39	0.29	0.45	1,451,700	1,681,900	15.86%	9,451		-100.00%	9,000	14,175	57.50%	1,696,075
1340 Oth Acad. Empl. - Stipends	2.34	1.12	2.00	5.24	102,630	64,156	-37.49%				63,032	165,032	161.82%	229,187
Subtotal 1300	259.82	260.54	5.04	12.95	8,213,211	8,235,725	0.27%	9,451		-100.00%	158,762	407,858	156.90%	8,643,583
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					422,658	314,307	-25.64%				919,478	775,548	-15.65%	1,089,855
1999 Certificated Salary Abatement														
Subtotal 1400					422,658	314,307	-25.64%				919,478	775,548	-15.65%	1,089,855
Total 1300 & 1400	259.82	260.54	5.04	12.95	8,635,869	8,550,032	-0.99%	9,451		-100.00%	1,078,239	1,183,406	9.75%	9,733,437
TOTAL 1000	647.98	646.80	22.59	27.26	43,714,358	44,167,102	1.01%	86,644		-100.00%	2,572,492	2,680,851	4.21%	46,837,954
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	41.33	42.51	5.60	8.80	4,064,438	4,365,292	7.40%	116,901	36,083	-69.13%	358,806	599,989	67.22%	5,001,364
2190 Confidential Employee - Non Mgt	10.00	10.00			687,350	681,936	-0.79%							681,936
2191 Clls Non-Inst. Emp Reg Salary Sched	251.38	255.06	63.47	64.55	12,601,096	13,551,873	7.55%	146,940	79,947	-45.59%	2,816,067	3,177,186	12.82%	16,809,006
2199 Classified Salary Abatement					-201,065	-51,065								-51,065
Subtotal 2100	302.71	307.57	69.07	73.35	17,151,820	18,548,037	8.14%	263,841	116,030	-56.02%	3,174,873	3,777,175	18.97%	22,441,242
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	14.04	14.51	2.43	2.23	745,734	809,165	8.51%				181,927	130,234	-28.41%	939,399
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	14.04	14.51	2.43	2.23	745,734	809,165	8.51%				181,927	130,234	-28.41%	939,399

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
Total 2100 & 2200	316.74	322.08	71.50	75.58	17,897,554	19,357,202	8.16%	263,841	116,030	-56.02%	3,356,799	3,907,409	16.40%	23,380,640
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt												71,000		71,000
2391 Substitutes--Short Term														
2392 Non-Inst. Students	6.26	3.34	50.39	24.62	104,236	113,336	8.73%		2,907		838,427	814,292	-2.88%	930,534
2393 Ciss Non-Inst. Overtime					30,500	64,000	109.84%				22,000	29,680	34.91%	93,680
2394 Non-Admin., Non-Inst. Prof Expt					136,550	113,600	-16.81%	157,350	329,000	109.09%	228,258	44,925	-80.32%	487,525
2399 Ciss Oth - Temp					135,300	99,531	-26.44%				202,799	41,794	-79.39%	141,325
Subtotal 2300	6.26	3.34	50.39	24.62	406,586	390,467	-3.96%	157,350	331,907	110.94%	1,291,483	1,001,691	-22.44%	1,724,064
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	1.16	1.16	2.87		93,597	98,500	5.24%				418,714	442,679	5.72%	541,179
2412 Direct Inst. Prof Expt					893,950	941,882	5.36%	86,540	92,240	6.59%	771,275	766,802	-0.58%	1,800,924
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp						3,000								3,000
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Inlrp Temp					90,000		-100.00%					200		200
2495 Inst Oth Indr Prof Expt											10,000	40,000	300.00%	40,000
2499 Oth Indr Inst Temp						1,500								1,500
2900 Classified Abatement														
2999 Salary Budget Control		12.22		3.31	-350,801	1,170,599	-433.69%				696,741	820,912	17.82%	1,991,511
Subtotal 2400	1.16	13.38	2.87	3.31	726,746	2,215,482	204.85%	86,540	92,240	6.59%	1,896,730	2,070,593	9.17%	4,378,314
Total 2300 & 2400	7.43	16.72	53.25	27.93	1,133,332	2,605,948	129.94%	243,890	424,147	73.91%	3,188,214	3,072,284	-3.64%	6,102,379
TOTAL 2000	324.17	338.80	124.75	103.51	19,030,886	21,963,150	15.41%	507,731	540,177	6.39%	6,545,013	6,979,692	6.64%	29,483,019
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					3,140,741	3,008,389	-4.21%	7,148		-100.00%	68,931	123,985	79.87%	3,132,374
3120 STRS - Class Mgt Non Educ Admin					7,276	33,603	361.81%				3,045	5,694	86.99%	39,297
3121 STRS - Ciss Emp						10,986						6,145		6,145
3130 STRS - Ed. Administrators - Cont.					312,660	301,834	-3.46%				29,997	24,966	-16.77%	326,800
3131 STRS - Oth Acad Emp Non-Instri					91,818	22,708	-75.27%				96,306	50,293	-47.78%	73,002
3210 PERS - Acad. Instructors & Inst Aides					63,211	73,371	16.07%	8,004	8,527	6.53%	5,413	12,899	138.29%	94,797
3220 PERS - Class Mgt Non Educ Admin					466,584	478,352	2.52%	13,347	4,129	-69.07%	40,997	58,337	42.29%	540,817
3221 PERS - Classified Employee					1,413,670	1,391,250	-1.59%	8,772	620	-92.93%	299,537	338,476	13.00%	1,730,345
3222 PERS - Conf Empl - Non- Mgt					70,484	69,627	-1.22%							69,627
3240 PERS - Educational Administrator					7,763	15,302	97.10%				4,758	2,803	-41.09%	18,105
3310 OASDHI - Acad Instruct & Instr Aides					612,886	694,457	13.31%	7,681	7,038	-8.37%	28,269	51,162	80.99%	752,657
3320 OASDHI - CIs Mgt Non-Ed Admin					315,140	326,886	3.73%	8,943	2,760	-69.13%	27,449	40,043	45.88%	369,689
3321 OASDHI - Ciss Emp					961,350	947,284	-1.46%	6,030	415	-93.12%	244,267	233,354	-4.47%	1,181,052
3322 OASDHI - Conf. Emp - Non Mgt					47,228	46,561	-1.41%							46,561
3330 Medicare														
3340 OASDHI - Educational Administrators					54,952	59,613	8.48%				5,272	4,744	-10.02%	64,356
3341 OASDHI - Oth Acad Emp Non-Instri					21,437	4,044	-81.14%				48,521	20,793	-57.15%	24,837
3410 H&W Acad. Instructors & Aides					5,138,794	4,867,486	-5.28%	28,389	14,594	-48.59%	111,513	207,779	86.33%	5,089,860
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Ciss Mgt(Non-Ed Administrators)					703,837	773,638	9.92%	21,589	10,946	-49.30%	66,448	113,105	70.22%	897,688
3421 H&W Classified Employees					3,541,415	3,445,850	-2.70%	30,224	1,751	-94.21%	795,849	880,699	10.66%	4,328,300
3422 H&W Conf. Emp - Non Mgt					129,756	131,348	1.23%							131,348
3423 H&W - Ciss Mgt - Retired														
3424 H&W - Ciss Retired														

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
3430	Life Insurance													
3440	H&W Educational Administrators				417,457	432,910	3.70%				51,560	48,699	-5.55%	481,609
3441	H&W - Oth Acad. Emp - Non-Instrl				129,830		-100.00%				82,444	7,039	-91.46%	7,039
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				96,362	31,032	-67.80%	1,470	640	-56.51%	16,483	6,725	-59.20%	38,397
3520	SUI-Clss Mgt Non-Educ. Admin.				2,151	2,330	8.33%	58	18	-69.14%	179	290	61.50%	2,638
3521	SUI - Clss Emp				9,950	8,369	-15.89%	207	3	-98.38%	6,402	3,234	-49.47%	11,607
3522	SUI - Conf Emp - Non Mgt				309	304	-1.51%							304
3540	SUI - Educational Administrators				1,895	1,881	-0.74%				182	164	-9.96%	2,045
3541	SUI - Oth Acad Emp - Non Instl				3,525	368	-89.57%				11,838	6,868	-41.99%	7,236
3610	WC - Acad Inst & Instl Aides (Dir)				353,085	461,516	30.71%	2,103	1,758	-16.43%	12,612	28,042	122.35%	491,316
3620	WC - Clss Mgt Non-Educational Adm.				37,057	53,315	43.87%	1,017	413	-59.42%	3,122	6,628	112.32%	60,355
3621	WC - Clss Emp				118,452	152,090	28.40%	757	95	-87.42%	43,447	54,946	26.47%	207,131
3622	Conf Emp - Non Mgt				5,371	6,962	29.62%							6,962
3640	WC - Educational Administrators				32,971	43,034	30.52%				3,163	3,742	18.31%	46,777
3641	WC-Oth Acad Emp - Non Instructional				10,253	2,967	-71.06%				12,544	6,727	-46.38%	9,694
3710	DefBen-Acad Inst & Instl Aides (Dir)				193,569	191,842	-0.89%	3,217	2,871	-10.74%	35,037	28,379	-19.00%	223,092
3720	DefBen-Clss Mgt - Non-Educ Admin				3,127	2,717	-13.12%							2,717
3721	DefBen - Clss Emp				26,737	22,246	-16.80%	446		-100.00%	21,790	13,548	-37.83%	35,793
3722	DefBen - Conf Emp - Non Mat				6,116		-100.00%				14,761		-100.00%	
3741	DefBen - Oth Acad Emp - Non Instl				111	1,858	1573.78%					6,802		8,660
3808	Instructional --- benefit Reserve					230,972								230,972
3818	Non Instructional -- Benefit Reserve					133,480								133,480
3910	Otr Benf. - Acad. Instruct. & Aides				99,514	81,878	-17.72%	538	238	-55.84%	2,076	3,382	62.85%	85,497
3920	OTHBEN-Clss Mgt (Non-Educ Admin				33,116	10,811	-67.35%	308	130	-57.83%	1,136	1,561	37.40%	12,501
3921	Otr Benf. - Clss Employee				42,080	42,157	0.18%	277	10	-96.52%	9,078	9,754	7.45%	51,920
3922	OTHBEN - Conf Emp - Non Mgt				1,942	2,009	3.47%							2,009
3929	Classified Benefit Abatement				-25,786	-25,786								-25,786
3940	Otr Benf. - Educational Administrators				9,327	6,978	-25.18%				991	770	-22.38%	7,748
3941	OTHBEN - Oth Acad Emp (Noninstr)				1,792		-100.00%				1,945	823	-57.69%	823
3999	Benefit Suspense				222	55,547	24920.99%							55,547
	TOTAL 3000				18,711,537	18,656,374	-0.29%	150,527	56,955	-62.16%	2,207,362	2,413,396	9.33%	21,126,725
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Periodicals				24,332	24,452	0.49%				14,384	28,835	100.47%	53,287
	Subtotal 4200				24,332	24,452	0.49%				14,384	28,835	100.47%	53,287
43	SUPPLIES													
4310	Instr Supplies & Materials				432,317	453,438	4.89%	18,868	37,300	97.68%	327,267	251,797	-23.06%	742,535
4312	Computer Software less than \$200				7,606	8,412	10.59%	2,000	2,000		4,139	17,805	330.18%	28,216
4313	Non-Instr Supplies & Materials				798,829	1,036,759	29.78%	6,424	5,900	-8.16%	299,973	315,540	5.19%	1,358,199
4314	Paper				77,257	79,297	2.64%				400	400		79,697
4315	Maint & Repairs Supplies				421,500	448,000	6.29%							448,000
4320	Vehicle Supplies - Parts				25,378	25,900	2.06%				1,000		-100.00%	25,900
4321	Fuel - Lubricants				102,960	53,500	-48.04%	200	200		10,000	10,000		63,700
4391	Small Equip (Less than \$200)													
	Subtotal 4300				1,865,847	2,105,305	12.83%	27,493	45,400	65.14%	642,779	595,542	-7.35%	2,746,248
44	FOOD													
4400	Food - Non Travel, Non Cafeteria				91,280	95,819	4.97%				370	1,500	305.41%	97,319
	Subtotal 4400				91,280	95,819	4.97%				370	1,500	305.41%	97,319

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
TOTAL 4000					1,981,459	2,226,576	12.32%	27,493	45,400	65.14%	657,532	625,878	-4.81%	2,896,854
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					59,682	63,705	6.74%							63,705
5108 Temp Employment Agency Services														
5109 Child Care Services											30,500	30,250	-0.82%	30,250
5118 Cont Security Services					106,650	121,650	14.06%				500	500		122,150
5119 Oth Non-Inst. Consulting Services					1,151,801	1,322,500	14.82%		20,800		553,453	493,756	-10.79%	1,837,056
5150 Contract Instruction					491,281	499,281	1.63%	140,000	197,500	41.07%				696,781
5151 Guest Lecturers/Performers					6,400	6,900	7.81%				27,385	39,310	43.55%	46,210
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					41,600	42,100	1.20%				38,328	102,635	167.78%	144,735
Subtotal 5100					1,857,414	2,056,136	10.70%	140,000	218,300	55.93%	650,165	666,451	2.50%	2,940,887
52 TRAVEL														
5209 Non-Employee Travel					24,000	29,000	20.83%				3,000		-100.00%	29,000
5212 Student Travel					166,931	216,875	29.92%	5,294	2,000	-62.22%	66,574	18,825	-71.72%	237,700
5220DT Employee Travel					42,835	43,655	1.91%	2,000	1,300	-35.00%	8,480	9,675	14.10%	54,630
5220 Employee Travel					504,208	546,941	8.48%	23,000	18,200	-20.87%	426,320	362,739	-14.91%	927,879
5230 Food/Meetings					51,587	60,297	16.88%	2,871	150	-94.77%	105,915	95,196	-10.12%	155,643
Subtotal 5200					789,561	896,768	13.58%	33,165	21,650	-34.72%	610,289	486,435	-20.29%	1,404,853
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					321,755	463,105	43.93%	2,700	5,200	92.59%	4,950	2,970	-40.00%	471,275
5310 Consortium Dues/Memberships					350	1,000	185.71%							1,000
Subtotal 5300					322,105	464,105	44.09%	2,700	5,200	92.59%	4,950	2,970	-40.00%	472,275
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					486,050	712,039	46.50%							712,039
5406 Student Insurance					181,820	185,275	1.90%							185,275
5407 Insurance Deductibles					6,000	10,137	68.95%							10,137
Subtotal 5400					673,870	907,451	34.66%							907,451
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					45,897	44,990	-1.98%				6,600	6,100	-7.58%	51,090
5505 Miscellaneous												500		
5520 Natural Gas/ LPG					453,700	403,772	-11.00%							403,772
5530 Light - Electricity					1,443,000	1,426,000	-1.18%							1,426,000
5540 Water - Sanitation					514,000	631,500	22.86%							631,500
5550 Disposal Services					109,320	109,404	0.08%				3,341	3,341	0.00%	112,745
5560 Hazardous Waste Disposal					44,050	56,814	28.98%							56,814
5570 Pest Control Services					21,940	23,620	7.66%							23,620
5581 Telephone Services					106,059	93,558	-11.79%	150		-100.00%				93,558
5583 Data Communication Services					262,291	225,937	-13.86%							225,937
5590 Other Utilities					8,791	9,291	5.69%					2,000		11,291
Subtotal 5500					3,009,048	3,024,886	0.53%	150		-100.00%	9,941	11,941	20.12%	3,036,828
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					118,247	139,123	17.66%	1,500	4,000	166.67%	8,747	7,797	-10.86%	150,920
5603 Rental of Facilities					547,509	673,313	22.98%	5,300	7,000	32.08%	950	1,400	47.37%	681,713
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					45,575	30,935	-32.12%							30,935

