



Kern Community College District

2011-2012 Adopted Budget



Porterville College

September 8, 2011

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EXECUTIVE SUMMARY

2011-12 ADOPTED BUDGET ASSUMPTIONS

The State of California adopted a budget for 2011-12 based primarily on speculative tax revenue growth assumptions of an additional \$4 billion. Partially recognizing a significant risk of these revenues not materializing, the Governor and legislature established further spending reductions subject to tax revenues received in the first half of the fiscal year. The triggers are a series of Tiers. Tier 0 is the best case scenario, the budget as currently adopted and assumes the revenues materialize as projected. Tier 2 is the worse case scenario and recognizes less than \$2 billion of the projected new revenues materialize. In July 2011, State revenues came in \$500 million short of projected. If this trend continues it virtually assures the Tier 2 triggers will be implemented. Tier 2 trigger for the Community College System calls for a \$502 million reduction partially offset by another \$10 increase (\$46/unit) in enrollment fees resulting in a projected net reduction of \$387 million. In addition, \$129 million in additional cash deferrals were adopted for the system bringing the total amount of apportionment deferrals to \$961 million (17%).

The District has held to the budget assumptions it used to develop its Tentative budget which was primarily based upon a percentage decrease that is closest to the May Revise Budget Proposal. These assumptions are slightly more conservative than the Tier 2 budget scenario for 2011-12. The district is projecting the System's revenues will see a - 9% reduction in 2011-12.

Based upon the foregoing the Kern Community College District projects its ongoing General Fund revenues to slightly increase by \$1.3 million when compared to the 2010-11 adopted budget. This increase is primarily due to the District budgeting a -10% decrease in 2010-11 base general apportionment and zero growth funding. Unrestricted revenues increased by \$1.9 million. Restricted revenues are projected to decrease by \$648K.

General Fund ongoing expenditures are projected to increase slightly by \$802K over the 2010-11 budget year. Unrestricted expenditures are projected to increase by \$1.8 million and restricted expenditures are projected to decrease by \$991K.

College carryover in the amount of \$6 million will be utilized to balance their budgets. Unrestricted District-wide reserves are at the Board Policy minimum of about 10%, thus no District-wide reserves are being utilized for balancing the budget. District-wide reserves of \$231K are being utilized to fund a portion of the IT Help Desk project that was adopted in the 2010-11 budget. Unrestricted District-wide reserves and the Colleges 2011-12 ending balance (or carryover) are projected to be \$11.6 million and \$8.5 million, respectively. The combined projected unrestricted ending balance (reserves) would be \$20.3 million (18.83%).

The Colleges' and District-wide operations have continued to be conservative in their budgeting approach. In 2010-11 the Colleges received significant increases of \$7.1 million in ongoing revenue in their final allocations, negating the need to use reserves to balance their 2010-11 budgets. This was due to anticipated 2010-11 mid-year budget reductions not coming to fruition. This allowed the Colleges' and District's operations to not have to allocate to their operations approximately \$5.0 million in one-time funds, thus reserving them to deal with the early on 2011-12 budget projections for reductions in State revenues of up to 15%. In addition, the Colleges and District designated from their unrestricted reserves \$15.1 million for paying off future unfunded liabilities and local capital outlay (Scheduled Maintenance) projects.

On-going "fixed" expenditures are expected to increase modestly due to salary increases associated with Steps and Columns of about 1% required by collective bargaining agreements and increases in costs of PERS +6.47%; Workers Compensation insurance rates +9%; and Unemployment Insurance rates of +126%. At this stage, the District is maintaining its current health and welfare premium rates due to significant excess reserves in its medical fund. This will continue to be monitored during the year and is subject to change based upon benefit utilization during 2011-12.

Revenue Assumptions

- **COLA** funded at a 0%
- **Growth** (access) State funded at 3.15%; \$2.7 million (Prior year growth revenue)
- **Base** unrestricted apportionment decrease of -\$9.3 million

- **Enrollment fees** are increased to \$36/unit in order to partially offset reductions to statewide allocation
- **Part-time Adjunct Faculty Salary Support** for the District is projected to receive \$401K, reflecting a 36% increase in funding over the 2010-11 adopted budget
- **Lottery** proceeds are estimated at \$2.8 million based on projected funding of \$131.00 per FTES
- **Mandated cost recovery** for the District is projecting zero funding from the State in 2011-12

- **Restricted programs, grants and categorical funds.** These programs have incorporated \$14.7 million in revenue reflecting a -\$648k decrease under 2010-11 adopted budget amounts. Further modifications to the Restricted Programs will be forthcoming as System categorical allocations are finalized during September and October.
- **Onetime reserve contributions** of \$6.4 million are incorporated into the budget.

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2011-12 at a cost of approximately \$1.0 million
- **PERS contributions** increased by +6.47% at a cost to the District of approximately \$138K
- **State Unemployment Insurance** increased by +126% at a cost to the District of approximately \$628K
- **Workers Compensation Insurance** increased by +9% at a cost to the District of approximately \$51K

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2011-12 is projected to be \$26.7 million. This constitutes both District-wide and College fund balances. This figure will be finalized with the completion of the annual audit. The balances segregating District-wide and College funds will be incorporated into the 2011-12 Final Allocations in February 2012.
- **Unrestricted ending fund balance** for 2011-12 is projected to be \$23.2 million. Again, this balance reflects both District-wide and College balances.

Kern Community College District 2011-12 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2011-12 Adopted Budget	2010-11 Adopted Budget	Change Inc./Dec.)	Pct. Change	2010-11 Proforma	Change Inc./Dec.)	Pct. Change
Beginning Balance	26,718,741	34,830,614	(8,111,873)	-23.29%	35,346,355	(8,627,614)	-24.41%
Revenues							
<i>Federal</i>	242,543	189,675	52,868	27.87%	189,675	52,868	27.87%
<i>State</i>	52,678,420	52,094,598	583,822	1.12%	58,918,606	(6,240,186)	-10.59%
<i>Local</i>	48,253,696	46,784,552	1,469,144	3.14%	52,198,702	(3,945,006)	-7.56%
<i>Other Financing Sources</i>	-	183,426	(183,426)	N/A	85,057	(85,057)	N/A
Total Revenue	101,174,659	99,252,251	1,922,408	1.94%	111,392,039	(10,217,380)	-9.17%
Expenditures							
<i>Academic Salaries</i>	45,932,335	45,877,452	54,883	0.12%	47,472,291	(1,539,956)	-3.24%
<i>Classified & Oth Nonacad Salaries</i>	19,594,088	18,907,272	686,816	3.63%	19,451,241	142,847	0.73%
<i>Employee Benefits</i>	18,902,545	18,153,935	748,610	4.12%	17,571,248	1,331,297	7.58%
<i>Supplies & Materials</i>	1,880,677	2,076,215	(195,538)	-9.42%	1,519,607	361,070	23.76%
<i>Service/Utilities/Operating Exps.</i>	11,404,964	10,941,361	463,603	4.24%	9,887,592	1,517,372	15.35%
<i>Capital Outlay</i>	1,503,886	2,103,700	(599,814)	-28.51%	2,179,440	(675,554)	-31.00%
<i>Other Outgo</i>	5,939,186	5,869,253	69,933	1.19%	5,731,698	207,488	3.62%
Total Expenditures and Other Outgo	105,157,681	103,929,188	1,228,493	1.18%	103,813,117	1,344,564	1.30%
Net Change to Fund Balance Increase/(Decrease)	22,735,719	30,153,677	(7,417,958)	-24.60%	42,925,278	(20,189,559)	-47.03%
Transfers Out	(2,470,834)	(1,022,430)	(1,448,404)	141.66%	(16,206,537)	13,735,703	-84.75%
Transfers In				N/A			N/A
Ending Balance (Reserves)	20,264,885	29,131,247	(8,866,362)	-30.44%	26,718,741	(6,453,856)	-24.15%
Projected Change in Fund Balance (Reserves)	(6,453,856)	(5,699,367)	(754,489)	13.24%	(8,627,614)	2,173,758	-25.20%

Kern Community College District				
2011-12 General Fund Budget Summary				
General Restricted (RP)				
Description	2011-12 Adopted Budget	2010-11 Adopted	Change Inc./(Dec.)	Pct. Change
Beginning Balance	1,482,537	1,824,955	(342,418)	-18.76%
Revenues				
<i>Federal</i>	3,695,736	4,579,147	(883,411)	-19.29%
<i>State</i>	8,208,367	6,916,219	1,292,148	18.68%
<i>Local</i>	2,382,358	2,902,751	(520,393)	-17.93%
<i>Other Financing Sources</i>	432,056	968,756	(536,700)	-55.40%
Total Revenue	14,718,517	15,366,873	(648,356)	-4.22%
Expenditures				
<i>Academic Salaries</i>	2,322,813	2,705,306	(382,493)	-14.14%
<i>Classified & Oth Nonacad Salaries</i>	6,434,344	7,101,043	(666,699)	-9.39%
<i>Employee Benefits</i>	1,998,699	2,159,774	(161,075)	-7.46%
<i>Supplies & Materials</i>	970,910	973,972	(3,062)	-0.31%
<i>Service/Utilities/Operating Exps.</i>	2,315,362	2,069,241	246,121	11.89%
<i>Capital Outlay</i>	1,285,324	1,293,813	(8,489)	-0.66%
<i>Other Outgo</i>	873,601	888,679	(15,078)	-1.70%
Total Expenditures and Other Outgo	16,201,053	17,191,828	(990,775)	-5.76%
Net Change to Fund Balance Increase/(Decrease)	(1,482,536)	(1,824,955)	342,419	-18.76%
Transfers			-	N/A
Ending Balance (Reserves)	1	0	1	100.00%

Kern Community College District 2011-12 Adopted Budget Unrestricted Fund Allocation (Worse Case Scenario -9%)											
		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Office Operations	District Wide Costs	Regulatory	District-wide Reserves	Total	
4	Beginning Balance and Income to be Allocated										
5	Beginning Balance (Unrestricted)										
6	Step 1	District-wide Reserves Base							11,889,729	11,889,729	
7	Step 1	District Mandatory Reserves								320,204	
8	Step 1	College Discretionary Carryover	7,199,235	3,589,680	3,739,893		320,204			14,508,808	
9	Total Beginning Balance		7,199,235	3,589,680	3,739,893	-	320,204	-	11,889,729	26,718,741	
10											
11	Step 2	Total Income	\$ 97,935,968							\$ 97,935,968	
12											
13	Total Beginning Balance and Income to be Allocated		97,935,968	7,199,235	3,589,680	3,739,893	-	320,204	-	11,889,729	124,654,709
14											
15											

**Kern Community College District
2011-12 Adopted Budget Unrestricted Fund
Allocation (Worse Case Scenario -9%)**

	Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Office Operations	District Wide Costs	Regulatory	District-wide Reserves	Total
Allocations:									
Base Operating Allocations:									
Step 3	College Base	6,089,500	4,705,622	3,321,545					14,116,568
Step 4	Change to Base Allocations Increase/(Decrease) COLA Adjustment	-	-	-					-
Total Base Allocations		6,089,500	4,705,622	3,321,545					14,116,568
Base FTES Allocations:									
Step 6	Base FTES Allocations:	60,503,010	15,719,826	14,879,211					91,102,047
Step 7	Changes to FTES Allocations Increase/(Decrease): Base Apportionment Adjustments Inc./Dec.	(6,203,624)	(1,611,819)	(1,525,627)					(9,341,070)
Step 8	COLA	-	-	-					-
Step 9	FTES Growth Allocations	1,812,870	470,923	445,651					2,729,444
Step 10	FTES Decline	-	-	-					-
Step 10	FTES Decline Stabilization (Impact on reserves)	-	-	-					-
Step 11	Deficit Coefficient	-	-	-					-
Step 12	Other Changes Increase/(Decrease)	(445,641)	(115,786)	(109,594)					(671,021)
Step 12	Other Changes Stabilization (Impact on reserves)	-	-	-					-
Total FTES Allocations		55,666,616	14,463,144	13,689,641					83,819,400
Step 13	Base District wide Reserves								
Step 13	Other Increase/(Decrease) to District-wide Reserves	-	-	-		231,000		11,889,729	11,889,729
Step 14	Strategic Initiatives	-	-	-		-		(231,000)	-
Step 15	District Office Charge Back Allocations	-	-	-					-
Step 15	District wide Costs Charge Back Allocations	(13,459,690)	(3,501,347)	(3,324,940)		20,285,976			-
Step 16	Regulatory Charge Back Allocations	-	-	-		-			-
Total District Charge Back		(13,459,690)	(3,501,347)	(3,324,940)		20,285,976			11,889,729
Total Allocations		48,296,426	15,667,320	13,689,246		20,516,976		11,658,729	109,825,697
2010-11 Final Budget Allocation		53,529,039	17,086,531	15,180,893	634,558	23,003,731	8,145,610	8,937,851	126,418,213
Net Change in Allocation from 2010-11 Final Budget Allocation		\$ (5,232,613)	\$ (1,419,212)	\$ (1,491,646)	\$ (634,558)	\$ (2,486,755)	\$ (8,145,610)	\$ 2,820,878	\$ (16,592,515)
2010-11 Adopted Budget		48,447,254	16,020,551	14,179,334	634,558	10,984,581	8,145,610	18,165,929	116,577,917
Net Change in Allocation from 2010-11 Adopted Budget Allocation		\$ (150,828)	\$ (393,231)	\$ (493,088)	\$ (634,558)	\$ 9,532,395	\$ (8,145,610)	\$ (6,507,200)	\$ (6,752,120)

Kern Community College District 2011-12 Adopted Budget Unrestricted Fund Allocation (Worse Case Scenario -9%)										
	Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Office Operations	District Wide Costs	Regulatory	District-wide Reserves	Total	
71	Summary Funds Available to Budget									
72	Total Allocations	\$ 40,296,426	\$ 15,667,320	\$ 13,686,246	\$ -	\$ 20,516,976	\$ -	\$ -	\$ 98,166,968	
73	District-wide Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,658,729	\$ 11,658,729	
74	District Mandatory Reserves/Project Carryover	-	-	-	-	320,204	-	-	320,204	
75	College Discretionary Carryover	7,199,235	3,568,680	3,739,893	-	-	-	-	14,508,808	
76	College Local and DO Contract Ed Revenue (Unrestricted)	1,903,669	556,220	220,450	558,352	-	-	-	3,238,691	
77	Total Funds available to budget	\$ 57,399,329	\$ 19,793,220	\$ 17,646,590	\$ 558,352	\$ 20,837,180	\$ -	\$ 11,658,729	\$ 127,893,400	
78										

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2011-12 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 academic and career/technical education at the lower division level for both younger and older students, including those persons returning to school. Another primary mission is to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous work force improvement. Essential and important functions of the Colleges include: basic skills instruction, 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, the District serves a population base of approximately 1.28 million, an estimated enrollment of 44,000 unduplicated headcount per year,

with an annual general fund-operating budget and reserves of approximately \$144 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. There are many community education centers offering courses at locations away from the colleges. The District has a distance education program which includes 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 work-force skills training through vocational/technical/occupational programs;
- Providing basic skills education and student services programs to help students 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; and
- Seeking the resources required to function effectively.

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. The "Student Value" is listed first to emphasize the importance of the District's responsibilities to students. The other values are listed in alphabetical order:

Students Student learning is our primary mission. When students attain their educational goals, both their communities and society as a whole are the beneficiaries. To accomplish this mission, we must maintain an outstanding learning environment, including such resources as an excellent faculty and staff, student support services, and appropriate instructional facilities. Further, that environment should encompass a balanced approach to educational programming as well as respect for and support of individual student goals.

Accountability Accountability is the ongoing process of assessing the effectiveness with which Kern Community College District meets the standards and expectations that have been established by the State and Federal governments, accrediting agencies, and the Board of Trustees. Further, all KCCD employees have a mutual responsibility for the quality and scope of our services as well as for honest stewardship of the resources entrusted to us.

Communication In order to generate an environment of trust in which individuals can work together successfully, information is to be freely shared throughout the District using multiple communication channels. Effective communication involves stating facts and opinions clearly, listening critically, asking for necessary clarifications, and providing feedback that is respectful of others' opinions and sensibilities. At all levels, we have the responsibility to communicate openly and honestly as receivers and senders of information.

Community We are best able to provide high quality instruction and support services that promote and enhance life-long learning and human potential by working closely with our communities to establish mutually beneficial relationships with both public and private entities. We do this by assessing and prioritizing community needs and by addressing those needs through joint efforts. Thus, our colleges and the communities in which they exist are shaped by their reciprocal relationships.

Diversity We recognize and celebrate the similarities and differences in our students, staff, communities, services, programs, and ideas. We value diversity because it promotes learning, enriches our relationships, and enhances our ability to solve problems and make decisions.

Efficient and Effective Systems The Kern Community College District faculty and staff will strive to provide effective and responsible stewardship and management of its responsibilities and of KCCD resources by maintaining an open decision-making environment, participating in collaborative action, developing mutual respect among employees, making decisions in a timely manner, and achieving student goals.

Equitable Resources Allocation The Kern Community College District is committed to providing equal access to relevant learning opportunities across its service area. It is important that the resources necessary for student, system, and institutional success be distributed in a manner that supports this commitment.

Faculty and Staff We are committed, at all levels, to recruitment, retention, and promotion of the highest quality personnel; to employee satisfaction as indicated on periodic surveys; to professional growth and learning opportunities for all employees; and to a positive work environment. Excellence is realized through the energy and talents of our faculty and staff; therefore, appreciation is expressed for their contributions, mutual trust and respect are fostered, and an environment exists which is enriched by a diversity of people and ideas.

Participatory Governance All District employees are encouraged to accept their personal and professional obligation to participate in this process through active involvement in governance activities. Such collaboration promotes creative problem solving, greater acceptance of decisions made, and a more trusting work environment as we honor differences as common ground is built.

STRATEGIC INITIATIVES

- A. Greater responsiveness to community needs through programs offered, the establishment of college areas of particular strength, and area workforce development
- B. Respond more effectively to the needs of under prepared students
- C. Increased funding for KCCD functions
- D. Creation and maintenance of trust between employee groups, the colleges, and the District Office
- E. Establish adequate and effective communication throughout the KCCD
- F. Recruit and retain an effective workforce and promote high morale

2011-12 DISTRICT-WIDE PRIORITIES

- o Provide academic instruction that promotes fulfillment of four-year college transfer requirements and attainment of the associate degree and/or certificate of achievement;
- o Provide workforce skills training through vocational/technical/occupational programs ;

- Provide basic skills education and student services programs to help students become successful learners;
- Improve community, student, faculty and staff communication;
- Improve student learning outcomes and student retention, persistence, and course completion;
- Ensure fiscal stability to ensure student access and success;
- Evaluate all operations to increase effectiveness and efficiency; and
- Promote professional development and develop leadership and management skills

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College		Cerro Coso College		Porterville College		District Office		GRAND TOTAL	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	2011-2012		2011-2012		2011-2012		2011-2012		2011-2012	
UN-AUDITED NET BEGINNING BALANCE										
8989AB Carryover	7,199,235	1,100,941	3,569,680	153,119	3,739,893	228,477	12,209,933	-	26,718,741	1,482,537
FEDERAL INCOME										
8100 FEDERAL INCOME										
8110AA Forest Reserve							32,709		32,709	-
8120AA Higher Education Act	52,070	325,746		64,615		156,063			52,070	546,424
8130AA Workforce Investment Act		30,000				100,000			-	130,000
8140AA Temp Assistant for Needy Families				22,338		60,003			-	82,341
8150AA Student F.A. Pell Admin. Allowance									-	-
8160AA Veterans Education			3,120						3,120	-
8170AA Vocational & Applied Tech Edu		540,029		117,042		173,706		23,487	-	854,264
8190AB Other Federal Revenues		308,774		253,327		10,538		188,000	-	760,639
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							154,644		154,644	-
8191AA ARRA										1,322,069
Subtotal 8100	52,070	1,204,549	3,120	457,321	-	500,310	187,353	1,533,556	242,543	3,695,736
STATE INCOME										
8600 STATE INCOME										
8611AA State General Apportionment							49,019,427		49,019,427	-
8612AA Apprenticeship Allowance		200,000							-	200,000
8615AA Basic Skills		450,886		90,000		90,000			-	630,886
8619AA Specific Apportionment								483,588	-	483,588
8619AB Enrollment Fee Adm							109,327		109,327	-
8619AC Financial Aid Adm									-	-
8619AD Physical Plant and Instructional Support									-	-
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)		592,578		513,236		448,640			-	1,554,454
8623AA Student Programs/Services (DSPS)		726,878		235,889		278,287			-	1,241,054
8624AA Matriculation		451,574		144,605		118,889			-	715,068

