

# Kern Community College District Tentative Budget 2012-2013



June 14, 2012

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# **EXECUTIVE SUMMARY**

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# EXECUTIVE SUMMARY

## 2012-13 TENTATIVE BUDGET ASSUMPTIONS

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The California State budget continues to be in flux. The projected state deficit stands at \$15.7 billion, an increase of \$6.2 billion from the \$9.5 billion deficit projected in the Governor's January budget. Despite this significant change, the Governor's May revised budget for the California Community College System remains similar to the January budget. The budget proposes two scenarios based on the outcome of the tax initiative:

1. Tax Initiative Passes: \$313 million reduction in deferrals, resulting in no new operating funds for the district, which impacts only the district's cash flows.
2. Tax Initiative Fails: Continued deferral of \$313 million and a further \$300 million reduction to base revenues in 2013.

The state budget also includes \$341 million in property tax revenues reverting to the system from the dissolution of the state's redevelopment agencies (RDA). It is uncertain that these revenues will materialize. Unfortunately, whether they come to fruition may not become clear until mid-2013, thus presenting an additional significant threat to the district's 2012-13 projected revenues.

The district's tentative budget primarily mirrors the Governor's May revised state budget, and assumes that the Governor's tax initiative will fail to pass in November and that a portion of the RDA funds will 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 \$5.3 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 \$6.8 million from the 2011-12 adopted budget. Restricted revenues are projected to increase by \$1.5 million from the 2011-12 adopted budget.

General Fund ongoing expenditures are projected to decrease by \$2.1 million. Unrestricted expenditures are projected to decrease by \$4.4 million and restricted expenditures are projected to increase by \$2.3 million.

The 2011-12 carryover funds in the amount of \$8.9 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 \$154,000 are being utilized to fund a portion of the IT Help Desk project that was adopted in the 2010-11 budget. Unrestricted district-wide reserves and the colleges' 2012-13 combined ending balance (carryover) are projected to be \$10.1 million and \$3.8 million, respectively. The combined projected unrestricted ending balance (reserves) would be \$13.9 million (13.44%).

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

- **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 \$16.2 million in revenue reflecting a \$1.5 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 \$8.9 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 \$22.8 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 \$13.9 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	22,806,623	26,718,741	(3,912,118)	-14.64%	26,426,335	(3,619,712)	-13.70%
<b>Revenues</b>							
<i>Federal</i>	240,953	242,543	(1,590)	-0.66%	242,543	(1,590)	-0.66%
<i>State</i>	45,890,432	52,678,420	(6,787,988)	-12.89%	52,669,888	(6,779,456)	-12.87%
<i>Local</i>	48,175,873	48,253,696	(77,823)	-0.16%	48,253,696	(77,823)	-0.16%
<i>Other Financing Sources</i>	30,000	-	30,000	N/A	30,000	30,000	N/A
<b>Total Revenue</b>	<b>94,337,258</b>	<b>101,174,659</b>	<b>(6,837,401)</b>	<b>-6.76%</b>	<b>101,166,127</b>	<b>(6,828,869)</b>	<b>-6.75%</b>
<b>Expenditures</b>							
<i>Academic Salaries</i>	44,158,812	45,932,335	(1,773,523)	-3.86%	44,871,783	(712,971)	-1.59%
<i>Classified &amp; Oth Nonacad Salaries</i>	18,249,672	19,594,088	(1,344,416)	-6.86%	19,031,729	(782,057)	-4.11%
<i>Employee Benefits</i>	19,582,581	18,902,545	680,036	3.60%	18,042,940	1,539,641	8.53%
<i>Supplies &amp; Materials</i>	1,729,424	1,880,677	(151,253)	-8.04%	1,520,517	208,907	13.74%
<i>Service/Utilities/Operating Exps.</i>	11,528,037	11,404,964	123,073	1.08%	11,404,964	123,073	1.08%
<i>Capital Outlay</i>	1,200,254	1,503,886	(303,632)	-20.19%	1,503,886	(303,632)	-20.19%
<i>Other Outgo</i>	5,708,434	5,939,186	(230,752)	-3.89%	5,939,186	(230,752)	-3.89%
<i>Transfers Out</i>	1,111,513	2,470,834	(1,359,321)	-55.01%	2,470,834	(1,359,321)	-55.01%
<b>Total Expenditures and Other Outgo</b>	<b>103,268,727</b>	<b>107,628,515</b>	<b>(4,359,788)</b>	<b>-4.05%</b>	<b>104,785,839</b>	<b>(1,517,112)</b>	<b>-1.45%</b>
Ending Balance (Reserves)	13,875,154	20,264,885	(6,389,731)	-31.53%	22,806,623	(8,931,469)	-39.16%
Projected Change in Fund Balance (Reserves)	(8,931,469)	(6,453,856)	(2,477,613)	38.39%	(3,619,712)	(5,311,757)	146.75%

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	2,303,277	1,482,537	820,740	55.36%
<b>Revenues</b>				
<i>Federal</i>	5,407,534	3,695,736	1,711,798	46.32%
<i>State</i>	7,802,291	8,208,367	(406,076)	-4.95%
<i>Local</i>	2,254,363	2,382,358	(127,995)	-5.37%
<i>Other Financing Sources</i>	735,359	432,056	303,303	70.20%
<b>Total Revenue</b>	<b>16,199,547</b>	<b>14,718,517</b>	<b>1,481,030</b>	<b>10.06%</b>
<b>Expenditures</b>				
<i>Academic Salaries</i>	2,447,138	2,322,813	124,325	5.35%
<i>Classified &amp; Oth Nonacad Salaries</i>	6,384,269	6,434,344	(50,075)	-0.78%
<i>Employee Benefits</i>	2,222,275	1,998,699	223,576	11.19%
<i>Supplies &amp; Materials</i>	1,056,213	970,910	85,303	8.79%
<i>Service/Utilities/Operating Exps.</i>	3,070,406	2,315,362	755,044	32.61%
<i>Capital Outlay</i>	2,165,420	1,285,324	880,096	68.47%
<i>Other Outgo</i>	1,157,103	873,601	283,502	32.45%
<i>Transfers Out</i>				
<b>Total Expenditures and Other Outgo</b>	<b>18,502,824</b>	<b>16,201,053</b>	<b>2,301,771</b>	<b>14.21%</b>
<b>Net Change to Fund Balance Increase/(Decrease)</b>	<b>(2,303,277)</b>	<b>(1,482,536)</b>	<b>(820,741)</b>	<b>55.36%</b>
<b>Ending Balance (Reserves)</b>	<b>-</b>	<b>1</b>	<b>(1)</b>	<b>N/A</b>

