

**Kern Community College District
Adopted Budget 2012-2013**



September 13, 2012

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2012-13 ADOPTED BUDGET ASSUMPTIONS

The California State Legislature and Governor adopted a budget that proposes to close a \$15.7 billion budget deficit using a combination of spending reductions (-\$8.1 billion), fund shifts and deferrals (-\$2.5 billion) and the assumption that voters will pass a tax revenue increase initiative in November (\$6.0 billion). The budget proposes two scenarios for the State's Community College System based on the outcome of the tax initiative:

1. ***Tax Initiative Passes:*** a) No base revenue reductions; b) \$50 million in growth/restoration funding; c) \$28/FTES mandated cost recovery; d) backfill for any RDA revenue shortfall; and e) \$159.9 million in deferral reductions decreasing the deferrals from \$961 million to \$801.1 million
2. ***Tax Initiative Fails:*** a) Continued deferral of \$159.9 million; b) \$338.6 million reduction to base revenues in 2013; c) \$28/FTES mandated cost recovery and; d) backfill for any RDA revenue shortfall.

The District's Adopted budget is similar to the tentative budget due to the District's continued belief that the Governor's tax initiative will fail. In addition, the District is still concerned that a portion of the RDA funds and all of the mandated cost recovery funds will also not materialize. Thus, based on this presumption and the significant magnitude of change in the district's future budget, the district is utilizing a two-year budget development strategy. This strategy calls for a district-wide evaluation of all instructional program offerings and administrative support operations. The magnitude of changes implemented will be linked to the election outcome of the Governor's tax initiative.

Changes will be implemented as follows:

1. For 2012-13, district-wide operations will use a combination of college reserves and cost reductions to balance the 2012-13 budget.
2. For 2013-14, budget development will be completed by October 2012 to implement instructional and administrative changes necessary to operate at lower revenue levels by July 1, 2013.

Based on the foregoing, the Kern Community College District projects its ongoing General Fund revenues to decrease by \$4.1 million from the 2011-12 adopted budget. This decrease is primarily due to the district's strategy to budget for the condition that the Governor's tax initiative fails, resulting in a reduction to base general apportionment. Unrestricted revenues are projected to decrease by \$6.5 million from the 2011-12 adopted budget. Restricted revenues are projected to increase by \$2.4 million from the 2011-12 adopted budget.

General Fund ongoing expenditures are projected to decrease by \$2.9 million. Unrestricted expenditures are projected to decrease by \$6.5 million and restricted expenditures are projected to increase by \$3.5 million.

The 2011-12 carryover funds in the amount of \$6.5 million will be utilized to balance the 2012-13 budget. Unrestricted uncommitted district-wide reserves are slightly below the board policy minimum of 10%; thus, no district-wide reserves are being utilized for balancing the budget. District-wide reserves of \$203,000 are being utilized to fund a portion of the IT Help Desk project that was adopted in the 2010-11 budget and two carryover projects. Unrestricted district-wide reserves and the colleges' 2012-13 combined ending balance (carryover) are projected to be \$9.3 million and \$6.5 million, respectively. The combined projected unrestricted ending balance (reserves) would be \$15.8 million (15.7%).

On-going "fixed" expenditures are expected to increase modestly due to 1) salary increases associated with steps and columns of about 1%; 2) increase in faculty salaries of 0.44%; and 3) health and welfare benefits CAP adjustments of 5.26% as required by collective bargaining agreements. The district is also planning for an increase in costs of PERS of 6.34% above the 2011-12 budget.

Revenue Assumptions

Revised 9/11/12

- COLA funded at a 0%
- **Restoration** (access) funded at 0%
- **Base** unrestricted apportionment decrease of ~~\$6.6~~ million
- **Enrollment fees** increased to \$46/unit in order to partially offset reductions to statewide allocation
- **Part-time adjunct faculty salary support** for the district projected to receive \$401,000, reflecting no change from the 2011-12 budget
- **Lottery** proceeds estimated at \$2.8 million based on projected funding of \$131.00 per FTES
- **Mandated cost recovery** for the district projected at zero funding from the state in 2011-12
- **Restricted programs, grants and categorical funds.** These programs have incorporated \$17.1 million in revenue reflecting a \$2.4 million increase from 2011-12 adopted budget amounts. Further modifications to the restricted programs will be forthcoming as California Community College categorical allocations are finalized during September and October.
- **Onetime reserve contributions** of ~~\$6.5~~ million incorporated into the budget.

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2012-13 at a cost of approximately \$1.0 million and salary increase of 0.44% representing a cost of approximately \$160,000
- **PERS contributions** increased by 6.34% from 2011/12 at a cost to the district of approximately \$144,000
- **Health and welfare benefit cap change** increased cost by 5.26% from 2011-12 at a cost to the district of approximately \$550,000

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2012-13 projected to be \$22.3 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 2012-13 final allocations in February 2013.
- **Unrestricted ending fund balance** for 2012-13 is projected to be \$15.8 million. Again, this balance reflects both district-wide and college balances.

Kern Community College District							
2012-13 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2012-13 Adopted Budget	2011-12 Adopted Budget	Change Inc./Dec.	Pct. Change	2011-12 Projected	Change Inc./Dec.	Pct. Change
Beginning Balance	22,338,367	26,718,741	(4,380,374)	-16.39%	26,426,335	(4,087,968)	-15.47%
Revenues							
<i>Federal</i>	240,953	242,543	(1,590)	-0.66%	473,284	(232,331)	-49.09%
<i>State</i>	45,869,810	52,678,420	(6,808,610)	-12.92%	49,977,545	(4,107,735)	-8.22%
<i>Local</i>	48,566,856	48,253,696	313,160	0.65%	49,702,949	(1,136,093)	-2.29%
<i>Other Financing Sources</i>	30,000	-	30,000	N/A	427,115	(397,115)	-92.98%
Total Revenue	94,707,619	101,174,659	(6,467,040)	-6.39%	100,580,893	(5,873,274)	-5.84%
Expenditures							
<i>Academic Salaries</i>	43,511,770	45,932,335	(2,420,565)	-5.27%	45,131,459	(1,619,689)	-3.59%
<i>Classified & Oth Nonacad Salaries</i>	18,169,239	19,594,088	(1,424,849)	-7.27%	19,031,330	(862,090)	-4.53%
<i>Employee Benefits</i>	19,510,054	18,902,545	607,509	3.21%	18,089,561	1,420,493	7.85%
<i>Supplies & Materials</i>	1,825,002	1,880,677	(55,675)	-2.96%	1,587,777	237,225	14.94%
<i>Service/Utilities/Operating Exps.</i>	10,225,694	11,404,964	(1,179,270)	-10.34%	10,945,324	(719,630)	-6.57%
<i>Capital Outlay</i>	1,134,651	1,503,886	(369,235)	-24.55%	1,869,556	(734,905)	-39.31%
<i>Other Outgo</i>	5,708,434	5,939,186	(230,752)	-3.89%	6,288,667	(580,233)	-9.23%
<i>Transfers Out</i>	1,111,513	2,470,834	(1,359,321)	-55.01%	1,725,187	(613,674)	-35.57%
Total Expenditures and Other Outgo	101,196,358	107,628,515	(6,432,157)	-5.98%	104,668,861	(3,472,503)	-3.32%
Ending Balance (Reserves)	15,849,627	20,264,885	(4,415,258)	-21.79%	22,338,367	(6,488,740)	-29.05%
Projected Change in Fund Balance (Reserves)	(6,488,740)	(6,453,856)	(34,884)	0.54%	(4,087,968)	(2,400,772)	58.73%

Kern Community College District				
2012-13 General Fund Budget Summary				
General Restricted (RP)				
Description	2012-13 Adopted Budget	2011-12 Adopted Budget	Change Inc./Dec.	Pct. Change
Beginning Balance	2,625,528	1,482,537	1,142,991	77.10%
Revenues				
<i>Federal</i>	6,572,276	3,695,736	2,876,540	77.83%
<i>State</i>	7,613,013	8,208,367	(595,354)	-7.25%
<i>Local</i>	2,254,856	2,382,358	(127,502)	-5.35%
<i>Other Financing Sources</i>	630,281	432,056	198,225	45.88%
Total Revenue	17,070,426	14,718,517	2,351,909	15.98%
Expenditures				
<i>Academic Salaries</i>	2,737,199	2,322,813	414,386	17.84%
<i>Classified & Oth Nonacad Salaries</i>	6,496,210	6,434,344	61,866	0.96%
<i>Employee Benefits</i>	2,262,375	1,998,699	263,676	13.19%
<i>Supplies & Materials</i>	1,156,498	970,910	185,588	19.11%
<i>Service/Utilities/Operating Exps.</i>	3,757,129	2,315,362	1,441,767	62.27%
<i>Capital Outlay</i>	2,129,295	1,285,324	843,971	65.66%
<i>Other Outgo</i>	-	873,601	(873,601)	N/A
<i>Transfers Out</i>	1,157,245			
Total Expenditures and Other Outgo	19,695,952	16,201,053	2,337,654	14.43%
Net Change to Fund Balance Increase/(Decrease)	(2,625,526)	(1,482,536)	14,255	-0.96%
Ending Balance (Reserves)	2	1		

ALLOCATION

		C	D	E	F	G	H	I	J	K
1										Revised 9-11-12
2	Kern Community College District 2012-13 Adopted Budget Unrestricted Fund Allocation (Worse Case Scenario - Taxes Fall)	Kern Community College District Income	Bakersfield College	Carro-Cose Community College	Potterville College	District Office Operations	District Wide Costs	Regulatory	District wide Reserves	Total
3										
4	Beginning Balance and Income to be Allocated									
5	Beginning Balance (Unrestricted)									
6	Step 1 District-wide Unallocated Carryover/Reserves Base									
7	Step 1 District Operations Mandatory Reserve/Project Carryover						100,710		9,538,337	9,538,337
8	Step 1 College Carryover		3,907,608	3,737,842	5,053,869					100,710
9	Total Beginning Balance		3,907,608	3,737,842	5,053,869	-	100,710	-	9,538,337	22,338,366
10										
11	Step 2 Total Income	\$ 91,366,782								\$ 91,366,782
12										
13	Total Beginning Balance and Income to be Allocated	91,366,782	3,907,608	3,737,842	5,053,869	-	100,710	-	9,538,337	113,705,149
14										
15										

**Kern Community College District
2012-13 Adopted Budget Unrestricted Fund
Allocation (Worse Case Scenario - Taxes Fail)**

Kern Community College District Income	Bakersfield College	Central Coast Community College	Pomerville College	District Office Operations	District Wide Costs	Regulatory	District-wide Reserves	Total
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17	Allocations								
18	Base Operating Allocations:								
19	Step 3	College Base	6,089,500	4,705,522	3,321,545				14,116,568
20									
21		Change to Base Allocations Increase/(Decrease)							
22	Step 4	COLA Adjustment	-	-	-				-
23									
24		Total Base Allocations	6,089,500	4,705,522	3,321,545				14,116,568
25									
26									
27									
28									
29	Step 6	Base FTES Allocations:	55,643,276	14,471,682	13,704,442				83,819,401
30									
31		Changes to FTES Allocations Increase/(Decrease):							
32	Step 7	Base Apportionment Adjustments Inc./.(Dec.)	(4,141,488)	(1,077,116)	(1,020,011)				(6,238,613)
33									
34	Step 8	COLA	-	-	-				-
35									
36	Step 9	FTES Growth Allocations	-	-	-				-
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)	(219,451)	(57,075)	(54,049)				(330,574)
44	Step 12	Other Changes Stabilization (Impact on reserves)	-	-	-				-
45		Total FTES Allocations	51,282,340	13,337,492	12,630,382				77,250,214
46									
47	Step 13	Base District wide Reserves						9,538,337	9,538,337
48	Step 13	Other Increase/(Decrease) to District-wide Reserves					203,500	(203,500)	-
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	(13,088,912)	(3,407,068)	(3,235,224)		19,731,204		
55	Step 15	Regulatory Charge Back Allocations							
56		Total District Charge Back	(13,088,912)	(3,407,068)	(3,235,224)		19,731,204		9,538,337
57									
58		Total Allocations	44,282,928	14,635,946	12,716,704		19,934,704	9,334,837	100,905,119
59									
60		2011-12 Final Budget Allocation	47,739,471	15,522,612	13,549,277		20,516,976	11,658,729	108,987,065
61									
62		Net Change in Allocation from 2011-12 Final Budget Allocation	\$(3,456,543)	\$(886,668)	\$(822,573)		\$(582,272)	\$(1,284,892)	\$(6,061,946)
63									
64		2011-12 Adopted Budget	48,296,426	15,667,320	13,686,246		20,516,976	11,658,729	109,825,697
65									
66		Net Change in Allocation from 2011-12 Adopted Budget Allocation	\$(559,998)	\$(1,031,374)	\$(969,642)		\$(582,272)	\$(2,374,892)	\$(6,920,576)
67									
68									
69									

**Kern Community College District
2012-13 Adopted Budget Unrestricted Fund
Allocation (Worse Case Scenario - Taxes Fail)**

Kern Community College District Income	Bakersfield College	Carro Coso Community College	Porterville College	District Office Operations	District Wide Costs	Regulatory	District-wide Reserves	Total
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Summary Funds Available to Budget

Total Allocations	\$ 44,282,928	\$ 14,635,946	\$ 12,716,704	\$ -	\$ 19,731,204	\$ -	\$ -	\$ 91,366,782
District-wide Reserves	\$ -	\$ -	\$ -	\$ -	\$ 203,500	\$ -	\$ 9,334,837	\$ 9,538,337
District Mandatory Reserves/Project Carryover	-	-	-	-	100,710	-	-	100,710
College Discretionary Carryover	3,907,608	3,737,842	5,053,869	-	-	-	-	12,699,319
College Local and DO Contract Ed Revenue (Unrestricted)	2,282,082	469,700	249,800	-	339,274	-	-	3,340,836
Total Funds available to budget	\$ 50,472,599	\$ 18,843,487	\$ 18,020,373	\$ -	\$ 20,374,688	\$ -	\$ 9,334,837	\$ 117,045,985

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2012-13 Adopted Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

The mission of the California Community Colleges is to offer academic and career/technical education at the lower division level for both younger and older students, including those persons returning to school. Another primary mission is to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce 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 38,600 unduplicated headcount per year,

with an annual general fund-operating budget and reserves of approximately \$137 million.

While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time: at Bakersfield College since 1913, at Porterville College since 1927, and in the Ridgecrest area since 1951, now Cerro Coso Community College. Community education centers offer courses at locations away from the colleges. The district also provides a distance education program through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

We accomplish this mission by:

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

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

STRATEGIC GOALS

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

3. Enhance institutional and professional development to achieve and sustain excellence measured by student outcomes and institutional climate.
4. Improve fiscal stability by maintaining a balanced budget and incrementally increasing the district-wide unrestricted contingency unallocated reserve (excluding college carryover) to at least 10 percent.
5. Focus Board member action on priority policy and strategic issues at the local, state and national levels.
6. Develop a human resources succession plan for executive management positions in the district.

2012-13 DISTRICT-WIDE PRIORITIES

1. Use the Strategic Plans adopted by the Kern Community College District Board of Trustees and the Board of Governors of the California Community Colleges to direct each college's educational master plan and annual action plans to ensure a coordinated, integrated, and timely approach to meeting the needs of the service area communities with responsive programs and services in an effective and cost efficient manner demonstrated by measurable key indicators of institutional effectiveness and student achievement.
2. Continue to unify the colleges and district office into an integrated system that operates cooperatively, efficiently, and effectively as one entity of three colleges serving a diverse service area and student population.

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 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
	2012-2013		2012-2013		2012-2013		2012-2013		2012-2013	
UN-AUDITED NET BEGINNING BALANCE										
8989AB Carryover	3,907,608	1,739,653	3,737,842	197,632	5,053,869	550,172	9,639,047	138,070	22,338,366	2,625,528
FEDERAL INCOME										
8100 FEDERAL INCOME							32,709		-	-
8110AA Forest Reserve									32,709	-
8120AA Higher Education Act	50,600	1,478,799		214,511		156,068			50,600	1,849,378
8121AA International Education Program		45,000							-	45,000
8130AA Workforce Investment Act						100,000		119,020	-	219,020
8140AA Temp Assistant for Needy Families				20,052		61,943			-	81,995
8150AA Student F.A. Pell Admin. Allowance									-	-
8160AA Veterans Education			3,000						3,000	-
8170AA Vocational & Applied Tech Edu		637,448		128,645		186,212		56,639	-	1,008,944
8190AA Federal Admin Cost Alws				500,000		687,300			-	1,187,300
8190AB Other Federal Revenues		822,884		110,488		10,538			-	943,910
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								1,236,729	-	1,236,729
Subtotal 8100	50,600	2,984,131	3,000	973,696	-	1,202,061	187,353	1,412,388	240,953	6,572,276
STATE INCOME										
8600 STATE INCOME										
8611AA State General Apportionment							42,222,052		42,222,052	-
8612AA Apprenticeship Allowance	98,190								98,190	-
8615AA Basic Skills		580,107		90,000		90,000			-	760,107
8619AA Specific Apportionment								488,630	-	488,630
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)		623,766		487,574		457,489			-	1,568,829

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 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
		2012-2013		2012-2013		2012-2013		2012-2013		2012-2013	
8623AA	Student Programs/Services (DSPS)		708,556	240,231		278,287				-	1,227,074
8624AA	Matriculation		451,215	130,431		118,299		135,238		-	835,183
8625AA	Calworks		169,288	140,029		189,318				-	498,635
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)		54,205	20,052						-	74,257
8629AC	CARE		98,882	91,686		73,721				-	264,289
8629AD	Porterville Hospital					348,824				-	348,824
8629AE	Financial Aid (BFAP)		617,697	162,800		191,914				-	972,411
8629AF	SBDC									-	-
8629AG	Staff Development -- Carryover									-	-
8629AH	Staff Diversity									-	-
8653AA	Instructional Improvement Grant									-	-
8659AA	Specific Categorical Programs		193,772			15,000		238,561		-	447,333
8659AA	PC Psch Tech Program									-	-
8659AA	Foster Parent Training									-	-
8659AE	Career Counseling									-	-
8681AA	State Lottery Proceeds							2,834,673		2,834,673	-
8682AA	State Mandated Costs									-	-
8690AA	Other State Revenues							204,000		204,000	-
8694AB	State Prior Year Carry Over		12,925							-	12,925
8699AA	Specific Miscellaneous State Revenue					114,515				-	114,515
8699AB	Specific Miscellaneous State Revenue									-	-
Subtotal 8600		98,190	3,510,413	-	1,362,804	-	1,877,367	45,771,620	862,429	45,869,810	7,613,013
LOCAL INCOME											
8800	LOCAL INCOME										
8801	Other Specialized Local Income									-	-
8811AA	Tax Allocation Secured Roll							40,171,516		40,171,516	-
8823AA	Other Contributions			30,000						-	30,000
8824AA	Specific Grants								48,700	-	48,700
8831AA	Instructional Contracts		537,681	35,700		81,800				35,700	619,481
8831AA	BC Nursing Ed-SJVHC									-	-
8831AA	KC Health Systems									-	-
8831AA	ADN Expansion Hospital Grant									-	-
8831AA	West Hills Extended Campus									-	-