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College		Cerro Coso College		Porterville College		District Office		GRAND TOTAL	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	2011-2012		2011-2012		2011-2012		2011-2012		2011-2012	
8625AA Calworks		162,613		136,796		182,760			-	482,169
8629AA Other General Categorical Program									-	-
8629AA Economic Dev. AND Nursing									-	-
8629AA SBDC- UC Merced									-	-
8629AA Title IV									-	-
8629AA SBDC /Center for Excellence									-	-
8629AA REBRAC/ Cal Articulation									-	-
8629AA Employers Training Resources									-	-
8629AA TTIP									-	-
8629AA CC CVC Grant									-	-
8629AB TANF (GAIN)		51,903		22,338					-	74,241
8629AC CARE		93,938		96,512		79,007			-	269,457
8629AD Porterville Hospital						367,183			-	367,183
8629AE Financial Aid (BFAP)		638,433		147,798		163,971			-	950,202
8629AF SBDC									-	-
8629AG Staff Development -- Carryover									-	-
8629AH Staff Diversity									-	-
8653AA Instructional improvement Grant									-	-
8659AA Specific Categorical Programs		381,606						556,451	-	938,057
8659AA PC Psch Tech Program						180,409			-	180,409
8659AA Foster Parent Training									-	-
8659AE Career Counseling									-	-
8681AA State Lottery Proceeds							2,834,673		2,834,673	-
8682AA State Mandated Costs									-	-
8699AA Specific Miscellaneous State Revenue						121,600		313,425	313,425	121,600
8699AB Specific Miscellaneous State Revenue									-	-
Subtotal 8600	-	3,750,409	-	1,387,174	-	2,030,745	52,678,420	1,040,039	52,678,420	8,208,367
LOCAL INCOME										
8800 LOCAL INCOME										
8801 Other Specialized Local Income									-	-
8811AA Tax Allocation Secured Roll							40,559,930		40,559,930	-
8823AA Other Contributions								143,534	-	143,534
8824AA Specific Grants								56,724	-	56,724
8831AA Instructional Contracts		654,186	127,800		84,650			150,000	127,800	888,836
8831AA BC Nursing Ed-SJVHC									-	-
8831AA KC Health Systems									-	-
8831AA ADN Expansion Hospital Grant									-	-
8831AA West Hills Extended Campus									-	-
8831AA Independent Living									-	-
8831AA Child Dev Training Consortium / KHSD				8,750					-	8,750
8831AA HUD- HSIAC CASA									-	-
8831AA Catholic Healthcare West -Nursing Prog									-	-

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College		Cerro Coso College		Porterville College		District Office		GRAND TOTAL	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	2011-2012		2011-2012		2011-2012		2011-2012		2011-2012	
8839AA Other Contracts	95,092						244,927		340,019	-
8840AA Sales and Commissions	50,000								50,000	-
8844AC Renegade Room									-	-
8845AA Catalog Sales					200				200	-
8845AB Class Schedules Sales					100				100	-
8846AA Event Tickets	96,750								96,750	-
8846AB Special Sporting Event Tickets									-	-
8850AA Rentals & leases	65,000		10,000			90,000			75,000	90,000
8860AA Interest and Investment income					25,000		250,000		275,000	-
8872AA BC Child Care									-	-
8872BA Community Service Classes	233,357		27,800						261,157	-
8874AA Enrollment							4,416,690		4,416,690	-
8874AB Enrollment - Adult Fees									-	-
8874XB High School Waivers									-	-
8876AA Health		486,578							-	586,578
8877AA Instructional Material Fees	65,000		20,000		1,750				86,750	-
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	735,000		335,000		165,000				1,235,000	-
8881AA Parking Fees - Terms		345,000							-	452,000
8881AB Parking Meters		75,000							-	75,000
8881AC Other Local Income		936							-	25,936
8881AD Staff Parking Permits									-	-
8884AA Student Cards	30,000								30,000	-
8885AB Other Student Charges									-	-
8885AA Typing Test									-	-
8885AD Testing	38,500				1,200				39,700	-
8885AG Other Student Fees			3,000						3,000	-
8885AH LASSI Test Fees									-	-
8890AA Library Fees					200				200	-
8890AB Chemistry Breakage									-	-
8890AD Graduation Fee									-	-
8890AE Library Lost Books Charge									-	-
8890AF Copy Charges	20,000		3,500						23,500	-
8890AH District Returned Checks - Paid	1,400				1,000				2,400	-
8890AI Library Card Fees									-	-
8890AL PC Student IKON Account					18,000				18,000	-
8892AA Smog Licenses									-	-
8895AA Telephone Charges									-	-
8895AB Other Miscellaneous	400,000		1,000				157,000	55,000	558,000	55,000

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College		Cerro Coso College		Porterville College		District Office		GRAND TOTAL	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	2011-2012		2011-2012		2011-2012		2011-2012		2011-2012	
8895AC Overage - Shortage									-	-
8895AF Debit Card Revenue	6,500								6,500	-
8895AG Pool Income	15,000								15,000	-
Subtotal 8800	1,851,599	1,561,700	553,100	8,750	220,450	406,650	45,628,547	405,258	48,253,696	2,382,358
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		371,503							-	371,503
8982AA Intrafund Transfers - In				60,553					-	60,553
8889AA Other Incoming Transfers									-	-
8989AA Allocation of General Fund Revenue	61,756,116		19,168,667		17,011,186		(97,935,969)		-	-
Subtotal 8900	61,756,116	371,503	19,168,667	60,553	17,011,186	-	(97,935,969)	-	-	432,056
Sub-total 8800 & 8900	63,607,715	1,933,203	19,721,767	69,303	17,231,636	406,650	(52,307,422)	405,258	48,253,696	2,814,413
TOTAL INCOME	63,659,785	6,888,161	19,724,887	1,913,797	17,231,636	2,937,705	558,351	2,978,853	101,174,659	14,718,516
Total, Not Beginning Balance & Income	70,859,020	7,989,102	23,294,567	2,066,917	20,971,529	3,166,182	12,768,284	2,978,853	127,893,400	16,201,054

KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total
	Unrst 2011	Unrst 2012	Rest 2011	Rest 2012							
					2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
EXPENDITURES AND TRANSFERS											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule	308.52	324.73	3.70	1.80	27,265,988	27,609,968	1.26%	457,311	165,318	-63.85%	27,775,286
1101 Acad. Emp. Non-Inst., Non-Adm.	7.56	2.82	0.17	1.00	343,210	255,019	-25.70%		71,732		326,751
1108 Instructional - Salary Reserve											
1110 Acad. Emp Admin.	16.80	12.37		0.30	1,742,432	1,319,365	-24.28%	13,489	29,609	119.51%	1,348,974
1118 Non-Instructional - Salary Reserve											
Subtotal 1100	332.88	339.92	3.87	3.10	29,351,630	29,184,352	-0.57%	470,799	266,658	-43.36%	29,451,010
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	27.69	29.76	3.02	2.94	3,654,776	3,946,979	8.00%	313,363	283,266	-9.60%	4,230,245
1231 Counselors Contract	17.04	17.69	7.03	7.92	1,575,555	1,468,176	-6.82%	602,693	627,641	4.14%	2,095,817
1241 Librarians - Contract	5.51	5.96			507,627	535,804	5.55%				535,804
1251 Acad. Non-Inst Cont.	2.17	0.92	0.73	0.78	135,246	94,064	-30.45%	70,080	73,780	5.28%	167,844
Subtotal 1200	52.40	54.33	10.77	11.64	5,873,203	6,045,024	2.93%	986,135	984,687	-0.15%	7,029,711
Total 1100 & 1200	385.28	394.25	14.64	14.74	35,224,833	35,229,376	0.01%	1,456,934	1,251,346	-14.11%	36,480,721
13 INSTRUCTIONAL SALARIES - NON-REG											
1310 Adjunct Acad. Emp - Non-Cont.	215.20	221.87	23.24	15.04	6,783,787	6,992,412	3.08%	728,977	473,865	-35.00%	7,466,277
1311 Acad. Emp. - Temp Cont.	0.23	0.10			7,350	2,995	-59.25%				2,995
1320 Acad. Emp. - Intersession	44.11	40.13			1,389,521	1,263,951	-9.04%				1,263,951
1330 Acad. Emp. - Overload	68.66	58.01			2,162,754	1,827,450	-15.50%				1,827,450
1340 Oth Acad. Empl. - Stipends					42,455	48,173	13.47%	94,489	66,278	-29.86%	114,451
Subtotal 1300	328.21	320.10	23.24	15.04	10,385,867	10,134,980	-2.42%	823,466	540,143	-34.41%	10,675,124
14 OTHER NON-TEACHING											
1410 Educational Administrators - Non-Cont.					3,600	3,600					3,600
1419 Acad. Emp - Non-Inst. Non Cont.					263,152	363,915	38.29%	424,906	531,324	25.05%	895,239
1999 Certificated Salary Abatement						200,465					200,465
Subtotal 1400					266,752	567,979	112.92%	424,906	531,324	25.05%	1,099,303
Total 1300 & 1400	328.21	320.10	23.24	15.04	10,652,619	10,702,960	0.47%	1,248,372	1,071,467	-14.17%	11,774,427

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adoped		Adopted	Adoped		
	2011	2012	2011	2012	Budget	Budget	Budget	Budget	Change	Change	FY 2011-12
TOTAL 1000	713.48	714.36	37.88	29.78	45,877,452	45,932,335	0.12%	2,705,306	2,322,813	-14.14%	48,255,148
20 CLASSIFIED SALARIES											
21 CLASSIFIED SERVICE, NON-INST.											
2110 Board of Trustees											
2110 Classified Mngmnt (Non-Ed)	37.20	38.45	5.80	6.06	3,633,896	3,862,257	6.28%	574,070	591,704		4,463,961
2190 Confidential Employee - Non Mgt	10.00	11.25			720,626	774,013	7.41%				774,013
2191 Clls Non-Inst. Emp Reg Salary Sched	254.04	262.86	54.10	53.92	12,822,385	13,070,798	1.94%	2,992,336	2,659,768	-11.11%	15,730,566
2199 Classified Salary Abatement						-50,436					-50,436
Subtotal 2100	301.24	312.56	59.90	59.98	17,176,907	17,656,631	2.79%	3,566,405	3,251,472	-8.83%	20,908,103
22 CLASSIFIED SERVICE, INST. AID											
2211 Inst. Aide Ft Direct Inst.	21.00	19.75	5.83	3.62	979,567	918,795	-6.20%	370,595	214,970	-41.99%	1,133,765
2291 Inst. Aide FT, Oth-In-Direct Inst.											
2292 Limited Benefit Employee									263,485		263,485
Subtotal 2200	21.00	19.75	5.83	3.62	979,567	918,795	-6.20%	370,595	478,455	29.10%	1,397,250
Total 2100 & 2200	322.25	332.31	65.73	63.59	18,156,474	18,575,426	2.31%	3,937,000	3,729,927	-5.26%	22,305,353
23 NON-INSTRUCTIONAL											
2310 Non-Mgt. - Temp											
2311 Admln., Non-Inst Prof Expt					21,336		-100.00%				
2391 Substitutes--Short Term											
2392 Non-Inst. Students	4.07	4.88	52.33	44.98	67,722	81,169	19.86%	870,832	748,544	-14.04%	829,713
2393 Clls Non-Inst. Overtime					149,578	158,089	5.69%	45,860	19,265	-57.99%	177,354
2394 Non-Admin., Non-Inst. Prof Expt					116,044	191,317	64.87%	615,878	1,067,702	73.36%	1,259,018
2399 Clls Oth - Temp					96,718	105,622	9.21%	271,790	52,437	-80.71%	158,059
Subtotal 2300	4.07	4.88	52.33	44.98	451,398	536,197	18.79%	1,804,360	1,887,947	4.63%	2,424,144
24 INSTRUCTIONAL AIDES											
2411 Inst. Students	0.84	2.23	34.09	27.95	14,000	37,057	164.69%	567,191	481,645	-15.08%	518,702
2412 Direct Inst. Prof Expt					231,426	264,689	14.37%	291,132	413,447	42.01%	678,136
2419 Inst Aide - Temp Direct Inst.											

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total	
	Unrst 2011	Unrst 2012	Rest 2011	Rest 2012								Change
					2010-11	2011-12		2010-11	2011-12		FY 2011-12	
2481	Inst Readers Temp				3,000	4,800	60.00%				4,800	
2492	Inst Students Temp, Oth Indr Inst.											
2493	Inst Aide Overtime Temp											
2494	Inst Sign Language Intrp Temp											
2495	Inst Oth Indr Prof Expt							5,000	16,000	220.00%	16,000	
2499	Oth Indr Inst Temp							383,061	3,500	-99.04%	3,500	
2900	Classified Abatement								24,000		24,000	
2999	Salary Budget Control				-256,023	-275,454	7.59%				-275,454	
	Subtotal 2400				306,996	451,373	47.03%	133,298	-122,123	-191.62%	329,251	
		0.84	2.23	34.09	27.95	299,399	482,465	61.14%	1,359,682	816,469	-39.95%	1,298,935
	Total 2300 & 2400	4.91	7.10	86.42	72.94	750,798	1,018,662	35.68%	3,164,042	2,704,417	-14.53%	3,723,079
	TOTAL 2000	327.16	339.42	152.15	136.53	18,907,272	19,594,088	3.63%	7,101,043	6,434,344		26,028,432
30	STAFF BENEFITS											
3110	STRS - Acad. Instructors & Ins Aides					3,337,389	3,062,152	-8.25%	115,281	82,772	-28.20%	3,144,924
3120	STRS - Class Mgt Non Educ Admin					20,252	18,640	-7.96%	6,450		-100.00%	18,640
3130	STRS - Ed. Administrators - Cont.					303,359	293,000	-3.41%	25,852	23,369	-9.61%	316,370
3131	STRS - Oth Acad Emp Non-Instrl					108,146	111,338	2.95%	73,778	72,102	-2.27%	183,440
3210	PERS - Acad. Instructors & Inst Aides					61,942	58,299	-5.88%	24,901	12,837	-48.45%	71,136
3220	PERS - Class Mgt Non Educ Admin					363,644	422,645	16.23%	49,820	67,191	34.87%	489,836
3221	PERS - Classified Employee					1,313,311	1,400,640	6.65%	266,689	247,080	-7.35%	1,647,721
3222	PERS - Conf Empl - Non- Mgt					56,507	69,502	23.00%				69,502
3240	PERS - Educational Administrator					1		-100.00%				
3310	OASDHI - Acad Instruct & Instr Aides					634,048	594,971	-6.16%	46,617	27,190	-41.67%	622,161
3320	OASDHI - Cls Mgt Non-Ed Admin					264,776	285,989	8.01%	38,748	45,264	23.17%	331,253
3321	OASDHI - Clss Emp					969,553	990,912	2.20%	216,158	191,897	-11.22%	1,182,810
3322	OASDHI - Conf. Emp - Non Mgt					47,231	47,958	1.54%				47,958
3330	Medicare											
3340	OASDHI - Educational Administrators					53,318	55,593	4.27%	4,544	4,107	-9.61%	59,700
3341	OASDHI - Oth Acad Emp Non-Instrl					22,517	23,229	3.16%	14,558	14,959	2.76%	38,189
3410	H&W Acad. Instructors & Aides					4,384,788	4,878,049	11.25%	109,985	80,265	-27.02%	4,958,314
3411	H&W-Acad Instr & Instl Aides(Rtrd)					2		-100.00%				
3420	H&W Clss Mgt(Non-Ed Administrators)					580,614	636,757	9.87%	73,648	84,953	15.35%	721,710
3421	H&W Classified Employees					3,484,758	3,310,250	-5.01%	872,381	842,971	-4.37%	3,953,222
3422	H&W Conf. Emp - Non Mgt					118,700	134,987	13.72%				134,987

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
3423	H&W - Ciss Mgt - Retired										
3424	H&W - Ciss Retired				2		-100.00%				
3430	Llife Insurance										
3440	H&W Educational Administrators				353,327	404,296	14.43%	41,778	39,602	-5.21%	443,898
3441	H&W - Oth Acad. Emp - Non-Instrl				146,264	154,447	5.59%	80,572	92,677	15.02%	247,124
3443	H&W-Educational Adm Cont - Retired										
3490	Retiree Benefits										
3491	Retiree Benefits: Non-Instructional										
3510	SUI-Acad instl Aides (Dir)				300,165	599,656	99.78%	14,859	19,316	29.99%	618,972
3520	SUI-Ciss Mgt Non-Educ. Admfn.				20,890	50,973	144.00%	2,963	7,001	136.25%	57,974
3521	SUI - Ciss Emp				94,912	214,282	125.77%	25,902	44,981	73.66%	259,263
3522	SUI - Conf Emp - Non Mgt				4,565	11,066	142.43%				11,066
3540	SUI - Educational Administrators				26,445	61,726	133.41%	2,256	4,561	102.15%	66,287
3541	SUI - Oth Acad Emp - Non Instl				9,308	20,778	123.22%	5,838	12,042	106.27%	32,820
3610	WC - Acad Inst & Instl Aides (Dir)				324,079	328,044	1.22%	18,433	17,030	-7.61%	345,074
3620	WC - Ciss Mgt Non-Educational Adm.				28,665	34,439	20.14%	4,250	4,995	17.55%	39,434
3621	WC - Ciss Emp				103,487	115,205	11.32%	37,792	28,301	-25.11%	143,506
3622	Conf Emp - Non Mgt				4,926	5,838	18.51%				5,838
3640	WC - Educational Administrators				28,571	32,518	13.82%	2,435	2,402	-1.33%	34,921
3641	WC-Oth Acad Emp - Non Instructional				10,047	11,200	11.48%	6,337	7,151	12.86%	18,352
3710	DefBen-Acad Inst & Instl Aides (Dir)				281,816	170,198	-39.61%	68,395	43,991	-35.68%	214,189
3720	DefBen-Ciss Mgt - Non-Educ Admfn				634	918	44.89%				918
3721	DefBen - Ciss Emp				36,887	35,159	-4.68%	59,150	18,283	-69.09%	53,442
3722	DefBen - Conf Emp - Non Mat										
3741	DefBen - Oth Acad Emp - Non Instrl					2,632			8,096		10,728
3808	Instructional --- benefit Reserve				47,242		-100.00%				
3818	Non Instructional -- Benefit Reserve				33,308		-100.00%				
3910	Otr Benf.- Acad. Instruct. & Aides				107,056	112,542	5.12%	2,213	1,738	-21.49%	114,279
3920	OTHBEN-Ciss Mgt (Non-Educ Admfn				9,884	10,888	10.16%	1,832	2,012	9.87%	12,900
3921	Otr Benf.- Ciss Employee				47,341	48,308	2.04%	10,220	9,651	-5.56%	57,969
3922	OTHBEN - Conf Emp - Non Mgt				2,077	2,284	10.00%				2,284
3929	Classified Benefit Abatement					-147,631					-147,631
3940	Otr Benf.- Educational Administrators				9,396	10,155	8.08%	1,006	955	-5.01%	11,111
3941	OTHBEN - Oth Acad Emp (NonInstrl)				2,705	2,490	-7.93%	1,522	1,474	-3.14%	3,964
3999	Benefit Suspense				-4,918	215,221	-4476.51%	34,610	35,480	2.51%	250,701
TOTAL 3000					18,153,935	18,902,545	4.12%	2,159,773	1,998,699		20,901,244

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT										
42	MAGAZINES & PERIODICALS										
4211	Non-Library Magazines/Periodicals				52,574	21,234	-59.61%	6,382	7,881		29,115
	Subtotal 4200				52,574	21,234	-59.61%	6,382	7,881		29,115
43	SUPPLIES										
4310	Instr Supplies & Materials				546,093	492,673	-9.78%	447,133	373,766	-16.41%	866,438
4312	Computer Software less than \$200				18,314	38,875	112.27%	22,371	91,580	309.37%	130,455
4313	Non-Instr Supplies & Materials				711,801	635,457	-10.73%	419,937	479,508	14.19%	1,114,965
4314	Paper				147,900	129,800	-12.24%	4,750	400	-91.58%	130,200
4315	Maint & Repairs Supplies				323,512	364,047	12.53%				364,047
4320	Vehicle Supplies - Parts				25,750	25,350	-1.55%	1,000	1,000		26,350
4321	Fuel - Lubricants				93,180	83,100	-10.82%	9,721	10,000	2.87%	93,100
4391	Small Equip (Less than \$200)										
	Subtotal 4300				1,866,550	1,769,302	-5.21%	904,912	956,253	5.67%	2,725,555
44	FOOD										
4400	Food - Non Travel, Non Cafeteria				157,091	90,141	-42.62%	62,679	6,775	-89.19%	96,916
	Subtotal 4400				157,091	90,141	-42.62%	62,679	6,775	-89.19%	96,916
	TOTAL 4000				2,076,215	1,880,677	-9.42%	973,973	970,910	-0.31%	2,851,586
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES										
51	SERVICES										
5107	Athletic Officials				71,854	92,234	28.36%				92,234
5108	Temp Employment Agency Services				10,000		-100.00%				
5109	Child Care Services							62,000	31,000	-50.00%	31,000
5118	Cont Security Services				97,900	106,150	8.43%	500	500		106,650
5119	Oth Non-Inst. Consulting Services				611,107	825,355	35.06%	775,414	563,534	-27.32%	1,388,889
5150	Contract Instruction				791,450	919,740	18.21%		20,000		939,740
5151	Guest Lecturers/Performers				5,200	4,400	-15.38%	50,012	76,200	52.36%	80,600