# **ALLOCATION**

	A	B	C	D	E	F	G	H	I	J	K
1											
2	<b>Kern Community College District 2012-13 Tentative Budget Unrestricted Fund Allocation (Worse Case Scenario -Taxes Fail)</b>		<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Office Operations</b>	<b>District Wide Costs</b>	<b>Regulatory</b>	<b>District-wide Reserves</b>	<b>Total</b>
3											
4	<b>Beginning Balance and Income to be Allocated</b>										
5		<b>Beginning Balance (Unrestricted)</b>									
6	<b>Step 1</b>	<b>District-wide Unallocated Carryover/Reserves Base</b>								10,317,969	10,317,969
7	<b>Step 1</b>	<b>District Operations Mandatory Reserve/Project Carryover</b>									
8	<b>Step 1</b>	<b>College Carryover</b>		5,282,145	2,639,545	4,566,964					12,488,654
9		<b>Total Beginning Balance</b>		5,282,145	2,639,545	4,566,964	-	-	-	10,317,969	22,806,623
10											
11	<b>Step 2</b>	<b>Total Income</b>	\$ 91,330,541								\$ 91,330,541
12											
13		<b>Total Beginning Balance and Income to be Allocated</b>	91,330,541	5,282,145	2,639,545	4,566,964	-	-	-	10,317,969	114,137,164
14											
15											

	A	B	C	D	E	F	G	H	I	J	K
1											
2	<b>Kern Community College District 2012-13 Tentative Budget Unrestricted Fund Allocation (Worse Case Scenario -Taxes Fail)</b>		<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Office Operations</b>	<b>District Wide Costs</b>	<b>Regulatory</b>	<b>District-wide Reserves</b>	<b>Total</b>
16	<b>Allocations</b>										
17											
18	<b>Base Operating Allocations:</b>										
19	<b>Step 3</b>	<b>College Base</b>		6,089,500	4,705,522	3,321,545					14,116,568
20											
21	<b>Change to Base Allocations Increase/(Decrease)</b>										
22	<b>Step 4</b>	<b>COLA Adjustment</b>		-	-	-					-
25	<b>Total Base Allocations</b>			<b>6,089,500</b>	<b>4,705,522</b>	<b>3,321,545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,116,568</b>
27											
28											
29	<b>Step 6</b>	<b>Base FTES Allocations:</b>		55,637,605	14,470,209	13,703,054					83,810,868
30											
31	<b>Changes to FTES Allocations Increase/(Decrease):</b>										
32	<b>Step 7</b>	<b>Base Apportionment Adjustments Inc./(Dec.)</b>		(4,159,879)	(1,081,900)	(1,024,542)					(6,266,321)
33											
34	<b>Step 8</b>	<b>COLA</b>		-	-	-					-
35											
36	<b>Step 9</b>	<b>FTES Growth Allocations</b>		-	-	-					-
37											
38	<b>Step 10</b>	<b>FTES Decline</b>		-	-	-					-
39	<b>Step 10</b>	<b>FTES Decline Stabilization (impact on reserves)</b>		-	-	-				-	-
40											
41	<b>Step 11</b>	<b>Deficit Coefficient</b>		-	-	-					-
42											
43	<b>Step 12</b>	<b>Other Changes Increase/(Decrease)</b>		(219,450)	(57,075)	(54,049)					(330,574)
44	<b>Step 12</b>	<b>Other Changes Stabilization (impact on reserves)</b>		-	-	-					-
45	<b>Total FTES Allocations</b>			<b>51,258,275</b>	<b>13,331,235</b>	<b>12,624,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,213,973</b>
46											
47	<b>Step 13</b>	<b>Base District wide Reserves</b>								10,317,969	10,317,969
49	<b>Step 13</b>	<b>Other Increase/(Decrease) to District-wide Reserves</b>		-	-	-		154,000		(154,000)	-
50											
51	<b>Step 14</b>	<b>Strategic Initiatives</b>		-	-	-		-		-	-
52											
53	<b>Step 15</b>	<b>District Office Charge Back Allocations</b>		-	-	-		-			-
54	<b>Step 15</b>	<b>District wide Costs Charge Back Allocations</b>		(12,973,319)	(3,376,979)	(3,206,652)		19,556,950			-
55	<b>Step 15</b>	<b>Regulatory Charge Back Allocations</b>		-	-	-		-			-
56	<b>Total District Charge Back</b>			<b>(12,973,319)</b>	<b>(3,376,979)</b>	<b>(3,206,652)</b>	<b>-</b>	<b>19,556,950</b>	<b>-</b>		<b>10,317,969</b>
57											
58	<b>Total Allocations</b>			<b>44,374,456</b>	<b>14,659,778</b>	<b>12,739,357</b>	<b>-</b>	<b>19,710,950</b>	<b>-</b>	<b>10,163,969</b>	<b>101,648,510</b>
59											
60	<b>2011-12 Final Budget Allocation</b>			<b>47,739,471</b>	<b>15,522,612</b>	<b>13,549,277</b>	<b>-</b>	<b>20,516,976</b>	<b>-</b>	<b>11,658,729</b>	<b>108,987,065</b>
61											
62	<b>Net Change in Allocation from 2011-12 Final Budget Allocation</b>			<b>\$ (3,365,014)</b>	<b>\$ (862,834)</b>	<b>\$ (809,920)</b>	<b>\$ -</b>	<b>\$ (806,026)</b>	<b>\$ -</b>	<b>\$ (1,494,760)</b>	<b>\$ (7,338,555)</b>
63											
64	<b>2011-12 Adopted Budget</b>			<b>48,296,426</b>	<b>15,667,320</b>	<b>13,686,246</b>	<b>-</b>	<b>20,516,976</b>	<b>-</b>	<b>11,658,729</b>	<b>109,825,697</b>
65											
66	<b>Net Change in Allocation from 2011-12 Adopted Budget Allocation</b>			<b>\$ (3,921,970)</b>	<b>\$ (1,007,542)</b>	<b>\$ (946,889)</b>	<b>\$ -</b>	<b>\$ (806,026)</b>	<b>\$ -</b>	<b>\$ (1,494,760)</b>	<b>\$ (8,177,187)</b>
67											
68											
69											
70											