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 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
	2012-2013		2012-2013		2012-2013		2012-2013		2012-2013	
8831AA Independent Living									-	-
8831AA Child Dev Training Consortium / KHSD				6,250					-	6,250
8831AA HUD- HSIAC CASA									-	-
8831AA Catholic Healthcare West -Nursing Prog									-	-
8839AA Other Contracts	72,500						135,274		207,774	-
8840AA Sales and Commissions	30,000								30,000	-
8844AC Renegade Room	30,000								30,000	-
8845AA Catalog Sales	30,000					200			30,200	-
8845AB Class Schedules Sales						100			100	-
8846AA Event Tickets	95,000								95,000	-
8846AB Special Sporting Event Tickets						6,375			6,375	-
8850AA Rentals & Leases	150,000		15,000		25,000	90,000		250,000	190,000	90,000
8860AA Interest and Investment Income									250,000	-
8872AA BC Child Care									-	-
8872BA Community Service Classes	238,500		29,000						267,500	-
8874AA Enrollment	298,270							5,033,293	5,331,563	-
8874AB Enrollment - Adult Fees									-	-
8874XB High School Waivers									-	-
8876AA Health		526,000							-	627,181
8877AA Instructional Material Fees	71,082		20,000		1,750				92,832	-
8877AB Art Fees									-	-
8879BA Student Records	30,000		30,000		8,000				68,000	-
8879BB Enrollment Services									-	-
8879AH Facility Usage									-	-
8879AH Other Local Income								157,000	157,000	-
8880AA Non-Resident Tuition	725,000		290,000		165,000				1,180,000	-
8881AA Parking Fees - Terms		586,700							-	699,700
8881AB Parking Meters		85,000							-	85,000
8881AC Other Local Income		760							-	35,760
8881AD Staff Parking Permits									-	-
8884AA Student Cards	30,000								30,000	-
8885AB Other Student Charges									-	-
8885AA Typing Test									-	-
8885AD Testing	15,000				1,200				16,200	-
8885AG Other Student Fees			3,000						3,000	-
8885AH LASSI Test Fees									-	-
8890AA Library Fees	2,500				200				2,700	-
8890AB Chemistry Breakage									-	-
8890AD Graduation Fee									-	-
8890AE Library Lost Books Charge									-	-
8890AF Copy Charges	21,500		4,000						25,500	-
8890AH District Returned Checks - Paid	1,000				1,000				2,000	-
8890AI Library Card Fees	235,920								235,920	-

KERN COMMUNITY COLLEGE DISTRICT
2012-13 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
	2012-2013		2012-2013		2012-2013		2012-2013		2012-2013	
8890AL PC Student IKON Account					18,000				18,000	-
8892AA Smog Licenses									-	-
8895AA Telephone Charges									-	-
8895AB Other Miscellaneous			10,000		22,975	12,784			32,975	12,784
8895AC Overage - Shortage									-	-
8895AF Debit Card Revenue	7,000								7,000	-
8895AG Pool Income	50,000								50,000	-
Subtotal 8800	2,133,272	1,736,141	436,700	36,250	249,800	433,766	45,747,083	48,700	48,566,856	2,254,856
OTHER FINANCING SOURCES										
8900 OTHER FINANCING SOURCES									-	-
8912 Sale of Equipment & Supplies									-	-
8912AA Sale of Equipment & Supplies									-	-
8913 Sale of Land & Buildings									-	-
8981AA Interfund Transfers - In		479,331							-	479,331
8982AA Intrafund Transfers - In		73,763	30,000	77,187					30,000	150,950
8889AA Other Incoming Transfers									-	-
8989AA Allocation of General Fund Revenue	57,372,576		18,042,982		15,951,224		(91,366,782)		-	-
Subtotal 8900	57,372,576	553,094	18,072,982	77,187	15,951,224	-	(91,366,782)	-	30,000	630,281
Sub-total 8800 & 8900	59,505,848	2,289,235	18,509,682	113,437	16,201,024	433,766	(45,619,698)	48,700	48,596,856	2,885,137
TOTAL INCOME	59,654,638	8,783,779	18,512,682	2,449,937	16,201,024	3,513,193	339,275	2,323,517	94,707,619	17,070,426
Total, Net Beginning Balance & Income	63,562,246	10,523,432	22,250,524	2,647,569	21,254,893	4,063,365	9,978,322	2,461,587	117,045,985	19,695,954

KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	324.73	329.45	1.80	1.00	27,535,713	28,800,903	3.87%	74,255	76,855	3.50%	185,318	28,129	-84.18%	28,703,887
1101 Acad. Emp. Non-Inst., Non-Adm.	2.82	2.40	1.00	0.40	255,019	211,657	-17.00%				71,732	30,773	-57.10%	242,440
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	12.37	15.67	0.30	0.67	1,319,365	1,178,057	-10.71%				29,809	86,362	181.64%	1,264,410
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	339.92	347.52	3.10	2.07	29,110,097	29,990,628	3.02%	74,255	76,855	3.50%	286,658	143,255	-46.28%	30,210,737
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	29.76	33.50	2.94	5.11	3,946,979	3,712,229	-5.95%				283,286	467,249	64.95%	4,178,477
1231 Counselors Contract	17.89	18.17	7.92	7.54	1,468,178	1,275,581	-13.12%				627,641	660,109	8.38%	1,955,670
1241 Librarians - Contract	5.96	5.96			535,804	506,045	-5.55%							506,045
1251 Acad. Non-Inst Cont.	0.92	0.62	0.78	0.78	94,064	87,850	-27.87%				73,780	75,630	2.51%	143,480
Subtotal 1200	54.33	58.25	11.64	13.43	6,045,024	5,561,685	-8.00%				984,687	1,222,987	24.20%	6,784,672
Total 1100 & 1200	394.25	405.77	14.74	15.50	35,155,120	35,552,313	1.13%	74,255	76,855	3.50%	1,251,346	1,366,242	9.18%	36,995,409
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	221.98	156.82	15.04	12.21	6,992,412	4,939,974	-28.35%				473,865	384,630	-18.83%	5,324,604
1311 Acad. Emp. - Temp Cont.	0.10	0.10			2,995	2,995								2,995
1320 Acad. Emp. - Intersession	40.13	33.21		0.07	1,283,951	1,048,000	-17.24%					2,100		1,048,100
1330 Acad. Emp. - Overload	58.01	46.10		6.88	1,827,450	1,452,000	-20.55%					215,655		1,668,655
1340 Oth Acad. Empl. - Stipends		0.97		5.53	48,173	59,300	23.10%				86,278	179,121	170.26%	238,421
Subtotal 1300	320.22	237.19	15.04	24.68	10,134,980	7,500,269	-26.00%				540,143	762,506	44.87%	8,262,774
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.		0.17			3,600	6,215	72.63%							6,215
1419 Acad. Emp - Non-Inst. Non Cont.					363,915	376,119	3.36%				531,324	588,452	10.75%	964,571
1999 Certificated Salary Abatement					200,485		-100.00%							
Subtotal 1400		0.17			567,979	382,334	-32.69%				531,324	588,452	10.76%	970,786
Total 1300 & 1400	320.22	237.35	15.04	24.68	10,702,960	7,882,603	-26.35%				1,071,467	1,370,957	27.95%	9,253,560
TOTAL 1000	714.47	643.13	29.78	40.18	45,858,080	43,434,915	-5.28%	74,255	76,855	3.50%	2,322,813	2,737,199	17.84%	48,248,969

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	38.45	35.55	6.06	6.10	3,795,032	3,830,342	0.93%	67,225	70,763	5.26%	591,704	545,357	-7.83%	4,446,462
2190 Confidential Employee - Non Mgt	11.25	9.00			774,013	667,549	-13.75%							667,549
2191 Clss Non-Inst. Emp Reg Salary Sched	262.86	283.09	53.92	58.03	12,892,004	12,408,142	-4.49%	78,794	82,546	4.76%	2,659,768	2,827,060	6.29%	15,317,747
2199 Classified Salary Abatement					-325,891	-281,113								-281,113
Subtotal 2100	312.56	307.84	59.98	64.13	17,235,158	16,624,920	-3.54%	146,019	153,309	4.99%	3,251,472	3,372,417	3.72%	20,150,645
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	19.75	16.42	3.62	0.44	918,795	766,119	-16.62%				214,970	215,757	0.37%	981,877
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee											263,485		-100.00%	
Subtotal 2200	19.75	16.42	3.62	0.44	918,795	766,119	-16.62%				478,455	215,757	-54.91%	981,877
Total 2100 & 2200	332.31	324.06	63.60	64.57	18,153,953	17,391,039	-4.20%	146,019	153,309	4.99%	3,729,927	3,588,174	-3.80%	21,132,522
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Adm'n., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	4.88	2.13	44.98	16.52	81,169	83,636	3.04%				748,544	923,172	23.33%	1,006,807
2393 Clss Non-Inst. Overtime					158,089	24,500	-84.50%				19,265	17,000	-11.76%	41,500
2394 Non-Admin., Non-Inst. Prof Expt					55,041	149,228	171.12%	136,276	98,814	-28.96%	1,067,702	818,213	-23.37%	1,084,263
2399 Clss Oth - Temp					105,622	95,898	-9.21%		2,520		52,437	64,380	22.76%	162,798
Subtotal 2300	4.88	2.13	44.98	16.52	399,921	353,259	-11.67%	136,276	99,334	-27.11%	1,887,947	1,822,765	-3.46%	2,275,356
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	2.23		28.95	0.99	37,057	23,800	-35.77%				481,645	359,854	-25.29%	383,654
2412 Direct Inst. Prof Expt					207,089	468,757	126.35%	57,800	97,550	68.36%	413,447	435,230	5.27%	1,001,537
2419 Inst Aide - Temp Direct Inst.						22,217								22,217
2491 Inst Readers Temp					4,800	4,800								4,800
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp						90,000								
2495 Inst Oth Indr Prof Expt											16,000	10,000	-37.50%	100,000
2499 Oth Indr Inst Temp											3,500	76,400	2082.86%	76,400
											24,000		-100.00%	

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget		%	CE Adopted Budget		%	Restricted Adopted Budget		%	Total
	Unrst	Unrst	Rest	Rest	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		
	2012	2013	2012	2013			Change							FY 2012-13
2900 Classified Abatement														
2999 Salary Budget Control					389,851	-540,870	-238.81%	61,722	6,045	-90.21%	-122,123	203,787	-266.87%	-331,038
Subtotal 2400	2.23		28.05	0.99	638,598	68,704	-88.24%	119,322	103,595	-13.18%	816,469	1,085,271	32.92%	1,287,570
Total 2300 & 2400	7.10	2.13	73.93	17.51	1,038,519	421,963	-59.37%	255,568	202,929	-20.61%	2,704,417	2,908,036	7.53%	3,532,927
TOTAL 2000	339.42	326.19	137.62	82.07	19,192,471	17,813,002	-7.19%	401,617	358,237	-11.30%	6,434,344	6,496,210	0.98%	24,665,450
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					3,056,026	3,193,460	4.50%							
3120 STRS - Class Mgt Non Educ Admin					18,840	5,840	-68.67%	8,126	6,341	3.50%	82,772	83,817	1.26%	3,283,818
3130 STRS - Ed. Administrators - Cont.					293,000	281,078	-4.07%				23,369	38,219	63.54%	5,840
3131 STRS - Oth Acad Emp Non-Instrl					111,338	93,956	-15.61%				72,102	60,972	-15.44%	319,286
3210 PERS - Acad. Instructors & Inst Aides					50,306	52,339	4.04%	7,993	8,499	6.34%	12,837	9,434	-26.51%	154,928
3220 PERS - Class Mgt Non Educ Admin					415,302	469,189	12.98%	7,343	8,579	16.83%	67,191	65,247	-2.89%	70,270
3221 PERS - Classified Employee					1,400,422	1,470,497	5.00%	712	1,508	111.75%	247,080	298,318	20.74%	543,014
3222 PERS - Conf Empl - Non- Mgt					69,502	73,185	5.30%							1,770,322
3240 PERS - Educational Administrator						19,518								73,185
3310 OASDHI - Acad Instruct & Instr Aides					588,147	669,401	14.20%	8,824	7,385	-16.31%	27,190	28,031	3.10%	24,557
3320 OASDHI - Cls Mgt Non-Ed Admin					280,846	245,613	-12.55%	5,143	6,413	5.26%	45,264	33,124	-26.82%	704,817
3321 OASDHI - Cls Emp					990,360	759,935	-23.27%	864	1,140	71.82%	191,897	151,652	-20.97%	284,160
3322 OASDHI - Conf. Emp - Non Mgt					47,958	41,590	-13.34%							912,727
3330 Medicare														41,590
3340 OASDHI - Educational Administrators					55,593	50,619	-8.95%				4,107	6,717	63.55%	57,336
3341 OASDHI - Oth Acad Emp Non-Instrl					23,229	33,828	45.63%				14,959	33,888	126.53%	67,716
3410 H&W Acad. Instructors & Aides					4,850,804	5,087,191	4.87%	27,244	28,272	3.77%	80,285	78,670	-1.99%	5,194,133
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Cls Mgt(Non-Ed Administrators)					623,299	663,858	6.51%	13,458	14,225	5.70%	84,953	100,274	18.03%	778,357
3421 H&W Classified Employees					3,307,998	3,456,216	4.48%	2,252	4,979	121.07%	642,971	744,355	15.77%	4,205,560
3422 H&W Conf. Emp - Non Mgt					134,987	142,252	5.38%							142,252
3423 H&W - Cls Mgt - Retired														
3424 H&W - Cls Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					404,298	403,243	-0.26%				39,602	62,403	57.57%	465,846
3441 H&W - Oth Acad. Emp - Non-Instrl					154,447	135,697	-12.20%				92,677	80,255	-13.40%	215,853
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					595,992	667,713	12.03%	3,664	3,373	-7.95%	19,316	27,672	43.26%	688,768
3520 SUI-Clas Mgt Non-Educ. Admin.					49,891	64,772	29.83%	1,082	1,139	5.26%	7,001	8,892	27.01%	74,804

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
3521 SUI - Class Emp					214,142	214,827	0.32%							
3522 SUI - Conf Emp - Non Mgt					11,066	9,719	-12.17%	140	410	193.11%	44,981	60,281	11.78%	265,517
3540 SUI - Educational Administrators					61,726	66,352	-8.71%							9,719
3541 SUI - Oth Acad Emp - Non Instl					20,778	24,472	17.78%				4,661	7,458	63.52%	63,810
3810 WC - Acad Inst & Instl Aides (Dir)					325,530	352,359	8.24%	2,514	1,777	-29.30%	12,042	19,757	64.07%	44,229
3820 WC - Class Mgt Non-Educational Adm.					33,887	34,115	0.73%	571	801	5.28%	17,030	17,595	3.32%	371,732
3821 WC - Class Emp					115,042	112,567	-2.15%	163	216	32.38%	4,995	4,646	-7.00%	39,382
3822 Conf Emp - Non Mgt					5,838	5,117	-12.35%				28,301	35,045	23.83%	147,828
3840 WC - Educational Administrators					32,518	29,715	-8.62%				2,402	3,928	63.51%	5,117
3841 WC-Oth Acad Emp - Non Instructional					11,200	13,994	24.94%				7,151	10,061	40.68%	33,644
3710 DefBen-Acad Inst & Instl Aides (Dir)					166,150	325,294	95.78%	4,048	2,714	-32.94%	43,991	46,408	5.50%	24,065
3720 DefBen-Class Mgt - Non-Educ Admin					918	2,635	178.19%							374,417
3721 DefBen - Class Emp					35,159	52,606	49.62%							2,635
3722 DefBen - Conf Emp - Non Mat					2,632		-100.00%				18,283	25,048	37.01%	78,222
3741 DefBen - Oth Acad Emp - Non Instrl						9,371					8,096		-100.00%	
3808 Instructional --- benefit Reserve												18,376		27,747
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf.- Acad. Instruct. & Aides					112,016	113,583	1.40%							
3920 OTHBEN-Class Mgt (Non-Educ Admin					10,667	33,314	212.32%	525	537	2.10%	1,738	1,853	6.66%	115,972
3921 Otr Benf. - Class Employee					48,275	48,526	-3.62%	221	221		2,012	1,481	-26.39%	35,017
3922 OTHBEN - Conf Emp - Non Mgt					2,284	2,069	-9.43%	33	51	52.66%	9,651	10,070	4.34%	56,647
3929 Classified Benefit Abatement					-147,631	-118,945	-19.43%							2,069
3940 Otr Benf. - Educational Administrators					10,155	9,508	-6.37%							-118,945
3941 OTHBEN - Oth Acad Emp (Noninstrl)					2,490	2,156	-13.43%				955	1,244	30.22%	10,752
3999 Benefit Suspense					191,587		-100.00%	23,834		-100.00%	1,474	1,445	-2.01%	3,600
TOTAL 3000					18,786,793	19,412,106	3.33%	118,356	97,948	-15.82%	1,888,899	2,262,376	13.19%	21,772,430
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodicals					21,234	28,510	34.27%							
Subtotal 4200					21,234	28,510	34.27%				7,881	60,074	662.25%	88,584
43 SUPPLIES											7,861	60,074	662.25%	88,584
4310 Instr Supplies & Materials					488,273	448,259	-8.66%	26,400	30,876	16.19%	373,766	707,826	89.36%	1,186,761
4312 Computer Software less than \$200					38,875	7,225	-81.41%		2,000	2,000	91,580	25,524	-72.13%	34,749
4313 Non-Instr Supplies & Materials					833,457	583,285	-8.34%	2,000	7,200	260.00%	479,508	350,943	-26.81%	951,429

BAKERSFIELD COLLEGE

KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
4314 Paper					129,800	104,247	-19.69%				400	1,130	182.51%	105,377
4315 Maint & Repairs Supplies					361,047	399,000	10.51%	3,000		-100.00%				399,000
4320 Vehicle Supplies - Parts					25,350	23,600	-6.90%				1,000	1,000		24,600
4321 Fuel - Lubricants					83,100	91,800	10.47%		200		10,000	10,000		102,000
4391 Small Equip (Less than \$200)														
Subtotal 4300					1,737,902	1,667,417	-4.06%	31,400	40,075	27.63%	956,253	1,096,424	14.66%	2,803,915
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					84,030	89,000	5.91%				6,775		-100.00%	89,000
Subtotal 4400					84,030	89,000	5.91%				6,775		-100.00%	89,000
TOTAL 4000					1,843,166	1,784,927	-3.16%	31,400	40,075	27.63%	970,910	1,166,498	19.11%	2,981,499
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					92,234	65,770	-28.69%							65,770
5108 Temp Employment Agency Services														
5109 Child Care Services											31,000	22,563	-27.22%	22,563
5118 Cont Security Services					106,150	106,650	0.47%				500	500		107,150
5119 Oth Non-Inst. Consulting Services					795,355	844,250	6.15%	30,000		-100.00%	563,534	885,866	57.20%	1,730,116
5150 Contract Instruction					769,740	495,781	-35.59%	150,000	80,520	-46.32%	20,000	8,000	-60.00%	584,301
5151 Guest Lecturers/Performers					4,400	12,900	193.18%				78,200	67,780	-11.04%	80,690
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services						500					284,577	247,633	-12.98%	248,133
Subtotal 5100					1,767,879	1,525,851	-13.69%	180,000	80,520	-55.27%	975,811	1,232,353	26.29%	2,838,724
52 TRAVEL														
5209 Non-Employee Travel					14,383	39,609	175.39%	1,000		-100.00%	26,100	30,857	18.23%	70,486
5212 Student Travel					169,845	183,625	8.23%				101,104	62,966	-37.72%	246,791
5220DT Employee Travel					35,391	40,670	14.92%				5,450	7,187	31.87%	47,857
5220 Employee Travel					393,836	411,981	4.61%	12,750	25,000	96.08%	446,549	627,913	40.61%	1,064,893
5230 Food/Meetings					63,018	46,035	-26.95%	4,200	3,700	-11.90%	101,953	143,174	40.43%	192,908
Subtotal 5200					676,473	722,120	6.76%	17,950	28,700	59.89%	681,156	872,096	28.03%	1,622,916
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					290,839	313,254	7.71%	3,000	2,500	-16.67%	10,710	19,265	79.86%	335,019
5310 Consortium Dues/Memberships					68,468	18,130	-73.52%				1,700		-100.00%	18,130
Subtotal 5300					359,306	331,384	-7.77%	3,000	2,500	-16.67%	12,410	19,265	65.24%	353,149

KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001		%	CE		%	Restricted		%	Total
	Unrst	Unrat	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
54	INSURANCE													
5400					575,628	479,190	-16.75%							479,190
5406					149,000	181,817	22.02%							181,817
5407					5,155	6,000	16.39%							6,000
					729,783	667,007	-8.60%							667,007
55	UTILITIES & MAINTENANCE													
5501					45,200	47,650	5.42%				4,500	5,500	22.22%	53,150
5520					535,500	462,500	-13.63%							462,500
5530					1,593,000	1,238,000	-22.28%							1,238,000
5540					572,500	504,300	-11.91%							504,300
5550					168,875	114,820	-32.05%				3,000	3,000		117,820
5560					48,200	42,802	-11.20%					350		42,802
5570					20,990	22,350	6.48%					300		22,350
5581					133,999	115,159	-14.06%	500	150	-70.00%				115,309
5583					193,800	264,343	36.40%							264,343
5590					10,500	8,791	-16.27%							8,791
					3,322,864	2,820,716	-15.11%	500	150	-70.00%	8,150	8,500	4.29%	2,829,366
66	RENTS - LEASES - REPAIRS													
5602					60,516	116,726	92.88%				7,400	15,150	104.73%	131,876
5603					475,807	216,521	-54.47%	8,500	305,270	3481.41%	35,279	500	-98.58%	522,291
5604														
5608					41,925	47,775	13.95%							47,775
5610														
5620														
5630														
5650					1,433,313	1,489,048	4.59%				88,301	158,950	80.01%	1,668,302
5661														
5661														
5662														
5672														
5681					111,550	89,350	-19.90%				5,000	5,000		94,350
5683					273,445	275,350	0.70%	8,984	9,000	0.18%	2,000		-100.00%	284,350
5684					47,400	55,500	17.30%				30,500	10,500	-65.57%	66,100
5685					274,985	384,749	32.64%							384,749
5686					228,410	274,700	20.27%				1,400	839	-40.09%	275,539
5690					133,128	157,307	18.16%				43,650	46,672	6.92%	203,978
5691					176,800	222,100	25.62%	3,000		-100.00%				222,100

KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
Subtotal 5600					3,257,077	3,319,225	1.91%	20,484	324,574	1484.52%	213,530	237,611	11.28%	3,881,411
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					60,000	70,000	16.67%							70,000
5720 Trustee Elections					50,000	40,000	-20.00%							40,000
5731 Attorney Fees - Oth					197,081	287,531	45.89%							287,531
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising					5,000	5,000								5,000
5740 Settlement Expense					10,000	7,600	-26.00%							7,600
5790 Other Professional Fees											17,897	68,493		68,493
Subtotal 5700					322,081	410,031	27.31%				17,897	68,493	282.71%	478,524
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					87,000	58,000	-33.33%				850	3,550	317.65%	61,550
5813 Physical Examinations/Tests					12,000	11,100	-7.50%							11,100
5820 Postage/Express Overnight Svcs					142,656	124,371	-12.82%	28,400	2,400	-91.55%	13,322	13,477	1.16%	140,248
5830 Bank Charges					86,000	175,000	105.88%							175,000
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense					2,000	2,000								2,000
5838 Collection Services														
5840 Interest - Current Debit						85,000								85,000
5860 General Advertising					273,243	323,368	18.34%	3,500	4,281	22.30%	40,875	111,999	175.35%	439,847
5861 Printing/Duplicating Services					96,717	82,890	-14.50%	15,475	4,144	-73.22%	57,890	120,173	107.59%	207,007
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					52,855	60,827	14.70%							60,827
5881 Sales Tax Expense					6,800	6,800								6,800
5890 Other Services & Expenses					251,310	253,401	0.83%	44,220	38,277	-13.44%	107,812	376,832	249.53%	668,511
5899 Contingencies Account - Budget Only						16,600					117,792	574,467	387.70%	591,067
5899a Unallocated Deductions/Additions						-1,134,945			179,734		-129,245	-31,011	-76.01%	-986,222
Subtotal 5800					1,009,681	64,112	-93.66%	91,595	228,036	149.84%	209,095	1,169,487	459.31%	1,462,436
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-357,397	-300,697	-15.86%	6,000		-100.00%				-300,697
5912 Transfer Out - Indr Cost (Expense)								4,000	686	-83.36%	197,313	149,324	-24.32%	149,990
Subtotal 5900					-357,397	-300,697	-15.86%	10,000	686	-93.34%	197,313	149,324	-24.32%	-150,707
TOTAL 5000					11,087,546	9,559,748	-13.78%	323,529	685,946	106.84%	2,315,362	3,757,129	62.27%	13,982,824

KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
TOTAL 1000 - 6000					86,768,057	92,004,699	-4.92%	947,158	1,237,061	30.61%	14,042,128	16,409,412	16.86%	109,651,171
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					100,000	80,224	-19.78%				30,279	27,273	-9.93%	107,497
Subtotal 6100					100,000	80,224	-19.78%				30,279	27,273	-9.93%	107,497
62 BUILDINGS														
6210 Buildings Construction					175,000	135,500	-22.57%							135,500
6211 Buildings Architect												8,789		8,789
6212 Building Fees/Services						2,585								2,585
6214 Buildings - Testing & Inspection											1,900			1,900
6215 Additions to Buildings					10,000	13,500	35.00%							13,500
6216 Bldg Cost of Purchase														
Subtotal 6200					185,000	151,585	-18.06%				1,900	8,789	362.56%	160,374
63 BOOKS - LIBRARY														
6310 Library Books					81,830	70,900	14.48%							70,900
6311 Magazines & Periodicals					89,815	90,000	0.21%							90,000
Subtotal 6300					151,745	160,900	6.03%							160,900
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					10,500	8,000	-23.81%							8,000
6412 Computer/Tech Equip					298,069	234,804	-20.89%				117,389	478,687	307.78%	713,491
6412FA Computer/Tech Equipment					78,000	68,256	-12.46%				17,500	40,900	133.71%	109,156
6413 Autos & Buses														
6414 Furniture														
6414FA Other Equipment											2,300	105,000	4486.22%	105,000
6415 Lease Purchase											2,500		-100.00%	
6416 Software over \$1000					134,802	132,302	-1.85%							132,302
6419 Other Equipment					173,032	128,650	-25.71%	298,240	97,031	-67.47%	998,634	611,218	-38.79%	836,799
6419FA Other Equipment					72,497	83,000	-13.10%				111,324	857,429	670.21%	920,429
Subtotal 6410					764,900	634,912	-16.99%	298,240	97,031	-67.47%	1,249,647	2,053,234	67.51%	2,825,176
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip								10,000			3,499		-100.00%	10,000

KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2011-12	GU001 Adopted Budget 2012-13	% Change	CE Adopted Budget 2011-12	CE Adopted Budget 2012-13	% Change	Restricted Adopted Budget 2011-12	Restricted Adopted Budget 2012-13	% Change	Total FY 2012-13
	Unrst 2012	Unrst 2013	Rest 2012	Rest 2013										
8423 Autos & Buses														
8424 Furniture					4,000		-100.00%							
8425 Lease Purchase														
8429 Other Equipment														
Subtotal 8420					4,000		-100.00%		10,000		3,499		-100.00%	10,000
Subtotal 8400					768,900	834,912	-17.43%	298,240	107,031	-64.11%	1,253,146	2,093,234	67.04%	2,836,176
6900 Capital Outlay Abatement														
TOTAL 6000					1,205,645	1,027,621	-14.77%	298,240	107,031	-64.11%	1,285,324	2,129,295	65.66%	3,283,947
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt														
7110 Debt Reduction					660,000	700,000	6.06%							700,000
7111 Debt Interest & Other Charges					5,278,166	5,008,434	-5.13%							5,008,434
Subtotal 7100					5,938,166	5,708,434	-3.89%							5,708,434
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					20,285,977	19,731,204	-2.73%				275,806			20,007,010
7205 Intrafund Transfers In					-20,285,976	-19,731,204	-2.73%							-19,731,204
Subtotal 7200					1		-100.00%				275,806			275,806
73 TRANSFERS														
7312 Interfund - Out					2,470,834	1,111,513	-55.01%							1,111,513
7410 Other Transfers														
Subtotal 7300 & 7400					2,470,834	1,111,513	-55.01%							1,111,513
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal. (Excludes Salaries)											99,839	198,053	98.37%	198,053
7502 Scholarships														
7503 Outside Scholarships											25,600	25,600		25,600
7509 Other											250,050	242,959	-2.84%	242,959
Subtotal 7500											375,499	466,613	24.26%	466,613
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											498,102	414,826	-16.72%	414,826
Subtotal 7600											498,102	414,826	-16.72%	414,826

KERN COMMUNITY COLLEGE DISTRICT
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					11,599,943	9,334,838	-19.53%							9,334,838
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					8,255,298	6,224,112	-24.60%	409,042	290,677	-28.94%				6,514,789
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					19,855,239	15,558,950		409,042	290,677	-28.94%				15,849,827
TOTAL 7000					28,265,260	22,378,897	-20.83%	409,042	290,677	-28.94%	873,801	1,157,245	32.47%	23,826,819
TOTAL EXPENDITURES, OTHER OUTGO					126,238,962	115,411,217	-8.58%	1,654,440	1,634,768	-1.19%	16,201,053	19,895,952	21.57%	136,741,937
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	1,053.89	969.31	167.30	122.25	126,238,962	115,411,217	-8.58%	1,654,440	1,634,768		16,201,053	19,895,952	21.57%	136,741,937

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

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

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

The main campus includes more than 34 buildings located on 153 acres. These buildings comprise approximately 446,000 square feet of assignable space for educational and support programs. Courses are also offered at off campus locations in Bakersfield at the Weill Institute downtown, Delano Center, in southwest Bakersfield at Stockdale High School and southeast of Bakersfield at Arvin High School. Continuous modernizations and improvements to existing buildings and grounds are being undertaken as funding allows for the success of our students.

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

VISION

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

MISSION

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

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

OUR VALUES

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

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

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

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

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

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

OUR STRATEGIC INITIATIVES

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

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

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

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

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

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

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

The 2012-13 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.

**CERRO COSO
COMMUNITY COLLEGE**

BAKERSFIELD COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget		%	Restricted Adopted Budget		%	Total
	Unrst	Unrst	Rest	Rest				2011-12	2012-13		Change	2011-12		
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	233.44	236.00	-0.30	1.00	19,696,542	20,509,363	4.13%	74,255	76,855	3.50%	26,442	26,129	-1.18%	20,612,347
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp AdmIn.	3.26	8.23	0.30		471,557	416,548	-11.24%				29,609	29,893	0.28%	448,240
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	236.70	244.23	0.60	1.00	20,168,099	20,927,911	3.77%	74,255	76,855	3.50%	56,051	55,822	-0.41%	21,060,587
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	12.38	14.80	1.32	2.00	1,524,445	1,438,435	-5.64%				126,705	127,191	1.18%	1,565,626
1231 Counselors Contract	9.89	12.94	2.70	2.00	819,808	813,254	-0.80%				228,489	181,956	-20.37%	995,210
1241 Librarians - Contract	4.00	4.00			376,685	344,033	-8.64%							344,033
1251 Acad. Non-Inst Cont.			0.40	0.40							34,045	34,045		34,045
Subtotal 1200	26.27	31.54	4.42	4.40	2,720,816	2,595,722	-4.60%				368,239	343,191	-11.60%	2,938,914
Total 1100 & 1200	262.97	275.77	5.02	5.40	22,888,916	23,523,633	2.77%	74,255	76,855	3.50%	444,290	399,013	-10.19%	23,998,501
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	124.03	73.48	15.04	12.00	3,908,958	2,314,116	-40.77%				473,865	377,910	-20.25%	2,692,026
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	17.01	10.35			535,870	326,000	-39.16%					129,755		326,000
1330 Acad. Emp. - Overload	28.95	19.11		4.12	911,900	802,000	-33.98%					64,300		731,755
1340 Oth Acad. Empl. - Stipends				2.04							13,153		388.69%	64,300
Subtotal 1300	169.99	102.92	15.04	18.16	5,354,728	3,242,116	-39.45%				487,023	571,965	17.44%	3,814,081
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					52,869	190,200	259.76%				378,725	358,109	-5.44%	546,309
1999 Certificated Salary Abatement					200,465		-100.00%							
Subtotal 1400					253,333	190,200	-24.92%				378,725	358,109	-5.44%	546,309
Total 1300 & 1400	169.99	102.92	15.04	18.16	5,608,061	3,432,316	-38.80%				865,747	930,074	7.43%	4,362,390
TOTAL 1000	432.96	378.69	20.06	23.56	28,496,978	26,955,949	-5.41%	74,255	76,855	3.50%	1,310,037	1,329,087	1.45%	28,361,891
20 CLASSIFIED SALARIES														

BAKERSFIELD COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	9.00	9.00	2.00	2.00	895,771	1,091,438	21.84%				135,938	219,935	61.79%	1,311,373
2190 Confidential Employee - Non Mgt	1.00	1.00			74,556	74,556								74,556
2191 Class Non-Inst. Emp Reg Salary Sched	129.76	131.41	30.76	33.65	6,252,542	5,896,589	-8.89%	4,530	4,744	4.72%	1,607,854	1,689,899	5.10%	7,391,232
2199 Classified Salary Abatement					-275,454	-230,048	-16.48%							-230,048
Subtotal 2100	139.76	141.41	32.76	35.65	6,947,415	6,632,536	-4.53%	4,530	4,744	4.72%	1,743,792	1,909,834	9.52%	8,547,113
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Fl Direct Inst.	11.43	9.89	3.18		587,650	462,206	-21.35%				172,790	191,839	11.02%	654,045
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	11.43	9.89	3.18		587,650	462,206	-21.35%				172,790	191,839	11.02%	654,045
Total 2100 & 2200	151.19	151.30	35.94	35.65	7,535,065	7,094,741	-5.84%	4,530	4,744	4.72%	1,916,582	2,101,673	9.66%	9,201,158
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	0.90		39.30		15,013	29,200	94.50%				653,971	538,370	-17.68%	567,570
2393 Class Non-Inst. Overtime					132,089		-100.00%				19,265	17,000	-11.76%	17,000
2394 Non-Admin., Non-Inst. Prof Expt					55,041	137,226	149.32%	9,806	10,500	7.08%	143,868	254,338	76.79%	402,062
2399 Class Oth - Temp					83,322	53,900	-35.31%				42,437		-100.00%	53,900
Subtotal 2300	0.90		39.30		285,465	220,326	-22.82%	9,806	10,500	7.08%	859,539	809,708	-5.80%	1,040,532
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	0.95		26.60		15,857		-100.00%				442,645	322,354	-27.18%	322,354
2412 Direct Inst. Prof Expt					123,089	404,161	228.35%	40,000	77,760	94.40%	68,244	95,152	37.42%	577,073
2419 Inst Aide - Temp Direct Inst.						16,053								16,053
2491 Inst Readers Temp					4,800	4,800								4,800
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp						90,000					16,900	10,000	-37.50%	100,000
2495 Inst Oth Indr Prof Expt											3,500	76,400	2082.86%	76,400
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					-19,917	-284,632	1329.13%				-113,836	100,880	-186.52%	-183,772
Subtotal 2400	0.95		26.60		123,830	230,311	86.05%	40,000	77,760	94.40%	417,453	604,767	44.87%	912,308
Total 2300 & 2400	1.85		65.90		409,295	450,707	10.12%	49,806	88,260	77.21%	1,276,992	1,414,473	10.77%	1,953,440
TOTAL 2000	153.05	151.30	101.84	35.65	7,944,360	7,845,446	-32.69%	54,336	93,004	71.16%	3,193,574	3,516,146	10.10%	11,154,598

BAKERSFIELD COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
30 STAFF BENEFITS														
3110 STRS - Acad, Instructors & Ins Aides					1,988,081	2,246,730	13.11%	6,128	6,341	3.50%	63,182	65,142	3.10%	2,320,213
3120 STRS - Class Mgt Non Educ Admin					6,151		-100.00%							
3130 STRS - Ed. Administrators - Cont.					125,767	103,304	-17.86%				10,371	10,493	1.18%	113,797
3131 STRS - Oth Acad Emp Non-Instrl					5,348	16,983	217.88%				24,687	11,816	-51.94%	28,808
3210 PERS - Acad, Instructors & Inst Aides					29,512	27,134	-8.06%				10,033	9,434	-5.97%	36,568
3220 PERS - Class Mgt Non Educ Admin					97,687	130,167	33.27%				15,497	25,787	66.46%	165,993
3221 PERS - Classified Employee					666,416	672,548	0.92%	258	575	122.72%	149,830	184,576	23.11%	857,698
3222 PERS - Conf Empl - Non- Mgt						9,038								9,038
3240 PERS - Educational Administrator						11,281								11,281
3310 OASDHI - Acad Instruct & Instr Aides					372,587	461,428	23.84%	3,204	1,734	-45.88%	18,528	19,335	17.00%	482,498
3320 OASDHI - Cls Mgt Non-Ed Admin					61,788	29,513	-52.24%				10,399	8,228	-20.87%	37,742
3321 OASDHI - Cls Emp					487,071	257,173	-47.20%	347	515	48.65%	120,535	74,443	-38.24%	332,132
3322 OASDHI - Conf. Emp - Non Mgt					1,081	1,081								1,081
3330 Medicare														
3340 OASDHI - Educational Administrators					22,104	19,374	-12.35%				1,823	1,844	1.18%	21,218
3341 OASDHI - Oth Acad Emp Non-Instrl					940	15,111	1508.33%				4,385	20,576	371.41%	35,687
3410 H&W Acad, Instructors & Aides					3,405,491	3,600,608	5.73%	13,729	14,047	2.31%	37,414	47,888	27.99%	3,662,542
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Cls Mgt(Non-Ed Administrators)					121,122	158,971	28.80%				29,918	41,950	55.88%	198,921
3421 H&W Classified Employees					1,892,179	1,898,099	0.35%	1,347	1,423	5.84%	383,756	445,747	13.20%	2,145,269
3422 H&W Conf. Emp - Non Mgt					13,468	14,225	5.84%							14,225
3423 H&W - Cls Mgt - Retired														
3424 H&W - Cls Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					170,847	164,735	-3.48%				17,765	16,777	-5.70%	183,512
3441 H&W - Oth Acad. Emp - Non-Instrl					763	842	10.31%				29,895	13,205	-50.54%	14,047
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits: Instructional														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					369,933	449,532	21.52%	2,252	1,928	-14.49%	9,168	18,084	97.25%	469,542
3520 SUI-Clas Mgt Non-Educ. Admtn.						17,331					3,853			20,884
3521 SUI - Cls Emp					105,182	108,184	0.97%	73	245	236.48%	27,442	31,339	14.20%	137,769
3522 SUI - Conf Emp - Non Mgt					1,200	1,200								1,200
3540 SUI - Educational Administrators					24,544	21,659	-11.75%				2,024	2,048	1.18%	23,707
3541 SUI - Oth Acad Emp - Non Instl					482	8,359	1599.08%				3,014	9,181	204.66%	17,541
3610 WC - Acad inst & Instl Aides (Dir)					206,208	237,164	15.01%	1,769	1,015	-42.80%	11,359	12,230	7.87%	250,409
3620 WC - Cls Mgt Non-Educational Adm.					7,587	9,143	20.51%				1,151	1,889	64.10%	11,033
3621 WC - Cls Emp					56,670	54,926	-3.42%	128	129	1.20%	15,778	21,599	36.89%	78,654
3622 Conf Emp - Non Mgt					631	634	0.36%							634
3640 WC - Educational Administrators					12,912	11,435	-11.44%				1,065	1,081	1.64%	12,516
3641 WC-Oth Acad Emp - Non Instructional					505	5,502	988.46%				2,398	4,491	87.30%	9,993