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
5152 Music Drama Programs											
5159 Oth Instructional Consulting Services					382		-100.00%	208,405	284,577	36.55%	284,577
Subtotal 5100					1,587,893	1,947,879	22.87%	1,096,331	975,811	-10.99%	2,923,690
52 TRAVEL											
5209 Non-Employee Travel					14,508	15,383	6.03%	250	26,100		41,483
5212 Student Travel					185,572	169,845	-8.48%	34,072	101,104	196.74%	270,949
5220DT Employee Travel					40,842	35,391	-13.35%	4,709	5,450	15.74%	40,841
5220 Employee Travel					385,619	406,586	5.44%	314,244	446,549	42.10%	853,135
5230 Food/Meetings						61,107			101,953		163,060
Subtotal 5200					626,542	688,312	9.86%	353,275	681,156	92.81%	1,369,468
53 MEMBERSHIP/DUES											
5300 Institutional Dues/Memberships					286,884	293,839	2.42%	28,890	10,710	-62.93%	304,549
5310 Consortium Dues/Memberships					162,149	68,466	-57.78%	650	1,700	161.54%	70,166
Subtotal 5300					449,033	362,305	-19.31%	29,540	12,410	-57.99%	374,715
54 INSURANCE											
5400 Comprehensive/Liability/Prpty/Auto/Ins					606,534	575,628	-5.10%				575,628
5406 Student Insurance					149,287	149,000	-0.19%				149,000
5407 Insurance Deductibles					15,468	5,155	-66.67%				5,155
Subtotal 5400					771,289	729,783	-5.38%				729,783
55 UTILITIES & MAINTENANCE											
5501 Laundry Services					44,570	45,200	1.41%	3,250	4,500	38.46%	49,700
5520 Natural Gas/ LPG					531,500	535,500	0.75%				535,500
5530 Light - Electricity					1,340,900	1,593,000	18.80%				1,593,000
5540 Water - Sanitation					601,000	572,500	-4.74%				572,500
5550 Disposal Services					152,370	168,975	10.90%		3,000		171,975
5560 Hazardous Waste Disposal					34,675	48,200	39.01%	300	350	16.67%	48,550
5570 Pest Control Services					18,490	20,990	13.52%	500	300	-40.00%	21,290
5581 Telephone Services					152,849	134,499	-12.01%	144		-100.00%	134,499
5583 Data Communication Services					143,400	193,800	35.15%				193,800
5590 Other Utilities					10,500	10,500					10,500
Subtotal 5500					3,030,254	3,323,164	9.67%	4,194	8,150	94.33%	3,331,314
56 RENTS - LEASES - REPAIRS											

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
5602	Rental of Equip/Utility Vehicles				54,143	60,516	11.77%	9,504	7,400	-22.14%	67,918
5603	Rental of Facilities				490,851	484,107	-1.33%	13,658	35,279	158.30%	519,388
5604	Film Rentals										
5608	Operating Leases/Contracts (cars, copiers etc.)				131,118	41,925	-68.03%				41,925
5610	Rental of Equipment										
5620	Rent, Lease of Facilities.										
5630	Rent Lease Films										
5650	Software Licensing/Maintenance Svcs				1,247,750	1,433,313	14.87%	149,710	88,301	-41.02%	1,521,614
5651	Internet Access				1,730		-100.00%				
5661	Computer Maintenance										
5662	Computer Maintenance Agreement										
5672	Equipment Repairs										
5681	Grounds Maintenance				76,300	111,550	46.20%	4,900	5,000	2.04%	116,550
5683	Building Maintenance				269,009	282,429	4.99%		2,000		284,429
5684	Vehicle Repairs & Maintenance				51,832	47,400	-8.20%	14,200	30,500	114.79%	77,900
5685	Computer Hardware Maint Agreements				334,878	274,985	-17.89%				274,985
5686	Oth Equipment Maint Agreements				210,641	228,410	8.44%	14,400	1,400	-90.28%	229,810
5690	Other Maintenance/Repairs				96,682	133,126	37.70%	27,295	43,650	59.92%	176,776
5691	Other Maintenance Contracts				208,500	179,800	-13.76%				179,800
	Subtotal 5600				3,173,034	3,277,561	3.29%	233,667	213,530	-8.62%	3,491,091
57	LEGAL/AUDIT/ELECTION										
5700	Annual Fiscal Audit				60,000	60,000					60,000
5720	Trustee Elections				75,000	50,000	-33.33%				50,000
5731	Attorney Fees - Oth				191,000	197,081	3.18%				197,081
5732	Attorney Fees - Collective Bargaining										
5733	Legal Advertising				5,000	5,000					5,000
5740	Settlement Expense				7,900	10,000	26.58%				10,000
5790	Other Professional Fees								17,897		17,897
	Subtotal 5700				338,900	322,081	-4.96%		17,897		339,978
58	OTHER SERVICES & EXPENSES										
5810	Fingerprinting Services				24,000	87,000	262.50%	3,000	850	-71.67%	87,850
5813	Physical Examinations/Tests				12,090	12,000	-0.74%				12,000
5820	Postage/Express Overnight Svcs				128,871	171,056	32.73%	19,709	13,322	-32.41%	184,378
5830	Bank Charges				107,156	85,000	-20.68%				85,000
5831	Credit Card Expenses										

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
5832	Returned Checks										
5835	Bad Debt Expense				2,000	2,000					2,000
5838	Collection Services										
5840	Interest - Current Debit										
5860	General Advertising				275,719	276,743	0.37%	38,280	40,675	6.26%	317,418
5861	Printing/Duplicating Services				110,555	112,192	1.48%	69,716	57,890	-16.96%	170,082
5870	Cash Over/Short				400	100	-75.00%				100
5880	Taxes/Licenses/Permits				56,023	52,855	-5.65%				52,855
5881	Sales Tax Expense				5,500	6,800	23.64%				6,800
5890	Other Services & Expenses				434,888	295,530	-32.04%	166,816	107,812	-35.37%	403,341
5899	Contingencies Account - Budget Only				499		-100.00%	117,716	117,792	0.06%	117,792
5899a	Unallocated Deductions/Additions				30,000		-100.00%	-252,992	-129,245	-48.91%	-129,245
	Subtotal 5800				1,187,701	1,101,276	-7.28%	162,244	209,095	28.88%	1,310,371
59	INDIRECT COSTS										
5911	Indirect Cost Reimbursement				-349,273	-351,397	0.61%	19,110		-100.00%	-351,397
5912	Transfer Out - Indr Cost (Expense)				125,988	4,000	-96.83%	170,879	197,313	15.47%	201,313
	Subtotal 5900				-223,285	-347,397	55.58%	189,989	197,313	3.85%	-160,084
	TOTAL 5000				10,941,361	11,404,964	4.24%	2,069,240	2,315,362	11.89%	13,720,327
	TOTAL 1000 - 5000				95,956,235	97,714,610	1.83%	15,009,335	14,042,128	-6.44%	111,756,738
60	CAPITAL OUTLAY										
61	SITES & SITE IMPROVEMENT										
6120	Site Improvement				88,796	100,000	12.62%	38,158	30,279	-20.65%	130,279
	Subtotal 6100				88,796	100,000	12.62%	38,158	30,279	-20.65%	130,279
62	BUILDINGS										
6210	Buildings Construction				359,199	175,000	-51.28%	168,073		-100.00%	175,000
6211	Buildings Architect							20,354		-100.00%	
6212	Building Fees/Services										
6214	Buildings - Testing & Inspection							5,429		-100.00%	
6215	Additions to Buildings				10,000	10,000			1,900		11,900
6216	Bldg Cost of Purchase										
	Subtotal 6200				369,199	185,000	-49.89%	193,856	1,900		186,900

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
63	BOOKS - LIBRARY										
6310	Library Books				60,900	61,930	1.69%				61,930
6311	Magazines & Periodicals				80,681	89,815	11.32%	-200		-100.00%	89,815
	Subtotal 6300				141,581	151,745	7.18%	-200			151,745
64	EQUIPMENT										
641	New Equipment										
6411	Library & Audio Visual Equipment				1,710	10,500	513.91%				10,500
6412	Computer/Tech Equip				586,891	296,069	-49.55%	616,124	117,389	-80.95%	413,458
6412FA	Computer/Tech Equipment					78,000			17,500		95,500
6413	Autos & Buses				65,000		-100.00%				
6414	Furniture							22,917	2,300	-89.96%	2,300
6414FA	Other Equipment								2,500		2,500
6415	Lease Purchase				134,802	134,802					134,802
6416	Software over \$1000										
6419	Other Equipment				436,436	471,273	7.98%	276,629	998,634	261.00%	1,469,906
6419FA	Other Equipment				254,284	72,497	-71.49%	138,830	111,324	-19.81%	183,821
	Subtotal 6410				1,479,123	1,063,141	-28.12%	1,054,499	1,249,647	18.51%	2,312,787
642	Equipment Replacement										
6421	Library & Audio Visual Equipment										
6422	Computer/Tech Equip								3,499		3,499
6423	Autos & Buses				25,000		-100.00%				
6424	Furniture					4,000					4,000
6425	Lease Purchase										
6429	Other Equipment							7,500		-100.00%	
	Subtotal 6420				25,000	4,000	-84.00%	7,500	3,499	-53.35%	7,499
	Subtotal 6400				1,504,123	1,067,141	-29.05%	1,061,999	1,253,146	18.00%	2,320,286
6900	Capital Outlay Abatement										
	TOTAL 6000				2,103,699	1,503,886	-28.51%	1,293,813	1,285,324	-0.66%	2,789,210
70	OTHER OUTGO										
71	Debt Retirement (Long Term Debt)										

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
7110	Debt Reduction				625,000	660,000	5.60%				660,000
7111	Debt Interest & Other Charges				5,106,697	5,279,186	3.38%				5,279,186
	Subtotal 7100				5,731,697	5,939,186	3.62%				5,939,186
72	INTRAFUND TRANSFERS OUT										
7201	Intrafund Transfers Out				19,594,305	20,285,977	3.53%	10,000		-100.00%	20,285,977
7205	Intrafund Transfers In				-19,456,749	-20,285,976	4.26%				-20,285,976
	Subtotal 7200				137,556	1	-100.00%	10,000		-100.00%	1
73	TRANSFERS										
7312	Interfund - Out				1,022,430	2,470,834	141.66%				2,470,834
7410	Other Transfers										
	Subtotal 7300 & 7400				1,022,430	2,470,834	141.66%				2,470,834
75	STUDENT FINANCIAL AID										
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)							62,100	99,839	60.77%	99,839
7502	Scholarships							8,750		-100.00%	
7503	Outside Scholarships								25,600		25,600
7509	Other							306,239	250,060	-18.34%	250,060
	Subtotal 7500							377,089	375,499	-0.42%	375,499
76	OTHER PAYMENTS										
7601	In-Lieu of Transp. Allowance										
7602	Oth Student Aide (Non-cash)							501,590	498,102	-0.70%	498,102
	Subtotal 7600							501,590	498,102	-0.70%	498,102
79	RESERVE FOR CONTINGENCIES										
7910	Districtwide (minimum 5%)				18,165,929	11,599,943	-36.14%				11,599,943
7910	Contingencies (Banked Load, Vac. Accrual)				847,371		-100.00%				
7910	Minor Emergencies (Colleges/District Office)				10,117,945	8,664,942	-14.36%				8,664,942
7911	Student Development Reserves										
7921	Board Approved Carryover Funds										
7921	Revolving Cash Funds										
	Subtotal 7900				29,131,245	20,264,885					20,264,885
	TOTAL 7000				36,022,929	28,674,906	-20.40%	888,679	873,601	-1.70%	29,548,507

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adoped Budget	%	Restricted Adopted Budget	Restricted Adoped Budget	%	Total
	Unrst 2011	Unrst 2012	Rest 2011	Rest 2012							
					2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
	571.75	588.01	117.62	121.91							
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	1,040.64	1,053.77	190.03	166.31	134,082,863	127,893,401	-4.62%	17,191,827	16,201,053	-5.76%	144,094,454

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic school year the college serves student enrollments of approximately 18,000 per semester. Students have multiple educational opportunities at Bakersfield College, including availability of 81 associate degree programs, opportunities to improve basic skills, and career and technical training.

In addition to academic programs, Bakersfield College offers a variety of services to promote the personal development of its students. Financial Aid, Transfer Services, counseling, disabled student services, Veterans Resource Center, extended opportunities programs and services, health services, career/job placement services, assessment testing, outreach and other services are all available to meet students' varying needs.

The main 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. Courses are also offered at off campus locations in Bakersfield at the Weill Institute downtown, Delano Center, in southwest Bakersfield at Stockdale High School and southeast of Bakersfield at Arvin High School. Continuous modernizations and improvements to existing buildings and grounds are being undertaken as funding allows for the success of our students.

Bakersfield College developed a strategic plan in 2000-01. The strategic plan was updated and received Board of Trustee approval during the 2007-08 academic year. During 2008-09, implementation began for this plan (renamed *Action 2012*).

VISION

The diverse communities we serve will trust Bakersfield College with their most precious resource—people. Our high standards of education and service will earn that trust. Our values will be evident in all that we do.

MISSION

With its heritage as a foundation and an eye toward the future, Bakersfield College provides the high quality education necessary for our socially and ethnically diverse students--whether they be vocational, transfer-oriented, developmental, or some combination of these--to thrive in a rapidly changing world. We will accomplish our mission by:

- Establishing strong connections with our student and business communities
- Understanding the needs of our diverse student population
- Responding to student and community needs with efficiency and flexibility
- Honoring our long heritage of community involvement
- Remaining vigilant in scanning our present and future environment within which we operate
- Promoting tolerance and patience with all of our stakeholders

OUR VALUES

People - We value our students, faculty, staff, administration and our communities. We recognize that education is a human endeavor. It is personal and hinges on the mutual respect and trust of the learners, the providers, and the communities they serve.

Integrity - We hold our academic and fiduciary responsibilities to the highest professional and ethical standards. These areas are measured for accountability in order to maintain the trust of our students and community.

Education - Education is the reason our institution exists, both for its own sake and for the benefit of the local, state, and national economy. People who are educated are more geographically and economically mobile and better able to contribute to society as a whole.

Courage - We value the courage to learn, teach, and lead with the moral and mental strength to do what is right as students, faculty and staff—even in the face of personal or professional adversity.

Diversity - We respect and embrace the strengthening power of diversity. We recognize and delight in the differences between people and cultures. This helps us function better in our increasingly diverse community.

Tradition - Our traditions are the precious heritage that defines who we are, where we come from, and why we should be proud.

OUR STRATEGIC INITIATIVES

Student Excellence - Improve services to all students and remove barriers to academic and occupational success.

Communication - Improve our internal and external culture of communication by developing comprehensive communication protocols. We will incorporate effective uses of technology with targeted training opportunities within multiple communication venues.

Oversight and Accountability - Improve relationships and connections with all stakeholders including campus constituencies, the District, and the student and business communities we serve.

Fiscal Responsibility - Ensure effective and efficient use of available resources to meet the mission of the college.

Facilities - Create a safe, attractive and well-maintained campus environment.

Image - Enhance the image of Bakersfield College to external and internal audiences.

Linkages - Improve links between planning, assessment, curriculum, program review, and budget processes.

The 2011-12 budget for Bakersfield College was developed with input from the Faculty Chairs and administrative team. Unit plans from the Educational Master Plan continue to be a significant factor in the budget development process.

Knowing that there are significant reductions from the state in both categorical and non-categorical areas, this budget reflects reduced costs in order to address reduced levels of revenue.

Despite continued high demand, class sections are being realigned in order to save costs while at the same time focusing on our core mission of transfer, career technical education and basic skills. We continue to see higher FTES to FTEF ratios as more seats are taken per section.

BAKERSFIELD COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
EXPENDITURES AND TRANSFERS											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule	216.84	233.44	0.20	0.30	19,248,691	19,770,797	2.71%	106,637	26,442	-75.18%	19,797,239
1101 Acad. Emp. Non-Inst., Non-Adm.	5.44		0.17		63,051		-100.00%				
1108 Instructional - Salary Reserve											
1110 Acad. Emp Admin.	7.05	3.26		0.30	898,244	471,557	-47.50%	13,489	29,609	119.51%	501,166
1118 Non-Instructional - Salary Reserve											
Subtotal 1100	229.33	236.70	0.37	0.60	20,209,986	20,242,354	0.16%	120,026	56,051	-53.30%	20,298,405
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	12.38	12.38	1.32	1.32	1,520,018	1,524,445	0.29%	124,294	125,705	1.14%	1,650,150
1231 Counselors Contract	9.55	9.89	1.80	2.70	902,489	819,808	-9.16%	161,354	228,489	41.61%	1,048,297
1241 Librarians - Contract	3.55	4.00			343,957	376,565	9.48%				376,565
1251 Acad. Non-Inst Cont.	0.70		0.40	0.40				34,045	34,045		34,045
Subtotal 1200	26.18	26.27	3.62	4.42	2,766,463	2,720,818	-1.65%	319,693	388,239	21.44%	3,109,057
Total 1100 & 1200	255.51	262.97	3.99	5.02	22,976,450	22,963,172	-0.06%	439,718	444,290	1.04%	23,407,461
13 INSTRUCTIONAL SALARIES - NON-REG											
1310 Adjunct Acad. Emp - Non-Cont.	111.99	124.03	20.14	15.04	3,527,682	3,908,958	10.75%	634,301	473,865	-25.29%	4,380,823
1311 Acad. Emp. - Temp Cont.											
1320 Acad. Emp. - Intersession	19.05	17.01			600,000	535,870	-10.69%				535,870
1330 Acad. Emp. - Overload	38.10	28.95			1,200,000	911,900	-24.01%				911,900
1340 Oth Acad. Empl. - Stipends									13,158		13,158
Subtotal 1300	169.13	169.99	20.14	15.04	5,327,682	5,354,728	0.51%	634,301	487,023	-23.22%	5,841,751
14 OTHER NON-TEACHING											
1410 Educational Administrators - Non-Cont.											
1419 Acad. Emp - Non-Inst. Non Cont.					46,714	52,869	13.18%	205,737	378,725	84.08%	431,594
1999 Certificated Salary Abatement						200,465					200,465
Subtotal 1400					46,714	253,333	442.31%	205,737	378,725	84.08%	632,058
Total 1300 & 1400	169.13	169.99	20.14	15.04	5,374,396	5,608,061	4.35%	840,037	865,747	3.06%	6,473,809
TOTAL 1000	424.64	432.96	24.13	20.06	28,350,846	28,571,233	0.78%	1,279,756	1,310,037	2.37%	29,881,270
20 CLASSIFIED SALARIES											

BAKERSFIELD COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
21 CLASSIFIED SERVICE, NON-INST.											
2110 Board of Trustees											
2110 Classified Mngmnt (Non-Ed)	9.00	9.00	2.00	2.00	787,743	895,771	13.71%	132,141	135,938	2.87%	1,031,710
2190 Confidential Employee - Non Mgt	1.00	1.00			74,556	74,556					74,556
2191 Clls Non-Inst. Emp Reg Salary Sched	122.87	129.76	29.23	30.78	6,182,057	6,257,072	1.21%	1,804,897	1,607,854	-10.92%	7,864,926
2199 Classified Salary Abatement											
Subtotal 2100	132.87	139.76	31.23	32.78	7,044,356	7,227,400	2.60%	1,937,039	1,743,792	-9.98%	8,971,192
22 CLASSIFIED SERVICE, INST. AID											
2211 Inst. Aide Ft Direct Inst.	14.00	11.43	5.00	3.18	656,147	587,650	-10.44%	294,657	172,790	-41.36%	760,440
2291 Inst. Aide FT, Oth-In-Direct Inst.											
2292 Limited Benefit Employee											
Subtotal 2200	14.00	11.43	5.00	3.18	656,147	587,650	-10.44%	294,657	172,790	-41.36%	760,440
Total 2100 & 2200	146.87	151.19	36.23	35.94	7,700,503	7,815,050	1.49%	2,231,695	1,916,582	-14.12%	9,731,632
23 NON-INSTRUCTIONAL											
2310 Non-Mgt. - Temp											
2311 Admin., Non-Inst Prof Expt					1,336						
2391 Substitutes--Short Term											
2392 Non-Inst. Students	0.44	0.90	26.51	39.30	7,287	15,013	108.02%	441,087	653,971	48.26%	668,984
2393 Clls Non-Inst. Overtime					120,862	132,089	9.29%	45,860	19,265	-57.99%	151,354
2394 Non-Admin., Non-Inst. Prof Expt					57,674	64,847	12.44%	18,700	143,866	669.34%	208,712
2399 Clls Oth - Temp					58,833	83,322	41.62%	229,773	42,437	-81.53%	125,759
Subtotal 2300	0.44	0.90	26.51	39.30	245,993	295,271	20.03%	735,420	859,539	16.88%	1,154,810
24 INSTRUCTIONAL AIDES											
2411 Inst. Students		0.95	30.75	26.60		15,857		511,691	442,645	-13.49%	458,502
2412 Direct Inst. Prof Expt					86,231	163,089	89.13%	27,892	69,244	150.05%	232,333
2419 Inst Aide - Temp Direct Inst.											
2491 Inst Readers Temp					3,000	4,800	60.00%				4,800
2492 Inst Students Temp, Oth Inr Inst.											
2493 Inst Aide Overtime Temp											
2494 Inst Sign Language Inr Temp								5,000	16,000	220.00%	16,000
2495 Inst Oth Inr Prof Expt								39,361	3,500	-91.11%	3,500
2499 Oth Inr Inst Temp											
2900 Classified Abatement					-208,036	-275,454	32.41%				-275,454
2999 Salary Budget Control					264,765	-19,917	-107.52%	-30,709	-113,936	271.02%	-133,853
Subtotal 2400		0.95	30.75	26.60	145,960	-111,624	-176.48%	553,035	417,453	-24.52%	305,828
Total 2300 & 2400	0.44	1.88	57.26	65.90	391,953	183,646	-53.15%	1,288,455	1,276,992	-0.89%	1,460,638
TOTAL 2000	147.11	153.05	93.49	101.84	8,092,456	7,998,696	-1.16%	3,520,150	3,193,574	-9.28%	11,192,270