	A	B	C	D	E	F	G	H	I	J	K
1											
2		<b>Kern Community College District 2012-13 Tentative Budget Unrestricted Fund Allocation (Worse Case Scenario -Taxes Fail)</b>	<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Office Operations</b>	<b>District Wide Costs</b>	<b>Regulatory</b>	<b>District-wide Reserves</b>	<b>Total</b>
71		<b>Summary Funds Available to Budget</b>									
72		<b>Total Allocations</b>	\$ 44,374,456	\$ 14,659,778	\$ 12,739,357	\$ -	\$ 19,710,950	\$ -	\$ -	\$ 91,484,541	
73		<b>District-wide Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,163,969	10,163,969	
74		<b>District Mandatory Reserves/Project Carryover</b>	-	-	-	-	-	-	-	-	
75		<b>College Discretionary Carryover</b>	5,282,145	2,639,545	4,566,964	-	-	-	-	12,488,654	
76		<b>College Local and DO Contract Ed Revenue (Unrestricted)</b>	1,960,692	469,700	237,050	-	339,274	-	-	3,006,716	
77		<b>Total Funds available to budget</b>	\$ 51,617,293	\$ 17,769,023	\$ 17,543,371	\$ -	\$ 20,050,224	\$ -	\$ 10,163,969	\$ 117,143,880	
78											
79											
80			61.83%	20.43%	17.75%						
81											
82			84,365	84,366	84,367						
83			52,159	17,232	14,975						
84											
85		Old Allocation		55,983,840	17,682,225	15,610,877	89,276,942				
86		Revised Allocation		57,347,775	18,036,757	15,946,009	91,330,541				
87				1,363,935	354,532	335,132	2,053,599				

**KCCD**



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# KERN COMMUNITY COLLEGE DISTRICT

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

## **CALIFORNIA COMMUNITY COLLEGES MISSION**

The mission of the California Community Colleges is to offer academic and career/technical education at the lower division level for both younger and older students, including those persons returning to school. Another primary mission is to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous 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 \$135 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 21<sup>st</sup> 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	5,282,145	1,533,158	2,639,545	197,632	4,566,964	299,169	10,317,969	273,317	22,806,623	2,303,277
<b>FEDERAL INCOME</b>										
8100 FEDERAL INCOME									-	-
8110AA Forest Reserve							32,709		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		106,031	-	206,031
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		629,678		128,645		213,808		22,361	-	994,492
8190AA Federal Admin Cost Alws				500,000					-	500,000
8190AB Other Federal Revenues		372,884		110,488		10,538			-	493,910
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				-				1,236,728	-	1,236,728
Subtotal 8100	50,600	2,526,361	3,000	973,696	-	542,357	187,353	1,365,120	240,953	5,407,534
<b>STATE INCOME</b>										
8600 STATE INCOME										
8611AA State General Apportionment							42,242,674		42,242,674	-
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						367,183			-	367,183
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		194,265				191,265		238,561	-	624,092
8659AA PC Psch Tech Program									-	-
8659AA Foster Parent Training									-	-
8659AE Career Counselling									-	-
8681AA State Lottery Proceeds							2,834,673		2,834,673	-
8682AA State Mandated Costs									-	-
8694AB State Prior Year Carry Over									-	-
8699AA Specific Miscellaneous State Revenue						121,600			-	121,600
8699AB Specific Miscellaneous State Revenue							204,000		204,000	-
Subtotal 8600	98,190	3,497,981	-	1,362,804	-	2,079,076	45,792,242	862,430	45,890,432	7,802,291
<b>LOCAL INCOME</b>										
8800 LOCAL INCOME									-	-
8801 Other Specialized Local Income									-	-
8811AA Tax Allocation Secured Roll							40,191,136		40,191,136	-
8823AA Other Contributions				30,000					-	30,000
8824AA Specific Grants								48,700	-	48,700
8831AA Instructional Contracts		537,188		35,700		81,800			35,700	618,988
8831AA BC Nursing Ed-SJVHC									-	-
8831AA KC Health Systems									-	-
8831AA ADN Expansion Hospital Grant									-	-
8831AA West Hills Extended Campus									-	-
8831AA Independent Living									-	-

**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	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									-	-
8850AA	Rentals & Leases	150,000		15,000		25,000	90,000			190,000	90,000
8860AA	Interest and Investment Income							250,000		250,000	-
8872AA	BC Child Care									-	-
8872BA	Community Service Classes	238,500		29,000						267,500	-
8874AA	Enrollment							4,956,810		4,956,810	-
8874AB	Enrollment - Adult Fees									-	-
8874XB	High School Waivers									-	-
8876AA	Health		526,000				101,181			-	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									-	-
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	-
8890AL	PC Student IKON Account					18,000				18,000	-

**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	
8892AA Smog Licenses									-	-
8895AA Telephone Charges									-	-
8895AB Other Miscellaneous			10,000		16,600	12,784	157,000		183,600	12,784
8895AC Overage - Shortage									-	-
8895AF Debit Card Revenue	7,000								7,000	-
8895AG Pool Income	26,900								26,900	-
Subtotal 8800	1,811,902	1,735,648	436,700	36,250	237,050	433,766	45,690,220	48,700	48,175,873	2,254,363
<b>OTHER FINANCING SOURCES</b>										
8900 OTHER FINANCING SOURCES									-	-
8912 Sale of Equipment & Supplies									-	-
8912AA Sale of Equipment & Supplies									-	-
8913 Sale of Land & Buildings									-	-
8981AA Interfund Transfers - In		584,408							-	584,408
8982AA Intrafund Transfers - In		73,763	30,000	77,187					30,000	150,950
8889AA Other Incoming Transfers									-	-
8989AA Allocation of General Fund Revenue	57,347,782		18,036,757		15,946,002		(91,330,541)		-	-
Subtotal 8900	57,347,782	658,172	18,066,757	77,187	15,946,002	-	(91,330,541)	-	30,000	735,359
Sub-total 8800 & 8900	59,159,684	2,393,819	18,503,457	113,437	16,183,052	433,766	(45,640,321)	48,700	48,205,873	2,989,722
TOTAL INCOME	59,308,474	8,418,161	18,506,457	2,449,937	16,183,052	3,055,198	339,274	2,276,250	94,337,258	16,199,547
<b>Total, Net Beginning Balance &amp; Income</b>	<b>64,590,619</b>	<b>9,951,319</b>	<b>21,146,002</b>	<b>2,647,569</b>	<b>20,750,016</b>	<b>3,354,367</b>	<b>10,657,243</b>	<b>2,549,567</b>	<b>117,143,880</b>	<b>18,502,823</b>

