



# Kern Community College District

## 2011-2012 Tentative Budget



June 9, 2011

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# **EXECUTIVE SUMMARY**

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## EXECUTIVE SUMMARY

### 2011-12 TENTATIVE BUDGET ASSUMPTIONS

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The District developed its tentative budget based upon a percentage decrease that is closest to the May Revise Budget Proposal. Initially, the District began planning for a worst-case scenario that called for all-cuts and no-tax extensions that resulted in a draconian -14% reduction in revenues. However, the May Revise Budget reflects a lower budget deficit due to increased tax revenues and a buy-down of the systems deferrals of apportionment. It is projected the May Revise Budget will result in a \$515 million reduction in the System's revenues which equates to about a -9% reduction.

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 \$1.8 million. Restricted revenues are projected to decrease by \$548K.

General Fund ongoing expenditures are projected to decrease by \$1.3 million under the 2010-11 budget year. Unrestricted expenditures are projected to decrease by \$425K and restricted expenditures by \$908K.

College carryover in the amount of \$3.2 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 \$11.9 million and \$11.3 million, respectively. The combined projected unrestricted ending balance (reserves) would be \$23.2 million (22.28%).

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 2011-12 projections for up to 15% cuts. 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, changes to health and welfare costs are being reviewed and will be incorporated in the Adopted Budget, if necessary. The Colleges offset these cost increases with decreases in various other cost categories resulting in a net reduction of General Fund expenditures of \$1.3 million.

#### **Revenue Assumptions**

- **COLA** funded at a negative 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 offset cuts 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 \$14.8 million in revenue reflecting a -\$548k decrease under 2010-11 adopted budget amounts.
- **Onetime reserve contributions** from the Colleges of \$3.2 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 \$993K
- **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** is projected to be \$23.2 million. Again, this balance reflects both District-wide and College balances that will be finalized in February 2012.



Kern Community College District 2011-12 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2011-12 Tentative 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%
<b>Revenues</b>							
<i>Federal</i>	190,473	189,675	798	0.42%	189,675	798	0.42%
<i>State</i>	52,678,420	52,094,598	583,822	1.12%	58,918,606	(6,240,186)	-10.59%
<i>Local</i>	48,230,796	46,784,552	1,446,244	3.09%	52,198,702	(3,967,906)	-7.60%
<i>Other Financing Sources</i>	-	183,426	(183,426)	N/A	85,057	(85,057)	N/A
<b>Total Revenue</b>	<b>101,099,689</b>	<b>99,252,251</b>	<b>1,847,438</b>	<b>1.86%</b>	<b>111,392,039</b>	<b>(10,292,350)</b>	<b>-9.24%</b>
<b>Expenditures</b>							
<i>Academic Salaries</i>	44,318,893	45,877,452	(1,558,559)	-3.40%	47,472,291	(3,153,399)	-6.64%
<i>Classified &amp; Oth Nonacad Salaries</i>	19,872,864	18,907,272	965,592	5.11%	19,451,241	421,623	2.17%
<i>Employee Benefits</i>	18,916,532	18,153,935	762,597	4.20%	17,571,248	1,345,285	7.66%
<i>Supplies &amp; Materials</i>	1,914,368	2,076,215	(161,847)	-7.80%	1,519,607	394,761	25.98%
<i>Service/Utilities/Operating Exps.</i>	11,260,916	10,941,361	319,555	2.92%	9,887,592	1,373,324	13.89%
<i>Capital Outlay</i>	1,388,272	2,103,700	(715,428)	-34.01%	2,179,440	(791,168)	-36.30%
<i>Other Outgo</i>	5,939,188	5,869,253	69,935	1.19%	5,731,698	207,490	3.62%
<b>Total Expenditures and Other Outgo</b>	<b>103,611,033</b>	<b>103,929,188</b>	<b>(318,155)</b>	<b>-0.31%</b>	<b>103,813,117</b>	<b>(202,084)</b>	<b>-0.19%</b>
<b>Net Change to Fund Balance Increase/(Decrease)</b>	<b>24,207,397</b>	<b>30,153,677</b>	<b>(5,946,280)</b>	<b>-19.72%</b>	<b>42,925,278</b>	<b>(18,717,880)</b>	<b>-43.61%</b>
<b>Transfers Out</b>	(915,738)	(1,022,430)	106,692	-10.44%	(16,206,537)	15,290,799	-94.35%
<b>Transfers In</b>				N/A			N/A
<b>Ending Balance (Reserves)</b>	<b>23,291,659</b>	<b>29,131,247</b>	<b>(5,839,588)</b>	<b>-20.05%</b>	<b>26,718,741</b>	<b>(3,427,082)</b>	<b>-12.83%</b>
<b>Projected Change in Fund Balance (Reserves)</b>	<b>(3,427,082)</b>	<b>(5,699,367)</b>	<b>2,272,285</b>	<b>-39.87%</b>	<b>(8,627,614)</b>	<b>5,200,532</b>	<b>-60.28%</b>

<b>Kern Community College District</b>				
<b>2010-11 General Fund Budget Summary</b>				
<b>General Restricted (RP)</b>				
	<b>2011-12</b>			
<b>Description</b>	<b>Tentative</b>	<b>2010-11</b>	<b>Change</b>	<b>Pct. Change</b>
	<b>Budget</b>	<b>Adopted</b>	<b>Inc./.(Dec.)</b>	
<b>Beginning Balance</b>	<b>1,464,717</b>	<b>1,824,955</b>	<b>(360,238)</b>	<b>-19.74%</b>
<b>Revenues</b>				
<i>Federal</i>	3,738,010	4,579,147	(841,137)	-18.37%
<i>State</i>	8,081,036	6,916,219	1,164,817	16.84%
<i>Local</i>	2,519,259	2,902,751	(383,492)	-13.21%
<i>Other Financing Sources</i>	480,553	968,756	(488,203)	-50.39%
<b>Total Revenue</b>	<b>14,818,858</b>	<b>15,366,873</b>	<b>(548,015)</b>	<b>-3.57%</b>
<b>Expenditures</b>				
<i>Academic Salaries</i>	2,317,340	2,705,306	(387,966)	-14.34%
<i>Classified &amp; Oth Nonacad Salaries</i>	6,314,446	7,101,043	(786,597)	-11.08%
<i>Employee Benefits</i>	1,876,634	2,159,774	(283,140)	-13.11%
<i>Supplies &amp; Materials</i>	960,233	973,972	(13,739)	-1.41%
<i>Service/Utilities/Operating Exps.</i>	2,627,644	2,069,241	558,403	26.99%
<i>Capital Outlay</i>	1,299,303	1,293,813	5,490	0.42%
<i>Other Outgo</i>	887,974	888,679	(705)	-0.08%
<b>Total Expenditures and Other Outgo</b>	<b>16,283,575</b>	<b>17,191,828</b>	<b>(908,253)</b>	<b>-5.28%</b>
<b>Net Change to Fund Balance Increase/(Decrease)</b>	<b>(1,464,718)</b>	<b>(1,824,955)</b>	<b>360,237</b>	<b>-19.74%</b>
<b>Transfers</b>			-	N/A
<b>Ending Balance (Reserves)</b>	<b>(1)</b>	<b>0</b>	<b>(1)</b>	<b>100.00%</b>

# **ALLOCATION**

	A	B	C	D	E	F	G	H	I	J	K
1											
2		<b>Kern Community College District 2011-12 Tentative Budget Unrestricted Fund Allocation (Middle Case Scenario -9%)</b>	<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Office Operations</b>	<b>District Wide Costs</b>	<b>Regulatory</b>	<b>District-wide Reserves</b>	<b>Total</b>
3											
4		<b>Beginning Balance and Income to be Allocated</b>									
5		Beginning Balance (Unrestricted)								11,989,729	11,989,729
6	Step 1	District-wide Reserves Base						220,204			220,204
7	Step 1	District Mandatory Reserves									
8	Step 1	College Discretionary Carryover		7,199,235	3,569,680	3,739,893					14,508,808
9		<b>Total Beginning Balance</b>		<b>7,199,235</b>	<b>3,569,680</b>	<b>3,739,893</b>		<b>220,204</b>		<b>11,989,729</b>	<b>28,718,741</b>
10											
11	Step 2	Total Income	\$ 97,935,968								\$ 97,935,968
12											
13		<b>Total Beginning Balance and Income to be Allocated</b>	<b>97,935,968</b>	<b>7,199,235</b>	<b>3,569,680</b>	<b>3,739,893</b>		<b>220,204</b>		<b>11,989,729</b>	<b>124,654,709</b>
14											
15											
16											
17		<b>Allocations</b>									
18		<b>Base Operating Allocations:</b>									
19	Step 3	College Base		6,089,500	4,705,522	3,321,545					14,116,568
20											
21		<b>Change to Base Allocations Increase/(Decrease)</b>									
22	Step 4	COLA Adjustment		-	-	-					-
23											
24											
25		<b>Total Base Allocations</b>		<b>6,089,500</b>	<b>4,705,522</b>	<b>3,321,545</b>					<b>14,116,568</b>
26											
27											
28											
29	Step 6	Base FTES Allocations:		60,503,010	15,719,828	14,879,211					91,102,047
30											
31		<b>Changes to FTES Allocations Increase/(Decrease):</b>									
32	Step 7	Base Apportionment Adjustments Inc./Dec.)		(6,203,624)	(1,611,819)	(1,525,627)					(9,341,070)
33											
34	Step 8	COLA		-	-	-					-
35											
36	Step 9	FTES Growth Allocations		1,812,870	470,923	445,651					2,729,444
37											
38	Step 10	FTES Decline		-	-	-					-
39	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	-					-
40											
41	Step 11	Deficit Coefficient		-	-	-					-
42											
43	Step 12	Other Changes Increase/(Decrease)		(445,641)	(115,766)	(109,594)					(671,021)
44	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-					-
45		<b>Total FTES Allocations</b>		<b>55,668,616</b>	<b>14,489,144</b>	<b>13,689,641</b>					<b>83,919,400</b>
46											
47	Step 13	Base District wide Reserves								11,989,729	11,989,729
48	Step 13	Other Increase/(Decrease) to District-wide Reserves						231,000		(231,000)	-
49											
50											
51	Step 14	Strategic Initiatives		-	-	-					-
52											
53	Step 15	District Office Charge Back Allocations		-	-	-					-
54	Step 15	District wide Costs Charge Back Allocations		(13,459,890)	(3,501,347)	(3,324,940)		20,285,976			-
55	Step 15	Regulatory Charge Back Allocations		-	-	-					-
56		<b>Total District Charge Back</b>		<b>(13,459,890)</b>	<b>(3,501,347)</b>	<b>(3,324,940)</b>		<b>20,285,976</b>			<b>11,989,729</b>
57											
58		<b>Total Allocations</b>		<b>48,296,426</b>	<b>15,667,320</b>	<b>13,686,246</b>		<b>20,516,976</b>		<b>11,758,729</b>	<b>109,925,697</b>
59											
60		<b>2010-11 Final Budget Allocation</b>		<b>53,529,039</b>	<b>17,086,531</b>	<b>15,180,893</b>	<b>634,558</b>	<b>23,003,731</b>	<b>8,145,610</b>	<b>8,837,851</b>	<b>126,418,213</b>
61											
62		<b>Net Change in Allocation from 2010-11 Final Budget Allocation</b>		<b>\$ (5,232,613)</b>	<b>\$ (1,418,212)</b>	<b>\$ (1,494,545)</b>	<b>\$ (634,558)</b>	<b>\$ (2,486,755)</b>	<b>\$ (8,145,610)</b>	<b>\$ 2,920,876</b>	<b>\$ (16,492,516)</b>
63											
64		<b>2010-11 Adopted Budget</b>		<b>48,447,254</b>	<b>16,020,551</b>	<b>14,179,334</b>	<b>634,558</b>	<b>10,984,581</b>	<b>8,145,610</b>	<b>18,165,929</b>	<b>116,577,817</b>
65											
66		<b>Net Change in Allocation from 2010-11 Adopted Budget Allocation</b>		<b>\$ (160,828)</b>	<b>\$ (353,231)</b>	<b>\$ (493,088)</b>	<b>\$ (634,558)</b>	<b>\$ 9,332,395</b>	<b>\$ (8,145,610)</b>	<b>\$ (6,407,200)</b>	<b>\$ (16,652,120)</b>
67											
68											
69											
70											
71		<b>Summary Funds Available to Budget</b>									
72		Total Allocations	\$ 48,296,426	\$ 15,667,320	\$ 13,686,246	\$ -	\$ 20,516,976	\$ -	\$ -	\$ 11,758,729	\$ 86,186,968
73		District-wide Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,758,729	\$ 11,758,729
74		District Mandatory Reserves/Project Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,204	\$ -	\$ -	\$ 220,204
75		College Discretionary Carryover	\$ 7,199,235	\$ 3,569,680	\$ 3,739,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,508,808
76		College Local and DO Contract Ed Revenue (Unrestricted)	\$ 1,828,599	\$ 556,220	\$ 220,450	\$ 558,362	\$ -	\$ -	\$ -	\$ -	\$ 3,163,721
77		<b>Total Funds available to budget</b>	<b>\$ 57,324,359</b>	<b>\$ 19,793,220</b>	<b>\$ 17,646,690</b>	<b>\$ 558,362</b>	<b>\$ 20,787,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,758,729</b>	<b>\$ 127,818,430</b>
78											

**KCCD**

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# KERN COMMUNITY COLLEGE DISTRICT

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The Fiscal Year 2011-12 Tentative 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 \$144.1 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 21<sup>st</sup> 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**