BAKERSFIELD COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
30	STAFF BENEFITS										
3110	STRS - Acad. Instructors & Ins Aides				2,210,048	1,994,207	-9.77%	72,593	63,182	-12.96%	2,057,389
3120	STRS - Class Mgt Non Educ Admin				6,150	6,151	0.01%				6,151
3130	STRS - Ed. Administrators - Cont.				127,242	125,767	-1.16%	10,254	10,371	1.14%	136,137
3131	STRS - Oth Acad Emp Non-Instrl				4,079	5,346	31.05%	17,114	24,587	43.66%	29,933
3210	PERS - Acad. Instructors & Inst Aides				36,478	29,512	-19.10%	24,901	10,033	-59.71%	39,545
3220	PERS - Class Mgt Non Educ Admin				74,143	97,687	31.76%	14,139	15,497	9.60%	113,184
3221	PERS - Classified Employee				628,366	666,181	6.02%	155,471	149,930	-3.56%	816,111
3222	PERS - Conf Empl - Non- Mgt										
3240	PERS - Educational Administrator										
3310	OASDHI - Acad Instruct & Instr Aides				411,066	375,791	-8.58%	30,601	16,526	-46.00%	392,317
3320	OASDHI - Cls Mgt Non-Ed Admin				55,028	61,788	12.28%	10,109	10,399	2.87%	72,187
3321	OASDHI - Cls Emp				470,350	487,306	3.60%	125,475	120,535	-3.94%	607,841
3322	OASDHI - Conf. Emp - Non Mgt				1,081	1,081					1,081
3330	Medicare										
3340	OASDHI - Educational Administrators				22,364	22,104	-1.16%	1,802	1,823	1.14%	23,927
3341	OASDHI - Oth Acad Emp Non-Instrl				717	940	31.05%	2,075	4,365	110.34%	5,304
3410	H&W Acad. Instructors & Aides				3,045,302	3,419,221	12.28%	67,460	37,414	-44.54%	3,456,635
3411	H&W-Acad Instr & Instl Aides(Rtrd)										
3420	H&W Cls Mgt(Non-Ed Administrators)				111,889	121,122	8.25%	26,932	26,916	-0.06%	148,038
3421	H&W Classified Employees				1,943,649	1,693,526	-12.87%	395,525	393,756	-0.45%	2,087,281
3422	H&W Conf. Emp - Non Mgt				12,432	13,466	8.32%				13,466
3423	H&W - Cls Mgt - Retired										
3424	H&W - Cls Retired										
3430	Life Insurance										
3440	H&W Educational Administrators				155,412	170,647	9.80%	18,476	17,765	-3.86%	188,412
3441	H&W - Oth Acad. Emp - Non-Instrl				336	763	126.87%	12,790	26,695	108.72%	27,458
3443	H&W-Educational Adm Cont - Retired										
3490	Retiree Benefits: Instructional										
3491	Retiree Benefits: Non-Instructional										
3510	SUI-Acad Instl Aides (Dir)				196,151	372,185	89.74%	8,266	9,168	10.91%	381,353
3520	SUI-Clas Mgt Non-Educ. Admin.										
3521	SUI - Cls Emp				46,743	105,235	125.14%	12,852	27,442	113.53%	132,677
3522	SUI - Conf Emp - Non Mgt				537	1,200	123.61%				1,200
3540	SUI - Educational Administrators				11,105	24,544	121.02%	895	2,024	126.15%	26,567
3541	SUI - Oth Acad Emp - Non Instl				356	492	38.20%	986	3,014	205.53%	3,506
3610	WC - Acad Inst & Instl Aides (Dir)				211,680	207,978	-1.75%	9,643	11,359	17.80%	219,336
3620	WC - Cls Mgt Non-Educational Adm.				6,121	7,587	23.96%	1,051	1,151	9.51%	8,739
3621	WC - Cls Emp				50,506	56,997	12.85%	20,469	15,778	-22.92%	72,775
3622	Conf Emp - Non Mgt				579	631	9.01%				631
3640	WC - Educational Administrators				11,984	12,912	7.75%	966	1,065	10.25%	13,977
3641	WC-Oth Acad Emp - Non Instructional				384	506	31.57%	1,101	2,398	117.80%	2,903

BAKERSFIELD COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
3710					243,470	129,410	-46.85%	35,948	28,342	-21.16%	157,752
3720											
3721					21,066	24,537	16.48%	22,588	8,881	-60.68%	33,419
3722											
3741						2,632			8,096		10,728
3808											
3818											
3910					83,552	88,923	6.43%	1,438	1,036	-27.93%	89,959
3920					3,230	3,673	13.71%	542	557	2.87%	4,230
3921					24,433	24,952	2.13%	6,254	6,193	-0.98%	31,145
3922					306	306					306
3929						-123,062					-123,062
3940					5,931	6,250	5.38%	510	515	1.14%	6,766
3941					6	12	90.11%	215	410	90.56%	422
3999					-76,161	66,380	-187.16%	-16,474	4,976	-130.20%	71,356
TOTAL 3000					10,158,112	10,306,885	1.46%	1,092,968	1,062,198	-2.82%	11,369,083
40											
	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT										
42											
	MAGAZINES & PERIODICALS										
4211	Non-Library Magazines/Periodicals				775	589	-24.00%	2,255	6,801	201.63%	7,390
	Subtotal 4200				775	589	-24.00%	2,255	6,801	201.63%	7,390
43											
	SUPPLIES										
4310	Instr Supplies & Materials				334,889	282,163	-15.74%	127,277	130,948	2.88%	413,111
4312	Computer Software less than \$200				14,164	33,475	136.34%	7,500	8,900	18.67%	42,375
4313	Non-Instr Supplies & Materials				262,183	225,343	-14.05%	178,325	241,170	35.24%	466,513
4314	Paper				94,700	91,550	-3.33%	4,750	400	-91.58%	91,950
4315	Maint & Repairs Supplies				263,897	281,147	6.54%				281,147
4320	Vehicle Supplies - Parts				10,750	8,250	-23.26%	1,000	1,000		9,250
4321	Fuel - Lubricants				52,800	50,600	-4.17%				50,600
4391	Small Equip (Less than \$200)										
	Subtotal 4300				1,033,382	972,528	-5.89%	318,852	382,418	19.94%	1,354,946
44											
	FOOD										
4400	Food - Non Travel, Non Cafeteria				123,514	83,830	-32.13%	45,188		-100.00%	83,830
	Subtotal 4400				123,514	83,830	-32.13%	45,188		-100.00%	83,830
TOTAL 4000					1,157,672	1,056,947	-8.70%	366,295	389,219	6.26%	1,446,166

BAKERSFIELD COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES											
51 SERVICES											
5107 Athletic Officials					47,989	66,914	39.44%				66,914
5108 Temp Employment Agency Services											
5109 Child Care Services											
5118 Cont Security Services											
5119 Oth Non-Inst. Consulting Services					21,000	30,425	44.88%	390,000	207,700	-46.74%	238,125
5150 Contract Instruction					7,000	7,000					7,000
5151 Guest Lecturers/Performers					3,000	1,500	-50.00%	9,652	6,700	-30.58%	8,200
5152 Music Drama Programs											
5159 Oth Instructional Consulting Services								9,000	18,000	100.00%	18,000
Subtotal 5100					78,989	105,839	33.99%	408,652	232,400	-43.13%	338,239
52 TRAVEL											
5209 Non-Employee Travel					6,125	9,000	46.94%		14,000		23,000
5212 Student Travel					128,824	101,545	-21.18%	19,560	91,104	365.77%	192,649
5220DT Employee Travel											
5220 Employee Travel					134,359	129,809	-3.39%	146,822	197,292	34.38%	327,101
5230 Food/Meetings						33,232			76,714		109,946
Subtotal 5200					269,308	273,586	1.59%	166,382	379,110	127.86%	652,696
53 MEMBERSHIP/DUES											
5300 Institutional Dues/Memberships					59,503	59,018	-0.82%	8,480	4,630	-45.40%	63,648
5310 Consortium Dues/Memberships											
Subtotal 5300					59,503	59,018	-0.82%	8,480	4,630	-45.40%	63,648
54 INSURANCE											
5400 Comprehensive/Liability/Prpty/Auto/Ins					800		-100.00%				
5406 Student Insurance											
5407 Insurance Deductibles											
Subtotal 5400					800		-100.00%				
55 UTILITIES & MAINTENANCE											
5501 Laundry Services					20,270	20,750	2.37%	2,250	3,500	55.56%	24,250
5520 Natural Gas/ LPG					295,500	302,000	2.20%				302,000
5530 Light - Electricity					347,900	625,000	79.85%				625,000
5540 Water - Sanitation					267,000	238,500	-10.67%				238,500
5550 Disposal Services					108,520	125,020	15.20%				125,020
5580 Hazardous Waste Disposal					21,175	26,200	23.73%	300	350	16.67%	26,550

BAKERSFIELD COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
5570 Pest Control Services					8,100	10,600	30.86%	500	300	-40.00%	10,900
5581 Telephone Services					41,549	41,699	0.36%				41,699
5583 Data Communication Services											
5590 Other Utilities											
Subtotal 5500					1,110,014	1,389,769	25.20%	3,050	4,150	36.07%	1,393,919
56 RENTS - LEASES - REPAIRS											
5602 Rental of Equip/Utility Vehicles					51,933	56,006	7.84%	7,500	4,600	-38.67%	60,606
5603 Rental of Facilities					337,391	313,341	-7.13%	6,717	6,298	-6.24%	319,639
5604 Film Rentals											
5608 Operating Leases/Contracts (cars, copiers etc.)					103,600	24,650	-76.21%				24,650
5610 Rental of Equipment											
5620 Rent, Lease of Facilities.											
5630 Rent Lease Films											
5650 Software Licensing/Maintenance Svcs					196,856	278,425	41.44%	108,167	65,878	-39.10%	344,303
5651 Internet Access											
5661 Computer Maintenance											
5662 Computer Maintenance Agreement											
5672 Equipment Repairs											
5681 Grounds Maintenance					20,500	56,800	177.07%	-100		-100.00%	56,800
5683 Building Maintenance					70,256	113,984	62.24%				113,984
5684 Vehicle Repairs & Maintenance					17,250	20,500	18.84%	14,200	30,500	114.79%	51,000
5685 Computer Hardware Maint Agreements					45,000	45,000					45,000
5686 Oth Equipment Maint Agreements					94,669	128,000	35.21%	13,500		-100.00%	128,000
5690 Other Maintenance/Repairs					66,450	100,026	50.53%	13,500	23,000	70.37%	123,026
5691 Other Maintenance Contracts					178,000	146,000	-17.98%				146,000
Subtotal 5600					1,181,905	1,282,732	8.53%	163,484	130,276	-20.31%	1,413,008
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					7,900	10,000	26.58%				10,000
5790 Other Professional Fees											
Subtotal 5700					7,900	10,000	26.58%				10,000
58 OTHER SERVICES & EXPENSES											
5810 Fingerprinting Services					4,500	4,500					4,500
5813 Physical Examinations/Tests					90		-100.00%				
5820 Postage/Express Overnight Svcs					26,781	74,074	176.59%	15,748	4,897	-68.90%	78,971
5830 Bank Charges											

BAKERSFIELD COLLEGE
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	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
5831	Credit Card Expenses										
5832	Returned Checks										
5835	Bad Debt Expense										
5838	Collection Services										
5840	Interest - Current Debit										
5860	General Advertising				157,802	150,632	-4.54%	6,500	6,500		157,132
5861	Printing/Duplicating Services				67,880	68,217	0.50%	58,564	45,863	-21.69%	114,080
5870	Cash Over/Short										
5880	Taxes/Licenses/Permits				4,800	4,332	-9.75%				4,332
5881	Sales Tax Expense				5,500	6,800	23.64%				6,800
5890	Other Services & Expenses				252,725	134,213	-46.89%	36,173	38,751	7.13%	172,964
5899	Contingencies Account - Budget Only										
5899a	Unallocated Deductions/Additions				30,000		-100.00%	-253,192	-164,871	-34.88%	-164,871
	Subtotal 5800				550,078	442,768	-19.51%	-136,208	-68,860	-49.44%	373,908
59	INDIRECT COSTS										
5911	Indirect Cost Reimbursement										
5912	Transfer Out - Indr Cost (Expense)				125,988	4,000	-96.83%	92,653	112,222	21.12%	116,222
	Subtotal 5900				125,988	4,000	-96.83%	92,653	112,222	21.12%	116,222
	TOTAL 5000				3,384,486	3,567,712	5.41%	706,493	793,928	12.38%	4,361,640
	TOTAL 1000 - 5000				51,143,571	51,501,474	0.70%	6,965,661	6,748,956	-3.11%	58,250,430
60	CAPITAL OUTLAY										
61	SITES & SITE IMPROVEMENT										
6120	Site Improvement							8,158	5,797	-28.94%	5,797
	Subtotal 6100							8,158	5,797	-28.94%	5,797
62	BUILDINGS										
6210	Buildings Construction				300,000		-100.00%	168,073		-100.00%	
6211	Buildings Architect							20,354		-100.00%	
6212	Building Fees/Services										
6214	Buildings - Testing & Inspection							5,429		-100.00%	
6215	Additions to Buildings				10,000	10,000			1,900		11,900
6216	Bldg Cost of Purchase										
	Subtotal 6200				310,000	10,000	-96.77%	193,856	1,900	-99.02%	11,900
63	BOOKS - LIBRARY										
6310	Library Books				30,000	31,030	3.43%				31,030
6311	Magazines & Periodicals				33,000	40,000	21.21%				40,000

BAKERSFIELD COLLEGE
2011-12 General Fund - Unrestricted and Restricted

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	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
Subtotal 6300					63,000	71,030	12.75%				71,030
64 EQUIPMENT											
641 New Equipment											
6411 Library & Audio Visual Equipment					1,710	10,500	513.91%				10,500
6412 Computer/Tech Equip					188,373	97,190	-48.41%	405,960	72,789	-82.07%	169,979
6412FA Computer/Tech Equipment						15,000					15,000
6413 Autos & Buses											
6414 Furniture								21,439	2,300	-89.27%	2,300
6414FA Other Equipment									2,500		2,500
6415 Lease Purchase											
6416 Software over \$1000											
6419 Other Equipment					303,440	422,343	39.18%	178,368	723,620	305.69%	1,145,963
6419FA Other Equipment					184,255	47,497	-74.22%	63,394	88,888	40.22%	136,385
Subtotal 6410					677,778	592,530	-12.58%	669,160	890,097	33.02%	1,482,627
642 Equipment Replacement											
6421 Library & Audio Visual Equipment											
6422 Computer/Tech Equip											
6423 Autos & Buses											
6424 Furniture						4,000					4,000
6425 Lease Purchase											
6429 Other Equipment								7,500		-100.00%	
Subtotal 6420						4,000		7,500		-100.00%	4,000
Subtotal 6400					677,778	596,530	-11.99%	676,660	890,097	31.54%	1,486,627
6900 Capital Outlay Abatement											
TOTAL 6000					1,050,778	677,560	-35.52%	878,674	897,794	2.18%	1,575,353
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					12,940,639	13,459,690	4.01%				13,459,690
7205 Intrafund Transfers In											
Subtotal 7200					12,940,639	13,459,690	4.01%				13,459,690

BAKERSFIELD COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
73 TRANSFERS											
7312 Interfund - Out					547,822	1,444,656	163.71%				1,444,656
7410 Other Transfers											
Subtotal 7300 & 7400					547,822	1,444,656	163.71%				1,444,656
75 STUDENT FINANCIAL AID											
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)								52,100	50,000	-4.03%	50,000
7502 Scholarships											
7503 Outside Scholarships											
7509 Other								306,239	250,060	-18.34%	250,060
Subtotal 7500								358,339	300,060	-16.28%	300,060
76 OTHER PAYMENTS											
7601 In-Lieu of Transp. Allowance											
7602 Oth Student Aide (Non-cash)								30,337	42,292	39.41%	42,292
Subtotal 7600								30,337	42,292	39.41%	42,292
79 RESERVE FOR CONTINGENCIES											
7910 Districtwide (minimum 5%)											
7910 Contingencies (Banked Load, Vac. Accrual)					420,148		-100.00%				
7910 Minor Emergencies (Colleges/District Office)					2,647,045	3,775,641	42.64%				3,775,641
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					3,067,193	3,775,641	23.10%				3,775,641
TOTAL 7000					16,555,654	18,679,987	12.83%	388,676	342,352	-11.92%	19,022,338
TOTAL EXPENDITURES, OTHER OUTGO					68,750,003	70,859,020	3.07%	8,233,011	7,989,102	-2.96%	78,848,122
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	571.7	586.0	117.6	121.9	68,750,003	70,859,020	3.07%	8,233,011	7,989,102	-2.96%	78,848,122

CERRO COSO COMMUNITY COLLEGE

Mission: Our mission is to educate, innovate, inspire and serve.

We demonstrate our commitment to student learning and accomplish our mission as we

Educate those who seek transfer for baccalaureate degrees, career and technical education, career and workforce training, college preparation, and lifelong learning;

Innovate through our instructional processes, delivery systems, and business operations;

Inspire our students to strive for excellence in achieving their aspirations, our employees to deliver quality instruction and learning support, and our communities by supporting economic development and responding to their needs in a timely and professional manner; and

Serve our clients and our communities with relevance, timeliness and excellence.

Vision: Cerro Coso Community College will be recognized as a leader in higher education, a source of programs and services for tomorrow's workforce, a model for student learning, and a partner with its diverse clientele and communities.

Values: At Cerro Coso Community College, we value...

Student learning and student success in all areas of endeavor;

Creativity and the implementation of best practices in a rapidly changing world;

Accountability to our students for their learning experience, our communities for good stewardship of public funds, and to each other through the participatory governance process;

Diversity in our students, our communities, our environment and our programs and services;

Our **communities** and the partnerships and relationships we build with them; and

Our **Faculty and Staff** who turn the wheels of learning.

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 (IWV) campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community campuses are located in South Kern County (SK) at Edwards Air Force Base and to the west at Lake Isabella in the Kern River Valley (KRV). 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 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 thirty career and occupational programs. Total student enrollment is approximately 5,600 per semester with an annual FTES of approximately 3,600.

GUIDING PRINCIPLES

Keeping the College Mission, Vision, and Values as its contextual umbrella, and utilizing the Strategic Plan, the academic and support services Annual Unit Plans, and the new reorganization Staffing Plan and the Student Success Plan 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. This past academic year we developed a team of faculty and administrators who researched best practice documents, specifically addressing Distance Education, and brought forward staffing recommendations meant to increase student success in this learning environment. Staffing structures were reviewed and a college reorganization plan was vetted among the various constituencies. It now serves as our new structure and Staffing Plan. A group of faculty leaders and administrators attended the ACCJC Institutional Effectiveness Workshop that led to the recommendation of restructuring and revising our Participatory Governance Model so that planning documents would be integrated, and appropriate feedback provided, to Program Reviews. A Student Success Plan was developed to address the areas of Institutional Effectiveness, Academic Affairs, Student Services and Learning Services. The plan reflects the implementation of best practices scaled out in order to support all students. Our schedule 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.

We have continued our employer summit, funded by donations, to be able to schedule courses to meet their needs. Together with the Cerro Coso Community College Foundation, we have continued our fund raising efforts through holding the annual Star Party, Denim & Diamonds Gala and Golf Tournament. Because of the current economic climate, the administrative positions that were identified through the planning process are being hired in temporary status to provide us the time to evaluate their effectiveness and to assess the long-term sustainability of the new structure.

LOOKING TO THE FUTURE

Cerro Coso Community College is fortunate to realize a substantial college reserve. It is with this reserve that we will be able to sustain our commitment to instructional technology, instructional programs, and student services through the next several years as we await economic recovery. We will continue to look for funding opportunities such as the recent major sub award provided by the National Science Foundation that focuses on our Renewable Energy Technician program and curriculum. We continue to build partnerships within our communities, evidenced by the ongoing financial support from local contractors for our Engineering degree. We are launching an effort to reestablish the Athletic Booster Club with its mission to raise enough sustainable funding to not only take athletics off the general fund, but to add new sports. Additionally, with the modernization of the Student Center scheduled to be completed fall 2011, co-curricular and cultural events will be brought to the college with the goal of increasing our local funds to offset the administrative cost of running that program. Both athletics and student programs are known to increase student retention and persistence which ultimately result in students completing their educational goals. The college will engage in the courageous conversations early fall 2011 to redefine offerings that lead students toward transferring or to jobs and to establish a greater innovative entrepreneurial mindset as we look toward the future years of declining budgets and recovery.