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					1,625,152	1,823,648	12.21%		5,500		113,788	227,513	99.94%	2,056,661
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					94,000	113,750	21.01%				5,000	25,067	401.34%	138,817
5683 Building Maintenance					313,715	248,884	-20.67%	9,000	9,000					257,884
5684 Vehicle Repairs & Maintenance					57,800	123,300	113.32%				8,500	10,500	23.53%	133,800
5685 Computer Hardware Maint Agreements					388,379	346,953	-10.67%							346,953
5686 Oth Equipment Maint Agreements					222,915	227,875	2.23%				923	1,107	20.03%	228,982
5690 Other Maintenance/Repairs					162,781	155,421	-4.52%				38,647	64,867	67.84%	220,288
5691 Other Maintenance Contracts					720,730	650,392	-9.76%				675		-100.00%	650,392
Subtotal 5600					4,296,802	4,533,594	5.51%	15,800	25,500	61.39%	177,229	338,251	90.86%	4,897,345
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	70,000								70,000
5720 Trustee Elections					50,000	60,000	20.00%							60,000
5731 Attorney Fees - Oth					282,450	201,950	-28.50%							201,950
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising					5,000	5,000								5,000
5740 Settlement Expense					4,000	10,000	150.00%							10,000
5790 Other Professional Fees						23,025					15,580			23,025
Subtotal 5700					411,450	369,975	-10.08%				15,580		-100.00%	369,975
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					28,000	17,138	-38.79%					3,390		20,528
5813 Physical Examinations/Tests					10,850	7,850	-27.65%		1,500					9,350
5820 Postage/Express Overnight Svcs					118,323	92,210	-22.07%	3,000	3,900	30.00%	10,502	12,250	16.64%	108,360
5830 Bank Charges					155,000	155,000						1,000		156,000
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense					2,000	2,000								2,000
5838 Collection Services														
5840 Interest - Current Debit					70,000		-100.00%							
5860 General Advertising					367,076	356,096	-2.99%	400	3,100	675.00%	7,952	51,359	545.86%	410,555
5861 Printing/Duplicating Services					36,065	28,740	-20.31%	17,111	2,640	-84.57%	95,710	63,414	-33.74%	94,794
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					60,839	49,363	-18.86%							49,363
5881 Sales Tax Expense					6,800	3,400	-50.00%							3,400
5890 Other Services & Expenses					314,361	336,063	6.90%	43,000	47,000	9.30%	491,475	97,074	-80.25%	480,137
5899 Contingencies Account - Budget Only					20,600	16,600	-19.42%				558,610	630,977	12.95%	647,577
5899a Unallocated Deductions/Additions											442,670		-100.00%	
Subtotal 5800					1,190,014	1,064,559	-10.54%	63,511	58,140	-8.46%	1,606,919	859,463	-46.51%	1,982,163
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-300,697	0	-100.00%							0
5912 Transfer Out - Indr Cost (Expense)								1,302		-100.00%	9,991	16,731	67.46%	16,731
Subtotal 5900					-300,697	0	-100.00%	1,302		-100.00%	9,991	16,731	67.46%	16,731
TOTAL 5000					12,249,568	13,317,473	8.72%	256,628	328,790	28.12%	3,085,064	2,382,243	-22.78%	16,028,506
TOTAL 1000 - 5000					95,687,807	100,319,676	4.84%	1,029,022	971,323	-5.61%	15,067,463	15,082,060	0.10%	116,373,058

KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					115,000	215,000	86.96%				25,000		-100.00%	215,000
Subtotal 6100					115,000	215,000	86.96%				25,000		-100.00%	215,000
62 BUILDINGS														
6210 Buildings Construction					100,000	487,400	387.40%				69,437	45,000	-35.19%	532,400
6211 Buildings Architect											88,341		-100.00%	
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings					3,500	13,500	285.71%				7,464	40,000	435.91%	53,500
6215FA Additions to Buildings												127,464		
6216 Bldg Cost of Purchase														
Subtotal 6200					104,650	502,050	379.74%				165,243	212,464	28.58%	714,514
63 BOOKS - LIBRARY														
6310 Library Books					84,700	90,700	7.08%				8,000		-100.00%	90,700
6311 Magazines & Periodicals					80,000	81,000	1.25%				561		-100.00%	81,000
Subtotal 6300					164,700	171,700	4.25%				8,561		-100.00%	171,700
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					4,000	10,000	150.00%							10,000
6412 Computer/Tech Equip					486,129	513,940	5.72%	1,113	2,500	124.70%	552,663	220,176	-60.16%	736,616
6412FA Computer/Tech Equipment					682,256	241,256	-64.64%				120,342		-100.00%	241,256
6413 Autos & Buses														
6414 Furniture					2,000		-100.00%				52,000		-100.00%	
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					135,426	217,960	60.94%	79,978	79,978		820,715	399,588	-51.31%	697,525
6419FA Other Equipment					60,000	87,000	45.00%				92,000	100,000	8.70%	187,000
Subtotal 6410					1,369,811	1,070,156	-21.88%	81,090	82,478	1.71%	1,637,720	719,764	-56.05%	1,872,397
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					1,369,811	1,070,156	-21.88%	81,090	82,478	1.71%	1,637,720	719,764	-56.05%	1,872,397
6900 Capital Outlay Abatement														
TOTAL 6000					1,754,161	1,958,906	11.67%	81,090	82,478	1.71%	1,836,524	932,228	-49.24%	2,973,611
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					740,000	785,000	6.08%							785,000
7111 Debt Interest & Other Charges					5,063,049	4,942,925	-2.37%							4,942,925
Subtotal 7100					5,803,049	5,727,925	-1.29%							5,727,925

KERN COMMUNITY COLLEGE DISTRICT
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total	
	Unrst	Unrst	Rest	Rest											
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15	
72	INTRAFUND TRANSFERS OUT														
7201	Intrafund Transfers Out				20,952,270	21,702,204	3.58%								21,702,204
7205	Intrafund Transfers In				-20,952,270	-21,702,204	3.58%								-21,702,204
	Subtotal 7200														
73	TRANSFERS														
7312	Interfund - Out				1,173,684	1,771,659	50.95%								1,771,659
7410	Other Transfers														
	Subtotal 7300 & 7400				1,173,684	1,771,659	50.95%							1,771,659	
75	STUDENT FINANCIAL AID														
7501	Student Financial Aid Excludes Sal. (Excludes Salaries)										224,698	223,218	-0.66%	223,218	
7502	Scholarships											120,000		120,000	
7503	Outside Scholarships										24,500				
7509	Other										224,146	320,305	42.90%	320,305	
	Subtotal 7500										473,344	663,523	40.18%	663,523	
76	OTHER PAYMENTS														
7601	In-Lieu of Transp. Allowance														
7602	Oth Student Aide (Non-cash)										478,771	484,221	1.14%	484,221	
	Subtotal 7600										478,771	484,221	1.14%	484,221	
79	RESERVE FOR CONTINGENCIES														
7910	Districtwide (minimum 5%)				10,844,785	13,356,427	23.16%					20,700		13,377,127	
7910	Contingencies (Banked Load, Vac. Accrual)														
7910	Minor Emergencies (Colleges/District Office)				9,288,400	15,346,057	65.22%	880,178	1,370,500	55.71%				16,716,557	
7911	Student Development Reserves														
7921	Board Approved Carryover Funds														
7921	Revolving Cash Funds														
	Subtotal 7900				20,133,185	28,702,484		880,178	1,370,500	55.71%		20,700		30,093,684	
	TOTAL 7000				27,109,918	36,202,068	33.54%	880,178	1,370,500	55.71%	952,115	1,168,443	22.72%	38,741,011	
	TOTAL EXPENDITURES, OTHER OUTGO				124,551,887	138,480,649	11.18%	1,990,291	2,424,300	21.81%	17,856,102	17,182,731	-3.77%	158,087,680	
	TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE				972.15	985.59	147.34	130.77	124,551,887	138,480,649	11.18%	1,990,291	2,424,300	-3.77%	158,087,680

BAKERSFIELD COLLEGE

Vision: The diverse communities we serve trusts Bakersfield College with its most precious resource—people. Our high standards of education and service earn that trust. Our values are evident in all that we do.

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves student enrollments of approximately 18,000 per semester. Bakersfield College offers local associate of arts and associate of science degrees, transfer associate of arts degrees and career and technical certificates. Courses are taught at its main East Bakersfield campus, the Delano Campus, the Weill Institute in downtown Bakersfield, Arvin High School southeast of Bakersfield, and online. Bakersfield College offers a variety of services to support student success. Financial aid, counseling and advising, transfer services, disabled student support services, veterans resource center, extended opportunities programs and services, health and wellness services, job placement services, assessment testing, outreach, child development center and other services are all available to meet students' diverse needs and support their success.

The main East Bakersfield campus includes more than 34 buildings located on 153 acres. These buildings comprise approximately 446,000 square feet of assignable space for

educational and support programs. The Delano Campus and Weill Institute are community outreach sites serving different community needs. Renovation and modernization projects on the main East Bakersfield campus that were started in late spring 2012 are planned to continue into 2014-2015. The major modernization project currently underway is the Simonsen Performing Arts Center. Other projects include classroom and facility refurbishing, replacement of gas and water lines, and energy efficiency projects.

Bakersfield College developed a strategic plan for 2012-2013 through 2014-2015 that was updated in spring of 2013. The "Bakersfield College Strategic Focus 2013-2014" emphasizes student success, strategic use of personnel and funding, and an investment in facilities and infrastructure. The strategic goals are student success, improved facilities and infrastructure, communication, integration, oversight and accountability. Each goal is linked to projects and data strands for benchmarking progress and success.

The strategic plan and priorities has informed the budget development for 2014-2015. Currently 90% of the budget is allocated to salaries, benefits, and 10% to other non-operational expenses. In addition, Bakersfield College receives approximately \$6.4 million in state and federal grant dollars. Bakersfield College is focused on strategically repurposing existing resources and grant dollars to meet college priorities. Examples of repurposing personnel and funding include the following: student services re-organization funded by categorical and general fund dollars; an early alert system funded by a grant; technology enhancements in classrooms and support areas funded by the general fund and grants; facilities improvement funded by SRID, general fund and grants; and professional development funded by grants. College-wide discussions have started to determine long-term fiscal sustainability by augmenting revenue streams. The 2014-2015 budget will show adjustments to reflect the priorities of the college.

Mission

Bakersfield College is committed to providing excellent learning opportunities in basic skills, career and technical education, and transfer courses for our community so that our students can thrive in a rapidly changing world.

Values

- Assisting students to achieve informed educational goals
- Meeting the highest standards of performance in everything we do
- Recruiting and retaining the best and brightest employees
- Promoting a climate of trust by sharing ideas and information
- Fostering a learning environment that respects and supports the diversity of people, ideas, learning styles and instructional methodologies
- Honoring the traditions and community involvement of Bakersfield College
- Relying on data-informed decision-making

Strategic Goals – Achieving Fiscally Sustainable Quality Progression and Completion

- **Student Success** - Become an exemplary model of student success by developing and implementing best practices.
- **Communication** - Enhance collaboration, consultation, and communication within the college and with external constituents.
- **Oversight and Accountability** - Improve oversight, accountability, sustainability and transparency in all college processes.
- **Facilities and Infrastructure** - Improve maintenance of college facilities and infrastructure.
- **Integration** - Implement and evaluate existing major planning processes.

BAKERSFIELD COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	222.00	219.14	1.00	2.00	19,381,965	19,434,023	0.27%	77,193		-100.00%	9,167	146,088	1493.60%	19,580,111
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	10.20		0.34	0.16	1,099,986		-100.00%				33,939	29,821	-12.13%	29,821
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	232.20	219.14	1.34	2.16	20,481,951	19,434,023	-5.12%	77,193		-100.00%	43,106	175,910	308.09%	19,609,933
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	10.68	14.43	2.00	1.57	1,365,454	2,107,470	54.34%				112,753	145,637	29.16%	2,253,107
1231 Counselors Contract	10.56	11.66	2.00	1.97	839,286	854,475	1.81%				177,425	364,098	105.21%	1,218,573
1241 Librarians - Contract	4.89	4.95			476,202	439,795	-7.65%							439,795
1251 Acad. Non-Inst Cont.		1.13	0.72	0.98		114,444					54,660	46,568	-14.80%	161,012
1252 Acad Emp Dept Chair		6.99				727,830								
Subtotal 1200	26.13	39.16	4.72	4.52	2,680,942	4,244,014	58.30%				344,838	556,304	61.32%	4,800,317
Total 1100 & 1200	258.33	258.30	6.06	6.68	23,162,893	23,678,037	2.22%	77,193		-100.00%	387,944	732,213	88.74%	24,410,250
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	90.06	72.55	0.40		2,836,955	2,285,382	-19.44%				12,690		-100.00%	2,285,382
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	10.36	29.84		0.30	326,200	939,900	188.14%					9,500		949,400
1330 Acad. Emp. - Overload	19.36	29.84		0.45	609,700	939,900	54.16%	9,451		-100.00%		14,175		954,075
1340 Olh Acad. Empl. - Stipends				2.73								86,000		86,000
Subtotal 1300	119.77	132.23	0.40	3.48	3,772,855	4,165,182	10.40%	9,451		-100.00%	12,690	109,675	764.26%	4,274,857
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					164,605	48,600	-70.47%				466,565	406,385	-12.90%	454,985
1999 Certificated Salary Abatement														
Subtotal 1400					164,605	48,600	-70.47%				466,565	406,385	-12.90%	454,985
Total 1300 & 1400	119.77	132.23	0.40	3.48	3,937,460	4,213,782	7.02%	9,451		-100.00%	479,255	516,060	7.68%	4,729,842
TOTAL 1000	378.10	390.53	6.46	10.16	27,100,352	27,891,819	2.92%	86,644		-100.00%	867,198	1,248,274	43.94%	29,140,092

BAKERSFIELD COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	10.13	10.50	2.50	4.50	969,325	1,078,829	11.30%				194,596	296,192	52.21%	1,375,021
2190 Confidential Employee - Non Mgt	1.00	1.00			77,315	69,568	-10.02%							69,568
2191 Clls Non-Inst. Emp Reg Salary Sched	118.25	122.70	33.93	34.91	5,737,104	6,266,897	9.23%	4,744	4,744	0.00%	1,796,334	1,784,831	-0.64%	8,056,473
2199 Classified Salary Abatement					-150,000		-100.00%							
Subtotal 2100	129.38	134.20	36.43	39.41	6,633,744	7,415,294	11.78%	4,744	4,744	0.00%	1,990,929	2,081,024	4.53%	9,501,061
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	9.43	9.72	2.23	2.23	528,639	574,586	8.69%				171,375	130,234	-24.01%	704,819
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	9.43	9.72	2.23	2.23	528,639	574,586	8.69%				171,375	130,234	-24.01%	704,819
Total 2100 & 2200	138.81	143.92	38.66	41.64	7,162,382	7,989,879	11.55%	4,744	4,744	0.00%	2,162,304	2,211,257	2.26%	10,205,881
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt												71,000		71,000
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.82	2.28	25.13	24.62	30,300	38,000	25.41%				418,127	409,622	-2.03%	447,622
2393 Clls Non-Inst. Overtime					10,000	38,000	280.00%				22,000	27,680	25.82%	65,680
2394 Non-Admin., Non-Inst. Prof Expt					124,550	86,600	-30.47%	10,500		-100.00%	175,457	2,800	-98.40%	89,400
2399 Clls Oth - Temp					108,000	70,491	-34.73%				3,000	15,000	400.00%	85,491
Subtotal 2300	1.82	2.28	25.13	24.62	272,850	233,091	-14.57%	10,500		-100.00%	618,584	526,102	-14.95%	759,193
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	0.44	0.44			56,097	58,000	3.39%				334,984	331,879	-0.93%	389,879
2412 Direct Inst. Prof Expt					808,250	802,182	-0.75%	76,600	52,000	-32.11%	464,898	395,850	-14.85%	1,250,032
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp						3,000								3,000
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp					90,000		-100.00%							
2495 Inst Oth Indr Prof Expt											10,000	40,000	300.00%	40,000
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control		6.00		3.00	-261,040	720,367	-375.96%				604,071	742,821	22.97%	1,463,188
Subtotal 2400	0.44	6.44		3.00	693,307	1,583,549	128.41%	76,600	52,000	-32.11%	1,413,953	1,510,550	6.83%	3,146,099
Total 2300 & 2400	2.26	8.72	25.13	27.62	966,157	1,816,640	88.03%	87,100	52,000	-40.30%	2,032,537	2,036,652	0.20%	3,905,292
TOTAL 2000	141.07	152.64	63.79	69.26	8,128,540	9,806,520	-58.21%	91,844	56,744	-38.22%	4,194,841	4,247,909	1.27%	14,111,173