- Provide academic instruction that promotes fulfillment of four-year college transfer requirements and attainment of the associate degree and/or certificate of achievement;
- 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										
8889AB Carryover	7,199,235	1,114,346	3,569,680	152,381	3,739,893	197,990	12,209,933	-	26,718,741	1,464,717
<b>FEDERAL INCOME</b>										
8100 FEDERAL INCOME									-	-
8110AA Forest Reserve							32,709		32,709	-
8120AA Higher Education Act		399,507		64,615		156,063			-	620,185
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			-	830,777
8190AB Other Federal Revenues		300,774		253,327		10,538		188,000	-	752,639
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	-	1,322,069
Subtotal 8100	-	1,270,310	3,120	457,321	-	500,310	187,353	1,510,069	190,473	3,738,010
<b>STATE INCOME</b>										
8600 STATE INCOME										
8611AA State General Apportionment							49,019,427		49,019,427	-
8612AA Apprenticeship Allowance		200,000							-	200,000
8615AA Basic Skills		468,905		90,000		90,000			-	648,905
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)		482,461		513,236		448,640			-	1,424,337
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		155,897		136,796		182,760			-	475,453
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		373,089						556,451	-	929,540
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	-	3,623,078	-	1,387,174	-	2,030,745	52,678,420	1,040,039	52,678,420	8,081,036
<b>LOCAL INCOME</b>										
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		14,650			86,901	127,800	755,737
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									-	-
8846AB Special Sporting Event Tickets	96,750								96,750	-
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				100,000			-	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		270,936							-	295,936
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					1,000				1,000	-
8890AI Library Card Fees									-	-
8890AL PC Student IKON Account					18,000				18,000	-
8892AA Smog Licenses									-	-
8895AA Telephone Charges									-	-
8895AB Other Miscellaneous	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									-	-
8895AG Pool Income									-	-
Subtotal 8800	1,828,699	1,831,700	553,100	8,750	220,450	336,650	45,628,547	342,159	48,230,796	2,519,259
<b>OTHER FINANCING SOURCES</b>										
8900 OTHER FINANCING SOURCES									-	-
8912 Sale of Equipment & Supplies									-	-
8912AA Sale of Equipment & Supplies									-	-
8913 Sale of Land & Buildings									-	-
8981AA Interfund Transfers - In		420,000							-	420,000
8982AA Intrafund Transfers - In				60,553					-	60,553
8889AA Other Incoming Transfers									-	-
8989AA Allocation of General Fund Revenue	61,756,115		19,168,667		17,011,186		(97,935,968)		-	-
Subtotal 8900	61,756,115	420,000	19,168,667	60,553	17,011,186	-	(97,935,968)	-	-	480,553
Sub-total 8800 & 8900	63,584,814	2,251,700	19,721,767	69,303	17,231,636	336,650	(52,307,422)	342,159	48,230,796	2,999,811
<b>TOTAL INCOME</b>	63,584,814	7,145,088	19,724,887	1,913,797	17,231,636	2,867,705	558,352	2,892,267	101,099,689	14,818,858
<b>Total, Net Beginning Balance &amp; Income</b>	<b>70,784,049</b>	<b>8,259,434</b>	<b>23,294,567</b>	<b>2,066,178</b>	<b>20,971,529</b>	<b>3,065,695</b>	<b>12,768,285</b>	<b>2,892,267</b>	<b>127,818,430</b>	<b>16,283,574</b>

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst 2011	Unrst 2012	Rest 2011	Rest 2012							
					2010-11	2011-12		2010-11	2011-12		
<b>EXPENDITURES AND TRANSFERS</b>											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule	308.52	338.21	3.70	2.50	27,265,988	27,876,078	2.24%	457,311	240,339	-47.45%	28,116,418
1101 Acad. Emp. Non-Inst., Non-Adm.	7.56	2.82	0.17	1.00	343,210	255,019	-25.70%				255,019
1108 Instructional - Salary Reserve											
1110 Acad. Emp Admin.	16.80	17.49		1.00	1,742,432	1,341,896	-22.99%	13,489	29,609	119.51%	1,371,505
1118 Non-Instructional - Salary Reserve											
Subtotal 1100	332.88	358.52	3.87	4.50	29,351,630	29,472,993	0.41%	470,799	269,948	-42.66%	29,742,942
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	27.69	29.76	3.02	2.94	3,654,776	3,845,773	5.23%	313,363	283,266	-9.60%	4,129,040
1231 Counselors Contract	17.04	18.80	7.03	7.22	1,575,555	1,471,797	-6.59%	602,693	618,879	2.69%	2,090,676
1241 Librarians - Contract	5.51	6.98			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	56.44	10.77	10.94	5,873,203	5,947,439	1.26%	986,135	975,925	-1.04%	6,923,364
Total 1100 & 1200	385.28	414.96	14.64	15.44	35,224,833	35,420,432	0.56%	1,456,934	1,245,873	-14.49%	36,666,306
13 INSTRUCTIONAL SALARIES - NON-REG											
1310 Adjunct Acad. Emp - Non-Cont.	215.20	181.49	23.24	15.04	6,783,787	5,716,958	-15.73%	728,977	473,865	-35.00%	6,190,823
1311 Acad. Emp. - Temp Cont.	0.23	0.10			7,350	2,995	-59.25%				2,995
1320 Acad. Emp. - Intersession	44.11	40.82			1,389,521	1,285,870	-7.46%				1,285,870
1330 Acad. Emp. - Overload	68.66	46.90			2,162,754	1,477,450	-31.69%				1,477,450
1340 Oth Acad. Empl. - Stipends					42,455	48,173	13.47%	94,489	66,278	-29.86%	114,451
Subtotal 1300	328.21	269.31	23.24	15.04	10,385,867	8,531,446	-17.86%	823,466	540,143	-34.41%	9,071,589
14 OTHER NON-TEACHING											
1410 Educational Administrators - Non-Cont.					3,600	3,600					3,600
1419 Acad. Emp - Non-Inst. Non Cont.					263,152	363,415	38.10%	424,906	531,324	25.05%	894,739
Subtotal 1400					266,752	367,015	37.59%	424,906	531,324	25.05%	898,339
Total 1300 & 1400	328.21	269.31	23.24	15.04	10,652,619	8,898,460	-16.47%	1,248,372	1,071,467	-14.17%	9,969,927
<b>TOTAL 1000</b>	<b>713.48</b>	<b>684.27</b>	<b>37.88</b>	<b>30.48</b>	<b>45,877,452</b>	<b>44,318,893</b>	<b>-3.40%</b>	<b>2,705,306</b>	<b>2,317,340</b>	<b>-14.34%</b>	<b>46,636,233</b>



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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	% Change	Restricted	Restricted	% Change	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative		Adopted	Tentative		FY 2011-12
	2011	2012	2011	2012	Budget	Budget		Budget	Budget		
				2010-11	2011-12	2010-11	2011-12				
2493											
2494								5,000	16,000	220.00%	16,000
2495								363,061	3,500	-99.04%	3,500
2499									24,000		24,000
2900					-256,023	-50,436	-80.30%				-50,436
2999					306,996	718,154	133.93%	133,298	23,172	-82.62%	741,326
Subtotal 2400	0.84	1.27	34.09	30.48	299,399	958,407	220.11%	1,359,682	939,621	-30.89%	1,898,028
Total 2300 & 2400	4.91	6.15	86.42	93.41	750,798	1,483,159	97.54%	3,164,042	3,119,264	-1.42%	4,602,423
<b>TOTAL 2000</b>	<b>327.16</b>	<b>351.20</b>	<b>152.15</b>	<b>167.32</b>	<b>18,907,272</b>	<b>19,872,864</b>	<b>5.11%</b>	<b>7,101,043</b>	<b>6,314,446</b>		<b>26,187,310</b>
30	STAFF BENEFITS										
3110					3,337,389	3,072,159	-7.95%	115,281	89,593	-22.28%	3,161,752
3120					20,252	18,441	-8.94%	6,450		-100.00%	18,441
3130					303,359	278,699	-8.13%	25,852	23,369	-9.61%	302,068
3131					108,146	115,056	6.39%	73,778	69,989	-5.14%	185,045
3210					61,942	63,908	3.17%	24,901	4,875	-80.42%	68,783
3220					363,644	414,385	13.95%	49,820	63,143	26.74%	477,529
3221					1,313,311	1,401,501	6.72%	266,689	227,302	-14.77%	1,628,804
3222					56,507	69,502	23.00%				69,502
3240					1		-100.00%				
3310					634,048	599,413	-5.46%	46,617	24,615	-47.20%	624,028
3320					264,776	281,250	6.22%	36,748	42,372	15.30%	323,622
3321					969,553	989,879	2.10%	216,158	177,021	-18.11%	1,166,900
3322					47,231	47,958	1.54%				47,958
3330											
3340					53,318	53,079	-0.45%	4,544	4,107	-9.61%	57,187
3341					22,517	23,883	6.07%	14,558	14,588	0.21%	38,471
3410					4,384,788	4,795,940	9.38%	109,985	75,934	-30.96%	4,871,874
3411					2		-100.00%				
3420					580,614	636,757	9.67%	73,648	78,362	6.40%	715,119
3421					3,484,758	3,310,499	-5.00%	672,381	601,360	-10.56%	3,911,860
3422					118,700	134,987	13.72%				134,987
3423											
3424					2		-100.00%				



**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	Tentative	Change	Adopted	Tentative	Change	Total
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		FY 2011-12
3430											
3440					353,327	377,824	6.93%	41,778	39,602	-5.21%	417,426
3441					146,264	160,708	9.88%	80,572	86,417	7.25%	247,124
3443											
3490											
3491											
3510					300,165	601,738	100.47%	14,859	18,707	25.89%	620,444
3520					20,890	50,917	143.73%	2,963	6,729	127.07%	57,646
3521					94,912	214,425	125.92%	25,902	41,175	58.96%	255,600
3522					4,565	11,066	142.43%				11,066
3540					26,445	58,936	122.86%	2,256	4,561	102.15%	63,497
3541					9,308	21,504	131.02%	5,838	11,630	99.20%	33,133
3610					324,079	328,899	1.49%	18,433	16,461	-10.70%	345,360
3620					28,665	34,464	20.23%	4,250	4,701	10.63%	39,166
3621					103,487	115,105	11.23%	37,792	25,821	-31.68%	140,926
3622					4,926	5,838	18.51%				5,838
3640					28,571	31,044	8.66%	2,435	2,402	-1.33%	33,447
3641					10,047	11,583	15.29%	6,337	6,961	9.85%	18,544
3710					281,816	170,198	-39.61%	68,395	41,103	-39.90%	211,301
3720					634	918	44.89%				918
3721					36,887	37,066	0.54%	59,150	23,527	-60.22%	60,613
3722											
3808					47,242		-100.00%				
3818					33,308		-100.00%				
3910					107,056	112,709	5.28%	2,213	1,645	-25.66%	114,354
3920					9,884	10,888	10.16%	1,832	1,857	1.41%	12,745
3921					47,341	48,147	1.70%	10,220	8,893	-12.99%	57,040
3922					2,077	2,284	10.00%				2,284
3940					9,396	9,713	3.37%	1,006	955	-5.01%	10,668
3941					2,705	2,591	-4.20%	1,522	1,373	-9.77%	3,964
3999					-4,918	190,652	-3976.90%	34,610	35,480	2.51%	226,132
<b>TOTAL 3000</b>					<b>18,153,935</b>	<b>18,916,532</b>	<b>4.20%</b>	<b>2,159,773</b>	<b>1,876,634</b>		<b>20,793,166</b>
40											
BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT											

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
42	MAGAZINES & PERIODICALS										
4211	Non-Library Magazines/Periodicals				52,574	20,616	-60.79%	6,382	7,926		28,542
	Subtotal 4200				52,574	20,616	-60.79%	6,382	7,926		28,542
43	SUPPLIES										
4310	Instr Supplies & Materials				546,093	488,167	-10.61%	447,133	371,226	-16.98%	859,393
4312	Computer Software less than \$200				18,314	45,375	147.76%	22,371	91,580	309.37%	136,955
4313	Non-Instr Supplies & Materials				711,801	606,365	-14.81%	419,937	378,768	-9.80%	985,133
4314	Paper				147,900	128,800	-12.91%	4,750	5,400	13.68%	134,200
4315	Maint & Repairs Supplies				323,512	365,047	12.84%				365,047
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	1,742,204	-6.66%	904,912	857,974	-5.19%	2,600,178
44	FOOD										
4400	Food - Non Travel, Non Cafeteria				157,091	151,548	-3.53%	62,679	94,334	50.50%	245,882
	Subtotal 4400				157,091	151,548	-3.53%	62,679	94,334	50.50%	245,882
	<b>TOTAL 4000</b>				<b>2,076,215</b>	<b>1,914,368</b>	<b>-7.80%</b>	<b>973,973</b>	<b>960,233</b>	<b>-1.41%</b>	<b>2,874,601</b>
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	102,550	4.75%	500	500		103,050
5119	Oth Non-Inst. Consulting Services				611,107	828,230	35.53%	775,414	560,034	-27.78%	1,388,264
5150	Contract Instruction				791,450	919,740	16.21%		20,000		939,740
5151	Guest Lecturers/Performers				5,200	3,900	-25.00%	50,012	59,700	19.37%	63,600
5152	Music Drama Programs										
5159	Oth Instructional Consulting Services				382		-100.00%	208,405	288,950	38.65%	288,950
	Subtotal 5100				1,587,893	1,946,654	22.59%	1,086,331	960,184	-12.42%	2,906,838