CERRO COSO COMMUNITY COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
EXPENDITURES AND TRANSFERS											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule	39.83	39.44			3,497,417	3,397,062	-2.87%	17,185		-100.00%	3,397,062
1101 Acad. Emp. Non-Inst., Non-Adm.	0.37	0.67		1.00	53,079	63,135	18.94%		71,732		134,866
1108 Instructional - Salary Reserve											
1110 Acad. Emp Admin.	6.05	6.21			568,266	569,854	0.28%				569,854
1118 Non-Instructional - Salary Reserve											
Subtotal 1100	46.25	46.32		1.00	4,118,762	4,030,051	-2.15%	17,185	71,732	317.40%	4,101,783
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	6.81	6.88	0.20	0.12	803,764	885,348	10.15%	24,711	15,012	-39.25%	900,360
1231 Counselors Contract	4.44	4.80	2.03	2.22	373,173	353,335	-5.32%	164,723	131,205	-20.35%	484,539
1241 Librarians - Contract	0.95	0.96			67,398	58,923	-12.57%				58,923
1251 Acad. Non-Inst Cont.	0.93	0.30			76,450	29,233	-61.76%				29,233
Subtotal 1200	13.13	12.94	2.22	2.34	1,320,783	1,326,839	0.46%	189,435	146,217	-22.81%	1,473,056
Total 1100 & 1200	59.38	59.26	2.22	3.34	5,439,545	5,356,890	-1.52%	206,620	217,948	5.48%	5,574,838
13 INSTRUCTIONAL SALARIES - NON-REG											
1310 Adjunct Acad. Emp - Non-Cont.	63.09	62.60			1,987,453	1,971,920	-0.78%				1,971,920
1311 Acad. Emp. - Temp Cont.											
1320 Acad. Emp. - Intersession	14.91	15.18			469,521	478,080	1.82%				478,080
1330 Acad. Emp. - Overload	15.87	15.26			500,000	480,550	-3.89%				480,550
1340 Oth Acad. Empl. - Stipends					7,500	16,234	116.45%	5,500		-100.00%	16,234
Subtotal 1300	93.87	93.03			2,964,473	2,946,783	-0.60%	5,500		-100.00%	2,946,783
14 OTHER NON-TEACHING											
1410 Educational Administrators - Non-Cont.											
1419 Acad. Emp - Non-Inst. Non Cont.					137,198	246,046	79.34%	175,988	94,599	-46.25%	340,645
1999 Certificated Salary Abatement											
Subtotal 1400					137,198	246,046	79.34%	175,988	94,599	-46.25%	340,645
Total 1300 & 1400	93.87	93.03			3,101,672	3,192,829	2.94%	181,488	94,599	-47.88%	3,287,428
TOTAL 1000	153.25	152.29	2.22	3.34	8,541,217	8,549,719	0.10%	388,108	312,547	-19.47%	8,862,266

CERRO COSO COMMUNITY COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
20	CLASSIFIED SALARIES										
21	CLASSIFIED SERVICE, NON-INST.										
2110	Board of Trustees										
2110					461,242	622,476	34.96%				622,476
2190	5.00	6.00			74,556	74,556					74,556
2191	1.00	1.00			2,057,206	2,142,062	4.12%	516,601	458,288		2,600,350
2199	42.75	43.85	12.29	10.21							
	Subtotal 2100										
	48.75	50.85	12.29	10.21	2,593,004	2,839,095	9.49%	516,601	458,288	-11.29%	3,297,383
22	CLASSIFIED SERVICE, INST. AID										
2211	Inst. Aide Ft Direct Inst.										
2291	3.48	3.57			155,372	159,870	2.89%				159,870
2292	Limited Benefit Employee										
	Subtotal 2200										
	3.48	3.57			155,372	159,870	2.89%				159,870
	Total 2100 & 2200										
	52.24	54.43	12.29	10.21	2,748,377	2,998,965	9.12%	516,601	458,288	-11.29%	3,457,253
23	NON-INSTRUCTIONAL										
2310	Non-Mgt. - Temp										
2311	Admin., Non-Inst Prof Expt										
2391	Substitutes--Short Term										
2392	Non-Inst. Students										
2393	1.67	2.07	7.20	5.68	27,867	34,500	23.80%	119,741	94,572	-21.02%	129,072
2393	Class Non-Inst. Overtime										
2394	Non-Admin., Non-Inst. Prof Expt										
2399	Class Oth - Temp										
	Subtotal 2300										
	1.67	2.07	7.20	5.68	42,862	47,800	11.52%	119,741	94,572	-21.02%	142,372
24	INSTRUCTIONAL AIDES										
2411	Inst. Students										
2412	0.84	1.27	2.34	1.35	14,000	21,200	51.43%	39,000	22,500	-42.31%	43,700
2412	Direct Inst. Prof Expt										
2419	Inst Aide - Temp Direct Inst.										
2491	Inst Readers Temp										
2492	Inst Students Temp, Oth Indr Inst.										
2493	Inst Aide Overtime Temp										
2494	Inst Sign Language Intrp Temp										
2495	Inst Oth Indr Prof Expt										
2499	Oth Indr Inst Temp										
2900	Classified Abatement										
2999	Salary Budget Control										
						70,695		193,692		-100.00%	70,695

CERRO COSO COMMUNITY COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
Subtotal 2400	0.84	1.27	2.34	1.35	123,680	159,495	28.96%	232,692	46,500	-80.02%	205,995
Total 2300 & 2400	2.52	3.35	9.54	7.04	166,542	207,295	24.47%	352,433	141,072	-59.97%	348,368
TOTAL 2000	54.75	57.77	21.83	17.25	2,914,919	3,206,260	9.99%	869,034	599,360	-31.03%	3,805,621
30 STAFF BENEFITS											
3110 STRS - Acad. Instructors & Ins Aides					579,250	570,750	-1.47%	454	7,875	1635.55%	578,625
3120 STRS - Class Mgt Non Educ Admin											
3130 STRS - Ed. Administrators - Cont.					66,311	73,041	10.15%	2,039	1,238	-39.25%	74,280
3131 STRS - Oth Acad Emp Non-Instrl					59,091	61,581	4.18%	28,109	16,872	-40.69%	78,232
3210 PERS - Acad. Instructors & Inst Aides					8,056	8,187	1.63%				8,187
3220 PERS - Class Mgt Non Educ Admin					49,385	67,993	37.68%				67,993
3221 PERS - Classified Employee					209,782	221,715	5.69%	45,699	42,059	-7.96%	263,775
3222 PERS - Conf Empl - Non- Mgt					7,983	8,144	2.02%				8,144
3240 PERS - Educational Administrator											
3310 OASDHI - Acad Instruct & Instr Aides					108,871	106,723	-1.97%	80	1,732	2071.91%	108,455
3320 OASDHI - Cls Mgt Non-Ed Admin					35,285	47,619	34.96%				47,619
3321 OASDHI - Clss Emp					151,839	156,954	3.37%	33,953	30,519	-10.12%	187,472
3322 OASDHI - Conf. Emp - Non Mgt					5,704	5,704	0.00%				5,704
3330 Medicare											
3340 OASDHI - Educational Administrators					11,654	12,838	10.15%	358	218	-39.25%	13,055
3341 OASDHI - Oth Acad Emp Non-Instrl					10,386	10,820	4.18%	4,940	2,930	-40.69%	13,750
3410 H&W Acad. Instructors & Aides					595,709	641,623	7.71%		17,161		658,784
3411 H&W-Acad Instr & Instl Aides(Rtrd)											
3420 H&W Clss Mgt(Non-Ed Administrators)					65,819	94,206	43.13%				94,206
3421 H&W Classified Employees					509,573	531,272	4.26%	132,165	117,445	-11.14%	648,717
3422 H&W Conf. Emp - Non Mgt					13,164	13,458	2.23%				13,458
3423 H&W - Clss Mgt - Retired											
3424 H&W - Clss Retired											
3430 Life Insurance											
3440 H&W Educational Administrators					89,581	105,627	17.91%	2,566	1,593	-37.89%	107,220
3441 H&W - Oth Acad. Emp - Non-Instrl					90,260	90,255	0.00%	26,250	19,578	-25.42%	109,833
3443 H&W-Educational Adm Cont - Retired											
3490 Retiree Benefits											
3491 Retiree Benefits: Non-Instructional											
3510 SUI-Acad Instl Aides (Dir)					52,461	115,045	119.30%	40	1,923	-100.00%	116,968
3520 SUI-Clss Mgt Non-Educ. Admin.					3,321	10,022	201.77%				10,022
3521 SUI - Clss Emp					14,930	34,469	130.87%	3,720	7,378		41,848
3522 SUI - Conf Emp - Non Mgt					537	1,200	123.61%				1,200
3540 SUI - Educational Administrators					5,787	14,254	146.30%	178	242	-100.00%	14,496
3541 SUI - Oth Acad Emp - Non Instl					5,157	12,014	132.95%	2,453	3,253	-12.53%	15,267

CERRO COSO COMMUNITY COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
3610					56,723	60,918	7.39%	346	1,205		62,123
3620					3,584	5,236	46.10%			-100.00%	5,236
3621					16,314	18,491	13.35%	4,944	4,696	81.44%	23,188
3622					579	634	9.40%			-100.00%	634
3640					6,245	7,525	20.50%	192	128		7,653
3641					5,567	6,343	13.93%	2,647	1,715	-65.31%	8,068
3710					8,352	6,482	-22.39%		1,020		7,502
3720										-100.00%	
3721					4,766	4,059	-14.84%	3,951	3,112	17.57%	7,171
3722											
3741											
3808										-100.00%	
3818											
3910					10,469	10,412	-0.54%		277		10,689
3920					1,107	1,550	40.00%				1,550
3921					7,106	7,427	4.51%	1,723	1,534		8,961
3922					221	221					221
3929											
3940					1,507	1,745	15.82%	43	26		1,771
3941					1,544	1,455	-5.71%	449	316	-81.68%	1,771
3999											
TOTAL 3000					2,873,979	3,147,990	9.53%	297,297	285,847	-3.85%	3,433,838
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT										
42	MAGAZINES & PERIODICALS										
4211					31,785	3,326	-89.54%	3,947	955	-75.80%	4,281
	Subtotal 4200										
					31,785	3,326	-89.54%	3,947	955	-75.80%	4,281
43	SUPPLIES										
4310					67,634	92,582	36.89%	57,808	60,914	5.37%	153,496
4312					1,650	1,900	15.15%	14,871		-100.00%	1,900
4313					215,903	159,220	-26.25%	74,471	159,859	114.66%	319,080
4314					23,200	8,250	-64.44%				8,250
4315					58,815	79,100	34.49%				79,100
4320					12,000	12,100	0.83%				12,100
4321					9,400	11,500	22.34%				11,500

CERRO COSO COMMUNITY COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
4391 Small Equip (Less than \$200)											
Subtotal 4300					388,602	364,652	-6.16%	147,150	220,773	50.03%	585,425
44 FOOD											
4400 Food - Non Travel, Non Cafeteria					7,852	200	-97.45%	10,019		-100.00%	200
Subtotal 4400					7,852	200	-97.45%	10,019		-100.00%	200
TOTAL 4000					428,239	368,178	-14.03%	161,117	221,729	37.62%	589,906
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES											
51 SERVICES											
5107 Athletic Officials					7,100	8,600	21.13%				8,600
5108 Temp Employment Agency Services											
5109 Child Care Services								2,000	1,000	-50.00%	1,000
5118 Cont Security Services					90,000	94,500	5.00%				94,500
5119 Oth Non-Inst. Consulting Services					3,200		-100.00%				
5150 Contract Instruction					96,710	75,000	-22.45%				75,000
5151 Guest Lecturers/Performers								22,000	16,000	-27.27%	16,000
5152 Music Drama Programs											
5159 Oth Instructional Consulting Services											
Subtotal 5100					197,010	178,100	-9.60%	24,000	17,000	-29.17%	195,100
52 TRAVEL											
5209 Non-Employee Travel								250	1,100	340.00%	1,100
5212 Student Travel					22,752	27,300	19.99%	8,000	10,000	25.00%	37,300
5220DT Employee Travel					30,842	25,391	-17.67%	4,709	5,450	15.74%	30,841
5220 Employee Travel					68,659	58,493	-14.81%	73,109	97,945	33.97%	158,438
5230 Food/Meetings						9,375			9,639		19,014
Subtotal 5200					122,254	120,559	-1.39%	86,068	124,134	44.23%	244,893
53 MEMBERSHIP/DUES											
5300 Institutional Dues/Memberships					45,006	25,971	-42.29%				25,971
5310 Consortium Dues/Memberships								650	700	7.69%	700
Subtotal 5300					45,006	25,971	-42.29%	650	700	7.69%	26,671
54 INSURANCE											
5400 Comprehensive/Liability/Prpty/Auto/Ins											
5406 Student Insurance											

CERRO COSO COMMUNITY COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
5407 Insurance Deductibles											
Subtotal 5400											
55 UTILITIES & MAINTENANCE											
5501 Laundry Services					300	450	50.00%				450
5520 Natural Gas/ LPG					170,000	168,000	-1.18%				168,000
5530 Light - Electricity					418,000	388,000	-7.18%				388,000
5540 Water - Sanitation					282,000	282,000					282,000
5550 Disposal Services					17,350	17,455	0.61%				17,455
5560 Hazardous Waste Disposal					6,500	8,500	30.77%				8,500
5570 Pest Control Services					5,040	5,040					5,040
5581 Telephone Services					76,700	66,700	-13.04%				66,700
5583 Data Communication Services											
5590 Other Utilities											
Subtotal 5500					975,890	936,145	-4.07%				936,145
56 RENTS - LEASES - REPAIRS											
5602 Rental of Equip/Utility Vehicles					1,200	1,500	25.00%				1,500
5603 Rental of Facilities					150,185	145,170	-3.34%	81	161	98.15%	145,331
5604 Film Rentals											
5608 Operating Leases/Contracts (cars, copiers etc.)					18,718	14,600	-22.00%				14,600
5610 Rental of Equipment											
5620 Rent, Lease of Facilities.											
5630 Rent Lease Films											
5650 Software Licensing/Maintenance Svcs					46,267	57,809	24.95%	7,000	8,246		66,055
5651 Internet Access					1,730		-100.00%				
5661 Computer Maintenance											
5662 Computer Maintenance Agreement											
5672 Equipment Repairs											
5681 Grounds Maintenance					5,300	5,750	8.49%				5,750
5683 Building Maintenance					100,800	75,920	-24.68%				75,920
5684 Vehicle Repairs & Maintenance					9,350	12,400	32.62%				12,400
5685 Computer Hardware Maint Agreements						1,300					1,300
5686 Oth Equipment Maint Agreements					13,792	33,310	141.52%	900	1,400	55.56%	34,710
5690 Other Maintenance/Repairs					13,974	7,500	-46.33%	600		-100.00%	7,500
5691 Other Maintenance Contracts					12,000	10,800	-10.00%				10,800
Subtotal 5600					373,317	366,059	-1.94%	8,581	9,807	14.28%	375,866
57 LEGAL/AUDIT/ELECTION											
5700 Annual Fiscal Audit											

CERRO COSO COMMUNITY COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
6120 Site Improvement					31,800		-100.00%				
Subtotal 6100					31,800		-100.00%				
62 BUILDINGS											
6210 Buildings Construction					59,199	100,000	68.92%				100,000
6211 Buildings Architect											
6212 Building Fees/Services											
6214 Buildings - Testing & Inspection											
6215 Additions to Buildings											
6216 Bldg Cost of Purchase											
Subtotal 6200					59,199	100,000	68.92%				100,000
63 BOOKS - LIBRARY											
6310 Library Books					10,000	10,000					10,000
6311 Magazines & Periodicals					42,681	44,815	5.00%				44,815
Subtotal 6300					52,681	54,815	4.05%				54,815
64 EQUIPMENT											
641 New Equipment											
6411 Library & Audio Visual Equipment											
6412 Computer/Tech Equip					161,113	41,150	-74.46%				41,150
6412FA Computer/Tech Equipment											
6413 Autos & Buses					65,000		-100.00%				
6414 Furniture											
6414FA Other Equipment											
6415 Lease Purchase											
6416 Software over \$1000											
6419 Other Equipment					14,514		-100.00%	41,830	68,500	63.76%	68,500
6419FA Other Equipment					43,663		-100.00%	75,436		-100.00%	
Subtotal 6410					284,289	41,150	-85.53%	117,266	68,500	-41.59%	109,650
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											

CERRO COSO COMMUNITY COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
Subtotal 6400					284,289	41,160	-85.53%	117,266	68,500	-41.59%	109,650
6900 Capital Outlay Abatement											
TOTAL 6000					427,969	195,965	-54.21%	117,266	68,500	-41.59%	284,465
70 OTHER OUTGO											
71 Debt Retirement (Long Term Debt											
7110 Debt Reduction											
7111 Debt Interest & Other Charges											
Subtotal 7100											
INTRAFUND TRANSFERS OUT											
7201 Intrafund Transfers Out					3,366,303	3,501,347	4.01%	10,000		-100.00%	3,501,347
7205 Intrafund Transfers In											
Subtotal 7200					3,366,303	3,501,347	4.01%	10,000		-100.00%	3,501,347
73 TRANSFERS											
7312 Interfund - Out					106,692	244,306	128.98%				244,306
7410 Other Transfers											
Subtotal 7300 & 7400					106,692	244,306	128.98%				244,306
75 STUDENT FINANCIAL AID											
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)									33,000		33,000
7502 Scholarships											
7503 Outside Scholarships											
7509 Other											
Subtotal 7500									33,000		33,000
76 OTHER PAYMENTS											
7601 In-Lieu of Transp. Allowance											
7602 Oth Student Aide (Non-cash)								279,850	268,874	-3.92%	268,874
Subtotal 7600								279,850	268,874	-3.92%	268,874
79 RESERVE FOR CONTINGENCIES											
7910 Districtwide (minimum 5%)											
7910 Contingencies (Banked Load, Vac. Accrual)					174,303		-100.00%				
7910 Minor Emergencies (Colleges/District Office)					3,234,247	2,277,781	-29.57%				2,277,781

CERRO COSO COMMUNITY COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					3,408,550	2,277,781	-33.17%				2,277,781
TOTAL 7000					6,881,545	6,023,434	-12.47%	289,850	301,874	4.15%	6,325,308
TOTAL EXPENDITURES, OTHER OUTGO					23,904,079	23,294,567	-2.55%	2,353,343	2,066,917	-12.17%	25,361,484
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	208.00	210.07	24.06	20.59	23,904,079	23,294,567	-2.55%	2,353,343	2,066,917	-12.17%	25,361,484

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 5,600 full-and part-time students each year.

The College offers educational programs that include, transfer, basic skills, occupational, community service, and economic development. Among these are several unique occupational training programs, including Administration of Justice, Police

Cadets, a Police Reserve Officer Academy, Corrections, Firefighter Academy, Psychiatric Technician, and Licensed Vocational Nursing. Porterville College has received approval from the Board of Registered Nursing and we began the first class of the RN program in the Fall 2010 semester. In addition to financial support from the local hospital, the College has also identified and committed financial resources for the program to be offered on-going.

The College is also exploring to expand course offerings through either Community Service or Contract Ed. to be able to serve the needs of the local community without using resources from the general fund.

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 remedial courses and programs. Currently, the College offers eighteen Associate in Arts or Associate in Science degree majors and over twenty certificate programs. The College continues to position itself to meet the growing and changing needs of the community.

We are near the end of a multi-year facilities enhancement project, funded primarily by the SRID (Measure G) bond funds. In 2007, the College tore down the old child development center and relocated the center with releasable buildings on the east side of the campus. The Science/Math building was recently remodeled; this project was completed and classes resumed during the Fall 2008 semester. Additionally, the old Library has been remodeled to meet the needs of our students. We completed the addition to the Wellness Center in Spring 2010 and the remodel phase has just been completed. The next major project that has been approved is the allied health building. Until this project is funded, we have remodeled an area of our PT building to be used for swing space, which will be used for the new RN Skills Lab. The College has built and sustained a first-class learning environment that prepares our students to reach their education and career goals, all in an atmosphere promoting personal attention and community. The College is proud of its reputation for being academically focused, which includes the provision and maintenance of a physical environment that is comfortable, pleasant and accommodates learning.

Student 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.

At the end of fiscal year 2010-2011, Porterville College requested bids from potential companies to provide food services to students. Two vendors submitted bids, and after careful review by Porterville College and district staff of the proposals presented, the bid was awarded to Porterville Unified School District (PUSD). Porterville College has entered into a 5-year agreement with PUSD, and their food service operations will begin this Fall 2011 semester.

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. In 1991, the net assets were approximately \$350,000 with more than eighty percent dedicated for scholarships. Today, the Foundation estimates its net assets to be over \$5.2 million. The Foundation sponsors an energetic campaign to support college programs and faculty projects. The College has identified several campus-wide projects, prioritized them and submitted them to the Foundation board for consideration.

The College is very proud of its reputation of being not only academically-focused and student-centered, but also providing a pleasing education environment due to its attractive and well-kept campus. The College promotes a student-centered learning environment, and the staff commits itself to innovation, respect, collaboration, and participatory governance.