BAKERSFIELD COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	FY 2012-13
					Budget	Budget		Budget	Budget					
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		
3710 DefBen-Acad Inst & Instl Aides (Dir)					126,110	237,169	88.06%	3,300	1,764	-46.53%	28,342	30,631	8.08%	289,556
3720 DefBen-Cls Mgt - Non-Educ Admin														
3721 DefBen - Clss Emp					24,537	44,635	81.91%		446		8,881	15,443	73.68%	60,524
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl					2,632	9,371	256.00%				8,096	18,378	128.99%	27,747
3808 Instructional --- benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf.- Acad, Instruct. & Aides					88,619	90,282	1.85%	304	315	3.50%	1,036	1,368	31.84%	91,943
3920 OTHBEN-Cls Mgt (Non-Educ Admin					3,673	3,982	8.41%				657	574	2.94%	4,555
3921 Otr Benf.- Class Employee					24,933	22,965	-7.90%	19	19	4.74%	6,193	6,489	4.70%	29,473
3922 OTHBEN - Conf Emp - Non Mgt					306	306								306
3929 Classified Benefit Abatement					-123,062	-93,169	-24.30%							-93,169
3940 Otr Benf.- Educational Administrators					6,260	5,516	-11.75%				515	521	1.18%	6,037
3941 OTHBEN - Oth Acad Emp (NonInstrl)					12	24	106.70%				410	384	-6.36%	409
3999 Benefit Suspense					68,380		-100.00%				4,978	9,438	88.63%	9,438
TOTAL 3000					10,274,634	10,882,513	5.92%	32,866	30,496	-7.18%	1,062,198	1,188,070	11.85%	12,101,078
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodicals					589	6,954	1080.69%				6,801	4,000	-41.18%	10,954
Subtotal 4200					589	6,954	1080.69%				6,801	4,000	-41.18%	10,954
43 SUPPLIES														
4310 Instr Supplies & Materials					268,713	254,016	-5.47%	13,450	16,475	22.49%	130,948	454,998	247.46%	725,479
4312 Computer Software less than \$200					3,475	3,725	88.87%				8,900		-100.00%	3,725
4313 Non-Instr Supplies & Materials					224,093	204,255	-8.85%	1,250	3,300	164.00%	241,170	144,764	-39.97%	352,319
4314 Paper					91,550	63,450	-30.69%				400	1,130	182.51%	64,580
4315 Maint & Repaire Supplies					281,147	333,500	18.82%							333,500
4320 Vehicle Supplies - Parts					8,260	7,750	-6.06%				1,000	1,000		8,750
4321 Fuel - Lubricants					50,600	60,700	19.96%		200					60,900
4391 Small Equip (Less than \$200)														
Subtotal 4300					957,828	927,396	-3.10%	14,700	19,975	35.88%	382,418	601,882	67.39%	1,549,253
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					83,830	89,000	6.17%							89,000
Subtotal 4400					83,830	89,000	6.17%							89,000
TOTAL 4000					1,042,247	1,023,350	-1.81%	14,700	19,975	35.88%	389,219	605,882	55.67%	1,649,207

BAKERSFIELD COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total	
	Unrat	Unrat	Rst	Rst											
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	PY 2012-13	
50 SERVICES UTILITIES/ AND OPERATING EXPENSES															
51 SERVICES															
5107 Athletic Officials					66,914	39,500	-40.97%							39,500	
5108 Temp Employment Agency Services															
5109 Child Care Services															
5118 Cont Security Services															
5119 Oth Non-Inst. Consulting Services															
5150 Contract Instruction					30,425	19,000	-57.27%				207,700	480,782	121.85%	473,782	
5151 Guest Lecturers/Performers					7,000	12,500	78.57%							12,500	
5152 Music Drama Programs					1,500	5,000	233.33%				6,700	13,500	101.49%	16,500	
5159 Oth Instructional Consulting Services						500									
Subtotal 5100											16,000	142,362	690.90%	142,862	
52 TRAVEL					105,839	70,500	-33.39%				232,400	616,654	165.34%	687,154	
5209 Non-Employee Travel					6,000	15,000	87.50%	1,000		-100.00%	14,000	9,889	-29.36%	24,889	
5212 Student Travel					101,545	95,592	-5.86%				91,104	45,700	-49.84%	141,292	
5220DT Employee Travel															
5220 Employee Travel					129,809	158,670	22.23%		300		197,292	347,518	78.14%	506,487	
5230 Food/Meetings					32,032	24,368	-23.83%	1,200	1,700	41.67%	78,714	68,734	-13.01%	92,802	
Subtotal 5200					271,386	293,630	8.20%	2,200	2,000	-9.09%	379,110	469,841	23.93%	765,471	
53 MEMBERSHIP/DUES															
5300 Institutional Dues/Memberships					56,018	68,338	18.42%	3,000	2,500	-16.67%	4,830	4,850	0.43%	73,488	
5310 Consortium Dues/Memberships															
Subtotal 5300					56,018	66,338	18.42%	3,000	2,500	-16.67%	4,830	4,850	0.43%	73,488	
54 INSURANCE															
5400 Comprehensive/Liability/Prpty/Auto/Ins															
5406 Student Insurance															
5407 Insurance Deductibles															
Subtotal 5400															
55 UTILITIES & MAINTENANCE															
5501 Laundry Services					20,750	23,500	13.25%								
5520 Natural Gas/ LPG					302,000	247,000	-18.21%				8,500	4,500	28.57%	28,000	
5530 Light - Electricity					625,000	365,000	-38.40%							247,000	
5540 Water - Sanitation					238,500	201,800	-15.39%							365,000	
5550 Disposal Services					125,020	78,320	-37.35%							201,800	
5560 Hazardous Waste Disposal					26,200	21,387	-18.37%					350		-100.00%	78,320
											350			21,387	

BAKERSFIELD COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
5570 Pest Control Services					10,600	11,000	3.77%							
5581 Telephone Services					41,699	26,759	-35.83%				300		-100.00%	11,000
5583 Data Communication Services						1,500								26,759
5590 Other Utilities														1,500
Subtotal 5500					1,389,769	996,269	-28.31%				4,150	4,500	8.43%	1,000,766
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					56,008	99,955	78.47%				4,800	3,500	-23.91%	103,455
5603 Rental of Facilities					313,341	124,260	-60.34%		298,270		6,298	500	-92.06%	423,030
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					24,650	20,500	-16.64%							20,500
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					278,425	280,139	0.62%		10,304		65,878	93,293	41.61%	383,735
5661 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					56,800	31,850	-43.93%							31,850
5683 Building Maintenance					105,000	95,000	-9.52%	8,984	9,000	0.18%				104,000
5684 Vehicle Repairs & Maintenance					20,500	27,600	34.63%				30,500	10,500	-65.57%	38,100
5685 Computer Hardware Maint Agreements					45,000	45,000								45,000
5686 Oth Equipment Maint Agreements					128,000	166,500	29.30%							166,500
5690 Other Maintenance/Repairs					100,026	108,834	8.81%				23,000	29,300	27.39%	158,134
5691 Other Maintenance Contracts					148,000	191,100	30.89%							191,100
Subtotal 5600					1,273,748	1,169,738	-6.80%	8,984	317,574	3434.88%	130,276	137,093	5.23%	1,644,405
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					10,000	7,500	-25.00%							7,500
5790 Other Professional Fees														
Subtotal 5700					10,000	7,500	-25.00%							7,500
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					4,500	6,500	44.44%							6,500
5813 Physical Examinations/Tests						100								100
5820 Postage/Express Overnight Svcs					45,974	28,621	-37.75%	28,100	1,850	-93.42%	4,897	8,850	82.77%	39,421
5830 Bank Charges														

BAKERSFIELD COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debit													
5880	General Advertising				150,632	166,218	10.35%				6,500	13,000	100.00%	179,218
5881	Printing/Duplicating Services				67,617	57,190	-15.42%	600	1,032	71.97%	45,863	112,074	144.37%	170,296
5870	Cash Over/Short													
5880	Taxes/Licenses/Permits				4,332	4,420	2.03%							4,420
5881	Sales Tax Expense				8,800	8,800								8,800
5890	Other Services & Expenses				133,213	146,417	9.91%	1,000	27,759	2675.92%	38,751	47,787	23.32%	221,983
5899	Contingencies Account - Budget Only													
5899a	Unallocated Deductions/Additions					-1,134,945			179,734		-164,871	-31,011	-81.19%	-986,222
	Subtotal 5800				413,059	-718,679	-273.99%	29,700	210,375	608.33%	-88,860	150,800	-318.99%	-357,504
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement													
5912	Transfer Out - Indr Cost (Expense)							4,000	666	-83.36%	112,222	68,598	-38.87%	69,284
	Subtotal 5900							4,000	666	-83.36%	112,222	68,598	-38.87%	69,284
	TOTAL 5000				3,519,828	1,905,293	-45.87%	47,884	533,115	1013.36%	793,928	1,452,137	82.91%	3,690,544
	TOTAL 1000 - 5000				51,278,047	48,312,553	-5.78%	224,032	753,444	236.31%	6,748,956	8,091,322	19.89%	57,157,318
60	CAPITAL OUTLAY													
61	SITES & SITE IMPROVEMENT													
6120	Site Improvement										5,797	10,000	72.51%	10,000
	Subtotal 6100										5,797	10,000	72.51%	10,000
62	BUILDINGS													
6210	Buildings Construction													
6211	Buildings Architect													
6212	Building Fees/Services											8,789		8,789
6214	Buildings - Testing & Inspection													
6215	Additions to Buildings				10,000	10,000					1,900		-100.00%	10,000
6216	Bldg Cost of Purchase													
	Subtotal 6200				10,000	10,000					1,900	8,789	362.58%	18,789
63	BOOKS - LIBRARY													
6310	Library Books				31,030	40,000	28.91%							40,000
6311	Magazines & Periodicals				40,000	40,000								40,000

BAKERSFIELD COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
Subtotal 8300					71,030	80,000								80,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					10,500	8,000	-23.81%							8,000
6412 Computer/Tech Equip					97,190	78,520	-19.21%				72,789	329,337	352.45%	407,857
6412FA Computer/Tech Equipment					15,000	24,000	60.00%							24,000
6413 Autos & Buses														
6414 Furniture														
6414FA Other Equipment											2,300	105,000	4485.22%	105,000
6415 Lease Purchase											2,500		-100.00%	
6416 Software over \$1000														
6419 Other Equipment					130,102	95,416	-26.66%	292,240	92,383	-68.39%	723,620	576,205	-20.37%	764,003
6419FA Other Equipment					47,497	30,000	-36.84%				89,898	832,290	836.34%	862,290
Subtotal 6410					300,289	235,935	-21.43%	292,240	92,383	-68.39%	890,097	1,842,831	107.04%	2,171,149
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture					4,000		-100.00%							
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420					4,000		-100.00%							
Subtotal 6400					304,289	235,935	-22.46%	292,240	92,383	-68.39%	890,097	1,842,831	107.04%	2,171,149
8900 Capital Outlay Abatement														
TOTAL 6000					385,318	325,935	-15.41%	282,240	92,383	-68.39%	897,794	1,861,820	107.36%	2,279,938
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					13,459,690	13,088,912	-2.75%					230,808		13,319,718
7205 Intrafund Transfers In														
Subtotal 7200					13,459,690	13,088,912	-2.75%					230,808		13,319,718

BAKERSFIELD COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
73 TRANSFERS														
7312 Interfund - Out					1,444,656	743,597	-48.53%							743,597
7410 Other Transfers														
Subtotal 7300 & 7400					1,444,656	743,597	-48.53%							743,597
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											50,000	53,280	6.56%	53,280
7502 Scholarships														
7503 Outside Scholarships														
7509 Other											250,060	242,959	-2.84%	242,959
Subtotal 7500											300,060	296,239	-1.27%	296,239
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aids (Non-cash)											42,292	43,443	2.72%	43,443
Subtotal 7600											42,292	43,443	2.72%	43,443
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Benked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					3,508,423		-100.00%	266,614	245,422	-7.95%				245,422
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					3,508,423		-100.00%	266,614	245,422	-7.95%				245,422
TOTAL 7000					18,412,789	13,832,509	-24.88%	266,614	245,422	-7.95%	342,352	570,488	66.64%	14,648,420
TOTAL EXPENDITURES, OTHER OUTGO					70,076,135	62,470,997	-10.85%	782,885	1,091,249	39.39%	7,989,102	10,523,431	31.72%	74,085,677
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	586.0	530.0	121.9	59.2	70,076,135	62,470,997	-10.85%	782,885	1,091,249	39.39%	7,989,102	10,523,431	31.72%	74,085,677

CERRO COSO COMMUNITY COLLEGE

Mission: **Our mission is to educate, innovate, inspire and serve.**
We demonstrate our commitment to student learning and accomplish our mission as we
Educate those who seek transfer for baccalaureate degrees, career and technical education, career and workforce training, college preparation, and lifelong learning;
Innovate through our instructional processes, delivery systems, and business operations;
Inspire our students to strive for excellence in achieving their aspirations, our employees to deliver quality instruction and learning support, and our communities by supporting economic development and responding to their needs in a timely and professional manner; and
Serve our clients and our communities with relevance, timeliness and excellence.

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

Values: At Cerro Coso Community College, we value;
Student learning and student success in all areas of endeavor;
Creativity and the implementation of best practices in a rapidly changing world;
Accountability to our students for their learning experience, our communities for good stewardship of public funds, and to each other through the participatory governance process;
Diversity in our students, our communities, our environment and our programs and services;
Our *communities* and the partnerships and relationships we build with them; and
Our *Faculty and Staff* who turn the wheels of learning.

THE COLLEGE AND ITS COMMUNITIES

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has five instructional sites, which together form the largest geographical service area (18,500 square miles) of any community college in California. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley (IWV) campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in South Kern County (SK) at Edwards Air Force Base, California City, 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 career and occupational programs. Total student enrollment is approximately 5,600 per semester with an annual FTES of approximately 3,300.

GUIDING PRINCIPLES

Keeping the College Mission, Vision, and Values as its contextual umbrella, and utilizing the Educational Master Plan, the College Strategic Plan, Annual Unit Plans 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. Throughout the 2011-2012 academic year the college revised its Educational Master Plan, Facility Plan, Information Technology Plan, and began the process of revising the Strategic Plan. A new Institutional Effectiveness Committee provided closer oversight of tying planning to requests of staffing and financial resources. All Unit Plans were submitted in October along with staffing and budget requests for the 2013 academic year. During the spring it became abundantly clear that the economic landscape prompted the need for our college to analyze and answer the deeper questions regarding what programs and services we must continue to offer, what we would like to continue to offer, and what we will not continue to offer. This analysis was completed through our "Future by Design Initiative" involving representation of all employee groups and college campuses, in addition to community and employee forums throughout our service area; the completion of an eighteen month review of the faculty chair structure; and readings of custom research on how other community colleges nationally have recently addressed such drastic budget reductions. The outcome of this two month study brought clarity to the college leadership and will assist in guiding the strategic reduction of programs and services. 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. Because we value providing staff development to all employees, together with the Cerro Coso Community College Foundation, we now are utilizing a portion of the proceeds from the Annual Astronomical BBQ and Star Gazing Party to offset the cost of our Classified Appreciation Staff Development Day, Adjunct Staff Development Day, and Administrative Advances. To become compliant with Title IX Cerro Coso needed to increase women's athletic offerings. Through careful analysis of our 'local' High Schools and community sports offerings the decision is to add women's volleyball. This additional cost is supported from the Foundations' Athletic Booster Club who added over \$30,000 to the already existing \$15,000 that was previously raised for athletic restoration. In order to reduce our dependency on the general fund, we utilized the funding from our federal grants through the concept of "braiding" the funds with the general fund, paying for those staff members who are directly spending time on the objectives of the various grants.

LOOKING TO THE FUTURE

Cerro Coso continues to look for funding opportunities that support the academic programs that train our students for the emerging and existing job markets in our East Kern desert communities. To date the college is approaching its third year of the major sub award provided by the National Science Foundation that focuses on the Renewable Energy Technician program and curriculum. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by being a sub award on a STEM Grant with Antelope Valley College and CSU Long Beach, with the ongoing financial support from local contractors for our Engineering degree, and the dual enrollment programs being developed with Mojave School District and Kern Valley High School. Cerro Coso also is part of the Central Valley Consortium DOL Grant which is providing the financial support to expand our Allied Health programs into the Kern River Valley, retool and expand our Welding Labs, as well as revise the curriculum to address student basic skills needs. Cerro Coso Community College is also fortunate to realize a substantial college reserve. It is with these fiscal resources 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.