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
52 TRAVEL											
5209 Non-Employee Travel					14,508	15,383	6.03%	250	26,100		41,483
5212 Student Travel					185,572	174,845	-5.78%	34,072	100,307	194.40%	275,152
5220DT Employee Travel					40,842	35,200	-13.81%	4,709	5,450	15.74%	40,650
5220 Employee Travel					385,619	364,929	-5.37%	314,244	473,187	50.58%	838,115
Subtotal 5200					626,542	590,357	-5.78%	353,275	605,044	71.27%	1,195,400
53 MEMBERSHIP/DUES											
5300 Institutional Dues/Memberships					286,884	289,719	0.99%	28,890	12,710	-56.01%	302,429
5310 Consortium Dues/Memberships					162,149	68,466	-57.78%	650	1,700	161.54%	70,166
Subtotal 5300					449,033	358,185	-20.23%	29,540	14,410	-51.22%	372,595
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	166,895	9.53%		3,000		169,895
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	149,499	-2.19%	144		-100.00%	149,499
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	3,336,084	10.09%	4,194	8,150	94.33%	3,344,234
56 RENTS - LEASES - REPAIRS											
5602 Rental of Equip/Utility Vehicles					54,143	62,516	15.46%	9,504	5,000	-47.39%	67,516
5603 Rental of Facilities					490,651	484,107	-1.33%	13,658	33,618	146.14%	517,725
5604 Film Rentals											
5608 Operating Leases/Contracts (cars, copiers etc.)					131,118	41,925	-68.03%				41,925
5610 Rental of Equipment											

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst 2011	Unrst 2012	Rest 2011	Rest 2012							
					2010-11	2011-12		2010-11	2011-12		
5620											
5630											
5650					1,247,750	1,435,364	15.04%	149,710	76,857	-48.66%	1,512,221
5651					1,730		-100.00%				
5661											
5662											
5671						17,500					17,500
5672											
5681					76,300	108,550	42.27%	4,900	5,000	2.04%	113,550
5683					269,009	274,984	2.22%		2,000		276,984
5684					51,632	47,400	-8.20%	14,200	12,050	-15.14%	59,450
5685					334,878	274,985	-17.89%				274,985
5686					210,641	210,910	0.13%	14,400	6,400	-55.56%	217,310
5690					96,682	132,076	36.61%	27,295	53,272	95.17%	185,348
5691					208,500	154,800	-25.76%				154,800
					3,173,034	3,245,117	2.27%	233,667	194,197	-16.89%	3,439,314
57											
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					7,900	10,000	26.58%				10,000
					338,900	322,081	-4.96%				322,081
58											
5810					24,000	87,000	262.50%	3,000	850	-71.67%	87,850
5813					12,090	12,000	-0.74%				12,000
5820					128,871	155,404	20.59%	19,709	28,647	45.35%	184,051
5830					107,156	85,000	-20.68%				85,000
5831											
5832											
5835					2,000	2,000					2,000
5838											
5840											
5860					275,719	271,899	-1.39%	38,280	40,675	6.26%	312,574

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst 2011	Unrst 2012	Rest 2011	Rest 2012							
					2010-11	2011-12		2010-11	2011-12		
5861	Printing/Duplicating Services				110,555	112,112	1.41%	69,716	56,890	-18.40%	169,002
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	294,882	-32.19%	166,816	81,911	-50.90%	376,792
5899	Contingencies Account - Budget Only				499		-100.00%	117,716	25,110	-78.67%	25,110
5899a	Unallocated Deductions/Additions				30,000		-100.00%	-252,992	421,142	-266.46%	421,142
	Subtotal 5800				1,187,701	1,080,052	-9.06%	162,244	655,224	303.85%	1,735,276
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	190,435	11.44%	194,435
	Subtotal 5900				-223,285	-347,397	55.58%	189,989	190,435	0.23%	-156,962
	<b>TOTAL 5000</b>				<b>10,941,361</b>	<b>11,260,916</b>	<b>2.92%</b>	<b>2,069,240</b>	<b>2,627,644</b>	<b>26.99%</b>	<b>13,888,560</b>
	<b>TOTAL 1000 - 5000</b>				<b>95,956,235</b>	<b>96,283,573</b>	<b>0.34%</b>	<b>15,009,335</b>	<b>14,096,298</b>	<b>-6.08%</b>	<b>110,379,871</b>
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	100,000	-72.16%	168,073		-100.00%	100,000
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					10,000
6216	Bldg Cost of Purchase										
	Subtotal 6200				369,199	110,000	-70.21%	193,856			110,000
63	BOOKS - LIBRARY										
6310	Library Books				60,900	60,900					60,900
6311	Magazines & Periodicals				80,681	89,815	11.32%	-200	-200		89,615
	Subtotal 6300				141,581	150,715	6.45%	-200	-200		150,515



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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst 2011	Unrst 2012	Rest 2011	Rest 2012							
					2010-11	2011-12		2010-11	2011-12		
Subtotal 7200					137,556	1	-100.00%	10,000		-100.00%	1
73 TRANSFERS											
7312 Interfund - Out					1,022,430	915,738	-10.44%				915,738
7410 Other Transfers											
Subtotal 7300 & 7400					1,022,430	915,738	-10.44%				915,738
75 STUDENT FINANCIAL AID											
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)								62,100	125,439	101.99%	125,439
7502 Scholarships								8,750		-100.00%	
7509 Other								306,239	268,751	-12.24%	268,751
Subtotal 7500								377,089	394,189	4.53%	394,189
76 OTHER PAYMENTS											
7601 In-Lieu of Transp. Allowance											
7602 Oth Student Aide (Non-cash)								501,590	493,785	-1.56%	493,785
Subtotal 7600								501,590	493,785	-1.56%	493,785
79 RESERVE FOR CONTINGENCIES											
7910 Districtwide (minimum 5%)					18,165,929	11,758,729	-35.27%				11,758,729
7910 Contingencies (Banked Load, Vac. Accrual)					847,371	933,598	10.18%				933,598
7910 Minor Emergencies (Colleges/District Office)					10,117,945	10,599,332	4.76%				10,599,332
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					29,131,245	23,291,659					23,291,659
<b>TOTAL 7000</b>					<b>36,022,929</b>	<b>30,146,584</b>	<b>-16.31%</b>	<b>888,679</b>	<b>887,974</b>	<b>-0.08%</b>	<b>31,034,558</b>
	571.75	567.70	117.62	137.57							
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>	<b>1,040.64</b>	<b>1,035.47</b>	<b>190.03</b>	<b>197.81</b>	<b>134,082,863</b>	<b>127,818,429</b>	<b>-4.67%</b>	<b>17,191,827</b>	<b>16,283,575</b>	<b>-5.28%</b>	<b>144,102,005</b>

# **BAKERSFIELD COLLEGE**



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# BAKERSFIELD COLLEGE

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## **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, 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 convenience and access of 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

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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

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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

## OUR VALUES

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**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.

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

**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 Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12	
	Unrst	Unrst	Rest	Rest								
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12			
<b>EXPENDITURES AND TRANSFERS</b>												
11	CERTIFICATED SALARIES											
110	REGULAR TEACHING											
1100	Acad. - Reg Schedule	216.84	246.92	0.20	1.00	19,248,691	19,971,262	3.75%	106,537	26,412	-75.21%	19,997,674
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	8.38		1.00	898,244	471,557	-47.50%	13,489	29,609	119.51%	501,166
1118	Non-Instructional - Salary Reserve											
	Subtotal 1100	229.33	255.30	0.37	2.00	20,209,986	20,442,819	1.15%	120,026	56,021	-53.33%	20,498,839
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	11.00	1.90	2.00	902,489	800,898	-11.26%	161,354	165,968	2.86%	966,866
1241	Librarians - Contract	3.55	5.00			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	28.38	3.62	3.72	2,766,463	2,701,908	-2.33%	319,693	325,718	1.88%	3,027,626
	Total 1100 & 1200	255.51	283.68	3.99	5.72	22,976,450	23,144,726	0.73%	439,718	381,739	-13.19%	23,526,465
13	INSTRUCTIONAL SALARIES - NON-REG											
1310	Adjunct Acad. Emp - Non-Cont.	111.99	84.35	20.14	15.04	3,527,682	2,656,958	-24.68%	634,301	473,865	-25.29%	3,130,823
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	17.84			1,200,000	561,900	-53.18%				561,900
1340	Oth Acad. Empl. - Stipends									13,158		13,158
	Subtotal 1300	169.13	119.20	20.14	15.04	5,327,682	3,754,728	-29.52%	634,301	487,023	-23.22%	4,241,751
14	OTHER NON-TEACHING											
1410	Educational Administrators - Non-Cont.					46,714	52,369	12.10%	205,737	378,725	84.08%	431,094
1419	Acad. Emp - Non-Inst. Non Cont.					46,714	52,369	12.10%	205,737	378,725	84.08%	431,094
	Subtotal 1400					46,714	52,369	12.10%	205,737	378,725	84.08%	431,094
	Total 1300 & 1400	169.13	119.20	20.14	15.04	5,374,396	3,807,097	-29.16%	840,037	865,747	3.06%	4,672,844
	<b>TOTAL 1000</b>	<b>424.64</b>	<b>402.88</b>	<b>24.13</b>	<b>20.76</b>	<b>28,350,846</b>	<b>26,951,823</b>	<b>-4.93%</b>	<b>1,279,756</b>	<b>1,247,486</b>	<b>-2.52%</b>	<b>28,199,309</b>
20	CLASSIFIED SALARIES											
21	CLASSIFIED SERVICE, NON-INST.											

**BAKERSFIELD COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative 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)	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-Instr. Emp Reg Salary Sched	122.67	141.89	29.23	40.89	6,182,057	6,030,390	-2.45%	1,804,897	1,399,005	-22.49%	7,429,395
Subtotal 2100	132.67	151.89	31.23	42.89	7,044,356	7,000,718	-0.62%	1,937,039	1,534,943	-20.76%	8,535,661
22 CLASSIFIED SERVICE, INST. AID											
2211 Inst. Aide Ft Direct Inst.	14.00	12.03	5.00	3.37	656,147	603,507	-8.02%	294,657	172,790	-41.36%	776,297
2291 Inst. Aide FT, Oth-In-Direct Inst.											
2292 Limited Benefit Employee											
Subtotal 2200	14.00	12.03	5.00	3.37	656,147	603,507	-8.02%	294,657	172,790	-41.36%	776,297
Total 2100 & 2200	146.67	163.92	36.23	46.26	7,700,503	7,604,225	-1.25%	2,231,695	1,707,733	-23.48%	9,311,958
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	41.42	7,287	15,013	106.02%	441,087	689,182	56.25%	704,195
2393 Clls Non-Instr. Overtime					120,862	129,089	6.81%	45,860	19,265	-57.99%	148,354
2394 Non-Admin., Non-Inst. Prof Expt					57,674	66,452	15.22%	18,700	136,866	631.90%	203,317
2399 Clls Oth - Temp					58,833	73,272	24.54%	229,773	42,437	-81.53%	115,709
Subtotal 2300	0.44	0.90	26.51	41.42	245,993	283,825	15.38%	735,420	887,750	20.71%	1,171,575
24 INSTRUCTIONAL AIDES											
2411 Inst. Students			30.75	29.13				511,691	484,645	-5.29%	484,645
2412 Direct Inst. Prof Expt					86,231	163,089	89.13%	27,692	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 Indr Inst.											
2493 Inst Aide Overtime Temp											
2494 Inst Sign Language Intrp Temp								5,000	16,000	220.00%	16,000
2495 Inst Oth Indr Prof Expt								39,361	3,500	-91.11%	3,500
2499 Oth Indr Inst Temp											
2900 Classified Abatement					-208,036		-100.00%				
2999 Salary Budget Control					264,765		-100.00%	-30,709		-100.00%	
Subtotal 2400			30.75	29.13	145,960	167,889	15.02%	553,035	573,389	3.68%	741,278
Total 2300 & 2400	0.44	0.90	57.26	70.54	391,953	451,715	15.25%	1,288,455	1,461,139	13.40%	1,912,854
<b>TOTAL 2000</b>	<b>147.11</b>	<b>164.82</b>	<b>93.49</b>	<b>116.80</b>	<b>8,092,456</b>	<b>8,055,940</b>	<b>-0.45%</b>	<b>3,520,150</b>	<b>3,168,872</b>	<b>-9.98%</b>	<b>11,224,812</b>
30 STAFF BENEFITS											
3110 STRS - Acad. Instructors & Ins Aides					2,210,048	1,998,798	-9.56%	72,593	63,182	-12.96%	2,061,980