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total	
	Unrst	Unrst	Rest	Rest								
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13	
<b>EXPENDITURES AND TRANSFERS</b>												
11	CERTIFICATED SALARIES											
110	REGULAR TEACHING											
1100	Acad. - Reg Schedule	324.73	331.42	1.80	2.00	27,609,968	28,722,037	4.03%	165,318	126,208	-23.66%	28,848,245
1101	Acad. Emp. Non-Inst., Non-Adm.	2.82	1.90	1.00	0.40	255,019	174,549	-31.55%	71,732	30,773	-57.10%	205,322
1108	Instructional - Salary Reserve											
1110	Acad. Emp Admin.	12.37	16.50	0.30		1,319,365	1,221,480	-7.42%	29,609	27,937	-5.65%	1,249,417
1118	Non-Instructional - Salary Reserve											
	Subtotal 1100	339.92	349.82	3.10	2.40	29,184,352	30,118,067	3.20%	266,658	184,918	-30.65%	30,302,984
12	REGULAR NON-TEACHING											
1214	Educational Administrators - Cont.	29.76	34.76	2.94	4.84	3,946,979	3,871,541	-1.91%	283,266	422,191	49.04%	4,293,733
1231	Counselors Contract	17.69	18.48	7.92	8.11	1,468,176	1,305,464	-11.08%	627,641	733,783	16.91%	2,039,247
1241	Librarians - Contract	5.96	5.96			535,804	512,369	-4.37%				512,369
1251	Acad. Non-Inst Cont.	0.92	0.62	0.78	0.78	94,064	67,850	-27.87%	73,780	75,630	2.51%	143,480
	Subtotal 1200	54.33	59.81	11.64	13.73	6,045,024	5,757,224	-4.76%	984,687	1,231,604	25.08%	6,988,829
	Total 1100 & 1200	394.25	409.63	14.74	16.13	35,229,376	35,875,291	1.83%	1,251,346	1,416,522	13.20%	37,291,813
13	INSTRUCTIONAL SALARIES - NON-REG											
1310	Adjunct Acad. Emp - Non-Cont.	221.98	169.20	15.04	11.59	6,992,412	5,329,858	-23.78%	473,865	365,220	-22.93%	5,695,078
1311	Acad. Emp. - Temp Cont.	0.10	0.10			2,995	2,995					2,995
1320	Acad. Emp. - Intersession	40.13	33.21			1,263,951	1,046,000	-17.24%				1,046,000
1330	Acad. Emp. - Overload	58.01	46.10		0.74	1,827,450	1,452,000	-20.55%		23,209		1,475,209
1340	Oth Acad. Empl. - Stipends		0.47		2.26	48,173	43,587	-9.52%	66,278	76,121	14.85%	119,708
	Subtotal 1300	320.22	249.07	15.04	14.59	10,134,980	7,874,440	-22.30%	540,143	464,549	-14.00%	8,338,989
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	402,867	10.70%	531,324	566,066	6.54%	968,933
1999	Certificated Salary Abatement					200,465		-100.00%				
	Subtotal 1400		0.17			567,979	409,082	-27.98%	531,324	566,066	6.54%	975,148
	Total 1300 & 1400	320.22	249.23	15.04	14.59	10,702,960	8,283,521	-22.61%	1,071,467	1,030,616	-3.81%	9,314,137



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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
<b>TOTAL 1000</b>	<b>714.47</b>	<b>658.86</b>	<b>29.78</b>	<b>30.72</b>	<b>45,932,335</b>	<b>44,158,812</b>	<b>-3.86%</b>	<b>2,322,813</b>	<b>2,447,138</b>	<b>5.35%</b>	<b>46,605,950</b>
20 CLASSIFIED SALARIES											
21 CLASSIFIED SERVICE, NON-INST.											
2110 Board of Trustees											
2110 Classified Mngmnt (Non-Ed)	38.45	35.55	6.06	7.10	3,862,257	3,884,884	0.59%	591,704	633,561		4,518,445
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	262.16	53.92	57.83	13,070,798	12,502,461	-4.35%	2,659,768	2,827,602	6.31%	15,330,064
2199 Classified Salary Abatement					-325,891	-230,048					-230,048
<b>Subtotal 2100</b>	<b>312.56</b>	<b>306.70</b>	<b>59.98</b>	<b>64.93</b>	<b>17,381,177</b>	<b>16,824,846</b>	<b>-3.20%</b>	<b>3,251,472</b>	<b>3,461,163</b>	<b>6.45%</b>	<b>20,286,010</b>
22 CLASSIFIED SERVICE, INST. AID											
2211 Inst. Aide Ft Direct Inst.	19.75	16.42	3.62	0.44	918,795	771,789	-16.00%	214,970	215,757	0.37%	987,547
2291 Inst. Aide FT, Oth-In-Direct Inst.											
2292 Limited Benefit Employee								263,485		-100.00%	
<b>Subtotal 2200</b>	<b>19.75</b>	<b>16.42</b>	<b>3.62</b>	<b>0.44</b>	<b>918,795</b>	<b>771,789</b>	<b>-16.00%</b>	<b>478,455</b>	<b>215,757</b>	<b>-54.91%</b>	<b>987,547</b>
<b>Total 2100 &amp; 2200</b>	<b>332.31</b>	<b>323.12</b>	<b>63.59</b>	<b>65.36</b>	<b>18,299,972</b>	<b>17,596,635</b>	<b>-3.84%</b>	<b>3,729,927</b>	<b>3,676,921</b>	<b>-1.42%</b>	<b>21,273,556</b>
23 NON-INSTRUCTIONAL											
2310 Non-Mgt. - Temp											
2311 Admin., Non-Inst Prof Expt											
2391 Substitutes--Short Term											
2392 Non-Inst. Students	4.88	1.75	44.98	16.20	81,169	58,814	-27.54%	748,544	991,043	32.40%	1,049,857
2393 Clss Non-Inst. Overtime					158,089	23,000	-85.45%	19,265	17,000	-11.76%	40,000
2394 Non-Admin., Non-Inst. Prof Expt					191,317	238,043	24.42%	1,067,702	786,841	-26.31%	1,024,884
2399 Clss Oth - Temp					105,622	88,220	-16.48%	52,437	31,500	-39.93%	119,720
<b>Subtotal 2300</b>	<b>4.88</b>	<b>1.75</b>	<b>44.98</b>	<b>16.20</b>	<b>536,197</b>	<b>408,077</b>	<b>-23.89%</b>	<b>1,887,947</b>	<b>1,826,384</b>	<b>-3.26%</b>	<b>2,234,461</b>
24 INSTRUCTIONAL AIDES											
2411 Inst. Students	2.23		28.95	0.99	37,057	42,800	15.50%	481,645	337,054	-30.02%	379,854
2412 Direct Inst. Prof Expt					264,689	184,790	-30.19%	413,447	404,855	-2.08%	589,645
2419 Inst Aide - Temp Direct Inst.						16,053					16,053