PORTERVILLE COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
EXPENDITURES AND TRANSFERS											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule	51.85	51.85	3.50	1.50	4,519,880	4,442,109	-1.72%	333,588	138,876	-58.37%	4,580,985
1101 Acad. Emp. Non-Inst., Non-Adm.	1.75	1.75			158,689	158,689					158,689
1108 Instructional Salary Reserve											
1110 Acad. Emp Admin.	2.90	2.90			275,922	277,954	0.74%				277,954
1118 Non-Instructional Salary Reserve											
Subtotal 1100	56.50	56.50	3.50	1.50	4,952,490	4,876,751	-1.53%	333,588	138,876	-58.37%	5,015,627
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	5.50	6.50	0.50	0.50	727,518	826,757	13.64%	62,945	62,945		889,702
1231 Counselors Contract	3.05	3.00	3.10	3.00	299,893	295,034	-1.62%	276,618	267,948	-3.13%	562,982
1241 Librarians - Contract	1.00	1.00			98,274	100,317	4.20%				100,317
1251 Acad. Non-Inst Cont.	0.54	0.62	0.33	0.38	58,798	64,831	10.26%	36,035	39,735	10.27%	104,566
Subtotal 1200	10.09	11.12	3.93	3.88	1,182,481	1,286,939	8.83%	375,596	370,628	-1.32%	1,657,566
Total 1100 & 1200	66.59	67.62	7.43	5.38	6,134,971	6,163,690	0.47%	709,184	509,504	-28.16%	6,673,194
13 INSTRUCTIONAL SALARIES - NON-REG											
1310 Adjunct Acad. Emp - Non-Cont.	40.11	35.24	0.88		1,263,588	1,110,000	-12.15%	27,678		-100.00%	1,110,000
1311 Acad. Emp. - Temp Cont.	0.23	0.10			7,350	2,995	-59.25%				2,995
1320 Acad. Emp. - Intersession	10.16	7.94			320,000	250,000	-21.88%				250,000
1330 Acad. Emp. - Overload	14.69	13.81			462,754	435,000	-6.00%				435,000
1340 Oth Acad. Empl. - Stipends					31,939	31,939		51,697	53,121	2.75%	85,060
Subtotal 1300	65.20	57.08	0.88		2,085,631	1,829,934	-12.26%	79,373	53,121	-33.07%	1,883,055
14 OTHER NON-TEACHING											
1410 Educational Administrators - Non-Cont.					79,240	65,000	-17.97%	43,181	58,000	34.32%	123,000
1419 Acad. Emp - Non-Inst. Non Cont.											
1999 Certificated Salary Abatement											
Subtotal 1400					79,240	65,000	-17.97%	43,181	58,000	34.32%	123,000
Total 1300 & 1400	65.20	57.08	0.88		2,164,871	1,894,934	-12.47%	122,554	111,121	-9.33%	2,006,055
TOTAL 1000	131.79	124.70	8.31	5.38	8,299,842	8,058,624	-2.91%	831,738	620,624	-25.38%	8,679,248
20 CLASSIFIED SALARIES											
21 CLASSIFIED SERVICE, NON-INST.											

PORTERVILLE COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
2110 Board of Trustees											
2110 Classified Mngmnt (Non-Ed)	3.20	4.70	0.80	0.80	285,177	373,745	31.06%	108,520	86,415		460,161
2190 Confidential Employee - Non Mgt	1.00	1.00			74,558	74,556	0.00%				74,556
2191 Class Non-Instr. Emp Reg Salary Sched	35.67	34.65	10.58	9.94	1,513,980	1,618,164	6.88%	516,897	447,474		2,065,638
2199 Classified Salary Abatement						-50,436					(50,436)
Subtotal 2100	39.87	40.35	11.38	10.74	1,873,712	2,016,030	7.60%	625,418	533,889	-14.63%	2,549,919
22 CLASSIFIED SERVICE, INST. AID											
2211 Inst. Aide Ft Direct Inst.	3.52	4.75	0.83	0.44	168,048	171,275	1.92%		42,180		213,455
2291 Inst. Aide FT, Oth-In-Direct Inst.											
2292 Limited Benefit Employee									263,485		263,485
Subtotal 2200	3.52	4.75	0.83	0.44	168,048	171,275	1.92%		305,665		476,940
Total 2100 & 2200	43.39	45.10	12.21	11.18	2,041,760	2,187,305	7.13%	625,418	839,554	34.24%	3,026,859
23 NON-INSTRUCTIONAL											
2310 Non-Mgt. - Temp					20,000		-100.00%				
2311 Admn., Non-Inst Prof Expt											
2391 Substitutes--Short Term											
2392 Non-Inst. Students	1.66	1.60	18.63		27,606	26,695	-3.30%	310,004		-100.00%	26,695
2393 Class Non-Instr. Overtime					6,000	9,500	58.33%				9,500
2394 Non-Admin., Non-Inst. Prof Expt								40,000	28,125	-29.69%	28,125
2399 Class Oth - Temp					15,959		-100.00%				
Subtotal 2300	1.66	1.60	18.63		69,564	36,195	-47.97%	350,004	28,125	-91.98%	64,320
24 INSTRUCTIONAL AIDES											
2411 Inst. Students			0.99					16,500	16,500		16,500
2412 Direct Inst. Prof Expt					35,515	34,000	-4.27%	263,440	344,203	30.66%	378,203
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					-47,987		-100.00%				
2999 Salary Budget Control					-46	27,183	-59737.36%	2,040	-27,005	-1423.79%	177
Subtotal 2400			0.99		-12,518	61,183	-588.77%	281,980	333,698	18.34%	394,880
Total 2300 & 2400	1.66	1.60	19.62		57,047	97,378	70.70%	631,984	361,823	-42.75%	459,200
TOTAL 2000	45.05	46.70	31.83	11.18	2,098,807	2,284,682	8.86%	1,257,402	1,201,377	-4.46%	3,486,059
30 STAFF BENEFITS											

PORTERVILLE COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
3110	STRS - Acad. Instructors & Ins Aides				541,494	494,291	-8.72%	33,068	11,715	-64.57%	506,006
3120	STRS - Class Mgt Non Educ Admin				1,613			6,450		-100.00%	
3130	STRS - Ed. Administrators - Cont.				60,020	68,207	13.64%	5,193	5,193		73,400
3131	STRS - Oth Acad Emp Non-Instrl				44,976	44,432	-1.21%	28,555	30,843	8.01%	75,275
3210	PERS - Acad. Instructors & Inst Aides				12,742	12,607	-1.06%		2,805		15,412
3220	PERS - Class Mgt Non Educ Admin				25,067	42,607	69.98%		9,851		52,458
3221	PERS - Classified Employee				151,424	173,139	14.34%	49,045	38,430	-21.84%	211,569
3222	PERS - Conf Empl - Non- Mgt				4,622	8,499	83.87%				8,499
3240	PERS - Educational Administrator				1		-100.00%				
3310	OASDHI - Acad Instruct & Instr Aides				109,615	106,583	-2.77%	9,632	8,932	-7.27%	115,515
3320	OASDHI - Cis Mgt Non-Ed AdmIn				18,205	28,592	57.05%	1,134	6,611	483.12%	35,202
3321	OASDHI - Class Emp				113,325	118,372	4.45%	35,585	29,313	-17.62%	147,685
3322	OASDHI - Conf. Emp - Non Mgt				9,059	5,704	-37.04%				5,704
3330	Medicare										
3340	OASDHI - Educational Administrators				10,549	11,988	13.64%	913	913		12,901
3341	OASDHI - Oth Acad Emp Non-Instrl				11,414	11,470	0.49%	7,542	7,664	1.62%	19,134
3410	H&W Acad. Instructors & Aides				720,895	798,376	10.75%	42,525	25,689	-39.59%	824,066
3411	H&W-Acad Instr & Instl Aides(Rtrd)										
3420	H&W Class Mgt(Non-Ed Administrators)				36,440	56,524	55.11%	9,839	10,766	9.42%	67,290
3421	H&W Classified Employees				380,601	422,118	17.06%	91,437	91,226	-0.23%	513,344
3422	H&W Conf. Emp - Non Mgt				12,358	13,458	8.92%				13,458
3423	H&W - Class Mgt - Retired										
3424	H&W - Class Retired										
3430	Life Insurance										
3440	H&W Educational Administrators				67,960	87,477	28.72%	6,178	6,729	8.92%	94,206
3441	H&W - Oth Acad. Emp - Non-Instrl				55,668	63,428	13.94%	41,532	46,404	11.73%	109,833
3443	H&W-Educational Adm Cont - Retired										
3490	Retiree Benefits										
3491	Retiree Benefits: Non-Instructional										
3510	SUI-Acad Instl Aides (Dir)				50,662	110,731	118.57%	4,783	8,224	71.95%	118,954
3520	SUI-Class Mgt Non-Educ. Admin.				1,827	6,017	229.27%	563	1,391	147.15%	7,409
3521	SUI - Class Emp				10,742	26,880	150.22%	3,570	7,635	113.87%	34,515
3522	SUI - Conf Emp - Non Mgt				537	1,200	123.61%				1,200
3540	SUI - Educational Administrators				5,208	13,311	155.58%	453	1,013	123.61%	14,324
3541	SUI - Oth Acad Emp - Non Instl				3,795	8,272	117.97%	2,399	5,775	140.76%	14,047
3610	WC - Acad Inst & Instl Aides (Dir)				54,715	58,254	6.47%	5,405	4,466	-17.36%	62,720
3620	WC - Class Mgt Non-Educational Adm.				1,972	3,166	60.62%	608	732	20.48%	3,898
3621	WC - Class Emp				12,348	14,362	16.31%	6,142	6,398	4.16%	20,760
3622	Conf Emp - Non Mgt				579	631	9.01%				631
3640	WC - Educational Administrators				5,653	7,003	23.88%	489	533	9.01%	7,536
3641	WC-Oth Acad Emp - Non Instructional				4,096	4,352	6.26%	2,588	3,038	17.37%	7,390
3710	DefBen-Acad Inst & Instl Aides (Dir)				29,573	34,306	16.01%	13,316	14,629	9.86%	48,934
3720	DefBen-Class Mgt - Non-Educ Admin										

PORTERVILLE COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	2010-11	2011-12			
3721 DefBen - Clss Emp					7,559	6,410	-15.20%	4,185	5,329	27.34%	11,739
3722 DefBen - Conf Emp - Non Mat											
3741 DefBen - Oth Acad Emp - Non Instrl											
3808 Instructional --- benefit Reserve					47,242		-100.00%				
3818 Non Instructional -- Benefit Reserve					33,308		-100.00%				
3910 Otr Benf.- Acad. Instruct. & Aldes					12,680	12,842	1.28%	775	424	-45.24%	13,267
3920 OTHBEN-Clss Mgt (Non-Educ Admin					717	1,062	48.13%	177	177		1,239
3921 Otr Benf.- Clss Employee					5,332	5,701	6.92%	1,611	1,325	-17.76%	7,027
3922 OTHBEN - Conf Emp - Non Mgt					221	221					221
3929 Classified Benefit Abatement						-24,568					-24,568
3940 Otr Benf.- Educational Administrators					1,233	1,439	16.76%	112	111	-1.21%	1,550
3941 OTHBEN - Oth Acad Emp (NonInstrl)					1,155	1,023	-11.42%	858	748	-12.76%	1,771
3999 Benefit Suspense					71,243		-100.00%	51,084	23,000	-54.98%	23,000
TOTAL 3000					2,730,442	2,860,485	4.76%	467,745	418,034	-10.63%	3,278,519
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT											
42 MAGAZINES & PERIODICALS											
4211 Non-Library Magazines/Perdicals								180	125		125
Subtotal 4200								180	125	-30.56%	125
43 SUPPLIES											
4310 Instr Supplies & Materials					143,571	97,728	-31.93%	95,734	57,465		155,193
4312 Computer Software less than \$200						1,000					1,000
4313 Non-Instr Supplies & Materials					115,718	119,334	3.12%	100,587	53,107		172,441
4314 Paper					30,000	30,000					30,000
4315 Maint & Repairs Supplies											
4320 Vehicle Supplies - Parts					3,000	5,000	66.67%				5,000
4321 Fuel - Lubricants					24,980	15,000	-39.95%	9,721	10,000		25,000
4391 Small Equip (Less than \$200)											
Subtotal 4300					317,269	268,062	-15.51%	206,042	120,573	-41.48%	388,635
44 FOOD											
4400 Food - Non Travel, Non Cafeteria					6,455		-100.00%	4,972		-100.00%	
Subtotal 4400					6,455		-100.00%	4,972		-100.00%	
TOTAL 4000					323,724	268,062	-17.19%	211,193	120,698	-42.85%	388,760
50 SERVICES /UTILITIES/ AND											

PORTERVILLE COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
OPERATING EXPENSES											
51	SERVICES										
5107	Athletic Officials				16,765	16,720	-0.27%				16,720
5108	Temp Employment Agency Services										
5109	Chld Care Services							60,000	30,000	-50.00%	30,000
5118	Cont Security Services				7,900	8,050	1.90%	500	500		8,550
5119	Oth Non-Inst. Consulting Services				13,400	8,400	-37.31%	34,940	35,000	0.17%	43,400
5150	Contract Instruction										
5151	Guest Lecturers/Performers				2,200	2,900	31.82%	18,360	3,000	-83.66%	5,900
5152	Music Drama Programs										
5159	Oth Instructional Consulting Services				382		-100.00%	194,400	266,577	37.13%	266,577
	Subtotal 5100				40,647	36,070	-11.26%	308,200	335,077	8.72%	371,147
52	TRAVEL										
5209	Non-Employee Travel										
5212	Student Travel				33,996	41,000	20.80%	6,512			41,000
5220DT	Employee Travel										
5220	Employee Travel				38,310	45,550	18.90%	79,160	60,871		108,421
5230	Food/Meetings					8,500			2,300		10,800
	Subtotal 5200				72,306	95,050	31.46%	85,671	63,171	-26.26%	158,221
53	MEMBERSHIP/DUES										
5300	Institutional Dues/Memberships				30,210	31,185	3.23%	1,100	1,150		32,335
5310	Consortium Dues/Memberships										
	Subtotal 5300				30,210	31,185	3.23%	1,100	1,150	4.55%	32,335
54	INSURANCE										
5400	Comprehensive/Liability/Prpty/Auto/Ins										
5406	Student Insurance										
5407	Insurance Deductibles										
	Subtotal 5400										
55	UTILITIES & MAINTENANCE										
5501	Laundry Services				24,000	24,000		1,000	1,000		25,000
5520	Natural Gas/ LPG				65,000	65,000					65,000
5530	Light - Electricity				400,000	400,000					400,000
5540	Water - Sanitation				45,000	45,000					45,000
5550	Disposal Services				18,000	18,000			3,000		21,000
5560	Hazardous Waste Disposal				6,000	5,000	-16.67%				5,000
5570	Pest Control Services				4,200	4,200					4,200
5581	Telephone Services				13,300	13,300		144		-100.00%	13,300

PORTERVILLE COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
5583 Data Communication Services											
5590 Other Utilities					1,500	1,500					1,500
Subtotal 5500					577,000	576,000	-0.17%	1,144	4,000	249.65%	580,000
56 RENTS - LEASES - REPAIRS											
5602 Rental of Equip/Utility Vehicles					400	2,400	500.00%	2,004	600	-70.06%	3,000
5603 Rental of Facilities					75		-100.00%	6,860		-100.00%	
5604 Film Rentals											
5608 Operating Leases/Contracts (cars, copiers etc.)					2,000	2,675	33.75%				2,675
5610 Rental of Equipment											
5620 Rent, Lease of Facilities.											
5630 Rent Lease Films											
5650 Software Licensing/Maintenance Svcs					89,600	86,450	-3.52%	16,543	14,127		100,577
5651 Internet Access											
5661 Computer Maintenance											
5662 Computer Maintenance Agreement											
5672 Equipment Repairs											
5681 Grounds Maintenance					38,000	38,000		5,000	5,000		43,000
5683 Building Maintenance					47,953	35,000	-27.01%				35,000
5684 Vehicle Repairs & Maintenance					15,000	10,000	-33.33%				10,000
5685 Computer Hardware Maint Agreements					30,000	30,000					30,000
5686 Oth Equipment Maint Agreements					40,000	2,000	-95.00%				2,000
5690 Other Maintenance/Repairs					13,757	23,100	67.91%	13,195	20,650	56.50%	43,750
5691 Other Maintenance Contracts					18,500	20,000	8.11%				20,000
Subtotal 5600					295,285	249,625	-15.46%	43,602	40,377	-7.40%	290,002
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								3,000	850	-71.67%	850
5813 Physical Examinations/Tests											
5820 Postage/Express Overnight Svcs					15,250	9,300	-39.02%	2,161	1,775	-17.87%	11,075
5830 Bank Charges											
5831 Credit Card Expenses											

PORTERVILLE COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
5832	Returned Checks										
5835	Bad Debt Expense										
5838	Collection Services										
5840	Interest - Current Debt										
5860	General Advertising				20,000	14,000	-30.00%	3,150	900	-71.43%	14,900
5861	Printing/Duplicating Services				7,675	4,300	-43.97%	1,250	650	-48.00%	4,950
5870	Cash Over/Short										
5880	Taxes/Licenses/Permits				2,817	1,267	-55.02%				1,267
5881	Sales Tax Expense										
5890	Other Services & Expenses				104,382	11,800	-88.70%	27,556	8,000	-70.97%	19,800
5899	Contingencies Account - Budget Only				499		-100.00%	17,594	17,909	1.79%	17,909
5899a	Unallocated Deductions/Additions										
	Subtotal 5800				150,623	40,667	-73.00%	54,711	65,710	20.10%	106,377
59	INDIRECT COSTS										
5911	Indirect Cost Reimbursement							550	1,458	165.09%	1,458
5912	Transfer Out - Indr Cost (Expense)							550	1,458	165.09%	1,458
	Subtotal 5900										
	TOTAL 5000				1,166,072	1,028,597	-11.79%	494,979	510,943	3.23%	1,539,540
	TOTAL 1000 - 5000				14,618,887	14,500,451	-0.81%	3,263,057	2,871,676	-11.99%	17,372,126
60	CAPITAL OUTLAY										
61	SITES & SITE IMPROVEMENT										
6120	Site Improvement				56,996	100,000	75.45%	30,000	24,482	-18.39%	124,482
	Subtotal 6100				56,996	100,000	75.45%	30,000	24,482	-18.39%	124,482
62	BUILDINGS										
6210	Buildings Construction										
6211	Buildings Architect										
6212	Building Fees/Services										
6214	Buildings - Testing & Inspection										
6215	Additions to Buildings										
6216	Bldg Cost of Purchase										
	Subtotal 6200										
63	BOOKS - LIBRARY										
6310	Library Books				20,900	20,900					20,900
6311	Magazines & Periodicals				5,000	5,000					5,000
	Subtotal 6300				25,900	25,900					25,900

PORTERVILLE COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
64 EQUIPMENT											
641 New Equipment											
6411 Library & Audio Visual Equipment											
6412 Computer/Tech Equip					191,492	72,500	-62.14%	207,664	22,800	-89.02%	95,300
6412FA Computer/Tech Equipment									17,500		17,500
6413 Autos & Buses											
6414 Furniture									1,478	-100.00%	
6414FA Other Equipment											
6415 Lease Purchase											
6416 Software over \$1000											
6419 Other Equipment					33,380	21,550	-35.46%	23,083	3,513		25,063
6419FA Other Equipment									22,436		22,436
Subtotal 6410					224,882	94,050	-58.18%	232,226	66,250	-71.47%	160,300
642 Equipment Replacement											
6421 Library & Audio Visual Equipment											
6422 Computer/Tech Equip											
6423 Autos & Buses					25,000		-100.00%				
6424 Furniture											
6425 Lease Purchase											
6429 Other Equipment											
Subtotal 6420					25,000		-100.00%				
Subtotal 6400					249,882	94,050	-62.36%	232,226	66,250	-71.47%	160,300
6900 Capital Outlay Abatement											
TOTAL 6000					332,778	219,950	-33.90%	262,226	90,732	-65.40%	310,682
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					3,287,363	3,324,940	1.14%				3,324,940
7205 Intrafund Transfers In											
Subtotal 7200					3,287,363	3,324,940	1.14%				3,324,940
73 TRANSFERS											
7312 Interfund - Out					112,916	415,378	267.86%				415,378

PORTERVILLE COLLEGE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		FY 2011-12
7410 Other Transfers											
Subtotal 7300 & 7400					112,916	415,378	267.86%				415,378
75 STUDENT FINANCIAL AID											
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)								10,000	16,839	68.39%	16,839
7502 Scholarships								8,750		-100.00%	
7503 Outside Scholarships											
7509 Other											
Subtotal 7500								18,750	16,839	-10.19%	16,839
76 OTHER PAYMENTS											
7601 In-Lieu of Transp. Allowance											
7602 Oth Student Aids (Non-cash)								191,403	186,936	-2.33%	186,936
								191,403	186,936	-2.33%	186,936
78 RESERVE FOR CONTINGENCIES											
7910 Districtwide (minimum 5%)											
7910 Contingencies (Banked Load, Vac. Accrual)					124,076		-100.00%				
7910 Minor Emergencies (Colleges/District Office)					4,145,293	2,510,810	-39.43%				2,510,810
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					4,269,369	2,510,810	-41.19%				2,510,810
TOTAL 7000					7,669,648	6,251,128	-16.50%	210,153	203,775	-3.03%	6,454,903
TOTAL EXPENDITURES, OTHER OUTGO					22,621,313	20,971,529	-7.29%	3,735,436	3,166,182	-15.24%	24,137,711
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	176.84	171.40	40.14	16.56	22,621,313	20,971,529	-7.29%	3,735,436	3,166,182	-15.24%	24,137,711

DISTRICT OFFICE OPERATIONS

The Kern Community College District offers affordable quality education through its three colleges with a strong commitment towards excellence in education. Our colleges offer 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 nearly every academic, vocational, and personal enrichment need.