**BAKERSFIELD COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
3120	STRS - Class Mgt Non Educ Admin				6,150		-100.00%				
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-Instl				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	4,875	-80.42%	34,387
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	666,416	6.06%	155,471	130,151	-16.29%	796,568
3222	PERS - Conf Empl - Non- Mgt										
3240	PERS - Educational Administrator										
3310	OASDHI - Acad Instruct & Instr Aides				411,066	375,517	-8.65%	30,601	15,564	-49.14%	391,081
3320	OASDHI - Cls Mgt Non-Ed Admin				55,028	61,788	12.28%	10,109	10,399	2.87%	72,187
3321	OASDHI - Clss Emp				470,350	486,830	3.50%	125,475	106,262	-15.31%	593,093
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-Instl				717	940	31.05%	2,075	4,365	110.34%	5,304
3410	H&W Acad. Instructors & Aides				3,045,302	3,316,088	8.89%	67,460	24,450	-63.78%	3,340,538
3411	H&W-Acad Inst & Instl Aides(Rtrd)										
3420	H&W Clss 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	352,145	-10.97%	2,045,670
3422	H&W Conf. Emp - Non Mgt				12,432	13,466	8.32%				13,466
3423	H&W - Clss Mgt - Retired										
3424	H&W - Clss Retired										
3430	Life Insurance										
3440	H&W Educational Administrators				155,412	170,647	9.80%	18,478	17,765	-3.86%	188,412
3441	H&W - Oth Acad. Emp - Non-Instl				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	372,417	89.86%	8,266	8,657	4.73%	381,074
3520	SUI-Clss Mgt Non-Educ. Admin.										
3521	SUI - Clss Emp				46,743	104,968	124.57%	12,852	24,092	87.46%	129,060
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%	966	3,014	205.53%	3,506
3610	WC - Acad Inst & Instl Aides (Dir)				211,680	207,860	-1.80%	9,643	10,841	12.43%	218,701
3620	WC - Clss Mgt Non-Educational Adm.				6,121	7,587	23.96%	1,051	1,151	9.51%	8,739
3621	WC - Clss Emp				50,506	56,857	12.57%	20,469	13,474	-34.18%	70,331
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	505	31.57%	1,101	2,423	120.07%	2,928
3710	DefBen-Acad Inst & Instl Aides (Dir)				243,470	129,410	-46.85%	35,948	28,181	-21.61%	157,591
3720	DefBen-Clss Mgt - Non-Educ Admin										

**BAKERSFIELD COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
3721					21,066	26,464	25.62%	22,586	15,833	-29.90%	42,297
3722											
3808											
3818											
3910					83,552	88,871	6.37%	1,438	815	-43.33%	89,688
3920					3,230	3,673	13.71%	542	557	2.87%	4,230
3921					24,433	24,952	2.12%	6,254	5,434	-13.11%	30,388
3922					306	306					306
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%	71,358
<b>TOTAL 3000</b>					<b>10,158,112</b>	<b>10,323,690</b>	<b>1.63%</b>	<b>1,092,968</b>	<b>958,508</b>	<b>-12.30%</b>	<b>11,282,198</b>
40											
42											
4211					775	659	-14.97%	2,255	6,801	201.63%	7,460
					775	659	-14.97%	2,255	6,801	201.63%	7,460
43											
4310					334,889	277,193	-17.23%	127,277	128,588	1.03%	405,781
4312					14,164	39,975	182.23%	7,500	8,900	18.67%	48,875
4313					262,183	197,423	-24.70%	178,325	134,347	-24.66%	331,770
4314					94,700	90,550	-4.38%	4,750	5,400	13.68%	95,950
4315					263,897	281,697	6.75%				281,697
4320					10,750	8,250	-23.26%	1,000	1,000		9,250
4321					52,800	50,600	-4.17%				50,600
4391											
					1,033,382	945,688	-8.49%	318,852	278,236	-12.74%	1,223,924
44											
4400					123,514	117,562	-4.82%	45,188	71,319	57.83%	188,881
					123,514	117,562	-4.82%	45,188	71,319	57.83%	188,881
<b>TOTAL 4000</b>					<b>1,157,672</b>	<b>1,063,909</b>	<b>-8.10%</b>	<b>366,295</b>	<b>356,355</b>	<b>-2.71%</b>	<b>1,420,264</b>
50											

**BAKERSFIELD COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
51	SERVICES										
5107					47,989	66,914	39.44%				66,914
5108											
5109											
5118											
5119					21,000	36,800	75.24%	390,000	207,700	-46.74%	244,500
5150					7,000	7,000					7,000
5151					3,000		-100.00%	9,652	6,700	-30.58%	6,700
5152											
5159								9,000	18,000	100.00%	18,000
					78,989	110,714	40.16%	408,652	232,400	-43.13%	343,114
52	TRAVEL										
5209					6,125	9,000	46.94%		14,000		23,000
5212					128,824	106,545	-17.29%	19,560	90,307	361.69%	196,852
5220DT											
5220					134,359	122,309	-8.97%	146,822	205,637	40.06%	327,945
					269,308	237,854	-11.68%	166,382	309,944	86.28%	547,797
53	MEMBERSHIP/DUES										
5300					59,503	55,198	-7.24%	8,480	6,630	-21.82%	61,828
5310											
					59,503	55,198	-7.24%	8,480	6,630	-21.82%	61,828
54	INSURANCE										
5400					800		-100.00%				
5406											
5407											
					800		-100.00%				
55	UTILITIES & MAINTENANCE										
5501					20,270	20,750	2.37%	2,250	3,500	55.56%	24,250
5520					295,500	302,000	2.20%				302,000
5530					347,900	625,000	79.65%				625,000
5540					267,000	238,500	-10.67%				238,500
5550					108,520	123,020	13.36%				123,020
5560					21,175	26,200	23.73%	300	350	16.67%	26,550
5570					8,100	10,600	30.86%	500	300	-40.00%	10,900
5581					41,549	56,699	36.46%				56,699
5583											
5590											
					1,110,014	1,402,769	26.37%	3,050	4,150	36.07%	1,406,919



**BAKERSFIELD COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
56	RENTS - LEASES - REPAIRS										
5602	Rental of Equip/Utility Vehicles				51,933	56,006	7.84%	7,500	2,200	-70.67%	58,206
5603	Rental of Facilities				337,391	313,341	-7.13%	6,717	4,798	-28.57%	318,139
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	280,175	42.32%	108,167	58,878	-45.57%	339,053
5651	Internet Access										
5661	Computer Maintenance										
5662	Computer Maintenance Agreement										
5671	Equipment Maintenance Agreement										
5672	Equipment Repairs										
5681	Grounds Maintenance				20,500	53,800	162.44%	-100		-100.00%	53,800
5683	Building Maintenance				70,256	113,984	62.24%				113,984
5684	Vehicle Repairs & Maintenance				17,250	20,500	18.84%	14,200	12,050	-15.14%	32,550
5685	Computer Hardware Maint Agreements				45,000	45,000					45,000
5686	Oth Equipment Maint Agreements				94,669	128,000	35.21%	13,500	5,000	-62.96%	133,000
5690	Other Maintenance/Repairs				66,450	98,976	48.95%	13,500	14,725	9.07%	113,701
5691	Other Maintenance Contracts				178,000	121,000	-32.02%				121,000
	Subtotal 5600				1,181,905	1,255,432	6.22%	163,484	97,651	-40.27%	1,353,083
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
	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	59,074	120.58%	15,748	20,222	28.41%	79,296
5830	Bank Charges										
5831	Credit Card Expenses										
5832	Returned Checks										
5835	Bad Debt Expense										
5838	Collection Services										
5840	Interest - Current Debit										

**BAKERSFIELD COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
5860					157,802	150,632	-4.54%	6,500	6,500		157,132
5861					67,880	68,137	0.38%	58,564	44,863	-23.39%	113,000
5870											
5880					4,800	4,332	-9.75%				4,332
5881					5,500	6,800	23.64%				6,800
5890					252,725	134,213	-46.89%	36,173	27,733	-23.33%	161,946
5899											
5899a					30,000		-100.00%	-253,192	396,144	-256.46%	396,144
					550,078	427,688	-22.25%	-136,208	495,461	-463.75%	923,150
59											
5911											
5912					125,988	4,000	-96.83%	92,653	111,113	19.92%	115,113
					125,988	4,000	-96.83%	92,653	111,113	19.92%	115,113
					<b>3,384,486</b>	<b>3,503,655</b>	<b>3.52%</b>	<b>706,493</b>	<b>1,257,350</b>	<b>77.97%</b>	<b>4,761,005</b>
					<b>51,143,571</b>	<b>49,899,017</b>	<b>-2.43%</b>	<b>6,965,661</b>	<b>6,988,571</b>	<b>0.33%</b>	<b>56,887,588</b>
60											
61											
6120								8,158	5,797	-28.94%	5,797
								8,158	5,797	-28.94%	5,797
62											
6210					300,000		-100.00%	168,073		-100.00%	
6211								20,354		-100.00%	
6212											
6214								5,429		-100.00%	
6215					10,000	10,000					10,000
6216											
					310,000	10,000	-96.77%	193,856		-100.00%	10,000
63											
6310					30,000	30,000					30,000
6311					33,000	40,000	21.21%				40,000
					63,000	70,000	11.11%				70,000
64											
641											

**BAKERSFIELD COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
6411	Library & Audio Visual Equipment				1,710	10,500	513.91%				10,500
6412	Computer/Tech Equip				188,373	111,690	-40.71%	405,960	68,589	-83.10%	180,279
6413	Autos & Buses										
6414	Furniture							21,439	5,000	-76.68%	5,000
6415	Lease Purchase										
6416	Software over \$1000										
6419FA	Other Equipment				184,255	51,122	-72.25%	63,394	88,888	40.22%	140,010
6419	Other Equipment				303,440	410,797	35.38%	178,368	745,865	318.16%	1,156,662
	Subtotal 6410				677,778	584,109	-13.82%	669,160	908,342	35.74%	1,492,451
642	<b>Equipment Replacement</b>										
6421	Library & Audio Visual Equipment										
6422	Computer/Tech Equip										
6423	Autos & Buses										
6424	Furniture										
6425	Lease Purchase										
6429	Other Equipment							7,500		-100.00%	
	Subtotal 6420							7,500		-100.00%	
	Subtotal 6400				677,778	584,109	-13.82%	676,660	908,342	34.24%	1,492,451
6900	Capital Outlay Abatement										
	<b>TOTAL 6000</b>				<b>1,050,778</b>	<b>664,109</b>	<b>-36.80%</b>	<b>878,674</b>	<b>914,139</b>	<b>4.04%</b>	<b>1,578,248</b>
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
73	TRANSFERS										
7312	Interfund - Out				547,822	547,822					547,822
7410	Other Transfers										
	Subtotal 7300 & 7400				547,822	547,822					547,822
75	STUDENT FINANCIAL AID										
7501	Student Financial Aid Excludes Sal.)							52,100	50,000	-4.03%	50,000

**BAKERSFIELD COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
7502 (Excludes Salaries) Scholarships											
7509 Other Subtotal 7500								306,239 368,339	268,751 318,751	-12.24% -11.05%	268,751 318,751
76 OTHER PAYMENTS											
7601 In-Lieu of Transp. Allowance											
7602 Oth Student Aide (Non-cash) Subtotal 7600								30,337 30,337	37,974 37,974	25.17% 25.17%	37,974 37,974
79 RESERVE FOR CONTINGENCIES											
7910 Districtwide (minimum 5%)											
7910 Contingencies (Banked Load, Vac. Accrual)					420,148	610,642	45.34%				610,642
7910 Minor Emergencies (Colleges/District Office)					2,647,045	5,602,769	111.66%				5,602,769
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds Subtotal 7900					3,067,193	6,213,411	102.58%				6,213,411
<b>TOTAL 7000</b>					<b>16,555,654</b>	<b>20,220,923</b>	<b>22.14%</b>	<b>388,676</b>	<b>356,725</b>	<b>-8.22%</b>	<b>20,577,647</b>
TOTAL EXPENDITURES, OTHER OUTGO					<b>68,750,003</b>	<b>70,784,049</b>	<b>2.96%</b>	<b>8,233,011</b>	<b>8,259,434</b>	<b>0.32%</b>	<b>79,043,483</b>
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	<b>571.7</b>	<b>567.7</b>	<b>117.6</b>	<b>137.6</b>	<b>68,750,003</b>	<b>70,784,049</b>	<b>2.96%</b>	<b>8,233,011</b>	<b>8,259,434</b>	<b>0.32%</b>	<b>79,043,483</b>

# **CERRO COSO COMMUNITY COLLEGE**

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# CERRO COSO COMMUNITY COLLEGE

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**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 Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		FY2011-12
<b>EXPENDITURES AND TRANSFERS</b>											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule	39.83	39.44			3,497,417	3,397,062	-2.87%	17,185	71,732	317.40%	3,468,794
1101 Acad. Emp. Non-Inst., Non-Adm.	0.37	0.67		1.00	53,079	63,135	18.94%				63,135
1108 Instructional - Salary Reserve											
1110 Acad. Emp Admin.	6.05	6.21			568,266	592,385	4.24%				592,385
1118 Non-Instructional - Salary Reserve											
Subtotal 1100	46.25	46.32		1.00	4,118,762	4,052,582	-1.61%	17,185	71,732	317.40%	4,124,314
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	6.81	6.88	0.20	0.12	803,764	773,852	-3.72%	24,711	15,012	-39.25%	788,864
1231 Counselors Contract	4.44	4.80	2.03	2.22	373,173	375,866	0.72%	164,723	184,963	12.29%	560,829
1241 Librarians - Contract	0.95	0.96			67,396	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	1,237,873	-6.28%	189,435	199,975	5.56%	1,437,848
Total 1100 & 1200	59.38	59.26	2.22	3.34	5,439,545	5,290,455	-2.74%	206,620	271,707	31.50%	5,562,162
13 INSTRUCTIONAL SALARIES - NON-REG											
1310 Adjunct Acad. Emp - Non-Cont.	63.09	61.90			1,987,453	1,950,000	-1.88%				1,950,000
1311 Acad. Emp. - Temp Cont.											
1320 Acad. Emp. - Intersession	14.91	15.87			469,521	500,000	6.49%				500,000
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	2,946,784	-0.60%	5,500		-100.00%	2,946,784
14 OTHER NON-TEACHING											
1410 Educational Administrators - Non-Cont.					137,198	246,046		175,988	94,599	-46.25%	340,645
1419 Acad. Emp - Non-Inst. Non Cont.											
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	3,192,830	2.94%	181,488	94,599	-47.88%	3,287,429
<b>TOTAL 1000</b>	<b>153.25</b>	<b>152.29</b>	<b>2.22</b>	<b>3.34</b>	<b>8,541,217</b>	<b>8,483,285</b>	<b>-0.68%</b>	<b>388,108</b>	<b>366,306</b>	<b>-5.62%</b>	<b>8,849,591</b>
20 CLASSIFIED SALARIES											