BAKERSFIELD COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
30	STAFF BENEFITS													
3110	STRS - Acad. Instructors & Ins Aides				2,100,247	1,964,243	-6.48%	7,148		-100.00%	30,985	56,205	81.39%	2,020,448
3120	STRS - Class Mgt Non Educ Admin					6,913					3,045		-100.00%	6,913
3121	STRS - Clss Emp					10,986						6,145		
3130	STRS - Ed. Administrators - Cont.				133,422	130,625	-2.10%				9,302	9,990	7.40%	140,615
3131	STRS - Oth Acad Emp Non-Instrl				14,114	4,682	-66.82%				21,552	13,905	-35.48%	18,587
3210	PERS - Acad. Instructors & Inst Aides				46,629	50,932	9.23%				5,413	4,884	-9.77%	55,816
3220	PERS - Class Mgt Non Educ Admin				110,668	108,160	-2.27%				22,249	33,831	52.06%	141,991
3221	PERS - Classified Employee				637,986	634,032	-0.62%	542	542	0.04%	186,978	206,451	10.41%	841,025
3222	PERS - Conf Empl - Non- Mgt				8,512	7,707	-9.46%							7,707
3240	PERS - Educational Administrator					5,957						2,803		8,760
3310	OASDHI - Acad Instruct & Instr Aides				405,623	399,554	-1.50%	2,203	754	-65.77%	15,938	19,861	24.62%	420,169
3320	OASDHI - Cls Mgt Non-Ed Admin				74,153	73,656	-0.67%				14,887	22,659	52.21%	96,315
3321	OASDHI - Clss Emp				437,613	435,998	-0.37%	515	363	-29.55%	159,908	141,362	-11.60%	577,724
3322	OASDHI - Conf. Emp - Non Mgt				5,704	5,162	-9.50%							5,162
3330	Medicare													
3340	OASDHI - Educational Administrators				23,450	23,715	1.13%				1,635	2,112	29.16%	25,826
3341	OASDHI - Oth Acad Emp Non-Instrl				2,481	779	-68.61%				34,331	16,638	-51.54%	17,417
3410	H&W Acad. Instructors & Aides				3,652,455	3,298,469	-9.69%	13,996		-100.00%	43,258	116,679	169.73%	3,415,148
3411	H&W-Acad Instr & Instl Aides(Rtrd)													
3420	H&W Clss Mgt(Non-Ed Administrators)				145,641	175,130	20.25%				35,981	58,377	62.24%	233,507
3421	H&W Classified Employees				1,727,969	1,740,252	0.71%	1,439	1,459	1.40%	490,872	498,030	1.46%	2,239,742
3422	H&W Conf. Emp - Non Mgt				14,393	14,594	1.40%							14,594
3423	H&W - Clss Mgt - Retired													
3424	H&W - Clss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				182,498	196,000	7.40%				19,416	22,913	18.01%	218,912
3441	H&W - Oth Acad. Emp - Non-Instrl				808		-100.00%				13,188		-100.00%	
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits: Instructional													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				79,881	23,765	-70.25%	1,430	582	-59.30%	10,241	2,338	-77.17%	26,685
3520	SUI-Clss Mgt Non-Educ. Admin.				485	515	6.34%				97	148	52.23%	664
3521	SUI - Clss Emp				6,457	4,937	-23.53%	171	2	-98.62%	4,253	1,894	-55.46%	6,833
3522	SUI - Conf Emp - Non Mgt				37	34	-9.50%							34
3540	SUI - Educational Administrators				809	818	1.13%				56	73	29.16%	891
3541	SUI - Oth Acad Emp - Non Instl				2,664	178	-93.31%				10,101	4,438	-56.06%	4,616
3610	WC - Acad Inst & Instl Aides (Dir)				235,457	305,462	29.73%	1,407	445	-68.37%	4,805	13,486	180.66%	319,393
3620	WC - Clss Mgt Non-Educational Adm.				8,433	11,792	39.83%				1,693	3,388	100.15%	15,180
3621	WC - Clss Emp				55,987	73,017	30.42%	130	54	-58.37%	27,874	29,545	5.99%	102,616
3622	Conf Emp - Non Mgt				649	772	19.01%							772
3640	WC - Educational Administrators				14,070	18,710	32.98%				981	1,666	69.84%	20,376
3641	WC-Oth Acad Emp - Non Instructional				1,450	574	-60.43%				5,116	3,250	-36.47%	3,824
3710	DefBen-Acad Inst & Instl Aides (Dir)				155,679	151,429	-2.73%	2,849	1,624	-43.00%	20,018	15,360	-23.27%	168,414
3720	DefBen-Clss Mgt - Non-Educ Admin													
3721	DefBen - Clss Emp				20,213	16,365	-19.04%	446		-100.00%	9,560	5,313	-44.42%	21,678
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instl				6,116	1,747	-71.44%				14,761	6,802	-53.92%	8,549
3808	Instructional --- benefit Reserve					151,237								151,237
3818	Non Instructional -- Benefit Reserve					117,967								117,967
3910	Otr Benf.- Acad. Instruct. & Aides				79,551	55,977	-29.63%	317		-100.00%	1,137	1,875	64.87%	57,853

BAKERSFIELD COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
3920					3,490	2,624	-24.81%				701	704	0.53%	3,328
3921					19,786	18,318	-7.42%	17	7	-58.02%	5,751	5,600	-2.63%	23,925
3922					268	238	-11.48%							238
3929														
3940					5,822	3,128	-46.27%				405	352	-13.10%	3,480
3941					21		-100.00%				339		-100.00%	
3999														
					10,421,688	10,247,149	-1.67%	32,611	5,833	-82.11%	1,226,828	1,329,077	8.33%	11,582,059
40														
42														
4211					752	97	-87.10%				3,560	4,400	23.58%	4,497
					752	97	-87.10%				3,560	4,400	23.58%	4,497
43														
4310					243,454	263,602	8.28%	9,800	9,800		111,437	147,856	32.68%	421,258
4312					2,106	5,412	156.96%				1,334	5,000	274.72%	10,412
4313					417,504	555,080	32.95%	5,400	5,400		138,509	119,196	-13.94%	679,676
4314					42,160	44,200	4.84%				400	400		44,600
4315					359,000	364,500	1.53%							364,500
4320					7,750	8,000	3.23%				1,000		-100.00%	8,000
4321					61,700	21,700	-64.83%	200	200					21,900
4391														
					1,133,674	1,262,494	11.36%	15,400	15,400		252,680	272,452	7.83%	1,550,346
44														
4400					90,780	95,319	5.00%				70		-100.00%	95,319
					90,780	95,319	5.00%				70		-100.00%	95,319
					1,225,206	1,357,910	10.83%	15,400	15,400		256,310	276,852	8.01%	1,650,162

BAKERSFIELD COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					37,200	41,200	10.75%							41,200
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services														
5119 Oth Non-Inst. Consulting Services					108,500	140,000	29.03%				523,453	483,756	-7.58%	623,756
5150 Contract Instruction						8,000								8,000
5151 Guest Lecturers/Performers					3,500	4,000	14.29%				12,690	24,190	90.62%	28,190
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					6,500	7,000	7.69%				22,381	80,000	257.44%	87,000
Subtotal 5100					155,700	200,200	28.58%				558,524	587,946	5.27%	788,146
52 TRAVEL														
5209 Non-Employee Travel					15,000	20,000	33.33%				3,000		-100.00%	20,000
5212 Student Travel					81,850	121,375	48.29%				62,274	12,490	-79.94%	133,865
5220DT Employee Travel														
5220 Employee Travel					146,245	177,430	21.32%	1,200	1,200	0.00%	211,814	181,920	-14.11%	360,550
5230 Food/Meetings					22,097	29,907	35.34%	1,671	150	-91.02%	55,742	65,574	17.64%	95,631
Subtotal 5200					265,192	348,712	31.49%	2,871	1,350	-52.97%	332,830	259,984	-21.89%	610,046
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					69,065	70,795	2.50%	1,700	1,700		3,000	2,070	-31.00%	74,565
5310 Consortium Dues/Memberships														
Subtotal 5300					69,065	70,795	2.50%	1,700	1,700		3,000	2,070	-31.00%	74,565
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					800	800								800
5406 Student Insurance														
5407 Insurance Deductibles														
Subtotal 5400					800	800								800
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					22,575	23,890	5.83%				5,600	5,100	-8.93%	28,990
5505 Miscellaneous												500		
5520 Natural Gas/ LPG					238,500	256,000	7.34%							256,000
5530 Light - Electricity					555,000	605,000	9.01%							605,000
5540 Water - Sanitation					212,500	292,500	37.65%							292,500
5550 Disposal Services					70,320	70,320								70,320
5560 Hazardous Waste Disposal					20,100	20,100								20,100
5570 Pest Control Services					11,000	13,000	18.18%							13,000
5581 Telephone Services					25,759	25,759								25,759
5583 Data Communication Services						260								260
5590 Other Utilities														
Subtotal 5500					1,155,754	1,306,829	13.07%				5,600	5,600		1,312,429
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					100,138	121,363	21.20%				7,400	6,400	-13.51%	127,763
5603 Rental of Facilities					435,170	561,065	28.93%				500	500		561,565

BAKERSFIELD COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
5604	Film Rentals													
5608	Operating Leases/Contracts (cars, copiers etc.)				18,500	8,860	-52.11%							8,860
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licensing/Maintenance Svcs				254,835	246,935	-3.10%				63,912	66,002	3.27%	312,937
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				27,500	51,250	86.36%							51,250
5683	Building Maintenance				105,000	37,348	-64.43%	9,000	9,000					46,348
5684	Vehicle Repairs & Maintenance				31,000	97,500	214.52%				8,500	10,500	23.53%	108,000
5685	Computer Hardware Maint Agreements				45,000	45,000								45,000
5686	Oth Equipment Maint Agreements				117,515	121,100	3.05%							121,100
5690	Other Maintenance/Repairs				111,960	118,200	5.57%				19,900	45,500	128.64%	163,700
5691	Other Maintenance Contracts				677,000	607,000	-10.34%							607,000
	Subtotal 5600				1,923,618	2,015,620	4.78%	9,000	9,000		100,212	128,902	28.63%	2,153,522
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit													
5720	Trustee Elections													
5731	Attorney Fees - Oth													
5732	Attorney Fees - Collective Bargaining													
5733	Legal Advertising													
5740	Settlement Expense				4,000	10,000	150.00%							10,000
5790	Other Professional Fees					23,025								23,025
	Subtotal 5700				4,000	33,025	725.63%							33,025
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services				6,000	6,000						1,500		7,500
5813	Physical Examinations/Tests				100	100								100
5820	Postage/Express Overnight Svcs				25,108	27,045	7.71%	1,900	1,900		8,552	9,100	6.41%	38,045
5830	Bank Charges													
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debit													
5860	General Advertising				167,680	159,000	-5.18%					500		159,500
5861	Printing/Duplicating Services				23,065	20,240	-12.25%	811	840	3.57%	85,698	38,158	-55.47%	59,239
5870	Cash Over/Short													
5880	Taxes/Licenses/Permits				4,082	1,732	-57.57%							1,732
5881	Sales Tax Expense				6,800	3,400	-50.00%							3,400
5890	Other Services & Expenses				217,696	246,032	13.02%	25,000	25,000		18,213	19,473	6.92%	290,504
5899	Contingencies Account - Budget Only											-144,193		-144,193
5899a	Unallocated Deductions/Additions													
	Subtotal 5800				450,531	463,549	2.89%	27,711	27,740	0.10%	112,463	-75,462	-167.10%	415,827
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement					283,915								283,915
5912	Transfer Out - Indr Cost (Expense)										5,715	16,581	190.11%	16,581

BAKERSFIELD COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2013-14	GU001 Adopted Budget 2014-15	%	CE Adopted Budget 2013-14	CE Adopted Budget 2014-15	%	Restricted Adopted Budget 2013-14	Restricted Adopted Budget 2014-15	%	Total 2014-15
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015										
Subtotal 5900						283,915					5,715	16,581	190.11%	300,496
TOTAL 5000					4,024,660	4,723,445	17.36%	41,282	39,790	-3.61%	1,118,345	925,621	-17.23%	5,688,857
TOTAL 1000 - 5000					50,900,446	54,026,842	6.14%	267,781	117,768	-56.02%	7,663,523	8,027,734	4.75%	62,172,343
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction						300,000					29,437	45,000	52.87%	345,000
6211 Buildings Architect											88,341		-100.00%	
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings						10,000					7,464	40,000	435.91%	50,000
6215FA Additions to Buildings												127,464		
6216 Bldg Cost of Purchase														
Subtotal 6200						310,000					125,243	212,464	69.64%	522,464
63 BOOKS - LIBRARY														
6310 Library Books					50,000	56,000	12.00%							56,000
6311 Magazines & Periodicals					40,000	41,000	2.50%				561		-100.00%	41,000
Subtotal 6300					90,000	97,000					561		-100.00%	97,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					4,000	10,000	150.00%							10,000
6412 Computer/Tech Equip					231,170	246,920	6.81%	713		-100.00%	486,199	195,145	-59.86%	442,065
6412FA Computer/Tech Equipment											3,000		-100.00%	
6413 Autos & Buses														
6414 Furniture														
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					91,812	174,425	89.98%	79,978	79,978		706,558	331,171	-53.13%	585,574
6419FA Other Equipment					49,000	49,000					70,000	100,000	42.86%	149,000
Subtotal 6410					375,982	480,345	27.76%	80,690	79,978	-0.88%	1,265,756	626,316	-50.52%	1,186,639
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					375,982	480,345	27.76%	80,690	79,978	-0.88%	1,265,756	626,316	-50.52%	1,186,639

BAKERSFIELD COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
6900 Capital Outlay Abatement														
TOTAL 6000					465,982	887,345	90.42%	80,690	79,978	-0.88%	1,391,560	838,780	-39.72%	1,806,103
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges					97,887									
Subtotal 7100					97,887		-100.00%							
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					13,922,382	14,707,977	5.64%							14,707,977
7205 Intrafund Transfers In														
Subtotal 7200					13,922,382	14,707,977	5.64%							14,707,977
73 TRANSFERS														
7312 Interfund - Out					778,647	1,252,562	60.86%							1,252,562
7410 Other Transfers														
Subtotal 7300 & 7400					778,647	1,252,562	60.86%							1,252,562
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal. (Excludes Salaries)											53,280	53,280		53,280
7502 Scholarships												120,000		120,000
7503 Outside Scholarships														
7509 Other											224,146	320,305	42.90%	320,305
Subtotal 7500											277,426	493,585	77.92%	493,585
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											158,944	37,950	-76.12%	37,950
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											158,944	37,950	-76.12%	37,950

BAKERSFIELD COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					1,957,271	4,108,342	109.90%	245,422	664,806	170.88%				4,773,148
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					1,957,271	4,108,342	109.90%	245,422	664,806	170.88%				4,773,148
TOTAL 7000					16,756,187	20,068,881	19.77%	245,422	664,806	170.88%	436,370	531,534	21.81%	21,265,221
TOTAL EXPENDITURES, OTHER OUTGO					68,122,615	74,983,068	10.07%	593,894	862,551	45.24%	9,491,453	9,398,048	-0.98%	85,243,667
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	519.2	543.2	70.3	79.4	68,122,615	74,983,068	10.07%	593,894	862,551	45.24%	9,491,453	9,398,048	-0.98%	85,243,667

CERRO COSO COMMUNITY COLLEGE

MISSION

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

To accomplish this mission we will provide:

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

THE COLLEGE AND ITS COMMUNITIES

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has five instructional sites, which together form the largest geographical service area (18,500 square miles) of any community college in California. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, and Tehachapi, and to the west at Lake Isabella. The adjacent counties of Inyo and Mono are served by the Eastern Sierra College Center (ESCC), with campuses in Bishop and Mammoth Lakes. The sixth instructional site, CC-Online, is a virtual campus which provides comprehensive services and learning opportunities to students across the district, the state, and the nation. Cerro Coso offers the Associate in Arts and the Associate in Science degrees as well as certificates of achievement in career and occupational programs. Total student enrollment is approximately 5,600 per semester with an annual FTES of approximately 3,000.

GUIDING PRINCIPLES

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

MEETING THE CHALLENGES

Cerro Coso Community College strives to meet the educational needs of all the communities it serves with student success and completion being its goal. Throughout the 2013-2014 academic year the Institutional Effectiveness Committee provided oversight of tying planning to requests of staffing and financial resources. All Unit Plans, along with staffing and budget requests, were submitted in October 2013 for the 2015 academic year. The development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, and Staffing, informs the development of those budgets. Our schedule of offerings continue to hone in on our core mission of transfer, CTE and Basic Skills education, utilizing data to increase the effectiveness of our decisions in enrollment management. Because we value providing staff development to all employees, together with the Cerro Coso Community College Foundation, we continue to utilize a portion of the proceeds from the Annual Astronomical BBQ and Star Gazing Party to offset the cost of our Classified Appreciation Staff Development Day, Adjunct Staff Development Day, and Administrative Advances. It is through the focused work of tying our resources to planning that Cerro Coso is able to balance to this year's allocation, with adding additional funds into the college's reserve to use for the projected unknowns related to labor and benefits. Additionally, our substantial reserve will be used to support the planned expansion into Tehachapi, complete our modernization of our prioritized facility plan, and for unexpected maintenance.

LOOKING TO THE FUTURE

Cerro Coso continues to look for funding opportunities that support the academic programs that train our students for the emerging and existing job markets in our East Kern desert communities. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by being a sub award on a STEM Grant with Antelope Valley College and CSU Long Beach, and the dual enrollment programs being developed with Mojave School District, Kern Valley High School, and Burroughs High School. We are also partnering with those east Kern K-12 school districts in developing our portion of a plan for addressing adult education as consortium members related to AB86. Lastly, Cerro Coso is moving into the last year as participants of the Central Valley Consortium TAACT-DOL Grant which provided the financial support to expand our Allied Health programs into the Kern River Valley, retool and expand our Welding Labs, as well as revise the curriculum to address student basic skills needs. This coming year will focus on assisting students in completing their programs and getting them placed into the job market.