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. Serves as liaison with local and federal agencies. Conducts internal audit activities.
- **Educational Services:** Directs strategic and tactical planning; coordinates instructional and student services programs; performs institutional research, analysis and implementation of legislation and regulations; serves as accreditation liaison with the colleges; 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, non-labor contract 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; serving as internal consultants to management, functioning as an advocate of employees back to management. Responsibilities include facilitating employment benefits and labor relations (including collective bargaining) for all employee groups in addition to recruitment, maintaining staff diversity, supporting health and safety, workers' compensation, training, labor contract administration, payroll, grievances, compliance with federal, state and local labor laws, policy and procedures.
- **Information Technology:** As a service organization, serves to support information technology efforts of the three colleges and their centers, which includes serving approximately 44,000 students, 2,000 faculty and staff, and 3,600 computers. In addition, the department supports the administrative technology needs of the College and District operations.
- **Child Development:** Provides District-wide coordination of child development centers and services, including the monitoring and compliance of funding terms and conditions for contracts; provides budget oversight; serves as liaison between the District and national agencies, the State Chancellor's Office, and the Department of Education.

- **Facilities:** Provides District-wide coordination of facilities planning and construction management services, including District-wide capital outlay and scheduled maintenance projects; coordinates all District-wide construction compliance requirements.
- **The District Operation Funding Priorities for 2011-12:**
 - Implementation of E-procurement purchasing system
 - Implementation of CurricUNET system
 - Implementation of in-house-- student and new employee Fingerprinting system
 - Enhance District-wide communications and governmental relations
 - Continued District-wide organizational and staff development
 - Implementation of student success plans
 - Information Technology Enhancements
 - Implementation of enhanced WEB design, support and management
 - Replacement of KCSOS microwave network
 - Equipment replacements - servers
 - Classified staff classification study
 - Enhance District-wide instructional and administrative videoconferencing support and infrastructure

Kern Community College District							
2011-12 General Fund Budget Summary							
District Operations Summary of Net Changes Between Tentative and Adopted Budget							
Unrestricted Fund Adjustments	Amount of Change						
Interfund Transfer for funding of Accrued Vacations	\$ 111,494.00	Formerly these funds were held in Reserve in the GU001 fund					
Set Up Budget for AVC External and Governmental Affairs	44,300.00						
Correction to Leadership Academy Budget	3,535.00						
Board Meeting Security Services	3,600.00						
Carryover Project -- Generator capacity upgrade	25,000.00	Funded by Carryover funds					
Carryover Project -- HVAC Replacement Project in IT NORAD Room	50,000.00	Funded by Carryover funds					
Carryover Project -- Weill small construction project	25,000.00	Funded by Carryover funds					
Other	7,352.00						
Total	\$ 270,281.00						
Restricted Fund Adjustments							
Revision To VATEA Program	\$ 23,487.00						
Revision To Youth Entrepreneurship Program	63,099.00						
Total	\$ 86,586.00						

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
EXPENDITURES AND TRANSFERS											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule											
1101 Acad. Emp. Non-Inst., Non-Adm.		0.40			70,391	35,196	-50.00%				35,196
1108 Instructional - Salary Reserve											
1110 Acad. Emp Admin.	0.80										
1118 Non-Instructional - Salary Reserve											
Subtotal 1100	0.80	0.40			70,391	35,196	-50.00%			35,195.73	35,196
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	3.00	4.00	1.00	1.00	603,476	710,428	17.72%	101,412	79,604	-21.50%	790,032
1231 Counselors Contract											
1241 Librarians - Contract											
1251 Acad. Non-Inst Cont.											
Subtotal 1200	3.00	4.00	1.00	1.00	603,476	710,428	17.72%	101,412	79,604	-21.50%	790,032
Total 1100 & 1200	3.80	4.40	1.00	1.00	673,867	745,624	10.65%	101,412	79,604	-21.50%	825,228
13 INSTRUCTIONAL SALARIES - NON-REG											
1310 Adjunct Acad. Emp - Non-Cont.			2.22		5,064	3,535	-30.19%	67,000		-100.00%	3,535
1311 Acad. Emp. - Temp Cont.											
1320 Acad. Emp. - Intersession											
1330 Acad. Emp. - Overload											
1340 Oth Acad. Empl. - Stipends					3,016		-100.00%	37,292		-100.00%	
Subtotal 1300			2.22		8,080	3,535	-56.25%	104,292		-100.00%	3,535
14 OTHER NON-TEACHING											
1410 Educational Administrators - Non-Cont.					3,600	3,600					3,600
1419 Acad. Emp - Non-Inst. Non Cont.											
1999 Certificated Salary Abatement											
Subtotal 1400					3,600	3,600					3,600
Total 1300 & 1400			2.22		11,680	7,135	-38.91%	104,292		-100.00%	7,135
TOTAL 1000	3.80	4.40	3.22	1.00	685,547	752,759	9.80%	205,704	79,604	-61.30%	832,363

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
20	CLASSIFIED SALARIES										
21	CLASSIFIED SERVICE, NON-INST.										
2110	Board of Trustees										
2110											
2110	20.00	18.75	3.00	3.26	2,099,735	1,970,264	-6.17%	333,408	369,350	10.78%	2,339,614
2190	7.00	8.25			496,957	550,344	10.74%				550,344
2191	52.95	54.60	2.00	3.00	3,069,142	3,053,500	-0.51%	153,940	146,152	-5.06%	3,199,652
2199	Classified Salary Abatement										
	Subtotal 2100										
	79.95	81.60	5.00	6.26	5,665,834	5,574,107	-1.62%	487,348	515,503	5.78%	6,089,610
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										
								75,938		-100.00%	
	Total 2100 & 2200										
	79.95	81.60	5.00	6.26	5,665,834	5,574,107	-1.62%	563,286	515,503	-8.48%	6,089,610
23	NON-INSTRUCTIONAL										
2310	Non-Mgt. - Temp										
2311	Admin., Non-Inst Prof Expt										
2391	Substitutes--Short Term										
2392	0.30	0.30			4,963	4,961	-0.04%				4,961
2393	Class Non-Inst. Overtime										
2394	Non-Admin., Non-Inst. Prof Expt										
2399	Class Oth - Temp										
	Subtotal 2300										
	0.30	0.30			92,979	156,931	68.78%	599,195	905,711	51.15%	1,062,642
24	INSTRUCTIONAL AIDES										
2411	Inst. Students										
2412	Direct Inst. Prof Expt										
2419	Inst Aide - Temp Direct Inst.										
2491	Inst Readers Temp										
2492	Inst Students Temp, Oth Indr Inst.										
2493	Inst Aide Overtime Temp										
2494	Inst Sign Language Intrp Temp										
2495	Inst Oth Indr Prof Expt										
2499	Oth Indr Inst Temp										
2900	Classified Abatement										
2999	Salary Budget Control										
					42,277	373,412	783.26%	-31,725	18,819	-159.32%	392,231

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
Subtotal 2400					42,277	373,412	783.26%	291,975	18,819	-93.55%	392,231
Total 2300 & 2400	0.30	0.30			135,256	530,343	292.10%	891,170	924,530	3.74%	1,454,873
TOTAL 2000	80.25	81.90	5.00	6.26	5,801,090	6,104,450	5.23%	1,454,456	1,440,033	-0.99%	7,544,483
30 STAFF BENEFITS											
3110 STRS - Acad. Instructors & Ins Aides					6,597	2,904	-55.98%	9,168		-100.00%	2,904
3120 STRS - Class Mgt Non Educ Admin					12,489	12,489	0.00%				12,489
3130 STRS - Ed. Administrators - Cont.					49,787	25,985	-47.81%	8,366	6,567	-21.51%	32,552
3131 STRS - Oth Acad Emp Non-Instrl											
3210 PERS - Acad. Instructors & Inst Aides					4,666	7,993	71.30%				7,993
3220 PERS - Class Mgt Non Educ Admin					215,049	214,358	-0.32%	35,681	41,843	17.27%	256,201
3221 PERS - Classified Employee					323,739	339,605	4.90%	16,475	16,661	1.13%	356,266
3222 PERS - Conf Empl - Non- Mgt					43,902	52,859	20.40%				52,859
3240 PERS - Educational Administrator											
3310 OASDHI - Acad Instruct & Instr Aides					4,496	5,874	30.65%	6,304		-100.00%	5,874
3320 OASDHI - Cls Mgt Non-Ed Admin					156,269	147,990	-5.29%	25,506	28,254	10.78%	176,244
3321 OASDHI - Clss Emp					234,038	228,281	-2.46%	21,146	11,530	-45.47%	239,811
3322 OASDHI - Conf. Emp - Non Mgt					31,388	35,470	13.01%				35,470
3330 Medicare											
3340 OASDHI - Educational Administrators					8,750	8,663	-1.00%	1,470	1,154	-21.52%	9,817
3341 OASDHI - Oth Acad Emp Non-Instrl											
3410 H&W Acad. Instructors & Aides					22,881	18,829	-17.71%				18,829
3411 H&W-Acad Instr & Instl Aides(Rtrd)					2		-100.00%				
3420 H&W Clss Mgt(Non-Ed Administrators)					366,466	364,905	-0.43%	36,877	47,271	28.19%	412,176
3421 H&W Classified Employees					670,935	663,335	-1.13%	53,254	40,545	-23.86%	703,880
3422 H&W Conf. Emp - Non Mgt					80,748	94,605	17.16%				94,605
3423 H&W - Clss Mgt - Retired											
3424 H&W - Clss Retired					2						
3430 Life Insurance											
3440 H&W Educational Administrators					40,374	40,545	0.42%	14,556	13,515	-7.15%	54,060
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)					890	1,696	90.52%	1,771		-100.00%	1,696
3520 SUI-Class Mgt Non-Educ. Admin.					15,742	34,934	121.92%	2,401	5,610	133.70%	40,544
3521 SUI - Clss Emp					22,497	47,697	112.02%	5,761	2,526	-56.15%	50,223
3522 SUI - Conf Emp - Non Mgt					2,954	7,465	152.70%				7,465

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
3540	SUI - Educational Administrators				4,345	9,618	121.36%	730	1,282	75.58%	10,900
3541	SUI - Oth Acad Emp - Non Instl										
3610	WC - Acad Inst & Instl Aides (Dir)				961	895	-6.87%	3,040		-100.00%	895
3620	WC - Class Mgt Non-Educational Adm.				16,988	18,450	8.60%	2,591	3,112	20.13%	21,562
3621	WC - Class Emp				24,319	25,354	4.25%	6,236	1,429	-77.09%	26,783
3622	Conf Emp - Non Mgt				3,188	3,941	23.62%				3,941
3640	WC - Educational Administrators				4,689	5,078	8.30%	788	677	-14.08%	5,755
3641	WC-Oth Acad Emp - Non Instructional										
3710	DefBen-Acad Inst & Instl Aides (Dir)				421		-100.00%	19,132		-100.00%	
3720	DefBen-Class Mgt - Non-Educ Admin				634	918	44.89%				918
3721	DefBen - Class Emp				3,496	153	-95.62%	28,429	960	-96.62%	1,113
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				356	365	2.65%				365
3920	OTHBEN-Class Mgt (Non-Educ Admin				4,831	4,604	-4.69%	1,113	1,278	14.85%	5,882
3921	Otr Benf.- Class Employee				10,470	10,228	-2.31%	631	599	-5.10%	10,827
3922	OTHBEN - Conf Emp - Non Mgt				1,328	1,536	15.63%				1,536
3929	Classified Benefit Abatement										
3940	Otr Benf.- Educational Administrators				725	721	-0.57%	341	303	-11.16%	1,024
3941	OTHBEN - Oth Acad Emp (Noninstrl)										
3999	Benefit Suspense					148,841			7,504		156,345
	TOTAL 3000				2,391,403	2,587,184	8.19%	301,764	232,620	-22.91%	2,819,804
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT										
42	MAGAZINES & PERIODICALS										
4211	Non-Library Magazines/Perdcls				20,014	17,319	-13.47%				17,319
	Subtotal 4200				20,014	17,319	-13.47%				17,319
43	SUPPLIES										
4310	Instr Supplies & Materials				5,000		-100.00%				
4312	Computer Software less than \$200				2,500	20,200		166,314	124,438	-25.18%	144,638
4313	Non-Instr Supplies & Materials				117,997	131,560	11.49%	66,554	82,680		85,180
4314	Paper								25,371	-61.88%	156,931
4315	Maint & Repairs Supplies				800	3,800	375.00%				3,800

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
4320	Vehicle Supplies - Parts										
4321	Fuel - Lubricants				6,000	6,000					6,000
4391	Small Equip (Less than \$200)										
	Subtotal 4300				127,297	164,060	28.88%	232,867	232,489	-0.16%	396,549
44	FOOD										
4400	Food - Non Travel, Non Cafeteria				19,269	6,111	-68.29%	2,500	6,775	171.00%	12,886
	Subtotal 4400				19,269	6,111	-68.29%	2,500	6,775	171.00%	12,886
	TOTAL 4000				166,580	187,490	12.55%	235,367	239,264	1.66%	426,754
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES										
51	SERVICES										
5107	Athletic Officials										
5108	Temp Employment Agency Services				10,000		-100.00%				
5109	Child Care Services										
5118	Cont Security Services					3,600					3,600
5119	Oth Non-Inst. Consulting Services				573,507	786,530	37.14%	350,474	320,834	-8.46%	1,107,364
5150	Contract Instruction				687,740	837,740	21.81%		20,000		857,740
5151	Guest Lecturers/Performers								50,500		50,500
5152	Music Drama Programs										
5159	Oth Instructional Consulting Services							5,005		-100.00%	
	Subtotal 5100				1,271,247	1,627,870	28.05%	355,479	391,334	10.09%	2,019,204
52	TRAVEL										
5209	Non-Employee Travel				8,383	6,383	-23.86%		11,000		17,383
5212	Student Travel										
5220DT	Employee Travel				10,000	10,000					10,000
5220	Employee Travel				144,291	172,734	19.71%	15,153	90,441	496.84%	263,175
5230	Food/Meetings					10,000			13,300		23,300
	Subtotal 5200				162,674	199,117	22.40%	15,153	114,741	657.20%	313,858
53	MEMBERSHIP/DUES										
5300	Institutional Dues/Memberships				152,165	177,665	16.76%	19,310	4,930	-74.47%	182,595
5310	Consortium Dues/Memberships				162,149	68,466	-57.78%		1,000		69,466
	Subtotal 5300				314,314	246,131	-21.69%	19,310	5,930	-69.29%	252,061
54	INSURANCE										

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Change	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	2010-11	2011-12			
5400 Comprehensive/Liability/Prpty/Auto/Ins					605,734	575,628	-4.97%				575,628
5406 Student Insurance					149,287	149,000	-0.19%				149,000
5407 Insurance Deductibles					15,468	5,155	-66.67%				5,155
Subtotal 5400					770,489	729,783	-5.28%				729,783
55 UTILITIES & MAINTENANCE											
5501 Laundry Services											
5520 Natural Gas/ LPG					1,000	500	-50.00%				500
5530 Light - Electricity					175,000	180,000	2.86%				180,000
5540 Water - Sanitation					7,000	7,000					7,000
5550 Disposal Services					8,500	8,500					8,500
5560 Hazardous Waste Disposal					1,000	8,500	750.00%				8,500
5570 Pest Control Services					1,150	1,150					1,150
5581 Telephone Services					21,300	12,800	-39.91%				12,800
5583 Data Communication Services					143,400	193,800	35.15%				193,800
5590 Other Utilities					9,000	9,000					9,000
Subtotal 5500					367,350	421,250	14.67%				421,250
56 RENTS - LEASES - REPAIRS											
5602 Rental of Equip/ Vehicles					610	610			2,200		2,810
5603 Rental of Facilities					3,000	25,596	753.20%		28,820		54,416
5604 Film Rentals											
5608 Operating Leases/Contracts (cars, copiers etc.)					6,800		-100.00%				
5610 Rental of Equipment											
5620 Rent, Lease of Facilities.											
5630 Rent Lease Films											
5650 Software Licn/Maint Svcs					915,027	1,010,629	10.45%	18,000	50	-99.72%	1,010,679
5651 Internet Access											
5661 Computer Maintenance											
5662 Computer Maintenance Agreement											
5672 Equipment Repairs											
5681 Grounds Maintenance					12,500	11,000	-12.00%				11,000
5683 Building Maintenance					50,000	57,525	15.05%		2,000		59,525
5684 Vehicle Repairs & Maintenance					10,032	4,500	-55.14%				4,500
5685 Computer Hardware Maint Garments					259,878	198,685	-23.55%				198,685
5686 Oth Equipment Maint Agreements					62,180	65,100	4.70%				65,100
5690 Other Maintenance/Repairs					2,500	2,500					2,500
5691 Other Maintenance Contracts						3,000					3,000
Subtotal 5600					1,322,527	1,379,145	4.28%	18,000	33,070	83.72%	1,412,215

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
57	LEGAL/AUDIT/ELECTION										
5700					60,000	60,000					60,000
5720					75,000	50,000	-33.33%				50,000
5731					191,000	197,081	3.18%				197,081
5732											
5733					5,000	5,000					5,000
5740											
5790									17,897		17,897
					331,000	312,081	-5.72%		17,897		329,978
58	OTHER SERVICES & EXPENSES										
5810					18,000	81,000	350.00%				81,000
5813					10,000	10,000					10,000
5820					55,250	55,620	0.67%	1,800	6,650	289.44%	62,270
5830					107,156	85,000	-20.68%				85,000
5831											
5832											
5835					2,000	2,000					2,000
5838											
5840											
5860					66,300	77,800	17.35%	28,630	33,275	16.22%	111,075
5861					10,000	7,000	-30.00%	9,902	11,377	14.90%	18,377
5870											
5880					46,200	46,200					46,200
5881											
5890					49,359	77,034	56.07%	91,837	10,528	-88.54%	87,562
5899									24,998		24,998
5899a											
					364,265	441,654	21.25%	132,169	86,828	-34.31%	528,482
59	INDIRECT COSTS										
5911					-349,273	-351,397	0.61%	19,110		-100.00%	-351,397
5912								77,677	83,633	7.67%	83,633
					-349,273	-351,397	0.61%	96,787	83,633	-13.59%	-267,764
					4,554,593	5,005,634	9.90%	636,898	733,433	15.16%	5,739,067
					13,599,213	14,637,517	7.64%	2,834,189	2,724,954	-3.85%	17,362,471
60	CAPITAL OUTLAY										

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
61 SITES & SITE IMPROVEMENT											
6120 Site Improvement											
Subtotal 6100											
62 BUILDINGS											
6210 Buildings Construction						75,000					75,000
6211 Buildings Architect											
6212 Building Fees/Services											
6214 Buildings - Testing & Inspection											
6215 Additions to Buildings											
6216 Bldg Cost of Purchase											
Subtotal 6200						75,000					75,000
63 BOOKS - LIBRARY											
6310 Library Books											
6311 Magazines & Periodicals											
Subtotal 6300											
64 EQUIPMENT											
641 New Equipment											
6411 Library & Audio Visual Equipment											
6412 Computer/Tech Equip					45,913	85,229	85.63%	2,500	21,800	772.00%	107,029
6412FA Computer/Tech Equipment						63,000					63,000
6413 Autos & Buses											
6414 Furniture											
6414FA Other Equipment											
6415 Lease Purchase					134,802	134,802					134,802
6416 Software over \$1000											
6419 Other Equipment					85,092	27,380	-67.82%	33,348	203,000	508.73%	230,380
6419FA Other Equipment					26,367	25,000	-5.18%				25,000
Subtotal 6410					292,174	335,411	14.80%	35,848	224,800	527.09%	560,211
642 Equipment Replacement											
6421 Library & Audio Visual Equipment											
6422 Computer/Tech Equip									3,499		3,499
6423 Autos & Buses											
6424 Furniture											
6425 Lease Purchase											
6429 Other Equipment											
Subtotal 6420									3,499		3,499

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
Subtotal 6400					292,174	335,411	14.80%	35,848	228,299	536.85%	563,710
6900 Capital Outlay Abatement											
TOTAL 6000					292,174	410,411	40.47%	35,848	228,299	536.85%	638,710
70 OTHER OUTGO											
71 Debt Retirement (Long Term Debt)											
7110 Debt Reduction					625,000	660,000	5.60%				660,000
7111 Debt Interest & Other Charges					5,106,697	5,279,186	3.38%				5,279,186
Subtotal 7100					5,731,697	5,939,186	3.62%				5,939,186
72 INTRAFUND TRANSFERS OUT											
7201 Intrafund Transfers Out											
7205 Intrafund Transfers In					-19,456,749	-20,285,976	4.26%				-20,285,976
Subtotal 7200					-19,456,749	-20,285,976	4.26%				-20,285,976
73 TRANSFERS											
7312 Interfund - Out					255,000	366,494	43.72%				366,494
7410 Other Transfers											
Subtotal 7300 & 7400					255,000	366,494	43.72%				366,494
75 STUDENT FINANCIAL AID											
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											
7502 Scholarships											
7503 Outside Scholarships									25,600		25,600
7509 Other											
Subtotal 7500									25,600		25,600
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%)					18,165,929	11,599,943	-36.14%				11,599,943
7910 Contingencies (Banked Load, Vac. Accrual)					128,844		-100.00%				
7910 Minor Emergencies (Colleges/District Office)					91,360	100,710	10.23%				100,710