**CERRO COSO COMMUNITY COLLEGE**  
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EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
21 CLASSIFIED SERVICE, NON-INST.											
2110 Board of Trustees											
2110 Classified Mngmnt (Non-Ed)	5.00	6.00			461,242	546,858	18.56%				546,858
2190 Confidential Employee - Non Mgt	1.00	1.00			74,556	74,556					74,556
2191 Clls Non-Instr. Emp Reg Salary Sched	42.75	43.85	12.29	10.21	2,057,206	2,142,062	4.12%	516,601	458,288		2,600,350
Subtotal 2100	48.75	50.85	12.29	10.21	2,593,004	2,763,476	6.57%	516,601	458,288	-11.29%	3,221,764
22 CLASSIFIED SERVICE, INST. AID											
2211 Inst. Aide Ft Direct Inst.	3.48	3.57			155,372	159,870	2.89%				159,870
2291 Inst. Aide FT, Oth-In-Direct Inst.											
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	2,923,346	6.37%	516,601	458,288	-11.29%	3,381,634
23 NON-INSTRUCTIONAL											
2310 Non-Mgt. - Temp											
2311 Admin., Non-Inst Prof Expt											
2391 Substitutes--Short Term											
2392 Non-Inst. Students	1.67	2.07	7.20	5.68	27,867	34,500	23.80%	119,741	94,572	-21.02%	129,072
2393 Clls Non-Instr. Overtime					5,000	1,000	-80.00%				1,000
2394 Non-Admin., Non-Inst. Prof Expt											
2399 Clls Oth - Temp					9,996	12,300	23.05%				12,300
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	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					109,680	67,600	-38.37%				67,600
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									24,000		24,000
2900 Classified Abatement											
2999 Salary Budget Control						346,259		193,692		-100.00%	346,259
Subtotal 2400	0.84	1.27	2.34	1.35	123,680	435,059	251.76%	232,692	46,500	-80.02%	481,559

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
Total 2300 & 2400	2.52	3.35	9.54	7.04	166,542	482,859	189.93%	352,433	141,072	-59.97%	623,932
<b>TOTAL 2000</b>	<b>54.75</b>	<b>57.77</b>	<b>21.83</b>	<b>17.25</b>	<b>2,914,919</b>	<b>3,406,205</b>	<b>16.85%</b>	<b>869,034</b>	<b>599,360</b>	<b>-31.03%</b>	<b>4,005,566</b>
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						5,952					5,952
3130 STRS - Ed. Administrators - Cont.					66,311	57,891	-12.70%	2,039	1,238	-39.25%	59,130
3131 STRS - Oth Acad Emp Non-Instrl					59,091	65,278	10.47%	28,109	21,107	-24.91%	86,385
3210 PERS - Acad. Instructors & Inst Aides					8,056	8,187	1.63%				8,187
3220 PERS - Class Mgt Non Educ Admin					49,385	59,733	20.95%				59,733
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	42,881	21.53%				42,881
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	10,175	-12.70%	358	218	-39.25%	10,392
3341 OASDHI - Oth Acad Emp Non-Instrl					10,386	11,473	10.47%	4,940	3,710	-24.91%	15,183
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	79,155	-11.64%	2,566	1,593	-37.89%	80,748
3441 H&W - Oth Acad. Emp - Non-Instrl					90,260	96,516	6.93%	26,250	27,046	3.04%	123,562
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	9,966	200.09%				9,966
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	11,298	95.22%	178	242		11,539
3541 SUI - Oth Acad Emp - Non Instl					5,157	12,739	147.02%	2,453	4,119	10.74%	16,858
3610 WC - Acad Inst & Instl Aides (Dir)					56,723	60,918	7.39%	346	1,205		62,123

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

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	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		FY2011-12
3620					3,584	5,261	46.81%			-100.00%	5,261
3621					16,314	18,491	13.35%	4,944	4,696	91.44%	23,188
3622					579	634	9.40%			-100.00%	634
3640					6,245	5,965	-4.49%	192	128		6,092
3641					5,567	6,726	20.81%	2,647	2,172	-56.06%	8,898
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											
3808											
3818										-100.00%	
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
3940					1,507	1,302	-13.57%	43	26		1,328
3941					1,544	1,556	0.83%	449	436	-74.69%	1,993
3999											
					<b>2,873,979</b>	<b>3,103,509</b>	<b>7.99%</b>	<b>297,297</b>	<b>299,974</b>	<b>0.90%</b>	<b>3,403,482</b>
40											
42											
4211					31,785	2,638	-91.70%	3,947	1,000	-74.67%	3,638
					31,785	2,638	-91.70%	3,947	1,000	-74.67%	3,638
43											
4310					67,634	93,046	37.57%	57,808	60,334	4.37%	153,380
4312					1,650	1,900	15.15%	14,871		-100.00%	1,900
4313					215,903	159,467	-26.14%	74,471	166,101	123.04%	325,568
4314					23,200	8,250	-64.44%				8,250
4315					58,815	79,550	35.25%				79,550
4320					12,000	12,100	0.83%				12,100
4321					9,400	11,500	22.34%				11,500
4391											
					<b>388,602</b>	<b>365,813</b>	<b>-5.86%</b>	<b>147,150</b>	<b>226,436</b>	<b>53.88%</b>	<b>592,249</b>

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
44	FOOD										
4400	Food - Non Travel, Non Cafeteria				7,852	9,375	19.39%	10,019	9,800	-2.18%	19,175
	Subtotal 4400				7,852	9,375	19.39%	10,019	9,800	-2.18%	19,175
	<b>TOTAL 4000</b>				<b>428,239</b>	<b>377,826</b>	<b>-11.77%</b>	<b>161,117</b>	<b>237,236</b>	<b>47.24%</b>	<b>615,062</b>
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	25,200	-18.29%	4,709	5,450	15.74%	
5220	Employee Travel				68,659	58,255	-15.15%	73,109	110,825	51.59%	169,080
	Subtotal 5200				122,254	110,755	-9.41%	86,068	127,375	47.99%	238,130
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										
5407	Insurance Deductibles										
	Subtotal 5400										
55	UTILITIES & MAINTENANCE										

**CERRO COSO COMMUNITY COLLEGE**  
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EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		FY2011-12
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	17,375	0.14%				17,375
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	936,065	-4.08%				936,065
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		-100.00%	145,170
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	3,802		61,611
5651 Internet Access					1,730		-100.00%				
5661 Computer Maintenance											
5662 Computer Maintenance Agreement											
5671 Equipment Maintenance Agreement											
5672 Equipment Repairs											
5681 Grounds Maintenance					5,300	5,750	8.49%				5,750
5683 Building Maintenance					100,800	76,000	-24.80%				76,000
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	366,139	-1.92%	8,581	5,202	-39.38%	371,341
57 LEGAL/AUDIT/ELECTION											
5700 Annual Fiscal Audit											
5720 Trustee Elections											
5731 Attorney Fees - Oth											
5732 Attorney Fees - Collective Bargaining											



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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
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
6413 Autos & Buses					65,000		-100.00%				
6414 Furniture											
6415 Lease Purchase											
6416 Software over \$1000											
6419FA Other Equipment					43,663			75,436		-100.00%	
6419 Other Equipment					14,514		-100.00%	41,830	68,500	63.76%	68,500
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											
Subtotal 6400					284,289	41,150	-85.53%	117,266	68,500	-41.59%	109,650
6900 Capital Outlay Abatement											
<b>TOTAL 6000</b>					<b>427,969</b>	<b>195,965</b>	<b>-54.21%</b>	<b>117,266</b>	<b>68,500</b>	<b>-41.59%</b>	<b>264,465</b>



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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
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		-100.00%				
7410 Other Transfers											
Subtotal 7300 & 7400					106,692		-100.00%				
75 STUDENT FINANCIAL AID											
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)									33,000		33,000
7502 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	49,255	-71.74%				49,255
7910 Minor Emergencies (Colleges/District Office)					3,234,247	2,383,803	-26.29%				2,383,803
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					3,408,550	2,433,057	-28.62%				2,433,057
<b>TOTAL 7000</b>					<b>6,881,545</b>	<b>5,934,404</b>	<b>-13.76%</b>	<b>289,850</b>	<b>301,874</b>	<b>4.15%</b>	<b>6,236,278</b>

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY2011-12
TOTAL EXPENDITURES, OTHER OUTGO					23,904,079	23,294,567	-2.55%	2,353,343	2,066,178	-12.20%	25,360,746
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	2,066,178	-12.20%	25,360,746

# **PORTERVILLE COLLEGE**

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# PORTERVILLE COLLEGE

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

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

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

Porterville College serves the community of Porterville, with a population of over 50,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 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), food services, student activities and clubs, athletics, transfer center, tutoring assessment, student rights, admissions and records, orientation, wellness, and veterans services.

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 Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
<b>EXPENDITURES AND TRANSFERS</b>											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule	51.85	51.85	3.50	1.50	4,519,880	4,507,754	-0.27%	333,588	142,196	-57.37%	4,649,950
1101 Acad. Emp. Non-Inst., Non-Adm.	1.75	1.75			156,689	156,689					156,689
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	4,942,397	-0.20%	333,588	142,196	-57.37%	5,084,593
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	5.50	6.50	0.50	0.50	727,518	837,048	15.06%	62,945	62,945		899,994
1231 Counselors Contract	3.05	3.00	3.10	3.00	299,893	295,034	-1.62%	276,616	267,948	-3.13%	562,982
1241 Librarians - Contract	1.00	1.00			96,274	100,317	4.20%				100,317
1251 Acad. Non-Inst Cont.	0.54	0.62	0.33	0.38	58,796	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	1,297,230	9.70%	375,596	370,628	-1.32%	1,667,857
Total 1100 & 1200	66.59	67.62	7.43	5.38	6,134,971	6,239,626	1.71%	709,184	512,824	-27.69%	6,752,450
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%	27,676		-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		43,181	58,000	34.32%	123,000
1419 Acad. Emp - Non-Inst. Non Cont.					79,240	65,000	-17.97%	43,181	58,000	34.32%	123,000
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
<b>TOTAL 1000</b>	<b>131.79</b>	<b>124.70</b>	<b>8.31</b>	<b>5.38</b>	<b>8,299,842</b>	<b>8,134,560</b>	<b>-1.99%</b>	<b>831,738</b>	<b>623,945</b>	<b>-24.98%</b>	<b>8,758,505</b>
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 Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative 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			74,556	74,556	0.00%				74,556
2191 Ciss 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
Subtotal 2100	39.87	40.35	11.38	10.74	1,873,712	2,066,466	10.29%	625,418	533,889	-14.63%	2,600,355
22 CLASSIFIED SERVICE, INST. AID											
2211 Inst. Aide Ft Direct Inst.	3.52	4.75	0.83	0.44	168,048	220,478	31.20%		17,578		238,057
2291 Inst. Aide FT, Oth-In-Direct Inst.											
2292 Limited Benefit Employee											
Subtotal 2200	3.52	4.75	0.83	0.44	168,048	220,478	31.20%		17,578		238,057
Total 2100 & 2200	43.39	45.10	12.21	11.18	2,041,760	2,286,944	12.01%	625,418	551,467	-11.82%	2,838,412
23 NON-INSTRUCTIONAL											
2310 Non-Mgt. - Temp					20,000		-100.00%				
2311 Admin., Non-Inst Prof Expt											
2391 Substitutes--Short Term											
2392 Non-Inst. Students	1.66	1.60	18.63	15.83	27,606	26,695	-3.30%	310,004	263,485	-15.01%	290,180
2393 Ciss 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 Ciss Oth - Temp					15,959		-100.00%				
Subtotal 2300	1.66	1.60	18.63	15.83	69,564	36,195	-47.97%	350,004	291,610	-16.68%	327,805
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	280,060	6.31%	314,060
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	-50,436	5.10%				(50,436)
2999 Salary Budget Control					-46		-100.00%	2,040	4,353	113.37%	4,353
Subtotal 2400			0.99		-12,518	-16,436	31.31%	281,980	300,913	6.71%	284,476
Total 2300 & 2400	1.66	1.60	19.62	15.83	57,047	19,759	-65.36%	631,984	592,523	-6.24%	612,282
<b>TOTAL 2000</b>	<b>45.05</b>	<b>46.70</b>	<b>31.83</b>	<b>27.01</b>	<b>2,098,807</b>	<b>2,306,703</b>	<b>9.91%</b>	<b>1,257,402</b>	<b>1,143,990</b>	<b>-9.02%</b>	<b>3,450,693</b>
30 STAFF BENEFITS											