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
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 Intrap Temp					90,000		16,000	10,000	-37.50%	100,000
2495	Inst Oth Indr Prof Expt							3,500		-100.00%	
2499	Oth Indr Inst Temp							24,000		-100.00%	
2900	Classified Abatement										
2999	Salary Budget Control				451,373	-93,483	-120.71%	-122,123	129,055	-205.68%	35,572
	<b>Subtotal 2400</b>	<b>2.23</b>		<b>28.95</b>	<b>0.99</b>	<b>757,920</b>		<b>244,960</b>		<b>-67.68%</b>	<b>1,125,925</b>
	<b>Total 2300 &amp; 2400</b>	<b>7.10</b>	<b>1.75</b>	<b>73.93</b>	<b>17.19</b>	<b>1,294,116</b>		<b>653,037</b>		<b>-49.54%</b>	<b>3,360,385</b>
	<b>TOTAL 2000</b>	<b>339.42</b>	<b>324.87</b>	<b>137.52</b>	<b>82.55</b>	<b>19,594,088</b>		<b>18,249,672</b>		<b>-6.86%</b>	<b>24,633,942</b>
30	STAFF BENEFITS										
3110	STRS - Acad. Instructors & Ins Aides				3,062,152	3,205,696	4.69%	82,772	72,158	-12.82%	3,277,854
3120	STRS - Class Mgt Non Educ Admin				18,640	8,912	-52.19%				8,912
3130	STRS - Ed. Administrators - Cont.				293,000	287,580	-1.85%	23,369	34,830	49.04%	322,410
3131	STRS - Oth Acad Emp Non-Instrl				111,338	96,442	-13.38%	72,102	66,407	-7.90%	162,849
3210	PERS - Acad. Instructors & Inst Aides				58,299	61,085	4.78%	12,837	9,434	-26.51%	70,518
3220	PERS - Class Mgt Non Educ Admin				422,645	477,767	13.04%	67,191	75,908	12.97%	553,675
3221	PERS - Classified Employee				1,400,640	1,471,319	5.05%	247,080	304,203	23.12%	1,775,522
3222	PERS - Conf Empl - Non- Mgt				69,502	64,146	-7.71%				64,146
3240	PERS - Educational Administrator					19,516			5,041		24,557
3310	OASDHI - Acad Instruct & Instr Aides				594,971	677,465	13.87%	27,190	24,297	-10.64%	701,762
3320	OASDHI - Cls Mgt Non-Ed Admin				285,989	251,596	-12.03%	45,264	39,871	-11.91%	291,467
3321	OASDHI - Clss Emp				990,912	758,944	-23.41%	191,897	154,980	-19.24%	913,924
3322	OASDHI - Conf. Emp - Non Mgt				47,958	35,856	-25.24%				35,856
3330	Medicare										
3340	OASDHI - Educational Administrators				55,593	51,762	-6.89%	4,107	6,122	49.05%	57,883
3341	OASDHI - Oth Acad Emp Non-Instrl				23,229	34,265	47.51%	14,959	33,535	124.17%	67,800
3410	H&W Acad. Instructors & Aides				4,878,049	5,148,407	5.54%	80,265	83,054	3.47%	5,231,461
3411	H&W-Acad Instr & Instl Aides(Rtrd)										
3420	H&W Clss Mgt(Non-Ed Administrators)				636,757	678,083	6.49%	84,953	114,499	34.78%	792,582
3421	H&W Classified Employees				3,310,250	3,467,834	4.76%	642,971	750,757	16.76%	4,218,590
3422	H&W Conf. Emp - Non Mgt				134,987	128,027	-5.16%				128,027
3423	H&W - Clss Mgt - Retired										