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	39.44	43.57			3,397,062	3,694,132	8.74%							3,694,132
1101 Acad. Emp. Non-Inst., Non-Adm.	0.67	0.30	1.00	0.40	63,135	28,594	-54.71%				71,732	30,773	-57.10%	69,367
1108 Instructional - Salary Reserve														
1110 Acad. Emp Adm'n.	6.21	4.88		0.67	569,854	503,833	-11.59%					56,860		560,492
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	46.32	48.75	1.00	1.07	4,030,051	4,226,558	4.88%				71,732	87,433	21.89%	4,313,991
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	6.88	8.79	0.12	0.22	885,348	945,431	6.79%				15,012	27,691	84.48%	973,122
1231 Counselors Contract	4.80	3.16	2.22	1.66	353,335	248,354	-29.71%				131,205	134,511	2.52%	382,865
1241 Librarians - Contract	0.96	0.96			58,923	61,254	3.96%							61,254
1251 Acad. Non-Inst Cont.	0.30				29,233		-100.00%							
Subtotal 1200	12.94	12.91	2.34	1.88	1,326,839	1,255,039	-5.41%				146,217	162,202	10.93%	1,417,240
Total 1100 & 1200	59.26	61.66	3.34	2.95	5,356,890	5,481,597	2.33%				217,948	249,635	14.54%	5,731,232
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	62.60	54.00			1,971,920	1,700,858	-13.75%							1,700,858
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	15.18	15.87			478,080	500,000	4.58%							500,000
1330 Acad. Emp. - Overload	15.26	15.87			480,550	500,000	4.05%							500,000
1340 Oth Acad. Empl. - Stipends					16,234	28,046	77.71%					5,000		33,846
Subtotal 1300	93.03	85.74			2,946,783	2,729,706	-7.37%					5,000		2,734,706
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					246,046	103,819	-57.80%				94,599	153,200	61.95%	257,019
1999 Certificated Salary Abatement														
Subtotal 1400					246,046	103,819	-57.80%				94,599	153,200	61.95%	257,019
Total 1300 & 1400	93.03	85.74			3,192,829	2,833,525	-11.26%				94,599	158,200	67.23%	2,991,725
TOTAL 1000	152.29	147.40	3.34	2.88	8,549,719	8,315,122	-2.74%				312,547	407,835	30.49%	8,722,956

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	6.00	5.00			555,251	454,863	-16.06%	67,225	70,763	5.26%				525,626
2190 Confidential Employee - Non Mgt	1.00	1.00			74,556	52,196	-29.99%							52,196
2191 Cles Non-Inst. Emp Reg Salary Sched	43.86	43.57	10.21	10.98	2,137,908	1,966,205	-8.03%	4,164		-100.00%	458,288	473,836	3.39%	2,440,041
2199 Classified Salary Abatement														
Subtotal 2100	50.86	49.57	10.21	10.98	2,787,716	2,473,263	-10.64%	71,379	70,763	-0.86%	458,288	473,836	3.39%	3,017,862
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	3.57	3.64			159,870	164,796	3.08%							164,796
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	3.57	3.64			159,870	164,796	3.08%							164,796
Total 2100 & 2200	54.43	53.21	10.21	10.98	2,927,586	2,638,059	-9.89%	71,379	70,763	-0.86%	458,288	473,836	3.39%	3,182,658
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	2.07		5.68		34,500	18,000	-44.93%				94,572	109,863	16.19%	128,883
2393 Cles Non-Inst. Overtime					1,000	1,000								1,000
2394 Non-Admin., Non-Inst. Prof Expt														
2399 Cles Oth - Temp					12,300	12,300			2,520			31,500		46,320
Subtotal 2300	2.07		5.68		47,800	32,300	-32.43%		2,520		94,572	141,363	49.50%	176,203
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	1.27		1.35		21,200	23,800	12.26%							
2412 Direct Inst. Prof Expt					50,000	27,596	-44.81%	17,800	19,790	12.44%	22,500	21,000	-6.67%	44,800
2419 Inst Aide - Temp Direct Inst.														47,366
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											24,000		-100.00%	
2999 Salary Budget Control					70,995	-107,523	-262.09%		6,045			1,764		-99,714

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
Subtotal 2400	1.27		1.35		141,895	-56,125	-139.55%	17,600	25,835	46.79%	46,500	22,784	-51.05%	-7,527
Total 2300 & 2400	3.35		7.04		189,695	-23,826	-112.56%	17,600	28,355	61.11%	141,072	164,147	16.36%	166,676
TOTAL 2000	57.77	53.21	17.25	10.98	3,117,281	2,614,233	-16.14%	88,879	99,119	11.40%	599,360	637,964	6.44%	3,351,335
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					570,750	474,524	-16.86%				7,875	9,592	21.80%	484,116
3120 STRS - Class Mgt Non Educ Admin														
3130 STRS - Ed. Administrators - Cont.					73,041	77,998	6.79%				1,238	2,285	84.46%	60,283
3131 STRS - Oth Acad Emp Non-Instrl					61,581	44,347	-27.96%				16,672	21,770	30.58%	66,117
3210 PERS - Acad. Instructors & Inst Aides					8,187	9,066	10.99%							9,066
3220 PERS - Class Mgt Non Educ Admin					60,650	55,143	-9.08%	7,343	8,579	16.83%				63,722
3221 PERS - Classified Employee					221,262	230,595	4.22%	454		-100.00%	42,059	52,036	23.72%	282,631
3222 PERS - Conf Empl - Non-Mgt					8,144	6,329	-22.30%							6,328
3240 PERS - Educational Administrator														
3310 OASDHI - Acad Instruct & Instr Aides					106,468	104,960	-1.42%	255	287	12.45%	1,732	1,666	-2.67%	106,933
3320 OASDHI - Cls Mgt Non-Ed Admin					42,477	34,797	-18.08%	5,143	5,413	5.28%				40,210
3321 OASDHI - Cls Emp					158,836	148,488	-6.48%	318	37	-88.60%	30,519	35,893	17.61%	182,418
3322 OASDHI - Conf. Emp - Non Mgt					5,704	3,993	-29.89%							3,993
3330 Medicare														
3340 OASDHI - Educational Administrators					12,838	13,709	6.79%				218	402	84.46%	14,110
3341 OASDHI - Oth Acad Emp Non-Instrl					10,820	7,794	-27.86%				2,930	3,826	30.58%	11,621
3410 H&W Acad. Instructors & Aides					641,623	681,667	6.24%				17,181	18,463	7.58%	700,130
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Cls Mgt(Non-Ed Administrators)					80,748	71,126	-11.92%	13,458	14,225	5.70%				85,351
3421 H&W Classified Employees					530,366	549,543	3.62%	908		-100.00%	117,445	132,081	12.46%	681,624
3422 H&W Conf. Emp - Non Mgt					13,458	14,225	5.70%							14,225
3423 H&W - Cls Mgt - Retired														
3424 H&W - Cls Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					105,627	124,920	18.27%				1,593	3,107	94.97%	126,027
3441 H&W - Oth Acad. Emp - Non-Instrl					90,255	78,249	-13.30%				19,578	19,737	0.81%	97,985
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					114,762	113,095	-1.45%	283	319	12.44%	1,923	1,872	-2.68%	115,286
3520 SUI-Clas Mgt Non-Educ. Admin.					8,940	7,323	-18.08%	1,082	1,139	5.28%				8,463
3521 SUI - Cls Emp					34,402	31,638	-8.03%	67	41	-39.34%	7,378	8,136	10.27%	39,815
3522 SUI - Conf Emp - Non Mgt					1,200	840	-29.99%							840
3540 SUI - Educational Administrators					14,254	15,221	6.79%				242	446	64.48%	15,667
3541 SUI - Oth Acad Emp - Non Instl					12,014	8,654	-27.96%				3,253	4,249	30.58%	12,903

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001		%	CE		%	Restricted		%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
					Budget	Budget	Budget	Budget	Budget	Budget	Change	Change	Change	
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
3810 WC - Acad Inst & Instl Aides (Dir)					60,789	59,911	-1.41%	149	168	12.86%	1,205	1,166	-3.22%	61,248
3820 WC - Ciss Mgt Non-Educational Adm.					4,684	3,866	-17.11%	571	601	5.26%				4,468
3821 WC - Ciss Emp					18,456	16,865	-8.62%	35	21	-39.34%	4,698	5,230	11.36%	22,118
3822 Conf Emp - Non Mgt					634	444	-29.99%							444
3840 WC - Educational Administrators					7,525	8,036	6.79%				128	235	84.46%	8,272
3841 WC-Oth Acad Emp - Non Instructional					8,343	4,569	-27.96%				1,715	2,241	30.62%	6,810
3710 DefBen-Acad Inst & Instl Aides (Dir)					5,734	57,494	902.66%	748	950	26.99%	1,020		-100.00%	58,444
3720 DefBen-Ciss Mgt - Non-Educ Admin														
3721 DefBen - Ciss Emp					4,059	2,975	-26.70%				3,112	2,141	-31.22%	5,237
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl														
3808 Instructional --- benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf.- Acad. Instruct. & Aides					10,412	10,836	4.07%				277	292	5.52%	11,128
3920 OTHBEN-Ciss Mgt (Non-Educ Admin					1,328	1,107	-16.67%	221	221					1,328
3921 Otr Benf.- Ciss Employee					7,412	7,059	-4.78%	15			1,534	1,605	4.63%	8,665
3922 OTHBEN - Conf Emp - Non Mgt					221	214	-3.34%							214
3929 Classified Benefit Abatement														
3940 Otr Benf.- Educational Administrators					1,745	1,944	11.42%				26	48	84.47%	1,993
3941 OTHBEN - Oth Acad Emp (NonInstrl)					1,455	1,238	-14.97%				316		-1.12%	1,550
3999 Benefit Suspense												9,436		9,436
TOTAL 3000					3,118,942	3,082,823	-1.09%	31,048	32,122	3.46%	285,847	338,287	18.35%	3,453,233
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodics					3,326	2,406	-27.66%				955	50,452	5181.83%	52,858
Subtotal 4200					3,326	2,406	-27.66%				955	50,452	5181.83%	52,858
43 SUPPLIES														
4310 Instr Supplies & Materials					91,882	90,500	-1.50%	700	12,200	1642.86%	60,914	145,048	138.12%	247,748
4312 Computer Software less than \$200					1,900		-100.00%							
4313 Non-Instr Supplies & Materials					158,720	140,370	-11.56%	500	3,900	680.00%	159,859	95,362	-40.35%	239,632
4314 Paper					8,250	23,200	181.21%							23,200
4315 Maint & Repairs Supplies					79,100	64,700	-18.20%							64,700
4320 Vehicle Supplies - Parts					12,100	12,150	0.41%							12,150
4321 Fuel - Lubricants					11,500	11,000	-4.35%							11,000

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
4391 Small Equip (Less than \$200)					363,452	341,920	-5.92%	1,200	16,100	1241.67%	220,773	240,410	8.69%	598,430
Subtotal 4300														
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					200		-100.00%							
Subtotal 4400					200		-100.00%							
TOTAL 4000					366,978	344,326	-6.17%	1,200	16,100	1241.67%	221,729	290,852	31.18%	651,288
50 SERVICES UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					8,600	10,500	22.09%							10,500
5108 Temp Employment Agency Services											1,000	1,000		1,000
5109 Child Care Services														95,000
5118 Cont Security Services					94,500	95,000	0.53%							
5119 Oth Non-Inst. Consulting Services														
5150 Contract Instruction					75,000	75,000								75,000
5151 Guest Lecturers/Performers						5,000					16,000	11,000	-31.25%	16,000
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services														
Subtotal 5100					178,100	185,500	4.16%				17,000	12,000	-29.41%	197,500
52 TRAVEL														
5209 Non-Employee Travel						8,500					1,100		-100.00%	8,500
5212 Student Travel					27,300	49,000	79.49%				10,000	5,900	-41.00%	54,900
5220DT Employee Travel					25,391	25,370	-0.08%				5,450	7,187	31.87%	32,557
5220 Employee Travel					57,743	71,743	24.26%	750	1,200	60.00%	97,945	138,877	41.79%	211,820
5230 Food/Meetings					9,375	5,700	-39.20%				9,839	13,657	41.99%	19,387
Subtotal 5200					119,809	160,313	33.81%	750	1,200	60.00%	124,134	165,651	33.44%	327,164
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					25,971	30,185	16.23%							30,185
5310 Consortium Dues/Memberships											700		-100.00%	
Subtotal 5300					25,971	30,185	16.23%				700		-100.00%	30,185
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins														
5406 Student Insurance														

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
5407 Insurance Deductibles														
Subtotal 5400														
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					450	150	-68.87%							150
5520 Natural Gas/ LPG					168,000	165,000	-1.79%							165,000
5530 Light - Electricity					388,000	315,000	-18.81%							315,000
5540 Water - Sanitation					282,000	251,000	-10.89%							251,000
5550 Disposal Services					17,455	15,000	-14.08%							15,000
5560 Hazardous Waste Disposal					8,500	10,000	17.65%							10,000
5570 Pest Control Services					5,040	6,000	19.05%							6,000
5581 Telephone Services					68,700	62,200	-6.75%							62,200
5583 Data Communication Services														
5590 Other Utilities														
Subtotal 5500					936,145	824,350	-11.94%							824,350
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					1,500	3,535	135.67%							3,535
5603 Rental of Facilities					145,170	84,400	-41.86%				161		-100.00%	84,400
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					14,600	14,600								14,600
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					57,809	57,121	-1.19%				8,246	9,923	20.34%	67,044
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					5,760	5,500	-4.35%							5,500
5683 Building Maintenance					75,920	95,500	25.79%							95,500
5684 Vehicle Repairs & Maintenance					12,400	12,600	0.81%							12,500
5685 Computer Hardware Maint Agreements					1,300		-100.00%							
5686 Oth Equipment Maint Agreements					33,310	33,928	1.86%				1,400	839	-40.09%	34,768
5690 Other Maintenance/Repairs					7,500	25,265	250.20%							26,265
5691 Other Maintenance Contracts					10,800	11,000	1.85%							11,000
Subtotal 5600					366,059	344,350	-5.93%				9,807	10,762	9.74%	355,112
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense														
5790 Other Professional Fees														
Subtotal 5700														
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					1,500	7,000	366.67%					1,350		8,350
5813 Physical Examinations/Tests					2,000	3,000	50.00%							3,000
5820 Postage/Express Overnight Svcs					31,862	33,930	6.49%	200	450	125.00%				34,380
5830 Bank Charges														
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					30,811	32,600	5.81%	3,500	4,000	14.29%				36,600
5881 Printing/Duplicating Services					22,800	20,000	-12.28%	9,575	3,000	-69.62%				23,000
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					1,056	8,740	727.65%							8,740
5881 Sales Tax Expense														
5890 Other Services & Expenses					37,263	11,800	-68.33%	35,220	3,000	-91.48%	50,533	46,382	-8.21%	61,182
5899 Contingencies Account - Budget Only											74,885	223,763	198.81%	223,763
5899a Unallocated Deductions/Additions														
Subtotal 5800					127,392	117,170	-8.02%	48,795	10,450	-78.58%	125,418	271,495	116.47%	399,115
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement														
5912 Transfer Out - Indr Cost (Expense)												14,318		14,318
Subtotal 5900												14,318		14,318
TOTAL 5000					1,753,476	1,681,868	-5.22%	49,545	11,650	-76.49%	277,059	474,226	71.16%	2,147,744
TOTAL 1000 - 5000					16,904,397	16,018,372	-5.24%	170,772	158,991	-6.90%	1,695,542	2,149,193	26.68%	18,326,556
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction					100,000	85,500	-14.50%							85,500
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings						3,500								3,500
6216 Bldg Cost of Purchase														
Subtotal 6200					100,000	89,000	-11.00%							89,000
63 BOOKS - LIBRARY														
6310 Library Books					10,000	10,000								10,000
6311 Magazines & Periodicals					44,815	45,000	0.41%							45,000
Subtotal 6300					54,815	55,000	0.34%							55,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					41,150	42,800	4.01%				110,000			162,800
6412FA Computer/Tech Equipment														
6413 Autos & Buses														
6414 Furniture														
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment						4,200					68,500	32,000	-53.28%	36,200
6419FA Other Equipment						8,000						3,336		11,336
Subtotal 6410					41,150	56,000	33.66%				68,500	145,336	112.17%	200,336
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	GE Adopted Budget	GE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
Subtotal 6400					41,150	55,000	33.66%				68,500	145,336	112.17%	200,336
6900 Capital Outlay Abatement														
TOTAL 6000					195,965	199,000	1.55%				68,500	145,336	112.17%	344,336
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					3,501,347	3,407,068	-2.69%					45,000		3,452,068
7205 Intrafund Transfers In														
Subtotal 7200					3,501,347	3,407,068	-2.69%					45,000		3,452,068
73 TRANSFERS														
7312 Interfund - Out					244,306		-100.00%							
7410 Other Transfers														
Subtotal 7300 & 7400					244,306		-100.00%							
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal. (Excludes Salaries)											33,000	133,125	303.41%	133,125
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											33,000	133,125	303.41%	133,125
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											268,874	174,915	-34.95%	174,915
Subtotal 7600											268,874	174,915	-34.95%	174,915
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					2,135,353	2,421,839	13.42%	142,428	45,264	-68.23%				2,467,093

CERRO COSO COMMUNITY COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					2,135,353	2,421,839	13.42%	142,428	45,254	-68.23%				2,467,093
TOTAL 7000					5,881,005	5,828,907	-0.89%	142,428	45,254	-68.23%	301,874	353,040	16.95%	6,227,202
TOTAL EXPENDITURES, OTHER OUTGO					22,981,367	22,046,279	-4.07%	313,200	204,245	-34.79%	2,056,917	2,647,570	28.09%	24,898,093
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	210.07	200.61	20.58	13.92	22,981,367	22,046,279	-4.07%	313,200	204,245	-34.79%	2,056,917	2,647,570	28.09%	24,898,093

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

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

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

The current campus covers approximately 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 began the first class of the RN program in the Fall 2010 semester. In addition to College funding, this program receives financial support and resources from the local hospital.

Additionally, the College is exploring to expand course offerings through either Community Service or Contract Education. The course offerings assist with serving 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 twenty-one Associate in Arts or Associate in Science degree majors and over fifteen certificate programs. The College continues to position itself to meet the growing and changing needs of the community.

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. The College is 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, Wellness Center, and Library were remodeled to meet student needs. Additionally, the Allied Health Building renovation project was approved with funding for a new RN Skills Lab.

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

rights, admissions and records, orientation, wellness, and veterans services.

In 2011-12, Porterville College outsourced both the food service and campus bookstore operations. Porterville Unified School District (PUSD) and the College entered into a 5-year agreement for Cafeteria food services. Additionally, Barnes and Noble's college division was awarded the bookstore contract.

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's staff commits itself to innovation, respect, collaboration, and participatory governance. This synergy promotes an academically-focused and student-centered learning environment.