CERRO COSO COMMUNITY COLLEGE
2014-15 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
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	44.64	42.32			3,850,002	3,760,778	-2.32%							3,760,778
1101 Acad. Emp. Non-Inst., Non-Adm.	1.08				100,379		-100.00%							
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	4.68		0.67		450,982		-100.00%				57,762		-100.00%	
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	50.40	42.32	0.67		4,401,363	3,760,778	-14.55%				57,762		-100.00%	3,760,778
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	7.70	7.80	0.25	0.12	911,661	914,535	0.32%				32,108	11,827	-63.17%	926,361
1231 Counselors Contract	3.81	4.09	1.76	1.49	296,130	318,449	7.54%				143,522	129,736	-9.61%	448,185
1241 Librarians - Contract	0.96	0.76			63,537	56,876	-10.48%							56,876
1251 Acad. Non-Inst Cont.		2.34		0.20		185,123						15,654		200,776
1252 Acad Emp Dept Chair		3.78				343,634								
Subtotal 1200	12.46	18.77	2.01	1.81	1,271,327	1,818,616	43.05%				175,630	157,216	-10.48%	1,975,832
Total 1100 & 1200	62.87	61.09	2.68	1.81	5,672,691	5,579,394	-1.64%				233,392	157,216	-32.64%	5,736,610
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	50.56	40.86		0.83	1,592,581	1,286,992	-19.19%					26,251		1,313,243
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	15.87	12.70		4.95	500,000	400,000	-20.00%					156,000		556,000
1330 Acad. Emp. - Overload	15.87	12.70			500,000	400,000	-20.00%							400,000
1340 Oth Acad. Empl. - Stipends					28,848	28,848								28,848
Subtotal 1300	82.30	66.25		5.79	2,621,429	2,115,840	-19.29%					182,251		2,298,091
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					164,167	172,267	4.93%				248,550	194,550	-21.73%	366,817
1999 Certificated Salary Abatement														
Subtotal 1400					164,167	172,267	4.93%				248,550	194,550	-21.73%	366,817
Total 1300 & 1400	82.30	66.25		5.79	2,785,595	2,288,107	-17.86%				248,550	376,801	51.60%	2,664,908
TOTAL 1000	145.17	127.34	2.68	7.60	8,458,286	7,867,501	-6.98%				481,942	534,017	10.81%	8,401,518
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	7.75	8.13			619,459	637,374	2.89%	24,055	18,041	-25.00%				655,415
2190 Confidential Employee - Non Mgt	1.00	1.00			57,835	60,879	5.26%							60,879
2191 Clss Non-Inst. Emp Reg Salary Sched	41.13	41.02	11.14	13.39	1,859,649	1,971,360	6.01%				498,834	584,770	17.23%	2,556,130
2199 Classified Salary Abatement														
Subtotal 2100	49.88	50.15	11.14	13.39	2,536,942	2,669,613	5.23%	24,055	18,041	-25.00%	498,834	584,770	17.23%	3,272,425
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	1.79	1.79			75,584	79,319	4.94%							79,319
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	1.79	1.79			75,584	79,319	4.94%							79,319

CERRO COSO COMMUNITY COLLEGE
2014-15 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
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
Total 2100 & 2200	51.66	51.94	11.14	13.39	2,612,526	2,748,932	5.22%	24,055	18,041	-25.00%	498,834	584,770	17.23%	3,351,743
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.74		6.76		29,000	30,400	4.83%		2,907		112,439	97,498	-13.29%	130,805
2393 Clss Non-Inst. Overtime					1,000	1,000						2,000		3,000
2394 Non-Admin., Non-Inst. Prof Expt						10,000								10,000
2399 Clss Oth - Temp					10,300	11,540	12.04%				129,000	17,500	-86.43%	29,040
Subtotal 2300	1.74		6.76		40,300	52,940	31.36%		2,907		241,439	116,998	-51.54%	172,845
24 INSTRUCTIONAL AIDES														
2411 Inst. Students					25,500	28,500	11.76%				36,000	54,000	50.00%	82,500
2412 Direct Inst. Prof Expt					36,000	80,000	122.22%	9,940	40,240	304.83%		37,092		157,332
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Inrpr Temp												200		200
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp						1,500								1,500
2900 Classified Abatement														
2999 Salary Budget Control		2.22		0.31	-170,000	-95,547	-43.80%					20,172		-75,376
Subtotal 2400		2.22		0.31	-108,500	14,453	-113.32%	9,940	40,240	304.83%	36,000	111,464	209.62%	166,156
Total 2300 & 2400	1.74	2.22	6.76	0.31	-68,200	67,393	-198.82%	9,940	43,147	334.07%	277,439	228,462	-17.65%	339,001
TOTAL 2000	53.41	54.16	17.90	13.70	2,544,326	2,816,324	10.69%	33,995	61,188	79.99%	776,274	813,232	4.76%	3,690,745
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					566,823	510,301	-9.97%				6,736	27,030	301.31%	537,331
3120 STRS - Class Mgt Non Educ Admin					7,276	7,659								7,659
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					75,212	68,711	-8.64%				2,649	976	-63.17%	69,687
3131 STRS - Oth Acad Emp Non-Instl					55,774	14,212	-74.52%				30,376	16,120	-46.93%	30,332
3210 PERS - Acad. Instructors & Inst Aides					5,416	5,652	4.36%							5,652
3220 PERS - Class Mgt Non Educ Admin					60,654	62,306	2.72%	2,746	2,064	-24.84%				64,370
3221 PERS - Classified Employee					208,438	222,628	6.81%				53,909	61,782	14.60%	284,409
3222 PERS - Conf Empl - Non- Mgt					6,603	6,966	5.49%							6,966
3240 PERS - Educational Administrator						9,345								9,345
3310 OASDHI - Acad Instruct & Instl Aides					104,531	101,793	-2.62%	115	583	406.80%	1,184	5,292	346.99%	107,668
3320 OASDHI - Cls Mgt Non-Ed Admin					41,920	43,003	2.58%	1,840	1,380	-25.00%				44,383
3321 OASDHI - Clss Emp					141,356	149,966	6.09%				39,958	42,219	5.66%	192,185
3322 OASDHI - Conf. Emp - Non Mgt					4,424	4,657	5.26%							4,657
3330 Medicare														
3340 OASDHI - Educational Administrators					13,219	18,324	38.62%				466	171	-63.17%	18,496
3341 OASDHI - Oth Acad Emp Non-Instl					9,803	2,498	-74.52%				5,339	2,821	-47.16%	5,319
3410 H&W Acad. Instructors & Aides					709,506	771,814	8.78%				13,030	24,273	86.29%	796,087
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					111,686	113,251	1.40%	7,196	5,473	-23.95%				118,724
3421 H&W Classified Employees					539,337	560,221	3.87%				142,582	170,850	19.83%	731,071
3422 H&W Conf. Emp - Non Mgt					14,393	14,594	1.40%							14,594
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					111,974	115,002	2.70%				3,584	1,751	-51.13%	116,753

CERRO COSO COMMUNITY COLLEGE
2014-15 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	
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
3441 H&W - Oth Acad. Emp - Non-Instrl					91,916		-100.00%				21,386		-100.00%	
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					3,479	3,458	-0.60%	5	20	304.83%	41	182	347.06%	3,661
3520 SUI-Clss Mgt Non-Educ. Adm.					310	319	2.89%	12	9	-25.02%				328
3521 SUI - Clss Emp					947	1,009	6.59%				315	301	-4.28%	1,311
3522 SUI - Conf Emp - Non Mgt					29	30	5.26%							30
3540 SUI - Educational Administrators					456	457	0.31%				16	6	-63.14%	463
3541 SUI - Oth Acad Emp - Non Instl					338	86	-74.51%				184	97	-47.16%	183
3610 WC - Acad Inst & Instl Aides (Dir)					60,764	79,441	30.74%	86	460	432.22%	1,024	4,792	368.18%	84,693
3620 WC - Clss Mgt Non-Educational Adm.					5,389	7,290	35.28%	209	206	-1.40%				7,497
3621 WC - Clss Emp					16,730	23,437	40.09%		33		6,438	8,022	24.60%	31,492
3622 Conf Emp - Non Mgt					503	696	38.39%							696
3640 WC - Educational Administrators					7,931	10,461	31.89%				279	135	-51.57%	10,596
3641 WC-Oth Acad Emp - Non Instructional					5,882	1,970	-66.50%				3,203	2,224	-30.57%	4,194
3710 DefBen-Acad Inst & Instl Aides (Dir)					178	22,097	12320.09%	368	1,247	239.18%		1,156		24,500
3720 DefBen-Clss Mgt - Non-Educ Admin														
3721 DefBen - Clss Emp					1,832	2,229	21.70%				4,908	1,546	-68.49%	3,776
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl														
3808 Instructional --- benefit Reserve						38,968								38,968
3818 Non Instructional -- Benefit Reserve						7,538								7,538
3910 Otr Benf.- Acad. Instruct. & Aides					9,692	12,830	32.38%				179	401	124.38%	13,231
3920 OTHBEN-Clss Mgt (Non-Educ Admin					1,483	1,725	16.38%	87	65	-25.01%				1,790
3921 Otr Benf.- Clss Employee					6,115	6,836	11.79%				1,562	1,838	17.67%	8,674
3922 OTHBEN - Conf Emp - Non Mgt					194	219	12.74%							219
3929 Classified Benefit Abatement														
3940 Otr Benf.- Educational Administrators					1,512	1,872	23.79%				57	29	-49.57%	1,901
3941 OTHBEN - Oth Acad Emp (Noninstrl)					1,262		-100.00%				294		-100.00%	
3999 Benefit Suspense					222		-100.00%							
TOTAL 3000					3,005,508	3,025,874	0.68%	12,665	11,542	-8.87%	339,696	374,015	10.10%	3,411,431
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdics					2,780	3,155	13.49%				4,170	13,960	234.76%	17,115
Subtotal 4200					2,780	3,155	13.49%				4,170	13,960	234.76%	17,115
43 SUPPLIES														
4310 Instr Supplies & Materials					92,152	94,935	3.02%	1,690	1,500	-11.27%	61,125	63,382	3.69%	159,817
4312 Computer Software less than \$200					2,000		-100.00%					10,000		10,000
4313 Non-Instr Supplies & Materials					141,935	161,825	14.01%	999	500	-49.95%	78,725	70,562	-10.37%	232,887
4314 Paper					17,500	17,500								17,500
4315 Maint & Repairs Supplies					61,700	82,700	34.04%							82,700
4320 Vehicle Supplies - Parts					12,150	12,500	2.88%							12,500
4321 Fuel - Lubricants					11,700	11,700								11,700
4391 Small Equip (Less than \$200)														
Subtotal 4300					339,137	381,160	12.39%	2,690	2,000	-25.64%	139,850	143,944	2.93%	527,104
44 FOOD														
4400 Food - Non Travel, Non Cafeteria														
Subtotal 4400														

CERRO COSO COMMUNITY COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
TOTAL 4000					341,917	384,315	12.40%	2,690	2,000	-25.64%	144,020	157,904	9.64%	544,219
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					10,177	10,200	0.23%							10,200
5108 Temp Employment Agency Services														
5109 Child Care Services											500	250	-50.00%	250
5118 Cont Security Services					95,000	105,000	10.53%							105,000
5119 Oth Non-Inst. Consulting Services					200		-100.00%		20,800					20,800
5150 Contract Instruction					83,000	83,000								83,000
5151 Guest Lecturers/Performers					2,500	2,500					14,695	15,120	2.90%	17,620
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services												6,689		6,689
Subtotal 5100					190,877	200,700	5.15%		20,800		15,195	22,059	45.18%	243,559
52 TRAVEL														
5209 Non-Employee Travel														
5212 Student Travel					40,077	41,500	3.55%				1,400	4,135	195.36%	45,635
5220DT Employee Travel					27,535	28,355	2.98%	2,000	1,300	-35.00%	8,480	9,675	14.10%	39,330
5220 Employee Travel					100,674	111,600	10.85%		1,000		111,790	118,070	5.62%	230,670
5230 Food/Meetings					9,200	10,000	8.70%				24,396	22,349	-8.39%	32,349
Subtotal 5200					177,486	191,455	7.87%	2,000	2,300	15.00%	146,066	154,229	5.59%	347,984
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					31,006	28,705	-7.42%				1,050		-100.00%	28,705
5310 Consortium Dues/Memberships					350	1,000	185.71%							1,000
Subtotal 5300					31,356	29,705	-5.27%				1,050		-100.00%	29,705
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins														
5406 Student Insurance														
5407 Insurance Deductibles														
Subtotal 5400														
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					100	100								100
5505 Miscellaneous														
5520 Natural Gas/ LPG					165,000	98,000	-40.61%							98,000
5530 Light - Electricity					315,000	288,000	-8.57%							288,000
5540 Water - Sanitation					249,500	286,500	14.83%							286,500
5550 Disposal Services					16,000	18,584	16.15%							18,584
5560 Hazardous Waste Disposal					10,000	12,500	25.00%							12,500
5570 Pest Control Services					6,500	6,000	-7.69%							6,000
5581 Telephone Services					60,200	48,000	-20.27%							48,000
5583 Data Communication Services														
5590 Other Utilities												2,000		2,000
Subtotal 5500					822,300	757,684	-7.86%					2,000		759,684
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					3,000	4,500	50.00%							4,500
5603 Rental of Facilities					104,321	104,071	-0.24%				450	900	100.00%	104,971
5604 Film Rentals														

CERRO COSO COMMUNITY COLLEGE
2014-15 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
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
5608	Operating Leases/Contracts (cars, copiers etc.)				14,400	9,400	-34.72%							9,400
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licensing/Maintenance Svcs				58,570	47,835	-18.33%				16,589	43,414	161.70%	91,249
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				5,000	5,000						20,000		25,000
5683	Building Maintenance				119,890	117,711	-1.82%							117,711
5684	Vehicle Repairs & Maintenance				11,000	10,000	-9.09%							10,000
5685	Computer Hardware Maint Agreements													
5686	Oth Equipment Maint Agreements				32,300	33,800	4.64%				923	1,107	20.03%	34,907
5690	Other Maintenance/Repairs				28,800	13,000	-54.86%							13,000
5691	Other Maintenance Contracts				12,000	9,486	-20.95%							9,486
	Subtotal 5600				389,281	354,803	-8.86%				17,962	65,421	264.23%	420,224
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit													
5720	Trustee Elections													
5731	Attorney Fees - Oth													
5732	Attorney Fees - Collective Bargaining													
5733	Legal Advertising													
5740	Settlement Expense													
5790	Other Professional Fees										15,580			
	Subtotal 5700										15,580		-100.00%	
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services				2,000	2,138	6.88%					1,890		4,028
5813	Physical Examinations/Tests				2,750	2,750								2,750
5820	Postage/Express Overnight Svcs				31,420	25,920	-17.50%				100	1,200	1100.00%	27,120
5830	Bank Charges											1,000		1,000
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debit													
5860	General Advertising				27,600	27,600			300		862	10,300	1094.90%	38,200
5861	Printing/Duplicating Services				4,500	5,000	11.11%		300		1,500	5,500	266.67%	10,800
5870	Cash Over/Short				100	100								100
5880	Taxes/Licenses/Permits				8,790	5,764	-34.43%							5,764
5881	Sales Tax Expense													
5890	Other Services & Expenses				12,750	13,850	8.63%				71,624	70,379	-1.74%	84,229
5899	Contingencies Account - Budget Only										472,145	306,938	-34.99%	306,938
5899a	Unallocated Deductions/Additions													
	Subtotal 5800				89,910	83,122	-7.55%		600		546,231	397,207	-27.28%	480,929
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement													
5912	Transfer Out - Indr Cost (Expense)													
	Subtotal 5900													
	TOTAL 5000				1,701,210	1,617,468	-4.92%	2,000	23,700	1085.00%	742,082	640,917	-13.63%	2,282,085
	TOTAL 1000 - 5000				16,051,247	15,711,482	-2.12%	51,350	98,431	91.69%	2,484,014	2,520,084	1.45%	18,329,997

CERRO COSO COMMUNITY COLLEGE
2014-15 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
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement											25,000		-100.00%	
Subtotal 6100											25,000		-100.00%	
62 BUILDINGS														
6210 Buildings Construction					100,000	187,400	87.40%				40,000		-100.00%	187,400
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					3,500	3,500								3,500
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					103,500	190,900	84.44%				40,000		-100.00%	190,900
63 BOOKS - LIBRARY														
6310 Library Books					14,000	14,000					8,000		-100.00%	14,000
6311 Magazines & Periodicals					35,000	35,000								35,000
Subtotal 6300					49,000	49,000					8,000		-100.00%	49,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					118,300	83,000	-29.84%				38,000	3,000	-92.11%	86,000
6412FA Computer/Tech Equipment											7,342		-100.00%	
6413 Autos & Buses														
6414 Furniture											52,000		-100.00%	
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					15,479	20,400	31.79%				86,580	33,000	-61.88%	53,400
6419FA Other Equipment						15,000					22,000		-100.00%	15,000
Subtotal 6410					133,779	118,400	-11.50%				205,922	36,000	-82.52%	154,400
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					133,779	118,400	-11.50%				205,922	36,000	-82.52%	154,400
6900 Capital Outlay Abatement														
TOTAL 6000					286,279	358,300	25.16%				278,922	36,000	-87.09%	394,300
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
Subtotal 7100														

CERRO COSO COMMUNITY COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
7201 INTRAFUND TRANSFERS OUT					3,607,287	3,417,526	-5.26%							3,417,526
7205 Intrafund Transfers Out														
7205 Intrafund Transfers In														
Subtotal 7200					3,607,287	3,417,526	-5.26%							3,417,526
73 TRANSFERS														
7312 Interfund - Out					599		-100.00%							
7410 Other Transfers														
Subtotal 7300 & 7400					599		-100.00%							
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.)											159,418	157,938	-0.93%	157,938
(Excludes Salaries)														
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											159,418	157,938	-0.93%	157,938
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											162,127	199,750	23.21%	199,750
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											162,127	199,750	23.21%	199,750
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)												20,700		20,700
7910 Contingencies (Banked Load,Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					3,685,921	5,073,722	37.65%	10,477	63,633	507.36%				5,137,355
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					3,685,921	5,073,722	37.65%	10,477	63,633	507.36%		20,700		5,158,055
TOTAL 7000					7,293,807	8,491,248	16.42%	10,477	63,633	507.36%	321,545	378,388	17.68%	8,933,269
TOTAL EXPENDITURES, OTHER OUTGO					23,631,333	24,561,030	3.93%	61,827	162,064	162.12%	3,084,480	2,934,472	-4.86%	27,657,566
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	198.58	181.50	20.58	21.30	23,631,333	24,561,030	3.93%	61,827	162,064	162.12%	3,084,480	2,934,472	-4.86%	27,657,566

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

Porterville College serves the community of Porterville, with a population of over 50,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 3,900 full-and part-time students each year.