**PORTERVILLE COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
3110	STRS - Acad. Instructors & Ins Aides				541,494	499,707	-7.72%	33,068	18,536	-43.95%	518,243
3120	STRS - Class Mgt Non Educ Admin				1,613			6,450		-100.00%	
3130	STRS - Ed. Administrators - Cont.				60,020	69,057	15.06%	5,193	5,193		74,249
3131	STRS - Oth Acad Emp Non-Instrl				44,976	44,432	-1.21%	28,555	24,296	-14.92%	68,727
3210	PERS - Acad. Instructors & Inst Aides				12,742	18,217	42.96%				18,217
3220	PERS - Class Mgt Non Educ Admin				25,067	42,807	69.98%		9,851		52,458
3221	PERS - Classified Employee				151,424	173,139	14.34%	49,045	38,430	-21.64%	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	111,299	1.54%	9,632	7,319	-24.02%	118,617
3320	OASDHI - Cls Mgt Non-Ed Admin				18,205	28,592	57.05%	1,134	6,611	483.12%	35,202
3321	OASDHI - Clss Emp				113,325	118,372	4.45%	35,585	29,058	-18.34%	147,430
3322	OASDHI - Conf. Emp - Non Mgt				9,059	5,704	-37.04%				5,704
3330	Medicare										
3340	OASDHI - Educational Administrators				10,549	12,137	15.06%	913	913		13,050
3341	OASDHI - Oth Acad Emp Non-Instrl				11,414	11,470	0.49%	7,542	6,514	-13.64%	17,983
3410	H&W Acad. Instructors & Aides				720,895	819,400	13.66%	42,525	34,323	-19.29%	853,723
3411	H&W-Acad Instr & Instl Aides(Rtrd)										
3420	H&W Clss Mgt(Non-Ed Administrators)				36,440	56,524	55.11%	9,839	10,766	9.42%	67,290
3421	H&W Classified Employees				360,601	422,118	17.06%	91,437	91,226	-0.23%	513,344
3422	H&W Conf. Emp - Non Mgt				12,356	13,458	8.92%				13,458
3423	H&W - Clss Mgt - Retired										
3424	H&W - Clss 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	32,675	-21.33%	96,104
3443	H&W-Educational Adm Cont - Retired										
3490	Retiree Benefits										
3491	Retiree Benefits: Non-Instructional										
3510	SUI-Acad Instl Aides (Dir)				50,662	112,580	122.22%	4,783	8,126	69.91%	120,706
3520	SUI-Clss Mgt Non-Educ. Admin.				1,827	6,017	229.27%	563	1,391	147.15%	7,409
3521	SUI - Clss Emp				10,742	26,880	150.22%	3,570	7,352	105.95%	34,232
3522	SUI - Conf Emp - Non Mgt				537	1,200	123.61%				1,200
3540	SUI - Educational Administrators				5,208	13,477	158.76%	453	1,013	123.61%	14,490
3541	SUI - Oth Acad Emp - Non Instl				3,795	8,272	117.97%	2,399	4,497	87.49%	12,769
3610	WC - Acad Inst & Instl Aides (Dir)				54,715	59,227	8.25%	5,405	4,415	-18.31%	63,641
3620	WC - Clss Mgt Non-Educational Adm.				1,972	3,166	60.52%	608	732	20.48%	3,898
3621	WC - Clss Emp				12,348	14,362	16.31%	6,142	6,408	4.33%	20,770
3622	Conf Emp - Non Mgt				579	631	9.01%				631
3640	WC - Educational Administrators				5,653	7,090	25.42%	489	533	9.01%	7,623
3641	WC-Oth Acad Emp - Non Instructional				4,096	4,352	6.26%	2,588	2,366	-8.60%	6,718
3710	DefBen-Acad Inst & Instl Aides (Dir)				29,573	34,306	16.01%	13,316	11,903	-10.61%	46,208



**PORTERVILLE COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
3720 DefBen-Class Mgt - Non-Educ Admin											
3721 DefBen - Class Emp					7,559	6,410	-15.20%	4,185	4,582	9.49%	10,992
3722 DefBen - Conf Emp - Non Mat											
3808 Instructional --- benefit Reserve					47,242		-100.00%				
3818 Non Instructional -- Benefit Reserve					33,308		-100.00%				
3910 Otr Benf.- Acad. Instruct. & Aides					12,680	13,061	3.01%	775	554	-28.57%	13,615
3920 OTHBEN-Class Mgt (Non-Educ Admin					717	1,062	48.13%	177	177		1,239
3921 Otr Benf.- Class Employee					5,332	5,701	6.92%	1,611	1,325	-17.76%	7,027
3922 OTHBEN - Conf Emp - Non Mgt					221	221					221
3940 Otr Benf.- Educational Administrators					1,233	1,439	16.76%	112	111	-1.21%	1,550
3941 OTHBEN - Oth Acad Emp (Noninstr)					1,155	1,023	-11.42%	858	527	-38.57%	1,550
3999 Benefit Suspense					71,243	-24,569	-134.49%	51,084	23,000	-54.98%	(1,569)
<b>TOTAL 3000</b>					<b>2,730,442</b>	<b>2,901,542</b>	<b>6.27%</b>	<b>467,745</b>	<b>401,451</b>	<b>-14.17%</b>	<b>3,302,993</b>
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT											
42 MAGAZINES & PERIODICALS											
4211 Non-Library Magazines/Periodicals								180	125		125
Subtotal 4200								180	125	-30.56%	125
43 SUPPLIES											
4310 Instr Supplies & Materials					143,571	97,728	-31.93%	95,734	57,866		155,593
4312 Computer Software less than \$200						1,000					1,000
4313 Non-Instr Supplies & Materials					115,718	119,334	3.12%	100,587	52,948		172,282
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	120,813	-41.36%	388,875
44 FOOD											
4400 Food - Non Travel, Non Cafeteria					6,455	8,500	31.68%	4,972	2,440	-50.93%	10,940
Subtotal 4400					6,455	8,500	31.68%	4,972	2,440	-50.93%	10,940
<b>TOTAL 4000</b>					<b>323,724</b>	<b>276,562</b>	<b>-14.57%</b>	<b>211,193</b>	<b>123,378</b>	<b>-41.58%</b>	<b>399,940</b>
50 SERVICES /UTILITIES/ AND											

**PORTERVILLE COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
<b>OPERATING EXPENSES</b>											
51	<b>SERVICES</b>										
5107	Athletic Officials				16,765	16,720	-0.27%				16,720
5108	Temp Employment Agency Services										
5109	Child 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	3,900	77.27%	18,360	3,000	-83.66%	6,900
5152	Music Drama Programs										
5159	Oth Instructional Consulting Services				382		-100.00%	194,400	270,950	39.38%	270,950
	Subtotal 5100				40,647	37,070	-8.80%	308,200	339,450	10.14%	376,520
52	<b>TRAVEL</b>										
5209	Non-Employee Travel										
5212	Student Travel				33,996	41,000	20.60%	6,512			41,000
5220DT	Employee Travel										
5220	Employee Travel				38,310	45,550	18.90%	79,160	60,471		106,021
	Subtotal 5200				72,306	86,550	19.70%	85,671	60,471	-29.42%	147,021
53	<b>MEMBERSHIP/DUES</b>										
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	<b>INSURANCE</b>										
5400	Comprehensive/Liability/Prpty/Auto/Ins										
5406	Student Insurance										
5407	Insurance Deductibles										
	Subtotal 5400										
55	<b>UTILITIES &amp; MAINTENANCE</b>										
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
5583	Data Communication Services										

**PORTERVILLE COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
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	4,400	1000.00%	2,004	600	-70.06%	5,000
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											
5671 Equipment Maintenance Agreement											
5672 Equipment Repairs											
5681 Grounds Maintenance					38,000	38,000		5,000	5,000		43,000
5683 Building Maintenance					47,953	36,000	-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	251,625	-14.79%	43,602	40,377	-7.40%	292,002
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											
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 Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		FY 2011-12
5832	Returned Checks										
5835	Bad Debt Expense										
5838	Collection Services										
5840	Interest - Current Debit										
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	8,800	-91.57%	27,556	8,000	-70.97%	16,800
5899	Contingencies Account - Budget Only				499		-100.00%	17,594	17,909	1.79%	17,909
5899a	Unallocated Deductions/Additions										
	Subtotal 5800				150,623	37,667	-74.99%	54,711	30,084	-45.01%	67,751
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							550	1,458	165.09%	1,458
	<b>TOTAL 5000</b>				<b>1,166,072</b>	<b>1,020,097</b>	<b>-12.52%</b>	<b>494,979</b>	<b>476,990</b>	<b>-3.63%</b>	<b>1,497,087</b>
	<b>TOTAL 1000 - 5000</b>				<b>14,618,887</b>	<b>14,639,464</b>	<b>0.14%</b>	<b>3,263,057</b>	<b>2,769,754</b>	<b>-15.12%</b>	<b>17,409,219</b>
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 Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative 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 <b>New Equipment</b>											
6411 Library & Audio Visual Equipment					191,492	72,500	-62.14%	207,664	41,704	-79.92%	114,204
6412 Computer/Tech Equip											
6413 Autos & Buses											
6414 Furniture								1,479		-100.00%	
6415 Lease Purchase											
6416 Software over \$1000											
6419FA Other Equipment									22,436		
6419 Other Equipment					33,390	21,550	-35.46%	23,083	3,543		25,093
Subtotal 6410					224,882	94,050	-58.18%	232,226	67,684	-70.85%	161,734
642 <b>Equipment Replacement</b>											
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	67,684	-70.85%	161,734
6900 Capital Outlay Abatement											
<b>TOTAL 6000</b>					<b>332,778</b>	<b>219,950</b>	<b>-33.90%</b>	<b>262,226</b>	<b>92,165</b>	<b>-64.85%</b>	<b>312,115</b>
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	112,916					112,916

**PORTERVILLE COLLEGE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	2010-11	2011-12			
7410 Other Transfers											
Subtotal 7300 & 7400					112,916	112,916					112,916
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%	
7509 Other											
Subtotal 7500								18,750	16,839	-10.19%	16,839
76 OTHER PAYMENTS											
7601 In-Lieu of Transp. Allowance											
7602 Oth Student Aide (Non-cash)								191,403	186,936	-2.33%	186,936
								191,403	186,936	-2.33%	186,936
79 RESERVE FOR CONTINGENCIES											
7910 Districtwide (minimum 5%)											
7910 Contingencies (Banked Load, Vac. Accrual)					124,076	162,208	30.73%				162,208
7910 Minor Emergencies (Colleges/District Office)					4,145,293	2,512,051	-39.40%				2,512,051
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					4,269,369	2,674,259	-37.36%				2,674,259
<b>TOTAL 7000</b>					<b>7,669,648</b>	<b>6,112,115</b>	<b>-20.31%</b>	<b>210,153</b>	<b>203,775</b>	<b>-3.03%</b>	<b>6,315,890</b>
TOTAL EXPENDITURES, OTHER OUTGO					22,621,313	20,971,529	-7.29%	3,735,436	3,065,695	-17.93%	24,037,224
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	176.84	171.40	40.14	32.39	22,621,313	20,971,529	-7.29%	3,735,436	3,065,695	-17.93%	24,037,224

# **DISTRICT OFFICE**

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# DISTRICT OFFICE OPERATIONS

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The Kern Community College District offers affordable quality education through its three colleges with a strong commitment 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 Summary District Operations Budget										
Unrestricted (GU001)										
2011-12 Budget Category	Chancellors Office	Legal	District Office	Educational Services	IT	Operations	HR	Business Services	Total Change	
Labor & Benefits	731,823	277,139	493,489	644,987	1,745,327	1,247,372	1,875,132	2,136,603	9,151,870	
Non labor	281,700	223,500	141,953	777,105	2,167,910	3,500	369,669	7,399,769	11,365,106	
Net Budget	1,013,523	500,639	635,442	1,422,091	3,913,236	1,250,872	2,244,801	9,536,372	20,516,976	
2010-11 Adopted Budget	823,378	485,469	629,312	1,333,335	3,755,346	1,081,671	2,091,846	9,569,392	19,769,749	
Net Overall Change Increase/(Decrease)	190,145	15,170	6,130	88,757	157,890	169,201	152,955	(33,020)	747,228	
Pct. Change	18.76%	3.03%	0.96%	6.24%	4.03%	13.53%	6.81%	-0.35%	3.78%	
Primary Changes										
Regular Staff Labor Cost Changes										
Step & Column Salary Changes	-	10,869	5,719	13,255	1,047	12,139	31,976	41,734	116,740	
Staff Additions	-	-	112,657	-	263,517	418,233	133,864	63,122	991,393	
Staff Reductions	-	-	-	-	(281,932)	(105,124)	(145,971)	(101,294)	(634,320)	
Staff Shift	145,226	-	-	-	-	(171,070)	-	-	(25,845)	
Staff/Replacement (Savings)/Costs	-	-	(10,300)	-	(20,169)	(1,487)	(28,366)	3,512	(56,810)	
Benefit Cost Changes	8,054	4,997	17,606	14,063	37,870	18,814	41,144	53,700	196,247	
Other Salary & Benefit Adjustments/Corrections	34,966	(13,197)	7,697	(106,344)	(11,704)	2,297	(28,409)	(121,146)	(235,839)	
Net Labor Cost Changes Increase/(Decrease)	188,245	2,670	133,380	(79,026)	(11,372)	173,801	4,239	(60,372)	351,566	
Non-labor Cost Changes	1,900	12,500	(127,250)	167,783	169,262	(4,600)	148,716	27,351	395,662	
Total Change Increase/(Decrease)	190,145	15,170	6,130	88,757	157,890	169,201	152,955	(33,020)	747,228	