PORTERVILLE COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	4.70	5.38	0.80	1.10	373,745	440,559	17.88%				86,415	69,277	-19.83%	509,837
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	34.85	36.26	9.94	10.65	1,618,164	1,664,120	2.84%				447,474	540,143	20.71%	2,204,282
2199 Classified Salary Abatement					-50,436	-51,085								-51,085
Subtotal 2100	40.35	42.63	10.74	11.75	2,016,030	2,128,170	5.58%				533,889	609,420	14.16%	2,737,591
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	4.75	2.90	0.44	0.44	171,275	139,117	-18.78%				42,180	23,918	-43.29%	163,036
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee											263,485		-100.00%	
Subtotal 2200	4.75	2.90	0.44	0.44	171,275	139,117	-18.78%				305,665	23,918	-92.17%	163,036
Total 2100 & 2200	45.10	45.53	11.18	12.19	2,187,305	2,267,288	3.66%				839,554	633,338	-24.56%	2,900,628
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst. Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.60	1.66		16.52	26,695	28,017	4.95%					274,918		302,935
2393 Ciss Non-Instr. Overtime					9,500	9,500								9,500
2394 Non-Admin., Non-Inst. Prof Expt											28,125	28,125		26,125
2399 Ciss Oth - Temp						7,148						32,080		40,028
Subtotal 2300	1.60	1.66		16.52	36,195	44,664	23.40%				28,125	335,923	1094.39%	380,587
24 INSTRUCTIONAL AIDES														
2411 Inst. Students			0.99	0.99										
2412 Direct Inst. Prof Expt					34,000	37,000	8.82%				16,500	16,500		16,500
2419 Inst Aide - Temp Direct Inst.						6,164					344,203	340,078	-1.20%	377,076
2491 Inst Readers Temp														6,164
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					27,183	-140,715	-647.09%				-27,005	101,163	-474.60%	-47,552
Subtotal 2400			0.99	0.99	61,183	-105,551	-272.52%				333,698	457,741	37.17%	352,190
Total 2300 & 2400	1.60	1.68	0.99	17.51	97,378	-60,887	-162.53%				361,823	793,664	119.35%	732,777
TOTAL 2000	46.70	47.21	12.17	29.70	2,284,682	2,208,401	-3.43%				1,201,377	1,427,002	18.78%	3,633,403
30 STAFF BENEFITS														

PORTERVILLE COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
3110	STRS - Acad. Instructors & Ins Aides				494,291	470,206	-4.87%				11,715	9,083	-22.47%	479,289
3120	STRS - Class Mgt Non Educ Admin					5,840								5,840
3130	STRS - Ed. Administrators - Cont.				68,207	65,308	-4.25%				5,193	5,193		70,501
3131	STRS - Oth Acad Emp Non-Instrl				44,432	29,554	-33.48%				30,843	27,386	-11.21%	56,940
3210	PERS - Acad. Instructors & Inst Aides				12,607	19,116	27.83%				2,805		-100.00%	18,118
3220	PERS - Class Mgt Non Educ Admin				42,607	38,244	-10.24%				9,851	8,398	-14.75%	46,642
3221	PERS - Classified Employee				173,139	183,818	11.94%				38,430	46,773	21.71%	240,590
3222	PERS - Conf Empl - Non- Mgt				8,499	9,038	6.34%							9,038
3240	PERS - Educational Administrator					8,225						5,041		13,287
3310	OASDHI - Acad Instruct & Instr Aides				106,583	103,012	-3.35%				8,932	7,010	-21.62%	110,022
3320	OASDHI - Cls Mgt Non-Ed Admin				28,592	25,947	-9.25%				8,611	5,300	-38.57%	31,247
3321	OASDHI - Cls Emp				118,372	123,849	4.62%				29,313	31,692	8.80%	155,738
3322	OASDHI - Conf. Emp - Non Mgt				5,704	5,704	0.00%							5,704
3330	Medicare													
3340	OASDHI - Educational Administrators				11,988	11,478	-4.25%				913	913		12,391
3341	OASDHI - Oth Acad Emp Non-Instrl				11,470	10,385	-9.45%				7,664	9,485	23.76%	19,870
3410	H&W Acad. Instructors & Aides				798,376	804,917	0.82%				25,689	12,318	-52.05%	817,235
3411	H&W Acad Inst & Instl Aides(Rtrd)													
3420	H&W Cls Mgt(Non-Ed Administrators)				56,524	69,703	23.32%				10,786	15,648	45.34%	85,351
3421	H&W Classified Employees				422,118	479,296	13.55%				91,228	127,408	39.66%	806,704
3422	H&W Conf. Emp - Non Mgt				13,458	28,450	111.40%							28,450
3423	H&W - Cls Mgt - Retired													
3424	H&W - Cls Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				87,477	90,093	2.99%				6,729	7,113	5.70%	97,206
3441	H&W - Oth Acad. Emp - Non-Instrl				93,428	50,673	-20.11%				40,404	47,313	1.96%	97,989
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				110,731	105,088	-5.10%				8,224	7,716	-6.17%	112,802
3520	SUI-Class Mgt Non-Educ. Admin.				6,017	7,093	17.88%				1,391	1,115	-19.83%	8,206
3521	SUI - Cls Emp				26,880	27,397	1.92%				7,935	8,822	15.66%	36,219
3522	SUI - Conf Emp - Non Mgt					1,200								1,200
3540	SUI - Educational Administrators				13,311	12,745	-4.25%				1,013	1,013		13,758
3541	SUI - Oth Acad Emp - Non Instl					6,890					5,775	6,328	9.57%	13,188
3610	WC - Acad Inst & Instl Aides (Dir)				58,254	55,284	-5.10%				4,466	4,199	-5.98%	59,483
3620	WC - Cls Mgt Non-Educational Adm.				3,166	3,732	17.88%				732	587	-19.83%	4,318
3621	WC - Cls Emp				14,362	14,645	1.97%				6,398	7,173	12.12%	21,817
3622	Conf Emp - Non Mgt					631								631
3640	WC - Educational Administrators				7,003	6,705	-4.25%				533	533		7,238
3641	WC-Oth Acad Emp - Non instructional				4,352	3,609	-17.07%				3,030	3,329	9.58%	6,938
3710	DefBen-Acad Inst & Instl Aides (Dir)				34,305	30,642	-10.68%				14,629	15,777	7.85%	46,410
3720	DefBen-Clas Mgt - Non-Educ Admin					1,325								1,325

PORTERVILLE COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrat	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
3721	DefBen - Clss Emp				6,410	4,996	-22.05%				5,329	7,465	40.09%	12,461
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl													
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				12,842	12,485	-2.78%				424	195	-54.09%	12,680
3920	OTHBEN-Clss Mgt (Non-Educ Admin				1,062	1,198	12.87%				177	244	37.50%	1,442
3921	Otr Benf.- Clss Employee				5,701	5,913	3.70%				1,325	1,503	13.44%	7,416
3922	OTHBEN - Conf Emp - Non Mgt				221	221								221
3929	Classified Benefit Abatement				-24,599	-25,786	4.95%							-25,786
3940	Otr Benf.- Educational Administrators				1,439	1,439					111	111		1,550
3941	OTHBEN - Oth Acad Emp (Noninstrl)				1,023	801	-21.54%				748	748		1,550
3999	Benefit Suspense										23,000	71,825	212.28%	71,825
	TOTAL 3000				2,080,485	2,918,075	2.01%				418,034	504,958	20.79%	3,423,033
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Periodics										125	130	4.00%	130
	Subtotal 4200										125	130	4.00%	130
43	SUPPLIES													
4310	Instr Supplies & Materials				97,728	98,443	0.73%				67,465	37,116	-35.41%	135,559
4312	Computer Software less than \$200				1,000	1,000						5,324		6,324
4313	Non-Instrl Supplies & Materials				119,334	132,403	10.95%				53,107	60,417	13.76%	192,520
4314	Paper				30,000	17,597	-41.34%							17,597
4315	Maint & Repairs Supplies													
4320	Vehicle Supplies - Parts				5,000	3,700	-26.00%							3,700
4321	Fuel - Lubricants				15,000	14,800	-2.67%				10,000	10,000		24,800
4391	Small Equip (Less than \$200)													
	Subtotal 4300				268,062	267,742	-0.12%				120,573	112,857	-6.40%	380,599
44	FOOD													
4400	Food - Non Travel, Non Cafeteria													
	Subtotal 4400													
	TOTAL 4000				268,062	267,742	-0.12%				120,698	112,987	-6.39%	380,729
50	SERVICES /UTILITIES/ AND													

PORTERVILLE COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
OPERATING EXPENSES														
51	SERVICES													
5107	Athletic Officials				16,720	15,770	-5.68%							16,770
5108	Temp Employment Agency Services										30,000	21,583	-28.12%	21,583
5109	Child Care Services										500	500		8,550
5118	Cont Security Services				8,050	8,050					35,000	15,000	-57.14%	26,900
5119	Oth Non-Inst. Consulting Services				8,400	11,900	41.67%							
5150	Contract Instruction										3,000	3,900	30.00%	6,800
5151	Guest Lecturers/Performers				2,900	2,900					266,577	105,271	-60.51%	105,271
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services													
	Subtotal 5100				36,070	38,620	7.07%				335,077	145,234	-56.36%	184,854
52	TRAVEL													
5209	Non-Employee Travel					9,726								9,726
5212	Student Travel				41,000	39,233	-4.31%					1,463		40,696
5220DT	Employee Travel													
5220	Employee Travel				45,550	49,227	8.07%				60,871	92,283	51.80%	141,510
5230	Food/Meetings				8,500	12,067	41.96%				2,300	6,540	184.32%	18,607
	Subtotal 5200				95,050	110,253	16.99%				63,171	100,286	58.75%	210,539
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				31,185	30,931	-0.81%				1,150	2,150	86.96%	33,081
5310	Consortium Dues/Memberships													
	Subtotal 5300				31,185	30,931	-0.81%				1,150	2,150	86.96%	33,081
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins													
5406	Student insurance													
5407	Insurance Deductibles													
	Subtotal 5400													
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				24,000	24,000					1,000	1,000		25,000
5520	Natural Gas/ LPG				65,000	50,000	-23.08%							50,000
5530	Light - Electricity				400,000	368,000	-8.00%							368,000
5540	Water - Sanitation				45,000	45,000								45,000
5550	Disposal Services				18,000	18,000					3,000	3,000		21,000
5560	Hazardous Waste Disposal				5,000	2,915	-41.70%							2,915
5570	Pest Control Services				4,200	4,200								4,200
5581	Telephone Services				13,300	13,300								13,300

PORTERVILLE COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
5583 Data Communication Services														
5590 Other Utilities					1,500	291	-80.58%							291
Subtotal 5500					576,000	625,707	-8.73%				4,000	4,000		529,707
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					2,400	12,826	434.42%				600	1,000	66.67%	13,826
5603 Rental of Facilities														
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					2,675	2,675								2,675
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					86,450	84,315	-2.47%				14,127	43,224	205.97%	127,539
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					38,000	42,000	10.53%				5,000	5,000		47,000
5683 Building Maintenance					35,000	34,850	-0.43%							34,850
5684 Vehicle Repairs & Maintenance					10,000	11,300	13.00%							11,300
5685 Computer Hardware Maint Agreements					30,000	30,000								30,000
5686 Oth Equipment Maint Agreements					2,000	18,000	700.00%							16,000
5690 Other Maintenance/Repairs					23,100	22,208	-3.86%				20,650	17,372	-15.87%	38,580
5691 Other Maintenance Contracts					20,000	20,000								20,000
Subtotal 5600					248,825	276,174	10.84%				40,377	66,596	64.94%	342,770
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense														
5790 Other Professional Fees														
Subtotal 5700														
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services											850	2,200	158.82%	2,200
5813 Physical Examinations/Tests														
5820 Postage/Express Overnight Svcs					9,300	9,300					1,775	1,775		11,075
5830 Bank Charges														
5831 Credit Card Expenses														

PORTERVILLE COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst		Rstr		Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debt													
5860	General Advertising				14,000	14,550	3.93%				900	2,792	210.23%	17,342
5861	Printing/Duplicating Services				4,300	3,500	-18.60%				650	650	30.77%	4,350
5870	Cash Over/Short													
5860	Taxes/Licenses/Permits				1,267	1,267								1,267
5881	Sales Tax Expense													
5890	Other Services & Expenses				11,600	11,650	-1.27%				6,000	262,964	3187.30%	274,634
5899	Contingencies Account - Budget Only					16,600					17,909	350,704	1858.28%	367,304
5899a	Unallocated Deductions/Additions										35,626		-100.00%	
	Subtotal 5800				40,667	56,867	39.04%				65,710	621,305	845.53%	676,172
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement													
5912	Transfer Out - Indr Cost (Expense)										1,458	1,685	15.57%	1,685
	Subtotal 5900										1,458	1,685	15.57%	1,685
	TOTAL 5000				1,028,597	1,038,551	0.97%				510,943	842,257	84.42%	1,980,808
	TOTAL 1000 - 5000				14,500,451	14,001,931	-3.44%				2,871,976	3,742,060	30.31%	17,743,591
60	CAPITAL OUTLAY													
61	SITES & SITE IMPROVEMENT													
6120	Site Improvement				100,000	80,224	-19.78%				24,482	17,273	-29.45%	97,497
	Subtotal 6100				100,000	80,224	-19.78%			-19.78%	24,482	17,273	-29.45%	97,497
62	BUILDINGS													
6210	Buildings Construction													
6211	Buildings Architect													
6212	Building Fees/Services													
6214	Buildings - Testing & Inspection					2,585								2,585
6216	Additions to Buildings													
6216	Bldg Cost of Purchase													
	Subtotal 6200					2,585								2,585
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
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					72,500	59,059	-18.54%				22,900	30,200	32.46%	89,259
6412FA Computer/Tech Equipment						22,259					17,500	40,900	133.71%	63,158
6413 Autos & Buses														
6414 Furniture														
6414FA Other Equipment														
6416 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					21,550	13,235	-38.58%				3,513	3,013	-14.23%	16,248
6419FA Other Equipment											22,436	21,803	-2.83%	21,803
Subtotal 6410					94,050	94,560	0.53%				66,250	95,916	44.78%	190,466
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					94,050	94,560	0.53%				66,250	95,916	44.78%	190,466
6900 Capital Outlay Abatement														
TOTAL 6000					219,950	203,259	-7.59%				90,732	113,189	24.75%	316,447
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					3,324,940	3,235,224	-2.70%							3,235,224
7205 Intrafund Transfers In														
Subtotal 7200					3,324,940	3,235,224	-2.70%							3,235,224
73 TRANSFERS														
7312 Interfund - Out					415,978	112,916	-72.62%							112,916

PORTERVILLE COLLEGE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
7410 Other Transfers														
Subtotal 7300 & 7400					415,378	112,918	-72.82%							112,918
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal. (Excludes Salaries)											16,839	11,648	-30.82%	11,648
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											16,839	11,648	-30.82%	11,648
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											186,936	196,468	5.10%	196,468
Subtotal 7600											186,936	196,468	5.10%	196,468
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)														
7911 Student Development Reserves					2,510,810	3,701,563	47.43%							3,701,563
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					2,510,810	3,701,563	47.43%							3,701,563
TOTAL 7000					6,261,128	7,049,703	12.77%				203,775	208,116	2.13%	7,257,819
TOTAL EXPENDITURES, OTHER OUTGO					20,971,528	21,254,893	1.35%				3,166,182	4,063,365	28.34%	25,318,258
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	171.40	159.96	17.55	40.08	20,971,528	21,254,893	1.35%				3,166,182	4,063,365	28.34%	25,318,258

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

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

The District Office provides the following support to the colleges:

- **Chancellor's Office:** Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; conducts internal audit activities; provides institutional research and reporting; reports analysis and implementation of legislation and regulations;
 - **Educational Services:** Directs strategic and tactical planning; coordinates instructional and student services programs; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs, monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
 - **Business Services:** Facilitates district-wide development of accounting systems and procedures, compliance and budget control, risk management, coordination of all external audits, investment and cash flow management and reporting, mandated costs, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements, in accordance with generally accepted accounting principles.
- **Human Resources:** Provides district-wide services to all employees; serves as internal consultants to management, functioning as an advocate of employees; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; supports activities related to health and safety, workers compensation, training, labor contract administration, payroll, grievances, and compliance with federal, state and local labor laws, policy and procedures.
 - **Information Technology:** As a service organization, serves to support information technology efforts of the three colleges and their centers, for approximately 38,487 students, 2,000 faculty and staff, and 3,600 computers; supports the administrative technology needs of the colleges' and district operations.
 - **Facilities:** Provides District-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new and modernization construction projects; coordinates all district-wide construction compliance requirements.

- **District Operation Funding Priorities for 2012-13:**

- Coordinate district-wide reorganization of services
- Complete implementation of e-procurement purchasing
- Implement improved contract management technology
- Complete implementation of CurricUNET system
- Enhance district-wide communication and governmental relations
- Continue district-wide organizational and staff development
- Implement student success plans
- Information Technology Enhancements
 - Implementation of enhanced WEB design, support and management
 - Complete implementation of Degree Works
 - Complete implementation of Facilities Reporting Tools
- Complete classified staff classification study

Kern Community College District				9/5/2012 10:10
2012-13 General Fund Budget Summary				
District Operations Summary of Net Changes Between Tentative and Adopted Budget				
Unrestricted Fund	2012-13 Tentative Budget	2011-12 Adopted Budget	Change Inc/(Dec)	Pct. Change
Tentative Budget Expenditures	\$ 19,710,950	\$ 20,795,255	\$ (1,084,305)	-5.21%
Adjustments Increase/(Decrease)				
IT -- Carryover Projects from 2011-12 (NORAD Project)	35,000		35,000	
IT -- Reduction to Computer Hardware Maintenance Agreements	(5,000)		(5,000)	
HR -- Carryover Project from 2011-12 (Live Scan Project)	14,500		14,500	
DO -- Budget Correction Disposal Services	3,500		3,500	
DO -- Budget Correction Grounds Maintenance	9,000		9,000	
Legal -- Labor Breakage	(25,000)		(25,000)	
ES -- Labor Shift to Grant funding for Assoc. Vice Chancellor	(34,277)		(34,277)	
BS -- Propoerty & Liability Insurance	(48,088)		(48,088)	
BS -- Student Insurance	31,817		31,817	
Various -- Reduction in Travel/Meeting Food Costs	(25,265)		(25,265)	
Various -- Other	580		580	
Expenditure Budget (before reorganizations)	19,667,717	20,795,255	(1,127,538)	-5.42%
Adjustments Due to Reorganization Increase/(Decrease)				
Centralization of Institutional Research to DO Operations; Eff 9/12				
a. Shift 1.0 FTE IR Analyst from Cerro Coso Budget to DO Budget	86,134		\$ 86,134	
b. Shift 1.0 FTE IR Analyst from Bakersfield College Budget to DO Budget	73,567		\$ 73,567	
c. Shift 0.5 FTE Resercher from Porterville College Budget to DO Budget	47,552		\$ 47,552	
d. Materials & Supplies & Services	4,435		\$ 4,435	
e. New Offices & Furniture	50,000		\$ 50,000	
f. Travel	5,300		\$ 5,300	
Adopted Budget Expenditures	\$ 19,934,704	\$ 20,795,255	\$ (860,551)	-4.14%
Restricted Fund	2012-13 Tentative Budget	2011-12 Adopted Budget	Change Inc/(Dec)	Pct. Change
Tentative Budget	\$ 2,549,567	\$ 2,978,853	\$ (429,286)	-14.41%
ES -- Labor Shift to Grant funding for Assoc. Vice Chancellor	34,277		34,277	
ES -- Labor Shift from IDRC Grant to WIA	12,989		12,989	
ES -- Close out of IDRC Grant (RP417)	(135,247)		(135,247)	
Adopted Budget Changes to Restricted Funds	\$ 2,461,586	\$ 2,978,853	\$ (517,267)	-17.36%

DISTRICT OFFICE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE		%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest				Adopted Budget	Adopted Budget					
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule														
1101 Acad. Emp. Non-Inst., Non-Adm.	0.40	0.50			35,196	37,118	5.46%							37,118
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	0.40	0.50			35,196	37,118	5.46%							37,118
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	4.00	3.61	1.00	2.39	710,428	536,749	-24.45%			79,604	245,422	208.30%		782,171
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.														
Subtotal 1200	4.00	3.61	1.00	2.39	710,428	536,749	-24.45%			79,604	245,422	208.30%		782,171
Total 1100 & 1200	4.40	4.11	1.00	2.39	745,624	573,867	-23.04%			79,604	245,422	208.30%		819,289
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	0.11				3,535		-100.00%							
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession														
1330 Acad. Emp. - Overload														
1340 Oth Acad. Empl. - Stipends														
Subtotal 1300	0.11				3,535		-100.00%							
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.		0.17			3,600	6,215	72.63%							6,215
1419 Acad. Emp - Non-Inst. Non Cont.						12,600								12,600
1999 Certificated Salary Abatement														
Subtotal 1400		0.17			3,600	18,815	422.63%							18,815
Total 1300 & 1400	0.11	0.17			7,135	18,815	163.70%							18,815
TOTAL 1000	4.51	4.28	1.00	2.39	752,759	592,682	-21.27%			79,604	245,422	208.30%		838,103