The College offers educational programs that include, transfer, basic skills, occupational, community service, and economic development. There are 8 academic divisions with the College that include: Career and Technical Education, Fine and Applied

Arts, Health Careers, Language Arts, Physical Education and Athletics, Science and Mathematics, Social Sciences, and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and basic skills courses and programs.

FOCUSING ON STUDENT SUCCESS

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

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

address transitional barriers and pathway development to foster student success and community access to career readiness support services. This past *“Year of Inquiry”* focused 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 increasing the focus on the importance of connections across the community to break down silos and link educational and workforce development services.

However, significant progress has already been made in the development and approval of well-defined programs of study. Currently, the College offers 6 Associate in Arts or Associate in Science Transfer degrees with an additional 3 degrees pending curriculum approval. Also, the College offers fifteen associate degrees and over fourteen certificate programs. Additionally, there are several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Licensed Vocational Nursing, Emergency Medical Technician and Registered Nursing.

The College continues to position itself to meet the growing and changing needs of the community. This includes exploring The College is proud of its reputation for being academically focused with a first-class learning environment. The College is near the end of a multi-year facilities enhancement project, funded primarily by the SRID (Measure G) bond funds. Yet, efforts to sustain the physical environment, technological infrastructure, and campus atmosphere will continue. Currently, the College is partnering with the City of Porterville to enhance campus accessibility via public transportation routes.

course offerings through Community Service or Contract Education and pursuing grant opportunities. In 2013, the College reinstated a College 4 Kids Summer Camp to offer elementary and high school students a multifaceted approach to understanding potential CTE career pathway opportunities. The summer enrichment courses focus on introducing students to industry sectors and/or career technical education (CTE) education programs with a primary emphasis on career planning and academic skill enhancement. These courses integrate rigorous academic instruction with a demanding technical curriculum aligned with Common Core Standards and the high school pathway programs.

The Porterville College Foundation actively supports the College through providing many scholarships for students. During the last fifteen years, the net asset allocation of the Foundation has grown and changed considerably. The net assets are approximately over \$5.2 million. The Foundation sponsors an energetic campaign to support college programs, faculty projects, and campus-wide projects. This synergy between the College and community promotes an academically-focused and student-centered learning environment.

PORTERVILLE COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
EXPENDITURES AND TRANSFERS														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	Acad. - Reg Schedule	48.63	47.64	3.50	1.00	4,079,471	4,041,166	-0.94%						
1101	Acad. Emp. Non-Inst., Non-Adm.	1.60	0.25			38,801	22,579	-41.81%			328,775	93,477	-71.57%	4,134,644
1108	Instructional - Salary Reserve													22,579
1110	Acad. Emp Admin.	2.99				259,029		-100.00%						
1118	Non-Instructional - Salary Reserve													
	Subtotal 1100	53.22	47.89	3.50	1.00	4,377,300	4,063,745	-7.16%			328,775	93,477	-71.57%	4,157,223
12	REGULAR NON-TEACHING													
1214	Educational Administrators - Cont.	6.50	6.75	0.53	0.05	823,801	838,843	1.83%			72,854	5,695	-92.18%	844,538
1231	Counselors Contract	1.95	2.95	3.00	3.00	202,531	295,672	45.99%			283,730	290,255	2.30%	585,927
1241	Librarians - Contract	1.00	1.00			100,979	102,161	1.17%						102,161
1251	Acad. Non-Inst Cont.	0.62	1.59	0.38	0.38	67,999	118,556	74.35%			41,677	68,769	65.01%	187,325
1252	Acad Emp Dept Chair		3.19				298,152							
	Subtotal 1200	10.07	15.48	3.91	3.43	1,195,311	1,653,384	38.32%			398,261	364,719	-8.42%	2,018,102
	Total 1100 & 1200	63.29	63.37	7.41	4.43	5,572,611	5,717,128	2.59%			727,037	458,196	-36.98%	6,175,325
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	Adjunct Acad. Emp - Non-Cont.	37.46	42.07	0.53	1.17	1,180,075	1,325,075	12.29%			16,600	36,900	122.29%	1,361,975
1311	Acad. Emp. - Temp ConL	0.10	0.09			3,070	2,870	-6.51%						2,870
1320	Acad. Emp. - Intersession	6.98	7.62	1.82		220,000	240,000	9.09%			57,440		-100.00%	240,000
1330	Acad. Emp. - Overload	10.86	10.86	0.29		342,000	342,000				9,000		-100.00%	342,000
1340	Oth Acad. Empl. - Stipends	2.34	1.12	2.00	2.51	73,782	35,308	-52.15%			63,032	79,032	25.38%	114,339
	Subtotal 1300	57.74	61.75	4.64	3.68	1,818,927	1,945,253	6.95%			146,072	115,932	-20.63%	2,061,184
14	OTHER NON-TEACHING													
1410	Educational Administrators - Non-Cont.													
1419	Acad. Emp - Non-Inst. Non Cont.					81,286	81,440	0.19%			204,363	174,613	-14.56%	256,053
1999	Certificated Salary Abatement													
	Subtotal 1400					81,286	81,440	0.19%			204,363	174,613	-14.56%	256,053
	Total 1300 & 1400	57.74	61.75	4.64	3.68	1,900,213	2,026,693	6.66%			350,434	290,544	-17.09%	2,317,237
	TOTAL 1000	121.03	125.12	12.05	8.11	7,472,825	7,743,822	3.63%			1,077,471	748,741	-30.51%	8,492,562
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	Classified Mngmnt (Non-Ed)	4.38	4.38	2.10	1.30	392,421	441,648	12.54%			76,007	139,474	83.50%	581,122
2190	Confidential Employee - Non Mgt	1.00	1.00			74,556	74,556							74,556
2191	Clss Non-Inst. Emp Reg Salary Sched	35.85	36.57	16.90	13.27	1,671,743	1,780,259	6.49%			427,604	640,068	49.69%	2,420,328
2199	Classified Salary Abatement					-51,065	-51,065							-51,065
	Subtotal 2100	41.23	41.95	19.00	14.57	2,087,655	2,245,398	7.56%			503,611	779,543	54.79%	3,024,941
22	CLASSIFIED SERVICE, INST. AID													
2211	Inst. Aide Ft Direct Inst.	2.82	3.00	0.20		141,512	155,260	9.72%			10,551		-100.00%	155,260
2291	Inst. Aide FT, Oth-In-Direct Inst.													
2292	Limited Benefit Employee													

PORTERVILLE COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
Subtotal 2200	2.82	3.00	0.20		141,512	155,260	9.72%				10,551		-100.00%	155,260
Total 2100 & 2200	44.05	44.95	19.20	14.57	2,229,167	2,400,659	7.69%				514,162	779,543	51.61%	3,180,202
23 NON-INSTRUCTIONAL														
2310 Non-Mgt - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.05	1.05	18.50		17,517	17,517					307,860	307,171	-0.22%	324,688
2393 Clls Non-Inst. Overtime					7,500	12,000	60.00%							12,000
2394 Non-Admin., Non-Inst. Prof Expt											28,125	28,125		28,125
2399 Clls Oth - Temp					2,000	2,000					70,799	9,294	-86.87%	11,294
Subtotal 2300	1.05	1.05	18.50		27,017	31,517	16.66%				406,784	344,590	-15.29%	376,107
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	0.72	0.72	2.87		12,000	12,000					47,730	56,800	19.00%	68,800
2412 Direct Inst. Prof Expt					49,700	59,700	20.12%				306,377	333,860	8.97%	393,560
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					109,989	144,770	31.62%				92,670	-39,175	-142.27%	105,594
Subtotal 2400	0.72	0.72	2.87		171,689	216,470	26.08%				446,777	351,485	-21.33%	567,954
Total 2300 & 2400	1.77	1.77	21.37		198,706	247,986	24.80%				853,561	696,075	-18.45%	944,061
TOTAL 2000	45.82	46.72	40.57	14.57	2,427,873	2,648,645	9.09%				1,367,723	1,475,618	7.89%	4,124,263
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					461,811	533,846	15.60%				31,210	40,750	30.57%	574,595
3120 STRS - Class Mgt Non Educ Admin														
3121 STRS - Clls Emp														
3130 STRS - Ed. Administrators - Cont.					67,964	67,101	-1.27%				6,010	1,640	-72.71%	68,741
3131 STRS - Oth Acad Emp Non-Instl					21,931	3,814	-82.61%				44,378	20,268	-54.33%	24,083
3210 PERS - Acad. Instructors & Inst Aides					11,166	16,787	50.35%					8,015		24,802
3220 PERS - Class Mgt Non Educ Admin					38,030	43,354	14.00%				8,678	13,600	56.73%	56,954
3221 PERS - Classified Employee					185,511	147,390	-20.55%				47,998	51,076	6.41%	198,466
3222 PERS - Conf Empl - Non- Mgt					8,512	8,531	0.22%							8,531
3240 PERS - Educational Administrator					7,763		-100.00%				4,758		-100.00%	
3310 OASDHI - Acad Instruct & Instr Aides					96,934	193,110	99.22%				11,147	26,010	133.33%	219,120
3320 OASDHI - Clls Mgt Non-Ed Admin					26,342	29,890	13.47%				5,815	9,093	56.38%	38,982
3321 OASDHI - Clls Emp					126,598	102,438	-19.08%				37,264	36,957	-0.82%	139,395
3322 OASDHI - Conf. Emp - Non Mgt					5,704	5,704	0.01%							5,704
3330 Medicare														
3340 OASDHI - Educational Administrators					11,945	11,794	-1.27%				1,056	288	-72.72%	12,082
3341 OASDHI - Oth Acad Emp Non-Instl					9,154	768	-91.61%				8,851	1,334	-84.93%	2,101
3410 H&W Acad. Instructors & Aides					753,205	797,203	5.84%				55,226	66,828	21.01%	864,031
3411 H&W-Acad Instr & Instl Aides(Rlrd)														
3420 H&W Clls Mgt(Non-Ed Administrators)					56,971	62,026	8.87%				16,074	25,540	58.89%	87,566
3421 H&W Classified Employees					501,024	375,533	-25.05%				140,806	161,032	14.36%	536,564
3422 H&W Conf. Emp - Non Mgt					14,616	14,595	-0.14%							14,595
3423 H&W - Clls Mgt - Retired														

PORTERVILLE COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
3424	H&W - Ciss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				93,968	98,512	4.84%				8,456	3,649	-56.85%	102,161
3441	H&W - Oth Acad. Emp - Non-Instrl				37,106		-100.00%				47,870	7,039	-85.30%	7,039
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				12,944	3,809	-70.57%				6,201	4,205	-32.19%	8,014
3520	SUI-Ciss Mgt Non-Educ. Admin.				196	221	12.39%				38	59	56.45%	280
3521	SUI - Ciss Emp				894	731	-18.30%				1,787	955	-46.55%	1,686
3522	SUI - Conf Emp - Non Mgt				37	37	-0.75%							37
3540	SUI - Educational Administrators				412	407	-1.31%				36	10	-72.41%	417
3541	SUI - Oth Acad Emp - Non Instl				522	103	-80.19%				1,553	2,333	50.18%	2,436
3610	WC - Acad Inst & Instl Aides (Dir)				55,833	76,614	37.22%				6,783	9,765	43.95%	86,378
3620	WC - Ciss Mgt Non-Educational Adm.				3,414	5,049	47.89%				661	1,360	105.64%	6,409
3621	WC - Ciss Emp				16,614	16,929	1.89%				8,324	15,464	85.78%	32,392
3622	Conf Emp - Non Mgt				649	853	31.51%							853
3640	WC - Educational Administrators				7,167	9,304	29.82%				634	227	-64.13%	9,532
3641	WC-Oth Acad Emp - Non Instructional				2,921	423	-85.53%				4,225	1,253	-70.36%	1,675
3710	DefBen-Acad Inst & Instl Aides (Dir)				37,712	18,316	-51.43%				15,019	11,862	-21.02%	30,179
3720	DefBen-Ciss Mgt - Non-Educ Admin				2,195	1,936	-11.79%							1,936
3721	DefBen - Ciss Emp				4,692	3,651	-22.17%				7,322	6,688	-8.66%	10,339
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl				111	111								111
3808	Instructional --- benefit Reserve					40,766								40,766
3818	Non Instructional -- Benefit Reserve					7,974								7,974
3910	Otr Benf.- Acad. Instruct. & Aides				9,956	13,070	31.28%				760	1,105	45.35%	14,175
3920	OTHBEN-Ciss Mgt (Non-Educ Admin				953	1,235	29.61%				214	381	78.20%	1,616
3921	Otr Benf.- Ciss Employee				5,345	5,969	11.69%				1,430	1,715	19.97%	7,685
3922	OTHBEN - Conf Emp - Non Mgt				194	238	22.22%							238
3929	Classified Benefit Abatement				-25,786	-25,786								-25,786
3940	Otr Benf.- Educational Administrators				1,254	1,597	27.35%				121	58	-52.24%	1,654
3941	OTHBEN - Oth Acad Emp (Noninstr)				509		-100.00%				1,312	823	-37.28%	823
3999	Benefit Suspense													
	TOTAL 3000				2,674,993	2,695,951	0.78%				532,018	531,379	-0.12%	3,227,330
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Peridcls				100	100					3,150	10,476	232.57%	10,576
	Subtotal 4200				100	100					3,150	10,476	232.57%	10,576
43	SUPPLIES													
4310	Instr Supplies & Materials				94,669	92,902	-1.87%				36,680	40,059	9.21%	132,961
4312	Computer Software less than \$200				1,000	1,000					2,605	2,605		3,605
4313	Non-Instr Supplies & Materials				138,293	153,539	11.02%				76,082	125,582	65.06%	279,121
4314	Paper				17,597	17,597								17,597
4315	Maint & Repairs Supplies													
4320	Vehicle Supplies - Parts				5,478	5,400	-1.42%							5,400
4321	Fuel - Lubricants				24,560	15,600	-36.48%				10,000	10,000		25,600
4391	Small Equip (Less than \$200)													
	Subtotal 4300				281,596	286,037	1.58%				125,367	178,246	42.18%	464,283