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
3424	H&W - Clls Retired										
3430	Life Insurance										
3440	H&W Educational Administrators				404,296	409,427	1.27%	39,602	58,589	47.95%	468,016
3441	H&W - Oth Acad. Emp - Non-Instrl				154,447	135,784	-12.08%	92,677	88,233	-4.79%	224,018
3443	H&W-Educational Adm Cont - Retired										
3490	Retiree Benefits										
3491	Retiree Benefits: Non-Instructional										
3510	SUI-Acad Instl Aides (Dir)				599,656	671,841	12.04%	19,316	23,625	22.31%	695,466
3520	SUI-Clls Mgt Non-Educ. Admin.				50,973	66,543	30.55%	7,001	10,312	47.29%	76,856
3521	SUI - Clls Emp				214,282	210,182	-1.91%	44,981	49,505	10.06%	259,688
3522	SUI - Conf Emp - Non Mgt				11,066	8,519	-23.02%				8,519
3540	SUI - Educational Administrators				61,726	57,621	-6.65%	4,561	6,797	49.03%	64,418
3541	SUI - Oth Acad Emp - Non Instl				20,778	24,956	20.11%	12,042	20,565	70.78%	45,521
3610	WC - Acad Inst & Instl Aides (Dir)				328,044	354,697	8.12%	17,030	15,318	-10.05%	370,015
3620	WC - Clls Mgt Non-Educational Adm.				34,439	35,049	1.77%	4,995	5,393	7.96%	40,442
3621	WC - Clls Emp				115,205	109,923	-4.58%	28,301	34,525	21.99%	144,448
3622	Conf Emp - Non Mgt				5,838	4,486	-23.16%				4,486
3640	WC - Educational Administrators				32,518	30,383	-6.57%	2,402	3,580	49.02%	33,963
3641	WC-Oth Acad Emp - Non Instructional				11,200	14,251	27.24%	7,151	10,421	45.72%	24,673
3710	DefBen-Acad Inst & Instl Aides (Dir)				170,198	326,551	91.87%	43,991	38,973	-11.41%	365,525
3720	DefBen-Clls Mgt - Non-Educ Admin				918	3,915	326.42%				3,915
3721	DefBen - Clls Emp				35,159	38,309	8.96%	18,283	20,226	10.63%	58,535
3722	DefBen - Conf Emp - Non Mat				2,632		-100.00%	8,096		-100.00%	
3741	DefBen - Oth Acad Emp - Non Instrl					9,371			18,376		27,747
3808	Instructional --- benefit Reserve										
3818	Non Instructional -- Benefit Reserve										
3910	Otr Benf.- Acad. Instruct. & Aides				112,542	114,519	1.76%	1,738	1,570	-9.66%	116,088
3920	OTHBEN-Clls Mgt (Non-Educ Admin				10,888	33,643	209.00%	2,012	1,703	-15.38%	35,346
3921	Otr Benf.- Clls Employee				48,308	46,454	-3.84%	9,651	10,276	6.47%	56,730
3922	OTHBEN - Conf Emp - Non Mgt				2,284	1,848	-19.10%				1,848
3929	Classified Benefit Abatement				-147,631	-93,159	-36.90%				-93,159
3940	Otr Benf.- Educational Administrators				10,155	9,588	-5.58%	955	1,164	21.81%	10,752
3941	OTHBEN - Oth Acad Emp (Noninstrl)				2,490	2,159	-13.30%	1,474	1,571	6.55%	3,730
3999	Benefit Suspense				215,221	31,021	-85.59%	35,480	26,456	-25.43%	57,477
<b>TOTAL 3000</b>					<b>18,902,545</b>	<b>19,582,581</b>	<b>3.60%</b>	<b>1,998,699</b>	<b>2,222,275</b>		<b>21,804,856</b>

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT										
42	MAGAZINES & PERIODICALS										
4211	Non-Library Magazines/Periodicals				21,234	28,513	34.28%	7,881	61,494		90,007
	<b>Subtotal 4200</b>				<b>21,234</b>	<b>28,513</b>	<b>34.28%</b>	<b>7,881</b>	<b>61,494</b>		<b>90,007</b>
43	SUPPLIES										
4310	Instr Supplies & Materials				492,673	474,767	-3.63%	373,766	629,004	68.29%	1,103,771
4312	Computer Software less than \$200				38,875	9,225	-76.27%	91,580	20,650	-77.45%	29,875
4313	Non-Instr Supplies & Materials				635,457	596,072	-6.20%	479,508	333,665	-30.42%	929,737
4314	Paper				129,800	104,247	-19.69%	400	400		104,647
4315	Maint & Repairs Supplies				364,047	401,000	10.15%				401,000
4320	Vehicle Supplies - Parts				25,350	23,600	-6.90%	1,000	1,000		24,600
4321	Fuel - Lubricants				83,100	92,000	10.71%	10,000	10,000		102,000
4391	Small Equip (Less than \$200)										
	<b>Subtotal 4300</b>				<b>1,769,302</b>	<b>1,700,911</b>	<b>-3.87%</b>	<b>956,253</b>	<b>994,719</b>	<b>4.02%</b>	<b>2,695,629</b>
44	FOOD										
4400	Food - Non Travel, Non Cafeteria				84,030		-100.00%	6,775		-100.00%	
	<b>Subtotal 4400</b>				<b>84,030</b>		<b>-100.00%</b>	<b>6,775</b>		<b>-100.00%</b>	
	<b>TOTAL 4000</b>				<b>1,874,566</b>	<b>1,729,424</b>	<b>-7.74%</b>	<b>970,910</b>	<b>1,056,213</b>	<b>8.79%</b>	<b>2,785,637</b>
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES										
51	SERVICES										
5107	Athletic Officials				92,234	66,770	-27.61%				66,770
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				825,355	838,300	1.57%	563,534	885,866	57.20%	1,724,166
5150	Contract Instruction				919,740	576,301	-37.34%	20,000	8,000	-60.00%	584,301
5151	Guest Lecturers/Performers				4,400	12,900	193.18%	76,200	68,290	-10.38%	81,190
5152	Music Drama Programs										
5159	Oth Instructional Consulting Services					500		284,577	350,935	23.32%	351,435