DISTRICT OFFICE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	Classified Mngmnt (Non-Ed)													
2190	18.75	16.17	3.26	3.00	1,970,264	1,843,482	-6.43%				369,350	266,146	-30.65%	2,099,627
2190	8.25	6.00			550,344	466,240	-15.28%							466,240
2191	54.60	51.85	3.00	2.75	2,983,390	3,081,229	3.28%	70,110	77,802	10.97%	146,152	123,182	-15.72%	3,282,212
2199	Classified Salary Abatement													
	Subtotal 2100													
	81.60	74.02	6.26	5.75	5,503,997	5,390,951	-2.05%	70,110	77,802	10.97%	515,503	379,326	-26.42%	5,848,079
22	CLASSIFIED SERVICE, INST. AID													
2211	Inst. Aide Ft Direct Inst.													
2291	Inst. Aide FT, Oth-In-Direct Inst.													
2292	Limited Benefit Employee													
	Subtotal 2200													
	Total 2100 & 2200													
	81.60	74.02	6.26	5.75	5,503,997	5,390,951	-2.05%	70,110	77,802	10.97%	515,503	379,326	-26.42%	5,848,079
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	0.30	0.45			4,961	7,419	49.55%							7,419
2393	Class Non-Inst. Overtime													
2394	Non-Admin., Non-Inst. Prof Expt													
2399	Class Oth - Temp													
	Subtotal 2300													
	0.30	0.45			30,461	55,969	83.74%	126,470	86,314	-31.75%	895,711	535,752	-40.16%	634,066
24	INSTRUCTIONAL AIDES													
2411	Inst. Students													
2412	Direct Inst. Prof Expt													
2419	Inst Aide - Temp Direct Inst.													
2491	Inst Readers Temp													
2492	Inst Students Temp, Oth Indr Inst.													
2493	Inst Aide Overtime Temp													
2494	Inst Sign Language Intrp Temp													
2495	Inst Oth Indr Prof Expt													
2499	Oth Indr Inst Temp													
2800	Classified Abatement													
2999	Salary Budget Control													
					311,690		-100.00%	61,722		-100.00%	18,819		-100.00%	

DISTRICT OFFICE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
Subtotal 2400					311,890		-100.00%	61,722		-100.00%	18,819		-100.00%	
Total 2300 & 2400	0.30	0.45			342,151	55,969	-83.84%	188,192	86,314	-54.14%	924,530	535,752	-42.05%	678,035
TOTAL 2000	81.90	74.47	6.26	5.75	5,846,148	5,446,920	-6.83%	258,302	164,115	-36.46%	1,440,033	915,078	-38.45%	6,526,114
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aldes					2,904		-100.00%							
3120 STRS - Class Mgt Non Educ Admin					12,489		-100.00%							
3130 STRS - Ed. Administrators - Cont.					25,985	34,468	32.85%				6,567	20,247	208.31%	54,715
3131 STRS - Oth Acad Emp Non-Instrl						3,062								3,062
3210 PERS - Acad. Instructors & Inst Aldes								7,993	8,499	6.34%				8,499
3220 PERS - Class Mgt Non Educ Admin					214,358	245,615	14.58%				41,843	31,052	-25.79%	276,667
3221 PERS - Classified Employee					339,805	373,537	9.99%		932		16,661	14,933	-10.37%	389,403
3222 PERS - Conf Empl - Non- Mgt					52,859	48,780	-7.72%							48,780
3240 PERS - Educational Administrator														
3310 OASDHI - Acad Instruct & Instr Aldes					510		-100.00%	5,364	5,363	-0.01%				5,363
3320 OASDHI - Cls Mgt Non-Ed Admin					147,990	155,356	4.98%				28,254	19,595	-30.65%	174,951
3321 OASDHI - Clas Emp					228,281	232,428	1.82%		588		11,530	9,423	-18.27%	242,440
3322 OASDHI - Conf. Emp - Non Mgt					35,470	30,782	-13.22%							30,782
3330 Medicare														
3340 OASDHI - Educational Administrators					8,663	6,056	-30.07%				1,154	3,559	208.37%	9,617
3341 OASDHI - Oth Acad Emp Non-Instrl						538								538
3410 H&W Acad. Instructors & Aldes					5,314		-100.00%	13,515	14,225	5.25%				14,225
3411 H&W-Acad Instr & Instl Aldes(Rtd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					364,905	366,056	0.32%				47,271	42,676	-9.72%	408,734
3421 H&W Classified Employees					863,335	729,277	-9.94%		3,566		40,545	39,119	-3.52%	771,953
3422 H&W Conf. Emp - Non Mgt					94,605	85,351	-9.78%							85,351
3423 H&W - Class Mgt - Retired														
3424 H&W - Class Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					40,545	23,495	-42.05%				13,515	33,406	147.18%	55,901
3441 H&W - Oth Acad. Emp - Non-Instrl						5,833								5,833
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits: Instructional														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aldes (Dir)					587		-100.00%	1,129	1,129	-0.02%				1,129
3520 SUI-Class Mgt Non-Educ. Admin.					34,934	33,025	-5.46%				5,610	4,124	-26.46%	37,149
3521 SUI - Class Emp					47,697	49,606	4.01%				2,528	1,883	-21.49%	51,716
3522 SUI - Conf Emp - Non Mgt					7,465	6,478	-13.22%							6,478

DISTRICT OFFICE
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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget		%	Total
	Unrst	Unrst	Rest	Rest							2011-12	2012-13		
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13			
3540	SUI - Educational Administrators				9,818	6,726	-30.07%				1,282	3,951	208.21%	10,677
3541	SUI - Oth Acad Emp - Non Instl					598								598
3610	WC - Acad Inst & Instl Aides (Dir)				299		-100.00%	596	594	-0.36%				594
3620	WC - Ciss Mgt Non-Educational Adm.				18,450	17,374	-5.83%				3,112	2,170	-30.28%	19,544
3621	WC - Ciss Emp				25,354	26,132	3.07%		65		1,429	1,043	-26.99%	27,241
3622	Conf Emp - Non Mgt				3,941	3,408	-13.52%							3,408
3640	WC - Educational Administrators				5,078	3,539	-30.31%				677	2,079	207.04%	5,618
3641	WC-Oth Acad Emp - Non Instructional					314								314
3710	DefBen-Acad Inst & Instl Aides (Dir)													
3720	DefBen-Ciss Mgt - Non-Educ Admin				918	1,210	31.81%							1,210
3721	DefBen - Ciss Emp				153		-100.00%				960		-100.00%	
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl													
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				144		-100.00%	221	221	0.18%				221
3920	OTHBEN-Ciss Mgt (Non-Educ Admin)				4,604	27,027	487.03%				1,278	664	-48.03%	27,691
3921	Otr Benf.- Ciss Employee				10,228	10,589	3.53%		32		599	472	-21.16%	11,093
3922	OTHBEN - Conf Emp - Non Mgt				1,538	1,328	-13.54%							1,328
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				721	609	-15.53%				303	563	85.95%	1,172
3941	OTHBEN - Oth Acad Emp (NonInstrl)					92								92
3999	Benefit Suspense				125,207		-100.00%	23,634		-100.00%	7,504		-100.00%	
	TOTAL 3000				2,534,732	2,528,695	-0.24%	52,452	35,330	-32.54%	232,620	231,060	-0.67%	2,795,085
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Periodicals				17,319	19,150	10.57%					5,492		24,642
	Subtotal 4200				17,319	19,150	10.57%					5,492		24,642
43	SUPPLIES													
4310	Instr Supplies & Materials				7,950	5,301	-33.32%	12,250	2,000	-83.67%	124,438	70,674	-43.21%	77,975
4312	Computer Software less than \$200				2,500	2,500			2,000		82,680	20,200	-75.57%	24,700
4313	Non-Instr Supplies & Materials				131,310	116,258	-11.46%	250		-100.00%	25,371	50,400	98.65%	166,658
4314	Paper													
4315	Maint & Repairs Supplies				800	800		3,000		-100.00%				800

DISTRICT OFFICE
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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
4320 Vehicle Supplies - Parts					6,000	5,500	-8.33%							6,500
4321 Fuel - Lubricants														
4391 Small Equip (Less than \$200)														
Subtotal 4300					148,580	130,359	-12.25%	15,500	4,000	-74.10%	232,489	141,274	-39.23%	275,633
44 FOOD														
4400 Food - Non Travel, Non Cafeteria											6,775		-100.00%	
Subtotal 4400											6,775		-100.00%	
TOTAL 4000					165,879	149,509	-9.87%	15,500	4,000	-74.10%	239,264	146,766	-38.66%	300,275
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials														
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Securly Services					3,600	3,600								3,600
5119 Oth Non-Inst. Consulting Services					756,530	819,350	8.30%	30,000		-100.00%	320,834	410,074	27.82%	1,229,424
5160 Contract Instruction					687,740	408,281	-40.83%	150,000	80,520	-46.32%	20,000	8,000	-60.00%	496,801
5161 Guest Lecturers/Performers											50,500	39,390	-22.00%	39,390
5162 Music Drama Programs														
5169 Oth Instructional Consulting Services														
Subtotal 5100					1,447,870	1,231,231	-14.96%	180,000	80,520	-55.27%	391,334	457,464	16.90%	1,769,215
52 TRAVEL														
5209 Non-Employee Travel					6,383	6,383					11,000	20,968	90.62%	27,361
5212 Student Travel												9,903		9,903
5220DT Employee Travel					10,000	15,300	53.00%							15,300
5220 Employee Travel					160,734	132,341	-17.66%	12,000	23,500	95.83%	80,441	49,235	-45.56%	205,076
5230 Food/Meetings					13,111	3,900	-70.25%	3,000	2,000	-33.33%	13,300	58,212	322.65%	62,112
Subtotal 5200					190,228	157,924	-16.98%	15,000	25,500	70.00%	114,741	136,318	18.81%	319,742
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					177,665	185,800	4.58%				4,930	12,465	152.84%	190,265
5310 Consortium Dues/Memberships					68,486	18,130	-73.52%				1,000		-100.00%	18,130
Subtotal 5300					246,131	203,930	-17.15%				5,930	12,465	110.20%	218,395
54 INSURANCE														

DISTRICT OFFICE
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EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
5400 Comprehensive/Liability/Prpty/Auto/Ins					575,628	479,190	-16.75%							479,190
5408 Student Insurance					149,000	181,817	22.02%							181,817
5407 Insurance Deductibles					5,155	6,000	16.39%							6,000
Subtotal 5400					729,783	667,007	-8.60%							667,007
55 UTILITIES & MAINTENANCE														
5501 Laundry Services														
5520 Natural Gas/ LPG					500	500								500
5530 Light - Electricity					180,000	170,000	-5.56%							170,000
5540 Water - Sanitation					7,000	6,500	-7.14%							6,500
5550 Disposal Services					8,500	3,500	-58.82%							3,500
5580 Hazardous Waste Disposal					8,500	8,500								8,500
5570 Pest Control Services					1,150	1,150								1,150
5581 Telephone Services					12,300	12,900	4.88%	500	160	-70.00%				13,060
5583 Data Communication Services					193,800	262,843	35.63%							262,843
5590 Other Utilities					9,000	8,500	-5.56%							8,500
Subtotal 5500					420,750	474,393	12.75%	500	160	-70.00%				474,393
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/ Vehicles					610	410	-32.79%				2,200	10,650	384.09%	11,060
5603 Rental of Facilities					17,096	7,861	-54.02%	8,500	7,000	-17.65%	28,820		-100.00%	14,861
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)						10,000								10,000
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licns/Maint Svcs					1,010,629	1,077,473	6.61%				60	12,510	24920.00%	1,089,983
5651 Internet Access														
5681 Computer Maintenance														
5682 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					11,000	10,000	-9.09%							10,000
5683 Building Maintenance					57,525	50,000	-13.08%				2,000		-100.00%	50,000
5684 Vehicle Repairs & Maintenance					4,500	4,200	-6.67%							4,200
5685 Computer Hardware Maint. Contracts					198,685	289,749	45.83%							289,749
5686 Oth Equipment Maint Agreements					65,100	59,271	-8.95%							59,271
5690 Other Maintenance/Repairs					2,600		-100.00%							
5691 Other Maintenance Contracts								3,000		-100.00%				
Subtotal 5600					1,367,646	1,508,964	10.33%	11,500	7,000	-39.13%	33,070	23,160	-29.97%	1,539,124

DISTRICT OFFICE
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EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
57	LEGAL/AUDIT/ELECTION													
5700					60,000	70,000	16.67%							70,000
5720					50,000	40,000	-20.00%							40,000
5731					197,081	287,531	45.89%							287,531
5732														
5733					5,000	5,000								5,000
5740														
5790											17,897	68,493		68,493
					312,081	402,531	28.88%				17,897	68,493	282.71%	471,024
58	OTHER SERVICES & EXPENSES													
5810					81,000	44,500	-45.06%							44,500
5813					10,000	8,000	-20.00%							8,000
5820					55,520	52,520	-5.40%	100	100		6,650	2,752	-58.62%	55,372
5830					85,000	175,000	105.88%							175,000
5831														
5832														
5835					2,000	2,000								2,000
5838														
5840						85,000								85,000
5860					77,800	110,000	41.39%		281		33,275	98,207	189.13%	208,487
5881					2,000	2,000		5,000	113	-97.75%	11,377	7,248	-36.28%	9,362
5870														
5880					46,200	46,200								46,200
5881														
5890					69,034	83,534	21.00%	8,000	7,518	-6.02%	10,528	19,678	86.92%	110,731
5899											24,998		-100.00%	
5899a														
					428,554	608,754	42.05%	13,100	8,011	-38.84%	86,828	125,887	44.88%	742,652
59	INDIRECT COSTS													
5911					-357,397	-300,897	-15.86%	6,000		-100.00%				-300,897
5912											83,633	64,723	-22.61%	64,723
					-357,397	-300,897	-15.86%	6,000		-100.00%	83,633	64,723	-22.61%	-235,974
	TOTAL 5000				4,785,645	4,954,037	3.52%	228,100	121,181	-46.40%	733,433	888,810	21.14%	5,983,728
	TOTAL 1000 - 5000				14,085,163	13,671,843	-2.93%	552,354	324,625	-41.23%	2,724,954	2,426,836	-10.94%	16,423,306
60	CAPITAL OUTLAY													

DISTRICT OFFICE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction					76,000	50,000	-33.33%							50,000
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					76,000	50,000	-33.33%							50,000
63 BOOKS - LIBRARY														
6310 Library Books														
6311 Magazines & Periodicals														
Subtotal 6300														
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					85,229	54,425	-36.14%				21,800	9,150	-58.03%	83,575
6412FA Computer/Tech Equipment					63,000	22,000	-65.08%							22,000
6413 Autos & Buses														
6414 Furniture														
6414FA Other Equipment														
6415 Lease Purchase					134,802	132,302	-1.85%							132,302
6416 Software over \$1000														
6419 Other Equipment					21,380	15,700	-26.57%	6,000	4,648	-22.53%	203,000		-100.00%	20,348
6419FA Other Equipment					25,000	25,000								25,000
Subtotal 6410					329,411	249,427	-24.28%	6,000	4,648	-22.53%	224,800	9,150	-95.93%	283,225
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip									10,000		3,499		-100.00%	10,000
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420									10,000		3,499		-100.00%	10,000

DISTRICT OFFICE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
Subtotal 6400					329,411	249,427	-24.28%	6,000	14,648	144.13%	228,299	9,150	-95.99%	273,225
6900 Capital Outlay Abatement														
TOTAL 6000					404,411	299,427	-25.98%	6,000	14,648	144.13%	228,299	9,150	-95.99%	323,226
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					690,000	700,000	6.06%							700,000
7111 Debt Interest & Other Charges					5,279,186	5,008,434	-5.13%							5,008,434
Subtotal 7100					5,939,186	5,708,434	-3.89%							5,708,434
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out														
7205 Intrafund Transfers In					-20,285,976	-19,731,204	-2.73%							-19,731,204
Subtotal 7200					-20,285,976	-19,731,204	-2.73%							-19,731,204
73 TRANSFERS														
7312 Interfund - Out					366,494	255,000	-30.42%							255,000
7410 Other Transfers														
Subtotal 7300 & 7400					366,494	255,000	-30.42%							255,000
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)														
7502 Scholarships											25,600	25,600		25,600
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											25,600	25,600		25,600
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)														
Subtotal 7600														
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					11,599,943	9,334,838	-19.53%							9,334,838
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					100,710	100,710								100,710

DISTRICT OFFICE
2012-13 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		2011-12	2012-13		FY 2012-13
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					11,700,653	9,435,548	-19.36%							9,435,548
TOTAL 7000					-2,279,643	-4,332,222	90.04%				25,600	25,600		-4,306,622
TOTAL EXPENDITURES, OTHER OUTGO					12,209,931	9,639,048	-21.06%	558,354	339,274	-39.24%	2,978,853	2,461,586	-17.36%	12,439,909
TOTAL EXPENDITURES, OTHER OUTGO														
AND NET ENDING BALANCE	86.41	76.74	7.26	8.14	12,209,931	9,639,048	-21.06%	558,354	339,274	-39.24%	2,978,853	2,461,586	-17.36%	12,439,909

SPECIAL FUNDS

KERN COMMUNITY COLLEGE DISTRICT
2012-13 Associated Student Body Funds

	Budget 2011-12	Bakersfield 2012-13	Cerro Coso 2012-13	Porterville 2012-13	BUDGET 2012-13	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	412,148				412,148		
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	88,650	92,454	8,050	4,500	105,004	16,354	18.45%
8890 Private Contributions							
Total Income & Beginning Balance	\$500,798	\$92,454	\$8,050	\$4,500	517,152	16,354	3.27%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends		25,000			25,000	25,000	
3000 Benefits		154			154	154	
4000 Supplies	58,000	45,000	3,100	2,500	50,600	(7,400)	-12.76%
5000 Services, Travel, Printing	30,650	22,300	4,950	2,000	29,250	(1,400)	-4.57%
6000 Capital Outlay							
7000 Other Outgo, Transfers							
Total Expenditures	88,650	92,454	8,050	4,500	105,004	16,354	18.45%
ENDING BALANCE, JUNE 30	412,148				412,148		
TOTAL EXPENDITURES & ENDING BALANCE	\$500,798	\$92,454	\$8,050	\$4,500	\$517,152	\$16,354	3.27%

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 Student Representation Fee Funds**

	Un-Audited Actuals 2011-12	Bakersfield 2012-13	Cerro Coso 2012-13	BUDGET 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	15,828			36,914	21,087	133.23%
INCOME						
8884 Student Fees	66,781	40,000	12,000	52,000	(14,781)	-22.13%
8860 Interest				0	0	0.00%
8989 Carryover			2,500	2,500	2,500	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$82,609	\$40,000	\$14,500	\$91,414	\$8,806	10.66%
EXPENDITURES						
2000 Staff				-	0	0.00%
3000 Benefits				-	0	0.00%
4000 Supplies	364	1,000	-	1,000	636	174.57%
5000 Services & maintenance	45,330	39,000	14,500	53,500	8,170	18.02%
6100 Sites				-	0	0.00%
6200 Building				-	0	0.00%
6400 Equipment				-	0	0.00%
TOTAL EXPENDITURES	45,694	40,000	14,500	54,500	8,806	19.27%
ENDING BALANCE, JUNE 30	36,914	0	0	34,414	(2,500)	-6.77%
TOTAL EXPENDITURES & ENDING BALANCE	\$82,609	\$40,000	\$14,500	\$88,914	\$6,306	7.63%

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 BC Stadium Fund**

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$250,540	\$268,131	\$17,591	7.02%
INCOME				
8895 Other Income	17,591	17,600	9	0.05%
8989 Carryover		168,540		
TOTAL INCOME & BEGINNING BALANCE	268,131	454,271	17,600	6.56%
EXPENDITURES				
4000 Supplies			0	0.00%
5000 Services & maintenance	0	186,140	186,140	0.00%
6100 Sites				0.00%
6200 Building Maintenance & Repairs	0		0	0.00%
6400 Equipment			0	0.00%
TOTAL EXPENDITURES	0	186,140	186,140	0.00%
ENDING BALANCE, JUNE 30	268,131	99,591	(168,540)	-62.86%
TOTAL EXPENDITURES & ENDING BALANCE	\$268,131	\$285,731	\$17,600	6.56%

KERN COMMUNITY COLLEGE DISTRICT
2012-13 Student Center Funds

	Un-Audited Actuals 2011-12	Bakersfield 2012-13	Porterville 2012-13	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	308,175			\$355,883	\$47,708	15.48%
INCOME						
Student Fees	228,344	146,024	45,000	191,024	(37,320)	-16.34%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$536,519	\$146,024	\$45,000	\$546,907	\$10,389	1.94%
EXPENDITURES						
2000 Classified Staff	58,576	61,166	10,000	71,166	#REF!	#REF!
3000 Benefits	632	358	85	443	(189)	-29.94%
4000 Supplies	46,404	24,000	16,500	40,500	(5,904)	-12.72%
5000 Services & maintenance	54,126	52,500	18,415	70,915	16,789	31.02%
6100 Site Improvement	-					
6200 Building						
6400 Equipment	5,897	8,000		8,000	2,103	35.65%
7000 Transfers	15,000					
TOTAL EXPENDITURES	180,635	146,024	45,000	191,024	#REF!	#REF!
ENDING BALANCE, JUNE 30	355,883	(0)	0	355,883	#REF!	#REF!
TOTAL EXPENDITURES & ENDING BALANCE	\$536,519	\$146,024	\$45,000	\$546,907	#REF!	#REF!