PORTERVILLE COLLEGE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
44	FOOD													
4400	Food - Non Travel, Non Cafeteria				500	500					300	1,500	400.00%	2,000
	Subtotal 4400				500	500					300	1,500	400.00%	2,000
	TOTAL 4000				282,196	286,637	1.57%				128,817	190,222	47.67%	476,859
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				12,305	12,305								12,305
5108	Temp Employment Agency Services										30,000	30,000		30,000
5109	Child Care Services										500	500		13,550
5118	Cont Security Services				8,050	13,050	62.11%					10,000		20,900
5119	Oth Non-Inst. Consulting Services				70,351	10,900	-84.51%							
5150	Contract Instruction													
5151	Guest Lecturers/Performers				400	400								400
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services				35,100	35,100					15,946	15,946		51,046
	Subtotal 5100				126,206	71,759	-43.14%				46,446	56,446	21.53%	128,201
52	TRAVEL													
5209	Non-Employee Travel				2,000	2,000								2,000
5212	Student Travel				45,004	54,000	19.99%				2,000	2,000		56,000
5220DT	Employee Travel													
5220	Employee Travel				79,031	60,638	-23.27%				75,682	62,149	-17.88%	122,787
5230	Food/Meetings				7,820	7,920	1.28%				4,226	6,672	57.86%	14,592
	Subtotal 5200				133,855	124,556	-6.95%				81,908	70,821	-13.54%	195,379
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				33,134	33,855	2.18%				900	900		34,755
5310	Consortium Dues/Memberships													
	Subtotal 5300				33,134	33,855	2.18%				900	900		34,755
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins													
5406	Student Insurance					275								275
5407	Insurance Deductibles													
	Subtotal 5400					275								275
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				23,222	21,000	-9.57%				1,000	1,000		22,000
5505	Miscellaneous													
5520	Natural Gas/ LPG				50,000	49,572	-0.86%							49,572
5530	Light - Electricity				408,000	368,000	-9.80%							368,000
5540	Water - Sanitation				45,000	45,000								45,000
5550	Disposal Services				18,000	18,000					3,341	3,341	0.00%	21,341
5560	Hazardous Waste Disposal				5,450	4,450	-18.35%							4,450
5570	Pest Control Services				3,240	3,420	5.57%							3,420
5581	Telephone Services				13,300	12,500	-6.02%							12,500
5583	Data Communication Services													
5590	Other Utilities				291	291								291
	Subtotal 5500				566,503	522,233	-7.81%				4,341	4,341	0.00%	526,575

PORTERVILLE COLLEGE
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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					14,699	12,850	-12.58%				1,347	1,397	3.71%	14,247
5603 Rental of Facilities														
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					2,675	2,675								2,675
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					86,437	87,421	1.14%				33,083	117,848	256.22%	205,268
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					52,000	48,000	-7.69%				5,000	5,067	1.34%	53,067
5683 Building Maintenance					38,825	38,825								38,825
5684 Vehicle Repairs & Maintenance					11,300	11,300								11,300
5685 Computer Hardware Maint Agreements					30,000	40,000	33.33%							40,000
5686 Oth Equipment Maint Agreements					16,000	16,000								16,000
5690 Other Maintenance/Repairs					22,021	24,221	9.99%				18,747	19,367	3.31%	43,588
5691 Other Maintenance Contracts					20,000	22,000	10.00%				675		-100.00%	22,000
Subtotal 5600					293,956	303,292	3.18%				58,852	143,678	144.14%	446,970
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense														
5790 Other Professional Fees														
Subtotal 5700														
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services														
5813 Physical Examinations/Tests														
5820 Postage/Express Overnight Svcs					9,575	6,025	-37.08%				1,850	1,850		7,875
5830 Bank Charges														
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					15,496	15,496	0.00%				3,590	5,679	58.19%	21,175
5861 Printing/Duplicating Services					3,500	3,500					1,550	19,755	1174.54%	23,255
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					1,267	1,267								1,267
5881 Sales Tax Expense														
5890 Other Services & Expenses					8,726	8,726					19,170	7,222	-62.33%	15,948
5899 Contingencies Account - Budget Only					20,600	16,600	-19.42%				86,465	468,231	441.53%	484,831
5899a Unallocated Deductions/Additions														
Subtotal 5800					59,164	51,614	-12.76%				112,625	502,738	346.38%	554,352
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement														
5912 Transfer Out - Indr Cost (Expense)											945	150	-84.13%	150

PORTERVILLE COLLEGE
2014-15 General Fund - Unrestricted and Restricted

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	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
Subtotal 5900											945	150	-84.13%	150
TOTAL 5000					1,212,819	1,107,582	-8.68%				306,016	779,075	154.59%	1,886,656
TOTAL 1000 - 5000					14,070,707	14,482,636	2.93%				3,412,046	3,725,034	9.17%	18,207,670
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					100,000	200,000	100.00%							200,000
Subtotal 6100					100,000	200,000	100.00%			100.00%				200,000
62 BUILDINGS														
6210 Buildings Construction														
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings														
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					1,150	1,150								1,150
63 BOOKS - LIBRARY														
6310 Library Books					20,700	20,700								20,700
6311 Magazines & Periodicals					5,000	5,000								5,000
Subtotal 6300					25,700	25,700								25,700
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					61,959	76,420	23.34%				22,097	22,032	-0.30%	98,452
6412FA Computer/Tech Equipment					22,256	22,256					110,000		-100.00%	22,256
6413 Autos & Buses														
6414 Furniture					2,000		-100.00%							
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					9,135	9,135					27,578	35,416	28.42%	44,551
6419FA Other Equipment					6,000	18,000								18,000
Subtotal 6410					101,350	125,811	24.13%				159,675	57,448	-64.02%	183,259
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					101,350	125,811	24.13%				159,675	57,448	-64.02%	183,259
6900 Capital Outlay Abatement														
TOTAL 6000					228,200	352,661	54.54%				159,675	57,448	-64.02%	410,109

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	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
Subtotal 7100														
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,422,601	3,576,701	4.50%							3,576,701
7205 Intrafund Transfers In														
Subtotal 7200					3,422,601	3,576,701	4.50%							3,576,701
73 TRANSFERS														
7312 Interfund - Out					139,437	146,363	4.97%							146,363
7410 Other Transfers														
Subtotal 7300 & 7400					139,437	146,363	4.97%							146,363
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											12,000	12,000		12,000
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											12,000	12,000		12,000
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											157,700	246,521	56.32%	246,521
Subtotal 7600											157,700	246,521	56.32%	246,521
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load,Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					3,544,499	6,063,283	71.06%		53,333					6,116,616
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					3,544,499	6,063,283	71.06%		53,333					6,116,616
TOTAL 7000					7,106,537	9,786,347	37.71%		53,333		169,700	258,521	52.34%	10,098,201
TOTAL EXPENDITURES, OTHER OUTGO					21,405,444	24,621,644	15.03%		53,333		3,741,421	4,041,003	8.01%	28,715,980
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	166.66	171.85	52.62	22.68	21,405,444	24,621,644	15.03%		53,333		3,741,421	4,041,003	8.01%	28,715,980

DISTRICT OFFICE OPERATIONS

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

The District Office provides the following support to the colleges:

- **Chancellor's Office:** Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; conducts internal audit activities; provides institutional research and reporting; reports analysis and implementation of legislation and regulations and external and governmental affairs.
- **Educational Services:** Directs strategic and tactical planning; coordinates instructional and student services programs; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs, monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Business Services:** Facilitates district-wide development of accounting systems and procedures, compliance and budget control, risk management, coordination of all external audits, investment and cash flow management and reporting, mandated costs, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements, in accordance with generally accepted accounting principles.
- **Human Resources:** Provides district-wide services to all employees; serves as internal consultants to management, functioning as an advocate of employees; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; supports activities related to health and safety, workers compensation, training, labor contract administration, payroll, grievances, and compliance with federal, state and local labor laws, policy and procedures.
- **Information Technology:** Supports information technology efforts of the three colleges and their centers, for more than 39,000 students, about 1,300 faculty and staff, and 3,600 computers; supports administrative technology needs of college and district operations.
- **Facilities:** Provides district-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new

and modernization construction projects; coordinates all district-wide construction compliance requirements.

- **District Operation Funding Priorities for 2014-15:**
 - Implement improved contract management technology
 - Continue district-wide organizational and staff development
 - Complete restoration of Vice Chancellor of Educational Services, M&O manager for Weill and Delano Centers and Human Resources Operation manager
 - Convert Facilities Planning and Construction to 100% District staff
 - Information Technology enhancements
 - Complete enhancement and expansion district-wide emergency response equipment
 - Enhance network security
 - Complete implementation of facilities reporting tools
 - Enhance project management capabilities
 - Begin implementation and management of new portal technology

DISTRICT OFFICE
2014-15 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	
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule														
1101 Acad. Emp. Non-Inst., Non-Adm.	0.65	0.70			101,686	59,737	-41.25%							59,737
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	0.65	0.70			101,686	59,737	-41.25%							59,737
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	3.02	2.80	1.40	1.40	568,609	572,774	0.73%				145,881	149,820	2.70%	722,594
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.														
1252 Acad Emp Dept Chair														
Subtotal 1200	3.02	2.80	1.40	1.40	568,609	572,774	0.73%				145,881	149,820	2.70%	722,594
Total 1100 & 1200	3.67	3.50	1.40	1.40	670,295	632,511	-5.64%				145,881	149,820	2.70%	782,331
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.		0.30				9,450								9,450
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession														
1330 Acad. Emp. - Overload														
1340 Oth Acad. Empl. - Stipends														
Subtotal 1300		0.30				9,450								9,450
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					12,600	12,000	-4.76%							12,000
1999 Certificated Salary Abatement														
Subtotal 1400					12,600	12,000	-4.76%							12,000
Total 1300 & 1400		0.30			12,600	21,450	70.24%							21,450
TOTAL 1000	3.67	3.80	1.40	1.40	682,895	653,961	-4.24%				145,881	149,820	2.70%	803,781
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	19.07	19.50	1.00	3.00	2,083,234	2,207,442	5.96%	92,846	18,041	-80.57%	88,204	164,322	86.30%	2,389,805
2190 Confidential Employee - Non Mgt	7.00	7.00			477,644	476,933	-0.15%							476,933
2191 Clss Non-Inst. Emp Reg Salary Sched	56.15	54.77	1.50	2.98	3,332,600	3,533,357	6.02%	142,196	75,203	-47.11%	93,295	167,516	79.56%	3,776,076

DISTRICT OFFICE
2014-15 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	
	2014	2015	2014	2015	Budget	Budget		Budget	Budget		Budget	Budget		
					2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
2199	Classified Salary Abatement													
	Subtotal 2100													
	82.22	81.27	2.50	5.98	5,893,478	6,217,732	5.50%	235,042	93,244	-60.33%	181,498	331,838	82.83%	6,642,815
22	CLASSIFIED SERVICE, INST. AID													
2211	Inst. Aide Ft Direct Inst.													
2291	Inst. Aide FT, Oth-In-Direct Inst.													
2292	Limited Benefit Employee													
	Subtotal 2200													
	Total 2100 & 2200													
	82.22	81.27	2.50	5.98	5,893,478	6,217,732	5.50%	235,042	93,244	-60.33%	181,498	331,838	82.83%	6,642,815
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	Non-Inst. Students													
2393	1.65				27,419	27,419								27,419
2393					12,000	13,000	8.33%							13,000
2394					12,000	17,000	41.67%	146,850	329,000	124.04%	24,676	14,000	-43.26%	360,000
2399					15,000	15,500	3.33%							15,500
	Subtotal 2300													
	1.65				66,419	72,919	9.79%	146,850	329,000	124.04%	24,676	14,000	-43.26%	415,919
24	INSTRUCTIONAL AIDES													
2411	Inst. Students													
2412	Direct Inst. Prof Expt													
2419	Inst Aide - Temp Direct Inst.													
2491	Inst Readers Temp													
2492	Inst Students Temp, Oth Indr Inst.													
2493	Inst Aide Overtime Temp													
2494	Inst Sign Language Intrap Temp													
2495	Inst Oth Indr Prof Expt													
2499	Oth Indr Inst Temp													
2900	Classified Abatement													
2999		4.00			(29,750)	401,010	-1447.93%					97,095		498,105
	Subtotal 2400													
		4.00			(29,750)	401,010	-1447.93%					97,095		498,105
	Total 2300 & 2400													
	1.65	4.00			36,669	473,929	1192.45%	146,850	329,000	124.04%	24,676	111,095	350.21%	914,024
	TOTAL 2000													
	83.87	85.27	2.50	5.98	5,930,147	6,691,661	12.84%	381,892	422,244	10.57%	206,174	442,933	114.83%	7,556,838
30	STAFF BENEFITS													
3110	STRS - Acad. Instructors & Ins Aides													
3120	STRS - Class Mgt Non Educ Admin													
3121	STRS - Class Emp													
3130	STRS - Ed. Administrators - Cont.													
3131	STRS - Oth Acad Emp Non-Instl													
3210	PERS - Acad. Instructors & Inst Aides													
3220	PERS - Class Mgt Non Educ Admin													
					257,232	264,533	2.84%	8,004	8,527	6.53%	10,070	10,905	8.29%	277,502
								10,600	2,064	-80.53%				

DISTRICT OFFICE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
					Budget	Budget		Budget	Budget					
	2014	2015	2014	2015	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2014-15	
3221	PERS - Classified Employee				381,735	387,200	1.43%	8,230	78	-99.05%	10,651	19,167	79.95%	406,445
3222	PERS - Conf Empl - Non- Mgt				46,857	46,423	-0.93%							46,423
3240	PERS - Educational Administrator													
3310	OASDHI - Acad Instruct & Instr Aides				5,799		-100.00%	5,363	5,701	6.29%				5,701
3320	OASDHI - Cls Mgt Non-Ed Admin				172,724	180,337	4.41%	7,103	1,380	-80.57%	6,748	8,292	22.89%	190,009
3321	OASDHI - Clss Emp				255,783	258,882	1.21%	5,515	52	-99.06%	7,137	12,815	79.56%	271,749
3322	OASDHI - Conf. Emp - Non Mgt				31,397	31,038	-1.14%							31,038
3330	Medicare													
3340	OASDHI - Educational Administrators				6,338	5,780	-8.81%				2,115	2,172	2.70%	7,952
3341	OASDHI - Oth Acad Emp Non-Instrl													
3410	H&W Acad. Instructors & Aides				23,627		-100.00%	14,393	14,594	1.40%				14,594
3411	H&W-Acad Instr & Instl Aides(Rtrd)													
3420	H&W Clss Mgt(Non-Ed Administrators)				389,539	423,231	8.65%	14,393	5,473	-61.97%	14,393	29,188	102.80%	457,892
3421	H&W Classified Employees				773,086	769,844	-0.42%	28,785	292	-98.99%	21,589	50,788	135.25%	820,923
3422	H&W Conf. Emp - Non Mgt				86,355	87,565	1.40%							87,565
3423	H&W - Clss Mgt - Retired													
3424	H&W - Clss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				29,017	23,396	-19.37%				20,105	20,387	1.40%	43,782
3441	H&W - Oth Acad. Emp - Non-Instrl													
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits: Instructional													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				58		-100.00%	35	37	6.31%				37
3520	SUI-Clss Mgt Non-Educ. Admin.				1,161	1,276	9.93%	46	9	-80.57%	44	82	86.30%	1,367
3521	SUI - Clss Emp				1,652	1,692	2.42%	36	1	-97.23%	47	84	79.55%	1,777
3522	SUI - Conf Emp - Non Mgt				205	203	-1.15%							203
3540	SUI - Educational Administrators				219	199	-8.82%				73	75	2.70%	274
3541	SUI - Oth Acad Emp - Non Instl													
3610	WC - Acad Inst & Instl Aides (Dir)				1,031		-100.00%	610	852	39.75%				852
3620	WC - Clss Mgt Non-Educational Adm.				19,821	29,184	47.24%	808	206	-74.45%	767	1,880	144.93%	31,269
3621	WC - Clss Emp				29,121	38,707	32.92%	627	8	-98.76%	812	1,916	136.06%	40,631
3622	Conf Emp - Non Mgt				3,571	4,641	29.97%							4,641
3640	WC - Educational Administrators				3,803	4,559	19.89%				1,269	1,714	35.02%	6,273
3641	WC-Oth Acad Emp - Non Instructional													
3710	DefBen-Acad Inst & Instl Aides (Dir)													
3720	DefBen-Clss Mgt - Non-Educ Admin				932	781	-16.24%							781
3721	DefBen - Clss Emp													
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl													
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				315		-100.00%	221	238	7.32%				238
3920	OTHBEN-Clss Mgt (Non-Educ Admin				27,191	5,227	-80.78%	221	65	-70.66%	221	475	114.63%	5,767
3921	Otr Benf.- Clss Employee				10,835	11,034	1.84%	260	2	-99.05%	334	600	79.66%	11,637
3922	OTHBEN - Conf Emp - Non Mgt				1,285	1,315	2.36%							1,315
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				739	381	-48.43%				410	332	-19.00%	713