2011-12 Summary District Operations Budget									
Unrestricted (GU001)									
2011-12 Budget Category	Chancellors Office	Legal	District Office	Educational Services	IT	Operations	HR	Business Services	Total Change
Labor & Benefits	731,823	277,139	493,489	644,987	1,745,327	1,247,372	1,875,132	2,136,603	9,151,870
Non labor	281,700	223,500	141,953	777,105	2,167,910	3,500	369,669	7,399,769	11,365,106
Net Budget	1,013,523	500,639	635,442	1,422,091	3,913,236	-1,250,872	2,244,801	9,536,372	20,516,976
2010-11 Adopted Budget	823,378	485,469	629,312	1,333,335	3,755,346	1,081,671	2,091,846	9,569,392	19,769,749
Net Overall Change Increase/(Decrease)	190,145	15,170	6,130	88,757	157,890	169,201	152,955	(33,020)	747,228
Pct. Change	18.76%	3.03%	0.96%	6.24%	4.03%	13.53%	6.81%	-0.35%	3.78%
Primary Variance Explanations									
<b>Chancellors Office</b>									
Shift of Reseracher from Operations budget	145,226								
Increase AVC Governmental Affairs Position to 100%	52,673								
<b>Legal</b>									
Software Licensing for Cleary Compliance		5,000.00							
Institutional Dues (Legal Bar Dues)		2,500.00							
Legal Advertising		5,000.00							
<b>District Office</b>									
Interim Executive Assistant to the Chancellor			24,947.22						
Administrative Secretary			87,710.20						
Shift of Indirect cost recovery from Ed Services			(127,000.00)						
<b>Educational Services</b>									
Shift of AVC Governmental Affairs Load to Chancellors Office				(36,540.95)					
Shift of indirect cost recovery to District Office Organization				127,000.00					
Curricunet Implemenatation (Temporary Project Labor)				35,000.00					
Curricunet Program Review Implementation				5,000.00					

2011-12 Summary District Operations Budget									
Unrestricted (GU001)									
2011-12 Budget Category	Chancellors Office	Legal	District Office	Educational Services	IT	Operations	HR	Business Services	Total Change
Labor & Benefits	731,823	277,139	493,489	644,987	1,745,327	1,247,372	1,875,132	2,136,603	9,151,870
Non labor	281,700	223,500	141,953	777,105	2,167,910	3,500	369,669	7,399,769	11,365,106
Net Budget	1,013,523	500,639	635,442	1,422,091	3,913,236	1,250,872	2,244,801	9,536,372	20,516,976
2010-11 Adopted Budget	823,378	485,469	629,312	1,333,335	3,755,346	1,081,671	2,091,846	9,569,392	19,769,749
Net Overall Change Increase/(Decrease)	190,145	15,170	6,130	88,757	157,890	169,201	152,955	(33,020)	747,228
Pct. Change	18.76%	3.03%	0.96%	6.24%	4.03%	13.53%	6.81%	-0.35%	3.78%
<b>Information Technology</b>									
Outsourced Help Desk Cost					77,435.00				
Oracle, Curricunet, Banner Maintenance Cost Increase					46,508.10				
Reduced Server Maintenance Costs					(50,358.00)				
Server Replacements					63,000.00				
Data Circuit Replacements					50,400.00				
Reduction in PBX Maintenance Costs					(12,400.00)				
Replace KCSOS Microwave Network					(67,733.49)				
Network Management Software					27,280.30				
PC Replacements					20,316.00				
Video Conferencing Support					75,730.29				
Video Conferencing Upgrade					13,271.00				
Other Various Changes					(74,187.38)				
<b>Operations</b>									
Addition of Systems Analyst/Programmer III-Temp						96,963.12			
Addition of Web Design Manager						106,008.59			
Addition of Web Design Programmer						107,630.75			
Addition of Web Design Programmer						107,630.75			
Reduction of Systems Analyst Programmer						(105,123.63)			
Shift of Researcher to Chancellors Office						(171,070.33)			
<b>Human Resources</b>									
Classification Study (Per classified Bargaining Unit Agreement)							92,000.00		
Implementation of Live Scan (fingerprinting) at District College Sites							63,000.00		
<b>Business Services</b>									
Reduction in General Liability Insurance Cost								(40,706.49)	
Reduction in Bank Charges								(22,156.00)	
Reduction in Equipment Costs								(81,379.00)	
TRANS Interest Cost								150,000.00	

**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Change	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012							
<b>EXPENDITURES AND TRANSFERS</b>											
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		-100.00%	67,000		-100.00%	
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		-100.00%	104,292		-100.00%	
14 OTHER NON-TEACHING											
1410 Educational Administrators - Non-Cont.					3,600	3,600					3,600
1419 Acad. Emp - Non-Inst. Non Cont.											
Subtotal 1400					3,600	3,600					3,600
Total 1300 & 1400			2.22		11,680	3,600	-69.18%	104,292		-100.00%	3,600
<b>TOTAL 1000</b>	<b>3.80</b>	<b>4.40</b>	<b>3.22</b>	<b>1.00</b>	<b>685,547</b>	<b>749,224</b>	<b>9.29%</b>	<b>205,704</b>	<b>79,604</b>	<b>-61.30%</b>	<b>828,828</b>
20 CLASSIFIED SALARIES											

**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Change	%	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											
2110	20.00	18.75	3.00	3.26	2,099,735	1,970,264	-6.17%	333,408	331,541	-0.56%	2,301,805
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	3,054,582	-0.47%	153,940	146,152	-5.06%	3,200,735
	Subtotal 2100										
	79.95	81.60	5.00	6.26	5,665,834	5,575,189	-1.60%	487,348	477,694	-1.98%	6,052,883
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	5,575,189	-1.60%	563,286	477,694	-15.20%	6,052,883
23	NON-INSTRUCTIONAL										
2310	Non-Mgt. - Temp										
2311	Admin., Non-Inst Prof Expt										
2391	Substitutes--Short Term										
2392	Non-Inst. Students										
2393	0.30	0.30			4,963	4,961	-0.04%				4,961
2393	Class Non-Instr. 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 Intrap Temp										
2495	Inst Oth Indr Prof Expt										
2499	Oth Indr Inst Temp										
2900	Classified Abatement										
2999	Salary Budget Control										
	Subtotal 2400										
					42,277	371,895	779.67%	-31,725	18,819	-159.32%	390,714
					42,277	371,895	779.67%	291,975	18,819	-93.55%	390,714

**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Change	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
Total 2300 & 2400	0.30	0.30			135,256	528,826	290.98%	891,170	924,530	3.74%	1,453,356
<b>TOTAL 2000</b>	<b>80.25</b>	<b>81.90</b>	<b>5.00</b>	<b>6.26</b>	<b>5,801,090</b>	<b>6,104,015</b>	<b>5.22%</b>	<b>1,454,456</b>	<b>1,402,224</b>	<b>-3.59%</b>	<b>7,506,239</b>
30 STAFF BENEFITS											
3110 STRS - Acad. Instructors & Ins Aides					6,597	2,904	-55.98%	9,166		-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	37,795	5.93%	252,153
3221 PERS - Classified Employee					323,739	340,231	5.09%	16,475	16,661	1.13%	356,892
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					156,259	147,990	-5.29%	25,506	25,362	-0.56%	173,352
3321 OASDHI - Clss Emp					234,038	227,723	-2.70%	21,146	11,182	-47.12%	238,905
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	40,680	10.31%	405,585
3421 H&W Classified Employees					670,935	663,584	-1.10%	53,254	40,545	-23.86%	704,129
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-Clss Mgt Non-Educ. Admin.					15,742	34,934	121.92%	2,401	5,338	122.37%	40,272
3521 SUI - Clss Emp					22,497	48,108	113.84%	5,761	2,353	-59.16%	50,461
3522 SUI - Conf Emp - Non Mgt					2,954	7,465	152.70%				7,465
3540 SUI - Educational Administrators					4,345	9,618	121.36%	730	1,282	75.58%	10,900

**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Change	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
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 - Ciss Mgt Non-Educational Adm.				16,988	18,450	8.60%	2,591	2,818	8.78%	21,268
3621	WC - Ciss Emp				24,319	25,395	4.42%	6,236	1,243	-80.07%	26,638
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-Ciss Mgt - Non-Educ Admin				634	918	44.89%				918
3721	DefBen - Ciss Emp				3,496	153	-95.62%	28,429		-100.00%	153
3722	DefBen - Conf Emp - Non Mat										
3808	Instructional --- benefit Reserve										
3818	Non Instructional -- Benefit Reserve										
3910	Otr Benf.- Acad. instruct. & Aides				356	365	2.65%				365
3920	OTHBEN-Ciss Mgt (Non-Educ Admin				4,831	4,604	-4.69%	1,113	1,123	0.92%	5,727
3921	Otr Benf.- Ciss Employee				10,470	10,067	-3.85%	631	599	-5.10%	10,666
3922	OTHBEN - Conf Emp - Non Mgt				1,328	1,536	15.63%				1,536
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
	<b>TOTAL 3000</b>				<b>2,391,403</b>	<b>2,587,792</b>	<b>8.21%</b>	<b>301,764</b>	<b>216,701</b>	<b>-28.19%</b>	<b>2,804,493</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT										
42	MAGAZINES & PERIODICALS										
4211	Non-Library Magazines/Perdics				20,014	17,319	-13.47%				17,319
	Subtotal 4200				20,014	17,319	-13.47%				17,319
43	SUPPLIES				5,000		-100.00%				
4310	Instr Supplies & Materials					20,200		166,314	124,438	-25.18%	144,638
4312	Computer Software less than \$200				2,500	2,500			82,680		85,180
4313	Non-Instr Supplies & Materials				117,997	130,141	10.29%	66,554	25,371	-61.88%	155,512
4314	Paper										
4315	Maint & Repairs Supplies				800	3,800	375.00%				3,800
4320	Vehicle Supplies - Parts										
4321	Fuel - Lubricants				6,000	6,000					6,000
4391	Small Equip (Less than \$200)										



**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
Subtotal 4300					127,297	162,641	27.76%	232,867	232,489	-0.16%	395,130
44 FOOD											
4400 Food - Non Travel, Non Cafeteria					19,269	16,111	-16.39%	2,500	10,775	331.00%	26,886
Subtotal 4400					19,269	16,111	-16.39%	2,500	10,775	331.00%	26,886
<b>TOTAL 4000</b>					<b>166,580</b>	<b>196,071</b>	<b>17.70%</b>	<b>235,367</b>	<b>243,264</b>	<b>3.36%</b>	<b>439,335</b>
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											
5119 Oth Non-Inst. Consulting Services					573,507	783,030	36.53%	350,474	317,334	-9.46%	1,100,364
5150 Contract Instruction					687,740	837,740	21.81%		20,000		857,740
5151 Guest Lecturers/Performers									34,000		34,000
5152 Music Drama Programs											
5159 Oth Instructional Consulting Services								5,005		-100.00%	
Subtotal 5100					1,271,247	1,620,770	27.49%	355,479	371,334	4.46%	1,992,104
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	138,815	-3.80%	15,153	96,254	535.20%	235,069
Subtotal 5200					162,674	155,198	-4.60%	15,153	107,254	607.79%	262,452
53 MEMBERSHIP/DUES											
5300 Institutional Dues/Memberships					152,165	177,365	16.56%	19,310	4,930	-74.47%	182,295
5310 Consortium Dues/Memberships					162,149	68,466	-57.78%		1,000		69,466
Subtotal 5300					314,314	245,831	-21.79%	19,310	5,930	-69.29%	251,761
54 INSURANCE											
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

**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
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 Licns/Maint Svcs					915,027	1,010,930	10.48%	18,000	50	-99.72%	1,010,980
5651 Internet Access											
5661 Computer Maintenance											
5662 Computer Maintenance Agreement											
5671 Equipment Maintenance Agreement						17,500					17,500
5672 Equipment Repairs											
5681 Grounds Maintenance					12,500	11,000	-12.00%				11,000
5683 Building Maintenance					50,000	50,000			2,000		52,000
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	47,600	-23.45%				47,600
5690 Other Maintenance/Repairs					2,500	2,500			17,897		20,397
5691 Other Maintenance Contracts						3,000					3,000
Subtotal 5600					1,322,527	1,371,921	3.73%	18,000	50,967	183.15%	1,422,888
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

**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Change	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
5731 Attorney Fees - Oth					191,000	197,081	3.18%				197,081
5732 Attorney Fees - Collective Barg.											
5733 Legal Advertising					5,000	5,000					5,000
5740 Settlement Expense											
Subtotal 5700					331,000	312,081	-5.72%				312,081
58 OTHER SERVICES & EXPENSES											
5810 Fingerprinting Services					18,000	81,000	350.00%				81,000
5813 Physical Examinations/Tests					10,000	10,000					10,000
5820 Postage/Express Overnight Svcs					55,250	55,320	0.13%	1,800	6,650	269.44%	61,970
5830 Bank Charges					107,156	85,000	-20.68%				85,000
5831 Credit Card Expenses											
5832 Returned Checks											
5835 Bad Debt Expense					2,000	2,000					
5838 Collection Services											
5840 Interest - Current Debit											
5860 General Advertising					66,300	72,800	9.80%	28,630	33,275	16.22%	106,075
5861 Printing/Duplicating Services					10,000	7,000	-30.00%	9,902	11,377	14.90%	18,377
5870 Cash Over/Short											
5880 Taxes/Licenses/Permits					46,200	46,200					46,200
5881 Sales Tax Expense											
5890 Other Services & Expenses					49,359	79,034	60.12%	91,837	10,526	-88.54%	89,560
5899 Contingencies Account - Budget Only											
5899a Unallocated Deductions/Additions									24,998		24,998
Subtotal 5800					364,265	438,354	20.34%	132,169	86,826	-34.31%	525,180
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)								77,677	77,864	0.24%	77,864
Subtotal 5900					-349,273	-351,397	0.61%	96,787	77,864	-19.55%	-273,533
<b>TOTAL 5000</b>					<b>4,554,593</b>	<b>4,943,791</b>	<b>8.55%</b>	<b>636,898</b>	<b>700,175</b>	<b>9.94%</b>	<b>5,643,966</b>
<b>TOTAL 1000 - 5000</b>					<b>13,599,213</b>	<b>14,580,894</b>	<b>7.22%</b>	<b>2,834,189</b>	<b>2,641,968</b>	<b>-6.78%</b>	<b>17,222,861</b>
60 CAPITAL OUTLAY											
61 SITES & SITE IMPROVEMENT											
6120 Site Improvement											
Subtotal 6100											