KERN COMMUNITY COLLEGE DISTRICT
2012-13 Student Financial Aid Fund

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1	24,232	(149,495)	(173,727)	-716.93%
TOTAL BEGINNING BALANCE	\$ 24,232	\$ (149,495)	\$ (173,727)	-716.93%
INCOME				
CAL Grants	2,936,213	2,800,000	(136,213)	-4.64%
PELL	42,739,020	43,000,000	260,980	0.61%
SEOG	463,469	587,985	124,516	26.87%
Federal Stafford Loans	5,969,490	5,900,000	(69,490)	-1.16%
Other	1,032	510,457	509,425	49362.89%
TOTAL INCOME & BEGINNING BALANCE	\$ 52,133,456	\$ 52,648,947	\$ 515,491	0.99%
EXPENDITURES				
Student Financial Aid	52,281,011	52,648,947	367,936	0.70%
Miscellaneous Expenditures	1,940	-	(1,940)	-100.00%
TOTAL EXPENDITURES	52,282,951	52,648,947	365,996	0.70%
ENDING BALANCE, JUNE 30	(149,495)	-	149,495	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 52,133,456	\$ 52,648,947	\$ 515,491	0.99%

**KERN COMMUNITY COLLEGE DISTRICT
2012-2013 Enterprise Funds**

	Un-audited Actuals 2011-12	Bakersfield 2012-13	Cerro Coso 2012-13	Porterville 2012-13	DO 2012-13	BUDGET 2012-13	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	2,596,196					231,154	(2,365,041)	-91.10%
INCOME								
8840 Sales	1,250,479	1,324,000				1,324,000	73,521	5.88%
8860 Interest								
8982 Intrafund Transfer	93,675				20,983	20,983		
Total Income & Beginning Balance	\$3,940,350	\$1,324,000			\$20,983	\$1,576,137	(\$2,291,520)	-58.16%
EXPENDITURES								
1000 Certificated Salaries	6,900	3,500				3,500	(3,400)	-49.28%
2000 Classified Salaries	464,925	409,945			14,710	424,655	(40,270)	-8.66%
3000 Benefits	207,174	208,722			6,273	214,995	7,821	3.77%
4000 Supplies	556,986	541,250				541,250	(15,736)	-2.83%
5000 Services and Maintenance	78,776	99,400				99,400	20,624	26.18%
6000 Capital Outlay	40,768	61,183				61,183	20,415	50.08%
7000 Transfers		20,983				20,983	20,983	
Total Expenditures	1,355,530	1,344,983			20,983	1,365,966	10,436	0.77%
ENDING BALANCE, JUNE 30	2,584,820	(20,983)		-		210,171	(2,301,957)	-89.06%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,940,350	\$1,324,000			\$20,983	\$1,576,137	(\$2,291,520)	-58.16%

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 Capital Outlay Funds**

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 477,664	\$ 281,008	\$ (196,656)	-69.98%
INCOME				
State Income				
8190 Other Federal Income			-	
8651 Community College Constr Act	299,649	5,000,000	4,700,351	1568.62%
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
Local Income				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases	165,208		(165,208)	-100.00%
8860 Interest			-	
8880 Capital Outlay Fees	199,112	46,500	(152,612)	-76.65%
8895 Other			-	
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds	220,000		(220,000)	-100.00%
8981 Interfund Transfers	27,171		(27,171)	-100.00%
8989 Transfer In/from Reserve-Bud Only		2,530,276	2,530,276	
Total Income	911,140	7,576,776	4,135,360	453.87%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 1,388,804	\$ 7,857,784	\$ 3,938,704	283.60%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	7,433	-	(7,433)	-100.00%
5XXX Services	88,514	134,669	46,156	52.15%
6100 Sites and Site Improvement	91,859		(91,859)	-100.00%
6200 Buildings	755,978	7,311,507	6,555,529	867.16%
6400 Equipment	118,933	130,600	11,667	9.81%
7201 Intrafund Transfers Out			-	
7312 Interfund Transfer	899,392		(899,392)	-100.00%
Total Expenditures	1,954,676	7,576,776	5,622,101	287.62%
ENDING BALANCE, JUNE 30	(565,872)	281,008	846,880	-149.66%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 1,388,804	\$ 7,857,784	\$ 6,468,980	465.79%

KERN COMMUNITY COLLEGE DISTRICT
2012-13 Measure G (SRID) Construction Funds

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 46,916,699	\$ 41,636,182	\$ (5,280,517)	-11.26%
INCOME				
Local Income				
8839 Other Contracts	106,211			0.00%
8860 Interest	276,573	585,000	308,427	0.00%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8982 Interfund Transfer			-	
8989 Transfer In/from Reserve-Bud Only	-	5,980,210	5,980,210	
Total Income	382,784	6,565,210	6,288,637	1642.87%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 47,299,483	\$ 42,221,182	\$ 1,008,120	2.13%
EXPENDITURES				
2100 Classified Salaries	343,839	386,911	43,072	0.00%
23XX Profesional Experts	39,857	32,008	(7,849)	108.06%
3XXX Benefits	139,403	158,243	18,841	-5.63%
4XXX Materials, Supplies, Consultants	227,976	15,900	(212,076)	8.26%
5XXX Services	1,369,927	2,726,384	1,356,457	-15.48%
61XX Sites and Site Improvement	(2,643)		2,643	-51327.50%
62XX Buildings	2,545,876	3,144,264	598,388	0.10%
64XX Equipment	999,065	101,500	(897,565)	59.89%
7111 Debt Interest & Other				
7312 Interfund Transfer				
Total Expenditures	5,663,301	6,565,210	901,910	15.93%
ENDING BALANCE, JUNE 30	41,636,182	29,675,762	(11,960,420)	-28.73%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 47,299,483	\$ 36,240,972	\$ (11,058,511)	-23.38%

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 SRID (Measure G) Debt Service Fund**

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 13,138,467	\$ 12,827,792	\$ (310,675)	-2%
INCOME				
Local Income				
8860 Interest	76,585	50,000	(26,585)	-35%
8811 Specific Taxes	7,065,982	7,757,393	691,411	10%
8941 Bond Proceeds			-	
Interfund Transfers			-	
Total Income	7,142,567	7,807,393	664,826	9%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 20,281,034	\$ 20,635,185	\$ 354,152	2%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	1,207	9,100	7,893	654%
5830 Bank Charges	2,310	2,350	40	2%
5890 Other Services	18,406	20,000	1,594	9%
7110 Principle Payment	3,708,841	4,875,000	1,166,159	31%
7111 Debt Interest & Other	3,722,477	2,900,943	(821,534)	-22%
7322 Interfund Transfers			-	
	7,453,241	7,807,393	346,259	5%
NET ENDING BALANCE, JUNE 30	12,827,792	12,827,793	7,893	0%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 20,281,034	\$ 20,635,185	\$ 354,152	2%

KERN COMMUNITY COLLEGE DISTRICT
2012-13 Measure C Mammoth Construction Funds

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 7,991,725	\$ 8,020,107	\$ 28,382	0.36%
INCOME				
Local Income				
8860 Interest	50,008	88,000	37,992	75.97%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	-	2,750	2,750	
			-	
Total Income	50,008	90,750	40,742	81.47%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 8,041,733	\$ 8,108,107	\$ 69,124	0.86%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	394		(394)	-100.00%
5XXX Services	65	10,000	9,935	15294.09%
5XXX Consulting Services			-	
61XX Sites and Site Improvement	9,108		(9,108)	-100.00%
62XX Buildings	12,059	80,750	68,691	569.64%
64XX Equipment			-	
7111 Debt Interest & Other			-	
7312 Interfund Transfer			-	
Total Expenditures	21,626	90,750	69,124	319.63%
ENDING BALANCE, JUNE 30	8,020,107	8,014,607	(5,500)	-0.07%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 8,041,733	\$ 8,105,357	\$ 63,624	0.79%

5/28/2008

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 Mammoth Bonds Debt Service Fund**

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$218,736	\$390,532	\$171,796	78.54%
INCOME				
Local Income				
8860 Interest	2,572	2,100	(472)	-18.36%
8811 Specific Taxes	838,160	796,192	(41,968)	-5.01%
8941 Other	486			
Total Income	841,219	798,292	(42,441)	-5.05%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,059,955	\$1,188,824	\$129,356	12.20%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	1,207	4,500	3,293	272.76%
5830 Bank Charges	1,540	1,540		
6200 Buildings				
6400 Equipment				
7110 Principle Payment	355,000	410,000	55,000	15.49%
7111 Debt Interest & Other	311,675	382,252	70,577	22.64%
Total Expenditures	669,423	798,292	128,869	19.25%
NET ENDING BALANCE, JUNE 30	390,532	390,532	486	0.12%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,059,955	\$1,188,824	\$129,356	12.20%

KERN COMMUNITY COLLEGE DISTRICT
2012-13 -- 2007 Refunding COP Lease Payment Fund

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$36,806,606	\$35,997,125	(\$809,481)	-2.20%
INCOME				
Local Income				
8850 Rentals & Leases				
8860 Interest	656,019	656,019		
8860 Unrealized Gains & Losses				
8989 Transfer from fund balance	-	809,481	809,481	
Interfund Transfers	255,000	255,000		
Total Income	911,019	1,720,500	809,481	88.85%
TOTAL NET BEGINNING BALANCE & INCOME	\$37,717,625	\$37,717,625		
EXPENDITURES				
4300 Supplies & Materials				
5119 Oth Non-Inst Consulting Services	3,500	3,500		
5500 Consultants				
5603 Lease Payment	1,715,000	1,715,000		
5830 Bank Charges	2,000	2,000		
5890 Other				
7111 Debt Interest & Other				
6200 Buildings				
6400 Equipment				
7312 Interfund Transfer				
Total Expenditures	1,720,500	1,720,500		
NET ENDING BALANCE, JUNE 30	35,997,125	35,997,125		
TOTAL EXPENDITURES & ENDING BALANCE	\$37,717,625	\$37,717,625		

KERN COMMUNITY COLLEGE DISTRICT
2012-13 ----- 2008 Conversion COP Lease Payment Fund

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$33,004,022	\$31,258,962	(\$1,745,060)	-5.29%
INCOME				
Local Income				
8800 Local Income				
8860AA Interest	579,940	579,940		
8860AB Unrealized Gains & Losses				
8989 Transfer from fund balance		1,749,385	1,749,385	
8981 Interfund Transfers				
Total Income	579,940	2,329,325	1,749,385	301.65%
TOTAL NET BEGINNING BALANCE & INCOME	\$33,583,962	\$33,588,287	\$4,325	0.01%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Lease Payment	2,320,000	2,324,325	4,325	0.19%
5830 Bank Charges	5,000	5,000		
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer				
Total Expenditures	2,325,000	2,329,325	4,325	0.19%
NET ENDING BALANCE, JUNE 30	31,258,962	31,258,962		
TOTAL EXPENDITURES & ENDING BALANCE	\$33,583,962	\$33,588,287	\$4,325	0.01%

KERN COMMUNITY COLLEGE DISTRICT
2012-13 Facilities Corporation Debt Service Fund Budget
2010 Refunding of (1998, 2007 and 2008 COP Refunding)

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,287,642	\$ 4,279,086	\$ (8,556)	-0.20%
INCOME				
8850 Rentals & Leases	1,714,544	1,715,000	456	0.03%
8860 Interest	457	83,880	83,423	18250.47%
8941 Sale of Bonds				
8982 Intrafund Transfers				
Total Income	1,715,001	1,798,880	83,879	4.89%
TOTAL NET BEGINNING BALANCE & INCOME	\$6,002,643	\$6,077,966	75,323	1.25%
EXPENDITURES				
5119 Oth Non -Inst Consulting	6,557	5,954	(603)	-9.20%
5830 Bank Charges	2,000	2,000		
7110 Principle Payment	0	0	-	0.00%
7111 Debt Interest & Other	1,715,000	1,715,000	-	0.00%
7201 Intrafund Transfers Out				
Total Expenditures	1,723,557	1,722,954	(603)	-0.03%
NET ENDING BALANCE, JUNE 30	4,279,086	4,355,012	75,926	1.77%
TOTAL EXPENDITURES & ENDING BALANCE	\$6,002,643	\$6,077,966	75,323	1.25%

KERN COMMUNITY COLLEGE DISTRICT
2012-13 Facilities Corporation Debt Service Fund Budget
2008 Conversion of (2004 COP)

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$2,730,362	\$1,432,816	(\$1,297,546)	-47.52%
INCOME				
8850AA Rentals & Leases	2,728,669	2,324,325	(404,344)	-14.82%
8860AA Interest	28,656	28,656	0	0.00%
8981AA Interfund Transfer			0	0.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,757,325	2,352,981	(404,344)	
TOTAL NET BEGINNING BALANCE & INCOME	\$5,487,687	\$3,785,797	(1,701,890)	-31.01%
EXPENDITURES				
5119 Other Costs	4,182	5,000	818	19.55%
7110 Bond Payment	1,005,000	1,040,000	35,000	3.48%
7111 Debt Interest & Other	1,723,669	1,284,325	(439,344)	-25.49%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,732,851	2,329,325	(403,526)	
NET ENDING BALANCE, JUNE 30	\$2,754,836	1,456,472	(1,298,364)	-47.13%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,487,687	\$3,785,797	(1,701,890)	-31.01%

**KERN COMMUNITY COLLEGE DISTRICT
2012-13 KCCD Maintenance Assessment District
Debt Service Fund**

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,045,956	\$ 4,338,907	\$ 292,951	7.24%
INCOME				
Local Income				
8811 Specific Taxes	1,028,768		(1,028,768)	-100.00%
8860 Interest	24,926		(24,926)	-100.00%
8941 Bond Issuance Proceeds				
Total Income	1,053,694		(1,053,694)	-100.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$5,099,650	\$4,338,907	(\$760,743)	-14.92%
EXPENDITURES				
5119 Oth.Non-Inst Consulting	4,957		(4,957)	-100.00%
5790 Other Professional Fees		23,000	23,000	
5830 Bank Charges	770	5,000	4,230	549.35%
5890 Other Services	28,031		(28,031)	-100.00%
7110 Bond Payment	590,000	3,305,000	2,715,000	460.17%
7111 Debt Interest & Other	136,985	116,270	(20,715)	-15.12%
7312 Interfund Transfers		25,000	25,000	
Total Expenditures	760,743	3,474,270	2,713,527	356.69%
NET ENDING BALANCE, JUNE 30	4,338,907	864,637	(3,474,270)	-80.07%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,099,650	\$4,338,907	(\$760,743)	-14.92%

KERN COMMUNITY COLLEGE DISTRICT
2012-13 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 570,099	\$ 1,469,882	\$ 899,783	157.83%
INCOME				
Local Income				
8811 Specific Taxes		566,263		
8850 Rentals & Leases	559,190			
8860 Interest	413		(413)	-100.00%
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance	899,392	5,000	(894,392)	-99.44%
Total Income	1,458,995	571,263	(894,805)	-61.33%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,029,094	\$2,041,144	\$4,978	0.25%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges		5,000	5,000	
5890 Other Services				
7110 Principle Payment	265,000	280,000	15,000	5.66%
7111 Debt Interest & Other	294,213	286,263	(7,950)	-2.70%
7312 Interfund Transfers				
Total Expenditures	559,213	571,263	12,050	2.15%
NET ENDING BALANCE, JUNE 30	1,469,882	1,469,882	(7,072)	-0.48%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,029,094	\$2,041,144	\$4,978	0.25%

KERN COMMUNITY COLLEGE DISTRICT
2012-13 KCCD California Energy Commission Loan (BC Solar Facility)
Debt Service Fund

	Un-Audited Actuals 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ -	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfers in		195,775	195,775	
Total Income		195,775	195,775	
TOTAL NET BEGINNING BALANCE & INCOME		\$195,775	\$195,775	
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment		40,154	40,154	
7111 Debt Interest & Other		155,621	155,621	
7312 Interfund Transfers				
Total Expenditures		195,775	195,775	
NET ENDING BALANCE, JUNE 30		0	0	
TOTAL EXPENDITURES & ENDING BALANCE		\$195,775	\$195,775	

**KERN COMMUNITY COLLEGE DISTRICT
2012-2013 Child Development Funds**

Revised
9/5/2012

	Un-Audited Actuals 2011-12	Bakersfield Budget 2012-13	Cerro Coso Budget 2012-13	Porterville Budget 2012-13	DO Budget 2012-13	Budget 2012-13	Revised Budget Difference	% Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	271,535					69,668	(201,867)	-74.34%
INCOME							0	
8190 Other Federal Revenue	234,664	152,907	90,000	46,000	0	288,907	54,242	23.11%
8621 Children's Center	2,677,804	1,386,021	1,060,000	434,856	0	2,880,877	203,073	7.58%
8860 Interest	0				0	0	0	0.00%
8871 Fees	0				0	0	0	0.00%
8901 Other	0				0	0	0	0.00%
8981 Interfund Transfers In	447,477				0	0	(447,477)	-100.00%
8982 Intrafund Transfers In	0				0	0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,631,480	1,538,928	1,150,000	480,856	-	3,239,452	(392,028)	-10.80%
						0		
1000 Certificated Salaries	11,390				0	0	(11,390)	-100.00%
2000 Classified Salaries	2,345,772	986,440	805,820	370,599	0	2,162,859	(182,914)	-7.80%
3000 Benefits	956,846	463,653	385,029	205,926	0	1,054,608	97,763	10.22%
4000 Supplies	107,109	55,000	37,958	8,150	0	101,108	(6,001)	-5.60%
5000 Services and Maintenance	100,830	33,837	66,977	90,811	0	191,625	90,795	90.05%
6000 Site Improvement/Equipment	36,008				0	0	(36,008)	-100.00%
7000 Other Outgo	3,857			6,811	0	6,811	2,954	76.59%
7201 Intrafund Transfers		0	0	0	0	0	0	0.00%
7312 Intrafund Transfers				0	0	0	0	0.00%
TOTAL EXPENDITURES	3,561,812	1,538,930	1,295,784	682,297	0	3,517,011	(44,801)	-1.26%
						0		
ENDING BALANCE, JUNE 30	69,668	(2)	(145,784)	(201,441)	0	(277,559)	(347,227)	-498.40%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,631,480	\$1,538,928	\$1,150,000	\$480,856	\$0	\$3,239,452	(\$392,028)	-10.80%