DISTRICT OFFICE
2011-12 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Change	% Change	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		FY 2011-12
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					18,386,133	11,700,653	-36.36%				11,700,653
TOTAL 7000					4,916,081	-2,279,643	-146.37%		25,600		-2,254,043
TOTAL EXPENDITURES, OTHER OUTGO					18,807,468	12,768,285	-32.11%	2,870,037	2,978,853	3.79%	15,747,138
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	84.05	86.30	8.22	7.26	18,807,468	12,768,285	-32.11%	2,870,037	2,978,853	3.79%	15,747,138

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 Associated Student Body Funds**

	Budget 2010-11	Bakersfield 2011-12	Cerro Coso 2011-12	Porterville 2011-12	BUDGET 2011-12	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	251,136				251,136		
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	121,850	67,300	16,850	4,500	88,650	(33,200)	-27.25%
8890 Private Contributions							
Total Income & Beginning Balance	\$372,986	\$67,300	\$16,850	\$4,500	339,786	(33,200)	-8.90%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends							
3000 Benefits							
4000 Supplies	92,385	45,000	10,500	2,500	58,000	(34,385)	-37.22%
5000 Services, Travel, Printing	29,465	22,300	6,350	2,000	30,650	1,185	4.02%
6000 Capital Outlay							
7000 Other Outgo, Transfers							
Total Expenditures	121,850	67,300	16,850	4,500	88,650	(33,200)	-27.25%
ENDING BALANCE, JUNE 30	251,136				251,136		
TOTAL EXPENDITURES & ENDING BALANCE	\$372,986	\$67,300	\$16,850	\$4,500	\$339,786	(\$33,200)	-8.90%

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 Student Representation Fee Funds**

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	7,458	7,458	0	0.00%
INCOME				
8884 Student Fees	65,500	40,000	(25,500)	-38.93%
8860 Interest				
TOTAL INCOME & BEGINNING BALANCE	\$72,958	\$47,458	(\$25,500)	-34.95%
EXPENDITURES				
2000 Staff			-	0.00%
3000 Benefits			-	0.00%
4000 Supplies	5,000	1,000	(4,000)	-80.00%
5000 Services & maintenance	60,500	39,000	(21,500)	-35.54%
6100 Sites				0.00%
6200 Building			-	0.00%
6400 Equipment			-	0.00%
TOTAL EXPENDITURES	65,500	40,000	(25,500)	-38.93%
ENDING BALANCE, JUNE 30	7,458	7,458	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$72,958	\$47,458	(\$25,500)	-34.95%

KERN COMMUNITY COLLEGE DISTRICT
2011-12 BC Stadium Fund

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$232,211	\$158,191	(\$74,020)	-31.88%
INCOME				
Other Income	25,980	18,000	(7,980)	-30.72%
TOTAL INCOME & BEGINNING BALANCE	258,191	176,191	(82,000)	-31.76%
EXPENDITURES				
4000 Supplies			0	0.00%
5000 Services & maintenance	0		0	0.00%
6100 Sites				0.00%
6200 Building Maintenance & Repairs	100,000	100,000	0	0.00%
6400 Equipment			0	0.00%
TOTAL EXPENDITURES	100,000	100,000	0	0.00%
ENDING BALANCE, JUNE 30	158,191	76,191	(82,000)	-51.84%
TOTAL EXPENDITURES & ENDING BALANCE	\$258,191	\$176,191	(\$82,000)	-31.76%

KERN COMMUNITY COLLEGE DISTRICT
2011-12 Student Center Funds

	Budget 2010-11	Bakersfield 2011-12	Porterville 2011-12	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1						
INCOME						
Net Beginning Balance	473,559			\$473,559		
Student Fees	386,200	135,200	45,000	180,200	(206,000)	-53.34%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$859,759	\$135,200	\$45,000	\$653,759	(\$206,000)	-23.96%
EXPENDITURES						
2000 Classified Staff	104,708	49,580	10,000	59,580	(45,128)	-43.10%
3000 Benefits	78	420	85	505	427	546.97%
4000 Supplies	48,500	20,000	2,500	22,500	(26,000)	-53.61%
5000 Services & maintenance	141,614	50,200	32,415	82,615	(58,999)	-41.66%
6100 Site Improvement	20,000				(20,000)	-100.00%
6200 Building						
6400 Equipment	71,300	15,000		15,000	(56,300)	-78.96%
TOTAL EXPENDITURES	386,200	135,200	45,000	180,200	(206,000)	-53.34%
ENDING BALANCE, JUNE 30	473,559			473,559		
TOTAL EXPENDITURES & ENDING BALANCE	\$859,759	\$135,200	\$45,000	\$653,759	(\$206,000)	-23.96%

KERN COMMUNITY COLLEGE DISTRICT
2011-12 Student Financial Aid Fund

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1	42,627	42,627	-	
TOTAL BEGINNING BALANCE	\$ 42,627	\$ 42,627	\$ -	
INCOME			-	
CAL Grants	2,850,000	2,600,000	(250,000)	-8.77%
PELL	39,000,000	43,000,000	4,000,000	10.26%
SEOG	453,492	484,262	30,770	6.79%
Federal Stafford Loans	7,000,000	7,000,000	-	
Other	213,000	213,000	-	
TOTAL INCOME & BEGINNING BALANCE	\$ 49,559,119	\$ 53,339,889	\$ 3,780,770	7.63%
EXPENDITURES				
Student Financial Aid	49,516,492	53,339,889	3,823,397	7.72%
Miscellaneous Expenditures	-	-	-	
TOTAL EXPENDITURES	49,516,492	53,339,889	3,823,397	7.72%
ENDING BALANCE, JUNE 30	42,627	-	(42,627)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 49,559,119	\$ 53,339,889	\$ 3,780,770	7.63%

**KERN COMMUNITY COLLEGE DISTRICT
2011-2012 Enterprise Funds**

	Budget 2010-11	Bakersfield 2011-12	Cerro Coso 2011-12	Porterville 2011-12	DO 2011-12	BUDGET 2011-12	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	2,661,969					154,774	(2,507,195)	-94.19%
INCOME								
8840 Sales	9,382,044	1,846,919		51,667		1,898,586	(7,483,458)	-79.76%
8860 Interest								
889X Over Short, PPDA; Returned Chk								
Total Income & Beginning Balance	\$12,044,013	\$1,846,919		\$51,667		\$2,053,360	(\$9,990,653)	-82.95%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	1,137,299	473,671		19,894	14,710	508,275	(629,024)	-55.31%
3000 Benefits	486,182	224,609		11,113	6,272	241,995	(244,187)	-50.23%
4000 Supplies	6,985,340	634,250		20,660		654,910	(6,330,430)	-90.62%
5000 Services and Maintenance	781,284	111,100				111,100	(670,184)	-85.78%
6000 Capital Outlay	71,801	72,500				72,500	699	0.97%
7000 Transfers								
Total Expenditures	9,461,906	1,516,131		51,667	20,982	1,588,779	(7,873,127)	-83.21%
ENDING BALANCE, JUNE 30	2,582,107	330,788		-	(20,982)	464,580	(2,117,527)	-82.01%
TOTAL EXPENDITURES & ENDING BALANCE	\$12,044,013	\$1,846,919		\$51,667		\$2,053,360	(\$9,990,653)	-82.95%

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 Capital Outlay Funds**

REVISED

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 3,267,214	\$ (2,597,024)	\$ (5,864,239)	225.81%
INCOME				
State Income				
8190 Other Federal Income			-	
8651 Community College Constr Act	11,694,812	10,746,265	(948,547)	-8.11%
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
Local Income				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases			-	
8860 Interest			-	
8880 Capital Outlay Fees	56,000	58,200	2,200	3.93%
8895 Other	2,801,226	1,686,205	(1,115,021)	-39.80%
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds	-	10,389,957	10,389,957	
8981 Interfund Transfers			-	
8989 Transfer In/from Reserve-Bud Only			-	
Total Income	14,552,038	22,880,627	8,328,589	57.23%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 17,819,252	\$ 20,283,603	\$ 2,464,350	13.83%
EXPENDITURES				
5XXX Services	77,277	143,288	66,011	85.42%
6100 Sites and Site Improvement			-	
6200 Buildings	20,062,000	22,737,339	2,675,339	13.34%
6400 Equipment	277,000		(277,000)	-100.00%
7201 Intrafund Transfers Out			-	
7312 Interfund Transfer			-	
Total Expenditures	20,416,277	22,880,627	2,464,350	12.07%
ENDING BALANCE, JUNE 30	(2,597,024)	(2,597,024)	-	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 17,819,252	\$ 20,283,603	\$ 2,464,350	13.83%

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 Measure G (SRID) Construction Funds**

REVISED

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 53,008,897	\$ 40,265,438	\$ (12,743,459)	-24.04%
INCOME				
Local Income				
8860 Interest	1,059,412	1,059,412	-	0.00%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8982 Interfund Transfer			-	
8989 Transfer In/from Reserve-Bud Only	-	17,589,475	17,589,475	
Total Income	1,059,412	18,648,887	17,589,475	1660.31%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 54,068,309	\$ 41,324,849	\$ 4,846,016	8.96%
EXPENDITURES				
2100 Classified Salaries	350,930	383,653	32,723	0.00%
23XX Professional Experts	132,000	32,008	(99,992)	24.79%
3XXX Benefits	136,088	151,267	15,179	-73.48%
4XXX Materials, Supplies, Consultants	900	12,900	12,000	1686.57%
5XXX Services	523,184	3,614,384	3,091,200	2.29%
61XX Sites and Site Improvement			-	
62XX Buildings	12,064,269	13,833,737	1,769,468	0.00%
64XX Equipment	595,500	620,938	25,438	297.14%
7111 Debt Interest & Other				
7312 Interfund Transfer				
Total Expenditures	13,802,871	18,648,887	4,846,016	35.11%
ENDING BALANCE, JUNE 30	40,265,438	22,675,962	(17,589,476)	-43.68%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 54,068,309	\$ 41,324,849	\$ (12,743,459)	-23.57%

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 SRID (Measure G) Debt Service Fund**

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 12,543,199	\$ 12,680,889	\$ 137,690	1%
INCOME				
Local Income				
8860 Interest	139,200	50,000	(89,200)	-64%
8811 Specific Taxes	7,099,958	7,436,718	336,760	5%
8941 Bond Proceeds			-	
Interfund Transfers			-	
Total Income	7,239,158	7,486,718	247,560	3%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 19,782,357	\$ 20,167,607	\$ 385,250	2%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services		3,200	3,200	
5830 Bank Charges	1,500	2,500	1,000	67%
5890 Other Services		20,000	20,000	
7110 Bond Payment	3,870,000	3,708,841	(161,159)	-4%
7111 Debt Interest & Other	3,229,968	3,727,877	497,909	15%
7322 Interfund Transfers			-	
	7,101,468	7,459,218	357,750	5%
NET ENDING BALANCE, JUNE 30	12,680,889	12,708,390	27,500	0%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 19,782,357	\$ 20,167,607	\$ 385,250	2%

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 Measure C Mammoth Construction Funds**

REVISED

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 8,014,121	\$ 7,785,870	\$ (228,251)	-2.85%
INCOME				
Local Income				
8860 Interest	161,749	161,749	-	0.00%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	-	48,251	48,251	
Total Income	161,749	210,000	48,251	29.83%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 8,175,870	\$ 7,947,619	\$ (180,000)	-2.20%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services		65,000	65,000	
5XXX Consulting Services			-	
61XX Sites and Site Improvement			-	
62XX Buildings	390,000	145,000	(245,000)	-62.82%
64XX Equipment			-	
7111 Debt Interest & Other			-	
7312 Interfund Transfer			-	
Total Expenditures	390,000	210,000	(180,000)	-46.15%
ENDING BALANCE, JUNE 30	7,785,870	7,737,619	(48,251)	-0.62%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 8,175,870	\$ 7,947,619	\$ (228,251)	-2.79%

5/28/2008

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 Mammoth Bonds Debt Service Fund**

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$222,707	\$221,833	(\$874)	-0.39%
INCOME				
Local Income				
8860 Interest	471	4,000	3,529	749.37%
8811 Specific Taxes	718,222	754,165	35,943	5.00%
Total Income	718,693	758,165	39,472	5.49%
TOTAL NET BEGINNING BALANCE & INCOME	\$941,400	\$979,998	\$38,598	4.10%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	1,345	3,103	1,758	130.71%
5830 Bank Charges		1,540		
6200 Buildings				
6400 Equipment				
7110 Bond Payment	305,000	355,000	50,000	16.39%
7111 Debt Interest & Other	413,222	399,165	(14,057)	-3.40%
Total Expenditures	719,567	758,808	37,701	5.24%
NET ENDING BALANCE, JUNE 30	221,833	221,190	897	0.40%
TOTAL EXPENDITURES & ENDING BALANCE	\$941,400	\$979,998	\$38,598	4.10%

**KERN COMMUNITY COLLEGE DISTRICT
2011-12 -- 2007 Refunding COP Lease Payment Fund**

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$30,889,253	\$30,075,508	(\$813,745)	-2.63%
INCOME				
Local Income				
8850 Rentals & Leases				
8860 Interest	656,019	656,019		
8860 Unrealized Gains & Losses				
8989 Transfer from fund balance	-	-		
Interfund Transfers	255,000	255,000		
Total Income	911,019	911,019		
TOTAL NET BEGINNING BALANCE & INCOME	\$31,800,272	\$30,986,527	(\$813,745)	-2.56%
EXPENDITURES				
4300 Supplies & Materials				
5119 Oth Non-Inst Consulting Services	3,500	3,500		
5500 Consultants				
5603 Lease Payment	1,719,764	1,715,000	(4,764)	-0.28%
5830 Bank Charges	1,500	2,000	500	
5890 Other				
7111 Debt Interest & Other				
6200 Buildings				
6400 Equipment				
7312 Interfund Transfer				
Total Expenditures	1,724,764	1,720,500	(4,264)	-0.25%
NET ENDING BALANCE, JUNE 30	30,075,508	29,266,027	(809,481)	-2.69%
TOTAL EXPENDITURES & ENDING BALANCE	\$31,800,272	\$30,986,527	(\$813,745)	-2.56%

KERN COMMUNITY COLLEGE DISTRICT
2011-12 ----- 2008 Conversion COP Lease Payment Fund

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$29,575,677	\$27,422,998	(\$2,152,679)	-7.28%
INCOME				
Local Income				
8800 Local Income				
8860AA Interest	579,940	579,940		
8860AB Unrealized Gains & Losses				
8890 Other Local Income				
8981 Interfund Transfers				
Total Income	579,940	579,940		
TOTAL NET BEGINNING BALANCE & INCOME	\$30,155,617	\$28,002,938	(\$2,152,679)	-7.14%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Lease Payment	2,727,619	2,320,000	(407,619)	-14.94%
5830 Bank Charges	5,000	5,000		
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer				
Total Expenditures	2,732,619	2,325,000	(407,619)	-14.92%
NET ENDING BALANCE, JUNE 30	27,422,998	25,677,938	(1,745,060)	-6.36%
TOTAL EXPENDITURES & ENDING BALANCE	\$30,155,617	\$28,002,938	(\$2,152,679)	-7.14%

KERN COMMUNITY COLLEGE DISTRICT
2011-12 Facilities Corporation Debt Service Fund Budget
2010 Refunding of (1998, 2007 and 2008 COP Refunding)

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,306,775	\$ 4,385,655	\$ 78,880	1.83%
INCOME				
8850 Rentals & Leases	1,719,764	1,715,000	(4,764)	-0.28%
8860 Interest	83,880	83,880	-	0.00%
8941 Sale of Bonds				
8982 Intrafund Transfers				
Total Income	1,803,644	1,798,880	(4,764)	-0.26%
TOTAL NET BEGINNING BALANCE & INCOME	\$6,110,419	\$6,184,535	74,116	1.21%
EXPENDITURES				
5830 Bank Charges	5,000	5,000	-	0.00%
7110 Bond Payment	0	0	0	
7111 Debt Interest & Other	1,719,764	1,715,000	(4,764)	-0.28%
7201 Intrafund Transfers Out				
Total Expenditures	1,724,764	1,720,000	(4,764)	-0.28%
NET ENDING BALANCE, JUNE 30	4,385,655	4,464,535	78,880	1.80%
TOTAL EXPENDITURES & ENDING BALANCE	\$6,110,419	\$6,184,535	74,116	1.21%

KERN COMMUNITY COLLEGE DISTRICT
2011-12 Facilities Corporation Debt Service Fund Budget
2008 Conversion of (2004 COP)

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$2,730,368	\$1,432,816	(\$1,297,552)	-47.52%
INCOME				
8850AA Rentals & Leases	2,727,619	2,320,000	(407,619)	-14.94%
8860AA Interest	28,656	28,656	0	0.00%
8981AA Interfund Transfer	5,120,000		(5,120,000)	-100.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,756,275	2,348,656	(407,619)	
TOTAL NET BEGINNING BALANCE & INCOME	\$5,486,642	\$3,781,472	(1,705,170)	-31.08%
EXPENDITURES				
5830 Other Costs	5,000	5,000	0	0.00%
7110 Bond Payment	970,000	1,000,500	30,500	3.14%
7111 Debt Interest & Other	1,757,619	1,319,500	(438,119)	-24.93%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,732,619	2,325,000	(407,619)	
NET ENDING BALANCE, JUNE 30	2,754,024	1,456,472	(1,297,552)	-47.11%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,486,642	\$3,781,472	(1,705,170)	-31.08%

KERN COMMUNITY COLLEGE DISTRICT
2011-12 KCCD Maintenance Assessment District
Debt Service Fund

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 3,593,871	\$ 4,178,310	\$ 584,439	16.26%
INCOME				
Local Income				
8811 Specific Taxes	1,286,000	1,205,000	(81,000)	-6.30%
8860 Interest	76,994	35,000	(41,994)	-54.54%
8941 Bond Issuance Proceeds				
Total Income	1,362,994	1,240,000	(122,994)	-9.02%
TOTAL NET BEGINNING BALANCE & INCOME	\$4,956,865	\$5,418,310	\$461,445	9.31%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees	23,000	23,000		
5830 Bank Charges		5,000	5,000	
5890 Other Services	5,000		(5,000)	-100.00%
7110 Bond Payment	570,000	590,000	20,000	3.51%
7111 Debt Interest & Other	155,555	136,985	(18,570)	-11.94%
7312 Interfund Transfers	25,000	25,000		
Total Expenditures	778,555	779,985	1,430	0.18%
NET ENDING BALANCE, JUNE 30	4,178,310	4,638,325	460,015	11.01%
TOTAL EXPENDITURES & ENDING BALANCE	\$4,956,865	\$5,418,310	\$461,445	9.31%

KERN COMMUNITY COLLEGE DISTRICT
2011-12 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Budget 2010-11	Budget 2011-12	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ -	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfers in	547,822	564,213	16,391	2.99%
Total Income	547,822	564,213	16,391	2.99%
TOTAL NET BEGINNING BALANCE & INCOME	\$547,822	\$564,213	\$16,391	2.99%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	5,000	5,000		
5890 Other Services				
7110 Bond Payment	265,000	265,000		
7111 Debt Interest & Other	277,822	294,213	16,391	5.90%
7312 Interfund Transfers				
Total Expenditures	547,822	564,213	16,391	2.99%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$547,822	\$564,213	\$16,391	2.99%

**KERN COMMUNITY COLLEGE DISTRICT
2011-2012 Child Development Funds**

Revised
9/28/2011

	Projected 2010-11	Bakersfield Revised Budget 2011-12	Cerro Coso Revised Budget 2011-12	Porterville Revised Budget 2011-12	DO Budget 2011-12	Revised Budget 2011-12	Revised Budget Difference	% Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	57,670					0	(57,670)	-100.00%
INCOME							0	
8190 Other Federal Revenue	251,500	118,605	76,000	46,000		240,605	(10,895)	-4.33%
8621 Children's Center	3,340,279	1,447,669	1,040,001	460,365		2,948,035	(392,244)	-11.74%
8860 Interest	0					0	0	0.00%
8871 Fees	0					0	0	0.00%
8901 Other	0					0	0	0.00%
8981 Interfund Transfers In	341,632				58,960	0	(341,632)	-100.00%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,991,081	1,566,274	1,116,001	506,365	58,960	3,188,640	(802,441)	-20.11%
						0		
1000 Certificated Salaries	42,629				20,000	20,000	(22,629)	-53.08%
2000 Classified Salaries	2,684,653	1,189,642	839,358	467,706		2,496,706	(187,946)	-7.00%
3000 Benefits	1,015,706	539,460	351,558	241,016	4,156	1,136,190	120,484	11.86%
4000 Supplies	101,150	57,000	41,300	30,450		128,750	27,600	27.29%
5000 Services and Maintenance	113,944	37,402	58,200	11,100	15,960	122,662	8,718	7.65%
6000 Site Improvement/Equipment	33,000				18,844	18,844	(14,156)	-42.90%
7000 Other Outgo	0					0	0	0.00%
7201 Intrafund Transfers		28,961	20,636	9,363			0	0.00%
7312 Intrafund Transfers							0	0.00%
TOTAL EXPENDITURES	3,991,081	1,852,466	1,311,052	759,635	58,960	3,923,152	(67,928)	-1.70%
						0		
ENDING BALANCE, JUNE 30	0	(286,192)	(195,051)	(253,270)	0	(734,512)	(734,512)	-209860657.37%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,991,081	\$1,566,274	\$1,116,001	\$506,365	\$58,960	\$3,188,640	(\$802,441)	-20.11%