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
<b>Subtotal 5100</b>					<b>1,947,879</b>	<b>1,601,421</b>	<b>-17.79%</b>	<b>975,811</b>	<b>1,336,155</b>	<b>36.93%</b>	<b>2,937,576</b>
52 TRAVEL											
5209 Non-Employee Travel					15,383	31,609	105.48%	26,100	30,868		62,477
5212 Student Travel					169,845	181,733	7.00%	101,104	61,416	-39.25%	243,149
5220DT Employee Travel					35,391	35,370	-0.06%	5,450	7,329	34.48%	42,699
5220 Employee Travel					406,586	460,946	13.37%	446,549	446,056	-0.11%	907,002
5230 Food/Meetings					67,218	150,484	123.87%	101,953	138,522	35.87%	289,006
<b>Subtotal 5200</b>					<b>694,423</b>	<b>860,141</b>	<b>23.86%</b>	<b>681,156</b>	<b>684,191</b>	<b>0.45%</b>	<b>1,544,333</b>
53 MEMBERSHIP/DUES											
5300 Institutional Dues/Memberships					293,839	305,519	3.97%	10,710	19,225	79.51%	324,744
5310 Consortium Dues/Memberships					68,466	18,130	-73.52%	1,700		-100.00%	18,130
<b>Subtotal 5300</b>					<b>362,305</b>	<b>323,649</b>	<b>-10.67%</b>	<b>12,410</b>	<b>19,225</b>	<b>54.92%</b>	<b>342,874</b>
54 INSURANCE											
5400 Comprehensive/Liability/Prpty/Auto/Ins					575,628	528,078	-8.26%				528,078
5406 Student Insurance					149,000	150,000	0.67%				150,000
5407 Insurance Deductibles					5,155	6,000	16.39%				6,000
<b>Subtotal 5400</b>					<b>729,783</b>	<b>684,078</b>	<b>-6.26%</b>				<b>684,078</b>
55 UTILITIES & MAINTENANCE											
5501 Laundry Services					45,200	47,650	5.42%	4,500	5,500	22.22%	53,150
5520 Natural Gas/ LPG					535,500	477,500	-10.83%				477,500
5530 Light - Electricity					1,593,000	1,285,000	-19.33%				1,285,000
5540 Water - Sanitation					572,500	519,300	-9.29%				519,300
5550 Disposal Services					168,975	108,320	-35.90%	3,000	3,000		111,320
5560 Hazardous Waste Disposal					48,200	42,802	-11.20%	350		-100.00%	42,802
5570 Pest Control Services					20,990	22,350	6.48%	300		-100.00%	22,350
5581 Telephone Services					134,499	115,189	-14.36%				115,189
5583 Data Communication Services					193,800	262,843	35.63%				262,843
5590 Other Utilities					10,500	8,791	-16.27%				8,791
<b>Subtotal 5500</b>					<b>3,323,164</b>	<b>2,889,746</b>	<b>-13.04%</b>	<b>8,150</b>	<b>8,500</b>	<b>4.29%</b>	<b>2,898,246</b>
56 RENTS - LEASES - REPAIRS											
5602 Rental of Equip/Utility Vehicles					60,516	110,165	82.04%	7,400	15,350	107.43%	125,515
5603 Rental of Facilities					484,107	621,791	28.44%	35,279	500	-98.58%	622,291

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013							
5604	Film Rentals										
5608	Operating Leases/Contracts (cars, copiers etc.)				41,925	47,775	13.95%				47,775
5610	Rental of Equipment										
5620	Rent, Lease of Facilities.										
5630	Rent Lease Films										
5650	Software Licensing/Maintenance Svcs				1,433,313	1,498,853	4.57%	88,301	132,348	49.88%	1,631,200
5651	Internet Access										
5661	Computer Maintenance										
5662	Computer Maintenance Agreement										
5672	Equipment Repairs										
5681	Grounds Maintenance				111,550	77,500	-30.52%	5,000	5,000		82,500
5683	Building Maintenance				282,429	343,350	21.57%	2,000		-100.00%	343,350
5684	Vehicle Repairs & Maintenance				47,400	55,600	17.30%	30,500	10,500	-65.57%	66,100
5685	Computer Hardware Maint Agreements				274,985	369,749	34.46%				369,749
5686	Oth Equipment Maint Agreements				228,410	274,900	20.35%	1,400	1,450	3.57%	276,350
5690	Other Maintenance/Repairs				133,126	157,150	18.05%	43,650	50,442	15.56%	207,592
5691	Other Maintenance Contracts				179,800	226,000	25.70%				226,000
	<b>Subtotal 5600</b>				<b>3,277,561</b>	<b>3,782,832</b>	<b>15.42%</b>	<b>213,530</b>	<b>215,590</b>	<b>0.96%</b>	<b>3,998,422</b>
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	7,500	-25.00%				7,500
5790	Other Professional Fees							17,897	68,493		68,493
	<b>Subtotal 5700</b>				<b>322,081</b>	<b>410,031</b>	<b>27.31%</b>	<b>17,897</b>	<b>68,493</b>		<b>478,524</b>
58	OTHER SERVICES & EXPENSES										
5810	Fingerprinting Services				87,000	43,500	-50.00%	850	2,200	158.82%	45,700
5813	Physical Examinations/Tests				12,000	11,100	-7.50%				11,100
5820	Postage/Express Overnight Svcs				171,056	128,021	-25.16%	13,322	9,098	-31.71%	137,119
5830	Bank Charges				85,000	175,000	105.88%				175,000
5831	Credit Card Expenses										
5832	Returned Checks										
5835	Bad Debt Expense				2,000	2,000					2,000