**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Change	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
62	<b>BUILDINGS</b>										
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	<b>BOOKS - LIBRARY</b>										
6310	Library Books										
6311	Magazines & Periodicals										
	Subtotal 6300										
64	<b>EQUIPMENT</b>										
641	<b>New Equipment</b>										
6411	Library & Audio Visual Equipment										
6412	Computer/Tech Equip										
6413	Autos & Buses										
6414	Furniture										
6415	Lease Purchase										
6416	Software over \$1000										
6419FA	Other Equipment										
6419	Other Equipment										
	Subtotal 6410										
					292,174	308,248	5.50%	35,848	221,200	517.05%	529,448
642	<b>Equipment Replacement</b>										
6421	Library & Audio Visual Equipment										
6422	Computer/Tech Equip										
6423	Autos & Buses										
6424	Furniture										
6425	Lease Purchase										
6429	Other Equipment										
	Subtotal 6420										
	Subtotal 6400										
					292,174	308,248	5.50%	35,848	3,499	526.81%	3,499
									3,499		3,499
									224,699		532,947
6900	Capital Outlay Abatement										
	<b>TOTAL 6000</b>										
					292,174	308,248	5.50%	35,848	224,699	526.81%	532,947

**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Change	%	Total
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12	Change	2010-11	2011-12	Change	FY 2011-12
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										
7205	Intrafund Transfers In										
	Subtotal 7200										
73	TRANSFERS										
7312	Interfund - Out										
7410	Other Transfers										
	Subtotal 7300 & 7400										
75	STUDENT FINANCIAL AID										
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)										
7502	Scholarships										
7509	Other										
	Subtotal 7500										
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%)										
7910	Contingencies (Banked Load, Vac. Accrual)										
7910	Minor Emergencies (Colleges/District Office)										
7911	Student Development Reserves										
7921	Board Approved Carryover Funds										
7921	Revolving Cash Funds										
	Subtotal 7900										
	<b>TOTAL 7000</b>										

**DISTRICT OFFICE**  
**2011-12 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Change	% Change	Total FY 2011-12
	Unrst	Unrst	Rest	Rest							
	2011	2012	2011	2012	2010-11	2011-12		2010-11	2011-12		
TOTAL EXPENDITURES, OTHER OUTGO					18,807,468	12,768,285	-32.11%	2,870,037	2,892,267	0.77%	15,660,551
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	2,892,267	0.77%	15,660,551

# **SPECIAL FUNDS**

**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	341,000	16,850	4,500	362,350	240,500	197.37%
8890 Private Contributions							
Total Income & Beginning Balance	\$372,986	\$341,000	\$16,850	\$4,500	613,486	240,500	64.48%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends		124,029			124,029	124,029	
3000 Benefits		971			971	971	
4000 Supplies	92,385	142,500	10,500	2,500	155,500	63,115	68.32%
5000 Services, Travel, Printing	29,465	73,500	6,350	2,000	81,850	52,385	177.79%
6000 Capital Outlay							
7000 Other Outgo, Transfers							
Total Expenditures	121,850	341,000	16,850	4,500	362,350	240,500	197.37%
ENDING BALANCE, JUNE 30	251,136				251,136		
TOTAL EXPENDITURES & ENDING BALANCE	\$372,986	\$341,000	\$16,850	\$4,500	\$613,486	\$240,500	64.48%



**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	50,000	(15,500)	-23.66%
8860 Interest				
TOTAL INCOME & BEGINNING BALANCE	\$72,958	\$57,458	(\$15,500)	-21.25%
EXPENDITURES				
2000 Staff			-	0.00%
3000 Benefits			-	0.00%
4000 Supplies	5,000	1,000	(4,000)	-80.00%
5000 Services & maintenance	60,500	49,000	(11,500)	-19.01%
6100 Sites				0.00%
6200 Building			-	0.00%
6400 Equipment			-	0.00%
TOTAL EXPENDITURES	65,500	50,000	(15,500)	-23.66%
ENDING BALANCE, JUNE 30	7,458	7,458	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$72,958	\$57,458	(\$15,500)	-21.25%

**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						
Net Beginning Balance	473,559			\$473,559		
INCOME						
Student Fees	386,200	120,000	45,000	165,000	(221,200)	-57.28%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$859,759	\$120,000	\$45,000	\$638,559	(\$221,200)	-25.73%
EXPENDITURES						
2000 Classified Staff	104,708	45,643	10,000	55,643	(49,065)	-46.86%
3000 Benefits	78	357	85	442	364	466.82%
4000 Supplies	48,500	30,000	2,500	32,500	(16,000)	-32.99%
5000 Services & maintenance	141,614	29,000	32,415	61,415	(80,199)	-56.63%
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	120,000	45,000	165,000	(221,200)	-57.28%
ENDING BALANCE, JUNE 30	473,559			473,559		
TOTAL EXPENDITURES & ENDING BALANCE	\$859,759	\$120,000	\$45,000	\$638,559	(\$221,200)	-25.73%

**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%
<b>INCOME</b>								
8840 Sales	9,382,044	1,846,919		310,000		2,156,919	(7,225,125)	-77.01%
8860 Interest								
889X Over Short, PPDA; Returned Chk								
Total Income & Beginning Balance	\$12,044,013	\$1,846,919		\$310,000		\$2,311,693	(\$9,732,320)	-80.81%
<b>EXPENDITURES</b>								
1000 Certificated Salaries								
2000 Classified Salaries	1,137,299	473,671		119,363	14,710	607,745	(529,554)	-46.56%
3000 Benefits	486,182	224,609		66,678	6,331	297,618	(188,564)	-38.78%
4000 Supplies	6,985,340	634,250		123,959		758,209	(6,227,131)	-89.15%
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		310,000	21,041	1,847,172	(7,614,734)	-80.48%
ENDING BALANCE, JUNE 30	2,582,107	330,788		-	(21,041)	464,521	(2,117,586)	-82.01%
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$12,044,013</b>	<b>\$1,846,919</b>		<b>\$310,000</b>		<b>\$2,311,693</b>	<b>(\$9,732,320)</b>	<b>-80.81%</b>

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

	Budget 2010-11	Budget 2011-12	Difference	REVISED % Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 3,267,214	\$ (2,597,024)	\$ (5,864,239)	225.81%
<b>INCOME</b>				
<b>State Income</b>				
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			-	
<b>Local Income</b>				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases			-	
8860 Interest			-	
8880 Capital Outlay Fees	56,000		(56,000)	-100.00%
8895 Other	2,801,226	901,000	(1,900,226)	-67.84%
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			-	
<b>Total Income</b>	14,552,038	22,037,222	7,485,184	51.44%
<b>TOTAL NET BEGINNING BALANCE &amp; INCOME</b>	\$ 17,819,252	\$ 19,440,198	\$ 1,620,945	9.10%
<b>EXPENDITURES</b>				
5XXX Services	77,277		(77,277)	-100.00%
6100 Sites and Site Improvement			-	
6200 Buildings	20,062,000	22,037,222	1,975,222	9.85%
6400 Equipment	277,000		(277,000)	-100.00%
7201 Intrafund Transfers Out			-	
7312 Interfund Transfer			-	
<b>Total Expenditures</b>	20,416,277	22,037,222	1,620,945	7.94%
<b>ENDING BALANCE, JUNE 30</b>	(2,597,024)	(2,597,024)	-	0.00%
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	\$ 17,819,252	\$ 19,440,198	\$ 1,620,945	9.10%

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

	Budget 2010-11	Budget 2011-12	Difference	REVISIED % Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 53,008,897	\$ 40,265,438	\$ (12,743,459)	-24.04%
INCOME				
<b>Local Income</b>				
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				
<b>Local Income</b>				
8860 Interest	139,200	50,000	(89,200)	-64%
8811 Specific Taxes	7,099,958	7,436,718	336,760	5%
8941 Bond Proceeds			-	
<b>Interfund Transfers</b>				
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**

	Budget 2010-11	Budget 2011-12	Difference	REVISSED % Difference
<b>BEGINNING BALANCE, JULY 1</b>				
Net Beginning Balance	\$ 8,014,121	\$ 7,785,870	\$ (228,251)	-2.85%
<b>INCOME</b>				
<b>Local Income</b>				
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%
<b>TOTAL NET BEGINNING BALANCE &amp; INCOME</b>	<b>\$ 8,175,870</b>	<b>\$ 7,947,619</b>	<b>\$ (180,000)</b>	<b>-2.20%</b>
<b>EXPENDITURES</b>				
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%
<b>ENDING BALANCE, JUNE 30</b>	<b>7,785,870</b>	<b>7,737,619</b>	<b>(48,251)</b>	<b>-0.62%</b>
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$ 8,175,870</b>	<b>\$ 7,947,619</b>	<b>\$ (228,251)</b>	<b>-2.79%</b>

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				
<b>Local Income</b>				
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				
<b>Local Income</b>				
8850 Rentals & Leases				
8860 Interest	656,019	656,019		
8860 Unrealized Gains & Losses				
8989 Transfer from fund balance	-	-		
<b>Interfund Transfers</b>	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				
<b>Local Income</b>				
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
<b>BEGINNING BALANCE, JULY 1</b>				
Net Beginning Balance	\$ 4,306,775	\$ 4,385,655	\$ 78,880	1.83%
<b>INCOME</b>				
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%
<b>TOTAL NET BEGINNING BALANCE &amp; INCOME</b>	<b>\$6,110,419</b>	<b>\$6,184,535</b>	<b>74,116</b>	<b>1.21%</b>
<b>EXPENDITURES</b>				
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%
<b>NET ENDING BALANCE, JUNE 30</b>	<b>4,385,655</b>	<b>4,464,535</b>	<b>78,880</b>	<b>1.80%</b>
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$6,110,419</b>	<b>\$6,184,535</b>	<b>74,116</b>	<b>1.21%</b>

**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  
6/9/2011

	Adopted Budget 2010-11	Bakersfield	Cerro Coso	Porterville	DO	Revised Budget 2011-12	Revised Budget Difference	% Difference
		Revised Budget 2011-12	Revised Budget 2011-12	Revised Budget 2011-12	Budget 2011-12			
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	57,670					<u>(341,632)</u>	(399,302)	-692.39%
INCOME							0	
8190 Other Federal Revenue	251,500	125,000	76,000	58,500		259,500	8,000	3.18%
8621 Children's Center	3,340,279	1,378,436	972,408	430,049		2,780,893	(559,386)	-16.75%
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	0					0	0	0.00%
8982 Intrafund Transfers in	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,649,449	1,503,436	1,048,408	488,549	-	2,698,761	(950,688)	-26.05%
						0		
1000 Certificated Salaries	42,629					0	(42,629)	-100.00%
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		1,132,034	116,328	11.45%
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		106,702	(7,242)	-6.36%
6000 Site Improvement/Equipment	33,000					0	(33,000)	-100.00%
7000 Other Outgo	0					0	0	0.00%
7201 Intrafund Transfers						0	0	0.00%
7312 Intrafund Transfers						0	0	0.00%
TOTAL EXPENDITURES	3,991,081	1,823,504	1,290,416	750,272	0	3,864,192	(126,888)	-3.18%
ENDING BALANCE, JUNE 30	(341,632)	<u>(320,068)</u>	<u>(242,008)</u>	<u>(261,723)</u>	0	<u>(1,165,431)</u>	(823,799)	241.14%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,649,449	\$1,503,436	\$1,048,408	\$488,549	\$0	\$2,698,761	(\$950,688)	-26.05%

# **GANN LIMIT**

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2011-12

DISTRICT NAME: Kern Community College District  
DATE: 7-09-11

**I. 2010-11 APPROPRIATIONS LIMIT:**

A. 2010-11 Appropriations Limit

\$133,347,912

B. 2011-12 Price Factor: 1.0251

C. Population factor:

1. 2009-10 Second Period Actual FTES	21,672.30
2. 2010-11 Second Period Actual FTES	<u>20,691.73</u>
3. 2011-12 Population change factor	<u>0.9548</u>
(line C.2. divided by line C.1.)	

D. 2010-11 Limit adjusted by inflation and population factors  
(line A multiplied by line B and line C.3.)

\$130,503,606

E. Adjustments to increase limit:

1. Transfers in of financial responsibility
2. Temporary voter approved increases
3. Total adjustments - increase

\$-0-.....  
-0-.....

Sub-Total

\$ -0-.....

F. Adjustments to decrease limit:

1. Transfers out of financial responsibility
2. Lapses of voter approved increases
3. Total adjustments - decrease

\$-0-.....  
-0-.....

G. 2011-12 Appropriations Limit

\$130,503,606

**II. 2011-12 APPROPRIATIONS SUBJECT TO LIMIT:**

A. State Aid (General Apportionment, Apprenticeship

Allowance, Basic Skills, and Partnership for Excellence)

\$ 49,868,332

B. State Subventions (Home Owners Property Tax Relief,  
Timber Yield tax, etc.)

515,650

C. Local Property taxes

40,044,280 .....

D. Estimated excess Debt Service taxes

-0-.....

E. Estimated Parcel taxes, Square Foot taxes, etc.

-0-.....

F. Interest on proceeds of taxes

250,000 .....

G. Local appropriations from taxes for unreimbursed State,  
court, and federal mandates

< -0- >

H. 2010-11 Appropriations Subject to Limit

\$ 90,678,262