DISTRICT OFFICE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense						55,547								55,547
TOTAL 3000					2,609,348	2,687,400	2.99%	105,250	39,580	-62.39%	108,820	178,925	64.42%	2,905,905
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdicals					20,700	21,100	1.93%				3,503		-100.00%	21,100
Subtotal 4200					20,700	21,100	1.93%				3,503		-100.00%	21,100
43 SUPPLIES														
4310 Instr Supplies & Materials					2,042	2,000	-2.06%	7,378	26,000	252.40%	118,025	500	-99.58%	28,500
4312 Computer Software less than \$200					2,500	2,000	-20.00%	2,000	2,000		200	200		4,200
4313 Non-Instr Supplies & Materials					101,097	166,315	64.51%	25		-100.00%	6,658	200	-97.00%	166,515
4314 Paper														
4315 Maint & Repairs Supplies					800	800								800
4320 Vehicle Supplies - Parts														
4321 Fuel - Lubricants					5,000	4,500	-10.00%							4,500
4391 Small Equip (Less than \$200)														
Subtotal 4300					111,439	175,615	57.59%	9,403	28,000	197.78%	124,883	900	-99.28%	204,515
44 FOOD														
4400 Food - Non Travel, Non Cafeteria														
Subtotal 4400														
TOTAL 4000					132,139	196,715	48.87%	9,403	28,000	197.78%	128,386	900	-99.30%	225,615
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials														
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services					3,600	3,600								3,600
5119 Oth Non-Inst. Consulting Services					972,750	1,171,600	20.44%				30,000		-100.00%	1,171,600
5150 Contract Instruction					408,281	408,281		140,000	197,500	41.07%				605,781
5151 Guest Lecturers/Performers														
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services														
Subtotal 5100					1,384,631	1,583,481	14.36%	140,000	197,500	41.07%	30,000		-100.00%	1,780,981
52 TRAVEL														
5209 Non-Employee Travel					7,000	7,000								7,000

DISTRICT OFFICE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
5212 Student Travel								5,294	2,000	-62.22%	900	200	-77.78%	2,200
5220DT Employee Travel					15,300	15,300								15,300
5220 Employee Travel					178,258	197,273	10.67%	21,800	16,000	-26.61%	27,035	600	-97.78%	213,873
5230 Food/Meetings					12,470	12,470		1,200		-100.00%	21,550	600	-97.22%	13,070
Subtotal 5200					213,028	232,043	8.93%	28,294	18,000	-36.38%	49,485	1,400	-97.17%	251,443
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					188,550	329,750	74.89%	1,000	3,500	250.00%				333,250
5310 Consortium Dues/Memberships														
Subtotal 5300					188,550	329,750	74.89%	1,000	3,500	250.00%				333,250
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					485,250	711,239	46.57%							711,239
5406 Student Insurance					181,820	185,000	1.75%							185,000
5407 Insurance Deductibles					6,000	10,137	68.95%							10,137
Subtotal 5400					673,070	906,376	34.66%							906,376
55 UTILITIES & MAINTENANCE														
5501 Laundry Services														
5505 Miscellaneous														
5520 Natural Gas/ LPG					200	200								200
5530 Light - Electricity					165,000	165,000								165,000
5540 Water - Sanitation					7,000	7,500	7.14%							7,500
5550 Disposal Services					5,000	2,500	-50.00%							2,500
5560 Hazardous Waste Disposal					8,500	19,764	132.52%							19,764
5570 Pest Control Services					1,200	1,200								1,200
5581 Telephone Services					6,800	7,299	7.34%	150		-100.00%				7,299
5583 Data Communication Services					262,291	225,677	-13.96%							225,677
5590 Other Utilities					8,500	9,000	5.88%							9,000
Subtotal 5500					464,491	438,140	-5.67%	150		-100.00%				438,140
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/ Vehicles					410	410		1,500	4,000	166.67%				4,410
5603 Rental of Facilities					8,018	8,178	2.00%	5,300	7,000	32.08%				15,178
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					10,000	10,000								10,000
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licns/Maint Svcs					1,225,310	1,441,457	17.64%		5,500		204	250	22.55%	1,447,207
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					9,500	9,500								9,500
5683 Building Maintenance					50,000	55,000	10.00%							55,000
5684 Vehicle Repairs & Maintenance					4,500	4,500								4,500

DISTRICT OFFICE
2014-15 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total	
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total	
					Budget	Budget		Budget	Budget						
	2014	2015	2014	2015	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15	2014-15		
5685					313,379	261,953	-16.41%							261,953	
5686					57,100	56,975	-0.22%							56,975	
5690															
5691					11,730	11,906	1.50%							11,906	
					Subtotal 5600	1,689,947	1,859,879	10.06%	6,800	16,500	142.65%	204	250	22.55%	1,876,629
57															
5700					70,000	70,000								70,000	
5720					50,000	60,000	20.00%							60,000	
5731					282,450	201,950	-28.50%							201,950	
5732															
5733					5,000	5,000								5,000	
5740															
5790															
					Subtotal 5700	407,450	336,950	-17.30%						336,950	
58															
5810					20,000	9,000	-55.00%							9,000	
5813					8,000	5,000	-37.50%							6,500	
5820					52,220	33,220	-36.38%	1,100	1,500	81.82%		100		35,320	
5830					155,000	155,000								155,000	
5831															
5832															
5835					2,000	2,000								2,000	
5838															
5840					70,000		-100.00%								
5860					156,300	154,000	-1.47%	400	2,800	600.00%	3,500	34,880	896.57%	191,680	
5861					5,000		-100.00%	16,300	1,500	-90.80%	6,962		-100.00%	1,500	
5870															
5880					46,700	40,600	-13.06%							40,600	
5881															
5890					75,189	67,455	-10.29%	18,000	22,000	22.22%	382,469		-100.00%	89,455	
5899															
5899a															
					Subtotal 5800	590,409	466,275	-21.03%	35,800	29,800	-16.76%	835,601	34,980	-95.81%	531,055
59															
5911					-300,697	-283,915	-5.58%							-283,915	
5912								1,302		-100.00%	3,330		-100.00%		
					Subtotal 5900	-300,697	-283,915	-5.58%	1,302		-100.00%	3,330		-100.00%	-283,915
					TOTAL 5000	5,310,879	5,868,978	10.51%	213,346	265,300	24.35%	918,620	36,630	-96.01%	6,170,908
					TOTAL 1000 - 5000	14,665,408	16,098,715	9.77%	709,891	755,124	6.37%	1,507,881	809,208	-46.33%	17,663,047
60															
61															

DISTRICT OFFICE
2014-15 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
	2014	2015	2014	2015	Budget	Budget		Budget	Budget		Budget	Budget		2014-15
					2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
6120					15,000	15,000								15,000
					15,000	15,000								15,000
62														
6210														
6211														
6212														
6214														
6215														
6215FA														
6216														
63														
6310														
6311														
64														
641														
6411														
6412					74,700	107,600	44.04%	400	2,500	525.00%	6,367	-100.00%	110,100	
6412FA					660,000	219,000	-66.82%						219,000	
6413														
6414														
6414FA														
6415														
6416														
6419					19,000	14,000	-26.32%						14,000	
6419FA					5,000	5,000							5,000	
					758,700	345,600	-54.45%	400	2,500	525.00%	6,367	-100.00%	348,100	
642														
6421														
6422														
6423														
6424														
6425														
6429														
					758,700	345,600	-54.45%	400	2,500	525.00%	6,367	-100.00%	348,100	
6900														
					773,700	360,600	-53.39%	400	2,500	525.00%	6,367	-100.00%	363,100	
70														
71														

DISTRICT OFFICE
2014-15 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	
	2014	2015	2014	2015	Budget	Budget		Budget	Budget		Budget	Budget			
					2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15	
7110	Debt Reduction				740,000	785,000	6.08%							785,000	
7111	Debt Interest & Other Charges				4,965,162	4,942,925	-0.45%							4,942,925	
	Subtotal 7100				5,705,162	5,727,925	0.40%							5,727,925	
72	INTRAFUND TRANSFERS OUT														
7201	Intrafund Transfers Out														
7205	Intrafund Transfers In				-20,952,270	-21,702,204	3.58%							-21,702,204	
	Subtotal 7200				-20,952,270	-21,702,204	3.58%							-21,702,204	
73	TRANSFERS														
7312	Interfund - Out				255,000	372,734	46.17%							372,734	
7410	Other Transfers														
	Subtotal 7300 & 7400				255,000	372,734	46.17%							372,734	
75	STUDENT FINANCIAL AID														
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)														
7502	Scholarships														
7503	Outside Scholarships										24,500				
7509	Other														
	Subtotal 7500										24,500		-100.00%		
76	OTHER PAYMENTS														
7601	In-Lieu of Transp. Allowance														
7602	Oth Student Aide (Non-cash)														
	Subtotal 7600														
79	RESERVE FOR CONTINGENCIES														
7910	Districtwide (minimum 5%)				10,844,785	13,356,427	23.16%							13,356,427	
7910	Contingencies (Banked Load, Vac. Accrual)														
7910	Minor Emergencies (Colleges/District Office)				100,710	100,710		624,279	588,728	-5.69%				689,438	
7911	Student Development Reserves														
7921	Board Approved Carryover Funds														
7921	Revolving Cash Funds														
	Subtotal 7900				10,945,495	13,457,137	22.95%	624,279	588,728	-5.69%				14,045,865	
	TOTAL 7000				-4,046,614	-2,144,408	-47.01%	624,279	588,728	-5.69%	24,500		-100.00%	-1,555,680	
TOTAL EXPENDITURES, OTHER OUTGO					11,392,495	14,314,907	25.65%	1,334,570	1,346,352	0.88%	1,538,749	809,208	-47.41%	16,470,467	
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					87.54	89.07	3.90	7.38	11,392,495	14,314,907	25.65%	1,334,570	1,346,352	0.88%	1,538,749

KERN COMMUNITY COLLEGE DISTRICT
2014-15 Associated Student Body Funds

	BUDGET 2013-14	Bakersfield 2014-15	Cerro Coso 2014-15	Porterville 2014-15	BUDGET 2014-15	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	283,660				283,660		
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	105,554	158,497	8,300	4,500	171,297	65,743	62.28%
8890 Private Contributions							
Total Income & Beginning Balance	\$389,214	\$158,497	\$8,300	\$4,500	454,957	65,743	16.89%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends	25,000	25,000			25,000		
3000 Benefits	154	286			286	132	85.71%
4000 Supplies	41,200	15,200	7,600	2,500	25,300	(15,900)	-38.59%
5000 Services, Travel, Printing	39,200	107,811	700	4,000	112,511	73,311	187.02%
6000 Capital Outlay							
7000 Other Outgo, Transfers		10,200			10,200	10,200	
Total Expenditures	105,554	158,497	8,300	6,500	173,297	67,743	64.18%
ENDING BALANCE, JUNE 30	283,660			(2,000)	281,660	(2,000)	-0.71%
TOTAL EXPENDITURES & ENDING BALANCE	\$389,214	\$158,497	\$8,300	\$4,500	\$454,957	\$65,743	16.89%

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 Student Representation Fee Funds**

	Actual Un-audited 2013-14	Bakersfield 2014-15	Cerro Coso 2014-15	BUDGET 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	5,171	0	0	25,181	20,010	386.93%
INCOME						
8884 Student Fees	46,120	45,000	8,400	53,400	7,280	15.78%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$51,291	\$45,000	\$8,400	\$78,581	\$27,290	53.21%
EXPENDITURES						
2000 Staff	-			-	0	0.00%
3000 Benefits	-			-	0	0.00%
4000 Supplies	-	4,000		4,000	4,000	0.00%
5000 Services & maintenance	26,110	41,000	8,400	49,400	23,290	89.20%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	-			-	0	0.00%
TOTAL EXPENDITURES	26,110	45,000	8,400	53,400	27,290	104.52%
ENDING BALANCE, JUNE 30	25,181	0	0	25,181	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$51,291	\$45,000	\$8,400	\$78,581	\$27,290	53.21%

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 BC Stadium Fund**

	Actual Un-Audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$276,990	\$251,508	(\$25,482)	-9.20%
INCOME				
8895 Other Income	12,428	17,600	5,173	41.62%
8989 Carryover				
TOTAL INCOME & BEGINNING BALANCE	289,417	269,108	(20,309)	-7.02%
EXPENDITURES				
4000 Supplies			0	0.00%
5000 Services & maintenance	37,909	108,450	70,541	186.08%
6100 Sites				0.00%
6200 Building Maintenance & Repairs			0	0.00%
6400 Equipment			0	0.00%
TOTAL EXPENDITURES	37,909	108,450	70,541	186.08%
ENDING BALANCE, JUNE 30	251,508	160,658	(90,850)	-36.12%
TOTAL EXPENDITURES & ENDING BALANCE	\$294,590	\$269,108	(\$20,309)	-6.89%

KERN COMMUNITY COLLEGE DISTRICT
2014-15 Student Center Funds

	Actual Unaudited 2013-14	Bakersfield 2014-15	Porterville 2014-15	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1						
INCOME						
Net Beginning Balance	319,054			\$417,542	\$98,487	30.87%
Student Fees	163,290	176,000	45,000	221,000	57,710	35.34%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$482,344	\$176,000	\$45,000	\$638,542	\$156,197	32.38%
EXPENDITURES						
2000 Classified Staff	42,703	81,166	10,000	91,166	48,463	113.49%
3000 Benefits	377	334	85	419	42	11.17%
4000 Supplies	20,092	34,000	16,500	50,500	30,408	151.34%
5000 Services & maintenance	1,631	52,500	18,415	70,915	69,284	4248.42%
6100 Site Improvement	-					
6200 Building						
6400 Equipment		8,000		8,000	8,000	
7000 Transfers						
TOTAL EXPENDITURES	64,803	176,000	45,000	221,000	156,197	241.03%
ENDING BALANCE, JUNE 30	417,542	-	-	417,542		
TOTAL EXPENDITURES & ENDING BALANCE	\$482,344	\$176,000	\$45,000	\$638,542	\$156,197	32.38%

KERN COMMUNITY COLLEGE DISTRICT
2014-15 Student Financial Aid Fund

	Actual Un-audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1	24,232	27,660	3,428	14.14%
TOTAL BEGINNING BALANCE	\$ 24,232	\$ 27,660	\$ 3,428	14.14%
INCOME			-	
CAL Grants	3,057,195	2,500,000	(557,195)	-18.23%
PELL	39,521,842	37,000,000	(2,521,842)	-6.38%
SEOG	411,597	518,792	107,195	26.04%
Federal Stafford Loans	3,733,421	5,000,000	1,266,579	33.93%
FWS	448,618	487,355	38,737	8.63%
			-	
TOTAL INCOME & BEGINNING BALANCE	\$ 47,196,905	\$ 45,533,807	\$ (1,663,098)	-3.52%
EXPENDITURES				
Student Financial Aid	47,193,477	45,561,466	(1,632,011)	-3.46%
Miscellaneous Expenditures	-	-	-	
TOTAL EXPENDITURES	47,193,477	45,561,466	(1,632,011)	-3.46%
ENDING BALANCE, JUNE 30	27,660	-	(31,087)	-112.39%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 47,221,137	\$ 45,561,466	\$ (1,663,098)	-3.52%

KERN COMMUNITY COLLEGE DISTRICT
2014-2015 Enterprise Funds

	Actual Un-Audited 2013-14	Bakersfield 2014-15	Cerro Coso 2014-15	Porterville 2014-15	DO 2014-15	BUDGET 2014-15	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	313,331					476,074	162,743	51.94%
INCOME								
8840 Sales	1,406,760	1,328,085				1,328,085	(78,675)	-5.59%
8860 Interest								
8982 Intrafund Transfer	20,983				21,168	21,168		
Total Income & Beginning Balance	\$1,741,074	\$1,328,085			\$21,168	\$1,825,327	\$84,068	4.83%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	439,470	432,116			14,521	446,637	7,167	1.63%
3000 Benefits	186,271	200,766			6,647	207,413	21,141	11.35%
4000 Supplies	521,488	568,000				568,000	46,512	8.92%
5000 Services and Maintenance	55,602	59,600				59,600	3,998	7.19%
6000 Capital Outlay	7,528	67,603				67,603	60,075	798.05%
7000 Transfers	54,641						(54,641)	-100.00%
Total Expenditures	1,265,000	1,328,085			21,168	1,349,253	84,253	6.66%
ENDING BALANCE, JUNE 30	476,074.23					476,074	(185)	-0.04%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,576,137	\$1,328,085			\$21,168	\$1,825,327	\$84,068	5.33%

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 Capital Outlay Funds**

	Actual Un-audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 1,828,358	\$ (867,285)	\$ (2,695,643)	310.81%
INCOME				
State Income				
8190 Other Federal Income			-	
8619 Scheduled Maintenance & Prop 39	880,021			
8651 Community College Constr Act	10,238,841	4,585,556	(5,653,285)	-55.21%
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
Local Income				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases	170,424		(170,424)	-100.00%
8860 Interest			-	
8880 Capital Outlay Fees	54,666	17,300	(37,366)	-68.35%
8895 Other			-	
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	(24,676)	3,118,637	3,143,313	-12738.28%
8989 Transfer In/from Reserve-Bud Only	-	-	-	
Total Income	11,319,276	7,721,493	(2,717,762)	-24.01%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 13,147,634	\$ 6,854,208	\$ (5,413,405)	-41.17%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	26,229	-	(26,229)	-100.00%
5XXX Services	146,703	892,447	745,743	508.33%
6100 Sites and Site Improvement			-	
6200 Buildings	11,503,603	4,970,072	(6,533,531)	-56.80%
6400 Equipment	87,305	43,405	(43,901)	-50.28%
7201 Intrafund Transfers Out			-	
7312 Interfund Transfer	2,251,079		(2,251,079)	-100.00%
Total Expenditures	14,014,919	5,905,923	(8,082,768)	-57.67%
ENDING BALANCE, JUNE 30	(867,285)	948,285	1,815,570	-209.34%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 13,147,634	\$ 6,854,208	\$ (6,267,198)	-47.67%

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 Measure G (SRID) Construction Funds**

	Actual Un-audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 35,888,401	\$ 83,285,441	\$ 47,397,040	132.07%
INCOME				
Local Income				
8839 Other Contracts				
8860 Interest	232,045	292,000	59,955	0.00%
8890 Other Local Income	200		(200)	29977.60%
8941 Bond Proceeds	58,126,179		(58,126,179)	0.00%
8982 Interfund Transfer			-	
8989 Transfer In/from Reserve-Bud Only	-	30,700,221	30,700,221	
Total Income	58,358,424	30,992,221	(27,366,203)	-46.89%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 94,246,825	\$ 83,577,441	\$ 20,030,837	21.25%
EXPENDITURES				
2100 Classified Salaries	399,764	443,441	43,677	0.00%
23XX Profesional Experts	-		-	
3XXX Benefits	154,936	171,493	16,557	0.00%
4XXX Materials, Supplies, Consultants	28,980	15,900	(13,080)	57.13%
5XXX Services	1,266,031	7,496,384	6,230,353	-1.03%
61XX Sites and Site Improvement	500		(500)	1246070.58%
62XX Buildings	8,559,347	22,863,504	14,304,157	-0.01%
64XX Equipment	551,825	1,500	(550,325)	2592.15%
7111 Debt Interest & Other				
7312 Interfund Transfer				
Total Expenditures	10,961,384	30,992,221	20,030,837	182.74%
ENDING BALANCE, JUNE 30	83,285,441	52,585,220	(30,700,221)	-36.86%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 94,246,825	\$ 83,577,441	\$ (10,669,384)	-11.32%

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 SRID (Measure G) Debt Service Fund**

	Actual Un-Audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 12,318,564	\$ 13,967,424	\$ 1,648,860	13%
INCOME				
Local Income				
8671 Property Tax	95,383		(95,383)	-100%
8860 Interest	49,671	139,674	90,003	181%
8811 Specific Taxes	10,533,040	13,276,340	2,743,300	26%
8941 Bond Proceeds			-	
Interfund Transfers			-	
Total Income	10,678,095	13,416,014	2,833,303	27%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 22,996,659	\$ 27,383,438	\$ 4,482,162	19%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	614	9,100	8,486	1381%
5830 Bank Charges	2,090	2,350	260	12%
5890 Other Services	22,939	20,000	(2,939)	-13%
7110 Principle Payment	4,254,483	2,470,000	(1,784,483)	-42%
7111 Debt Interest & Other	4,749,109	10,774,890	6,025,781	127%
7322 Interfund Transfers			-	
	9,029,235	13,276,340	4,238,619	47%
NET ENDING BALANCE, JUNE 30	13,967,424	14,107,098	243,543	2%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 22,996,659	\$ 27,383,438	\$ 4,482,162	19%

KERN COMMUNITY COLLEGE DISTRICT
2014-15 Measure C Mammoth Construction Funds

	Actual Un-audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 8,032,645	\$ 7,151,405	\$ (881,240)	-10.97%
INCOME				
Local Income				
8860 Interest	24,125	40,857	16,732	69.36%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	-	1,937,730	1,937,730	
Total Income	24,125	1,978,587	1,954,462	8101.40%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 8,056,770	\$ 7,192,262	\$ 1,073,222	13.32%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	-		-	
5XXX Services	21,035	9,600	(11,435)	-54.36%
61XX Sites and Site Improvement	-		-	
62XX Buildings	884,330	1,928,130	1,043,800	118.03%
64XX Equipment			-	
7111 Debt Interest & Other			-	
7312 Interfund Transfer			-	
Total Expenditures	905,365	1,937,730	1,032,365	114.03%
ENDING BALANCE, JUNE 30	7,151,405	5,254,532	(1,896,873)	-26.52%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 8,056,770	\$ 7,192,262	\$ (864,508)	-10.73%

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 Mammoth Bonds Debt Service Fund**

	Actual Un-audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$634,471	(\$140,847)	(\$775,318)	-122.20%
INCOME				
Local Income				
8860 Interest	3,041	(1,408)	(4,449)	-146.32%
8811 Specific Taxes		1,056,298	1,056,298	N/A
8941 Other				
Total Income	3,041	1,054,890	1,051,849	34589.59%
TOTAL NET BEGINNING BALANCE & INCOME	\$637,512	\$914,042	\$276,530	43.38%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	614	4,500	3,886	632.47%
5830 Bank Charges	2,090	1,540	(550)	-26.32%
6200 Buildings				
6400 Equipment				
7110 Principle Payment	510,000	590,000	80,000	15.69%
7111 Debt Interest & Other	265,655	458,850	193,195	72.72%
Total Expenditures	778,359	1,054,890	276,530	35.53%
NET ENDING BALANCE, JUNE 30	(140,847)	(140,847)		
TOTAL EXPENDITURES & ENDING BALANCE	\$637,512	\$914,042	\$276,530	43.38%

KERN COMMUNITY COLLEGE DISTRICT
2014-15 ---2010 Refunding of (1998, 2007, 2008 and 2010 COP Refunding)

	Actual Un-Audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$34,301,975	\$11,798,508	(\$22,503,467)	-65.60%
INCOME				
Local Income				
8850 Rentals & Leases				
8860 Interest	483,635	117,985	(365,650)	-75.60%
8860 Unrealized Gains & Losses				
8989 Transfer from fund balance				
Transfers		7,785,047	7,785,047	
Total Income	483,635	7,903,032	7,419,397	1534.09%
TOTAL NET BEGINNING BALANCE & INCOME	\$34,785,610	\$19,701,540	(\$15,084,070)	-43.36%
EXPENDITURES				
4300 Supplies & Materials				
5119 Oth Non-Inst Consulting Services		3,500	3,500	
5500 Consultants				
5603 Lease Payment	22,979,286	19,696,040	(3,283,246)	-14.29%
5830 Bank Charges		2,000	2,000	
5890 Other	8,174		(8,174)	-100.00%
7111 Debt Interest & Other				
6200 Buildings				
6400 Equipment				
7312 Interfund Transfer				
Total Expenditures	22,987,459	19,701,540	(3,285,919)	-14.29%
NET ENDING BALANCE, JUNE 30	11,798,151	0	(11,798,151)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$34,785,610	\$19,701,540	(\$15,084,070)	-43.36%

KERN COMMUNITY COLLEGE DISTRICT
2014-15 ----- 2008 Conversion of 2004 COP Lease Payment Fund

	Actual Un-audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$31,075,489	\$28,918,835	(\$2,156,654)	-6.94%
INCOME				
Local Income				
8800 Local Income				
8860AA Interest	576,317	289,188	(287,129)	-49.82%
8860AB Unrealized Gains & Losses				
8989 Transfer from fund balance				
8982 Intrafund Transfers				
Total Income	576,317	289,188	(287,129)	-49.82%
TOTAL NET BEGINNING BALANCE & INCOME	\$31,651,806	\$29,208,023	(\$2,443,783)	-7.72%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Lease Payment	2,729,320	2,421,563	(307,758)	-11.28%
5830 Bank Charges	3,500	5,000	1,500	42.86%
5840 Debt Interest & Other				
5890 Other Services	151		(151)	-100.00%
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer		7,785,047	7,785,047	
Total Expenditures	2,732,971	10,211,610	(306,409)	-11.21%
NET ENDING BALANCE, JUNE 30	28,918,835	18,996,414	(2,137,374)	-7.39%
TOTAL EXPENDITURES & ENDING BALANCE	\$31,651,806	\$29,208,023	(\$2,443,783)	-7.72%

KERN COMMUNITY COLLEGE DISTRICT
2014-15 Facilities Corporation Debt Service Fund Budget
2014 Refunding of (1998, 2007, 2008 and 2010 COP Refunding)

	Actual Un-audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,276,585	\$ 1,997,033	\$ (2,279,552)	-53.30%
INCOME				
8850 Rentals & Leases	22,979,286	19,682,219	(3,297,067)	-14.35%
8860 Interest	487	20,475	19,987	4103.43%
8941 Sale of Bonds	19,560,133			-100.00%
8982 Intrafund Transfers	7,013			-100.00%
Total Income	42,546,919	19,702,693	(22,844,226)	-53.69%
TOTAL NET BEGINNING BALANCE & INCOME	\$46,823,504	\$ 21,699,726	(25,123,778)	-53.66%
EXPENDITURES				
5119 Oth Non -Inst Consulting	1,911	5,954	4,043	211.63%
5830 Bank Charges	0	2,000	2,000	
5890 Other Services	227,547		(227,547)	-100.00%
7110 Principle Payment	42,875,430	19,600,000	(23,275,430)	-54.29%
7111 Debt Interest & Other	1,721,583	96,040	(1,625,543)	-94.42%
7201 Intrafund Transfers Out				
Total Expenditures	44,826,471	19,703,994	(25,122,477)	-56.04%
NET ENDING BALANCE, JUNE 30	1,997,033	1,995,732.09	(1,301)	-0.07%
TOTAL EXPENDITURES & ENDING BALANCE	\$46,823,504	\$21,699,726	(25,123,778)	-53.66%

KERN COMMUNITY COLLEGE DISTRICT
2014-15 Facilities Corporation Debt Service Fund Budget
2008 Conversion of (2004 COP)

	Actual Un-Audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	(\$2,302)	(\$2,923)	(\$621)	26.97%
INCOME				
8850AA Rentals & Leases	2,729,320	2,421,563	(307,758)	-11.28%
8860AA Interest	167	0	(167)	-100.00%
8981AA Interfund Transfer			0	0.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,729,487	2,421,563	(307,925)	-11.28%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,727,185	\$2,418,640	(308,546)	-11.31%
EXPENDITURES				
5119 Other Costs	614	5,000	4,386	713.86%
7110 Bond Payment	1,080,000	1,120,000	40,000	3.70%
7111 Debt Interest & Other	1,649,494	1,296,563	(352,931)	-21.40%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,730,108	2,421,563	(308,546)	-11.30%
NET ENDING BALANCE, JUNE 30	(2,923)	(2,923)	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,727,185	\$2,418,640	(308,546)	-11.31%

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 KCCD Maintenance Assessment District
Debt Service Fund**

	Actual Un-Audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 982,868	\$ 1,020,159	\$ 37,291	3.79%
INCOME				
Local Income				
8816 Prior Year Taxes	19,918		(19,918)	-100.00%
8819 Specific Taxes	13,505		(13,505)	-100.00%
8860 Interest	4,483	5,101	618	13.79%
8941 Bond Issuance Proceeds				
Total Income	37,905	5,101	(32,804)	-86.54%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,020,773	\$1,025,260	\$4,486	0.44%
EXPENDITURES				
5119 Oth Non-Inst Consulting	614		(614)	-100.00%
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Bond Payment				
7111 Debt Interest & Other				
7312 Interfund Transfers				
Total Expenditures	614		(614)	-100.00%
NET ENDING BALANCE, JUNE 30	1,020,159	1,025,260	5,101	0.50%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,020,773	\$1,025,260	\$4,486	0.44%

KERN COMMUNITY COLLEGE DISTRICT
2014-15 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Actual Un-audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 569,189	\$ 567,210	\$ (1,979)	-0.35%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	582,855	628,713	45,858	7.87%
8860 Interest	293		(293)	-100.00%
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	583,147	628,713	45,565	7.81%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,152,336	\$1,195,922	\$43,586	3.78%
EXPENDITURES				
5119 Oth Non-Inst Consulting	614		(614)	-100.00%
5790 Other Professional Fees				
5830 Bank Charges	1,650	5,000	3,350	203.03%
5890 Other Services				
7110 Principle Payment	305,000	355,000	50,000	16.39%
7111 Debt Interest & Other	277,863	268,713	(9,150)	-3.29%
7312 Interfund Transfers				
Total Expenditures	585,127	628,713	43,586	7.45%
NET ENDING BALANCE, JUNE 30	567,210	567,210	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,152,336	\$1,195,922	\$43,586	3.78%

**KERN COMMUNITY COLLEGE DISTRICT
2014-15 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund**

	Actual Un-audited 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ -	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfer	2,251,110	628,713	(1,622,397)	-72.07%
Total Income	2,251,110	628,713	(1,622,397)	-72.07%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,251,110	\$628,713	(\$1,622,397)	-72.07%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	582,855	628,713	45,858	7.87%
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
5895 Prior Period Adjustments	1,668,255		(1,668,255)	-100.00%
7110 Principle Payment				
7111 Debt Interest & Other				
7312 Interfund Transfers				
Total Expenditures	2,251,110	628,713	(1,622,397)	-72.07%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$2,251,110	\$628,713	(\$1,622,397)	-72.07%

KERN COMMUNITY COLLEGE DISTRICT
2014-15 KCCD California Energy Commission Loan (BC Solar Facility)
Debt Service Fund

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 0	\$ 0	\$ 0	100.00%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfers in	195,775	195,464	(311)	-0.16%
Total Income	195,775	195,464	(311)	-0.16%
TOTAL NET BEGINNING BALANCE & INCOME	\$195,775	\$195,464	(\$311)	-0.16%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	131,958	135,946	3,988	3.02%
7111 Debt Interest & Other	63,817	59,518	(4,299)	-6.74%
7312 Interfund Transfers				
Total Expenditures	195,775	195,464	(311)	-0.16%
NET ENDING BALANCE, JUNE 30	0	(0)	(0)	-412.50%
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$195,464	(\$311)	-0.16%

KERN COMMUNITY COLLEGE DISTRICT
2014-2015 Child Development Funds

Revised
8/29/2014

	Actual Un-Audited 2013-14	Bakersfield		Cerro Coso		Porterville		DO		Budget 2014-15	Revised Budget Difference	% Difference
		Budget 2014-15		Budget 2014-15		Budget 2014-15		Budget 2014-15				
		BC	CC	PC	DO							
NET BEGINNING BALANCE, JULY 1	(350,619)									28,406	379,025	-108.10%
INCOME											0	
8190 Other Federal Revenue	630,674	79,892	78,000	46,000	0					203,892	(426,783)	-67.67%
8621 Children's Center	1,096,478	687,816	870,000	349,460	0					1,907,276	810,798	73.95%
8860 Interest	0				0					0	0	0.00%
8871 Fees	41,484				0					0	(41,484)	-100.00%
8901 Other	0				0					0	0	0.00%
8981 Interfund Transfers In	943,334	371,955			0					518,318	(425,016)	-45.05%
8982 Intrafund Transfers In	0				0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	2,361,351	1,139,662	948,000	541,823	-					2,657,892	296,541	12.56%
										0		
1000 Certificated Salaries	0				0					0	0	0.00%
2000 Classified Salaries	1,534,123	716,708	598,173	318,965	0					1,633,847	99,724	6.50%
3000 Benefits	639,656	405,954	232,397	168,869	0					807,220	167,564	26.20%
4000 Supplies	79,902	14,200	54,287	43,647	0					112,134	32,232	40.34%
5000 Services and Maintenance	71,336	2,800	63,142	3,531	0					69,473	(1,863)	-2.61%
6000 Site Improvement/Equipment	1,117			0	0					0	(1,117)	-100.00%
7000 Other Outgo	6,811			6,811	0					6,811	0	0.00%
7201 Intrafund Transfers					0					0	0	0.00%
7312 Intrafund Transfers					0					0	0	0.00%
TOTAL EXPENDITURES	2,332,945	1,139,662	948,000	541,823	0					2,629,485	296,540	12.71%
ENDING BALANCE, JUNE 30	28,406	0	0	0	0					28,407	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,361,351	\$1,139,662	\$948,000	\$541,823	\$0					\$2,657,892	\$296,541	12.56%