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
5838	Collection Services										
5840	Interest - Current Debit					85,000					85,000
5860	General Advertising				276,743	325,148	17.49%	40,675	104,820	157.70%	429,968
5861	Printing/Duplicating Services				112,192	87,046	-22.41%	57,890	49,396	-14.67%	136,442
5870	Cash Over/Short				100	100					100
5880	Taxes/Licenses/Permits				52,855	60,627	14.70%				60,627
5881	Sales Tax Expense				6,800	6,800					6,800
5890	Other Services & Expenses				295,530	331,893	12.30%	107,812	129,858	20.45%	461,751
5899	Contingencies Account - Budget Only					16,600		117,792	347,734	195.21%	364,334
5899a	Unallocated Deductions/Additions							-129,245	-40,416	-68.73%	-40,416
	<b>Subtotal 5800</b>				<b>1,101,276</b>	<b>1,272,836</b>	<b>15.58%</b>	<b>209,095</b>	<b>602,690</b>	<b>188.24%</b>	<b>1,875,525</b>
59	INDIRECT COSTS										
5911	Indirect Cost Reimbursement				-351,397	-300,697	-14.43%				-300,697
5912	Transfer Out - Indr Cost (Expense)				4,000	4,000		197,313	135,562	-31.30%	139,562
	<b>Subtotal 5900</b>				<b>-347,397</b>	<b>-296,697</b>	<b>-14.59%</b>	<b>197,313</b>	<b>135,562</b>	<b>-31.30%</b>	<b>-161,135</b>
	<b>TOTAL 5000</b>				<b>11,411,075</b>	<b>11,528,037</b>	<b>1.02%</b>	<b>2,315,362</b>	<b>3,070,406</b>	<b>32.61%</b>	<b>14,598,443</b>
	<b>TOTAL 1000 - 5000</b>				<b>97,714,610</b>	<b>95,248,526</b>	<b>-2.52%</b>	<b>14,042,128</b>	<b>15,180,301</b>	<b>8.11%</b>	<b>110,428,827</b>
60	CAPITAL OUTLAY										
61	SITES & SITE IMPROVEMENT										
6120	Site Improvement				100,000	35,500	-64.50%	30,279	17,273	-42.95%	52,773
	<b>Subtotal 6100</b>				<b>100,000</b>	<b>35,500</b>	<b>-64.50%</b>	<b>30,279</b>	<b>17,273</b>	<b>-42.95%</b>	<b>52,773</b>
62	BUILDINGS										
6210	Buildings Construction				175,000	85,500	-51.14%				85,500
6211	Buildings Architect								8,789		8,789
6212	Building Fees/Services										
6214	Buildings - Testing & Inspection					2,585					2,585
6215	Additions to Buildings				10,000	13,500	35.00%	1,900		-100.00%	13,500
6216	Bldg Cost of Purchase										
	<b>Subtotal 6200</b>				<b>185,000</b>	<b>101,585</b>	<b>-45.09%</b>	<b>1,900</b>	<b>8,789</b>		<b>110,374</b>
63	BOOKS - LIBRARY										
6310	Library Books				61,930	70,900	14.48%				70,900

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
6311	Magazines & Periodicals				89,815	90,000	0.21%				90,000
	<b>Subtotal 6300</b>				<b>151,745</b>	<b>160,900</b>	<b>6.03%</b>				<b>160,900</b>
64	EQUIPMENT										
641	<b>New Equipment</b>										
6411	Library & Audio Visual Equipment				10,500	8,000	-23.81%				8,000
6412	Computer/Tech Equip				296,069	227,304	-23.23%	117,389	459,867	291.75%	687,171
6412FA	Computer/Tech Equipment				78,000	68,256	-12.49%	17,500	14,900	-14.86%	83,156
6413	Autos & Buses										
6414	Furniture							2,300	100,000	4247.83%	100,000
6414FA	Other Equipment							2,500		-100.00%	
6415	Lease Purchase				134,802	132,302	-1.85%				132,302
6416	Software over \$1000										
6419	Other Equipment				471,273	393,407	-16.52%	998,634	599,561	-39.96%	992,968
6419FA	Other Equipment				72,497	63,000	-13.10%	111,324	965,031	766.86%	1,028,031
	<b>Subtotal 6410</b>				<b>1,063,141</b>	<b>892,269</b>	<b>-16.07%</b>	<b>1,249,647</b>	<b>2,139,358</b>	<b>71.20%</b>	<b>3,031,627</b>
642	<b>Equipment Replacement</b>										
6421	Library & Audio Visual Equipment										
6422	Computer/Tech Equip					10,000		3,499		-100.00%	10,000
6423	Autos & Buses										
6424	Furniture				4,000		-100.00%				
6425	Lease Purchase										
6429	Other Equipment										
	<b>Subtotal 6420</b>				<b>4,000</b>	<b>10,000</b>	<b>150.00%</b>	<b>3,499</b>		<b>-100.00%</b>	<b>10,000</b>
	<b>Subtotal 6400</b>				<b>1,067,141</b>	<b>902,269</b>	<b>-15.45%</b>	<b>1,253,146</b>	<b>2,139,358</b>	<b>70.72%</b>	<b>3,041,627</b>
6900	Capital Outlay Abatement										
	<b>TOTAL 6000</b>				<b>1,503,886</b>	<b>1,200,254</b>	<b>-20.19%</b>	<b>1,285,324</b>	<b>2,165,420</b>	<b>68.47%</b>	<b>3,365,673</b>
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				5,279,186	5,008,434	-5.13%				5,008,434
	<b>Subtotal 7100</b>				<b>5,939,186</b>	<b>5,708,434</b>	<b>-3.89%</b>				<b>5,708,434</b>



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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
72	INTRAFUND TRANSFERS OUT										
7201	Intrafund Transfers Out				20,285,977	19,556,950	-3.59%		275,806		19,832,756
7205	Intrafund Transfers In				-20,285,976	-19,556,950	-3.59%				-19,556,950
	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							250,060	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	414,684	-16.75%	414,684
	Subtotal 7600							498,102	414,684	-16.75%	414,684
79	RESERVE FOR CONTINGENCIES										
7910	Districtwide (minimum 5%)				11,599,943	10,062,676	-13.25%				10,062,676
7910	Contingencies (Banked Load, Vac. Accrual)										
7910	Minor Emergencies (Colleges/District Office)				8,664,942	3,812,475	-56.00%				3,812,475
7911	Student Development Reserves										
7921	Board Approved Carryover Funds										
7921	Revolving Cash Funds										
	Subtotal 7900				20,264,885	13,875,151					13,875,151
	<b>TOTAL 7000</b>				<b>28,674,906</b>	<b>20,695,098</b>	<b>-27.83%</b>	<b>873,601</b>	<b>1,157,103</b>	<b>32.45%</b>	<b>21,852,201</b>
	586.01	540.78	121.91	53.69							
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>											
	1,053.89	983.73	167.30	113.27	127,893,401	117,143,879	-8.41%	16,201,053	18,502,823	14.21%	135,646,702

# **BAKERSFIELD COLLEGE**

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# BAKERSFIELD COLLEGE

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## BAKERSFIELD COLLEGE

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

In addition to academic programs, Bakersfield College offers a variety of services to promote the personal development of its students. Financial Aid, Transfer Services, counseling, disabled student services, 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

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

## MISSION

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With its heritage as a foundation and an eye toward the future, Bakersfield College provides the high quality education necessary for our socially and ethnically diverse students--whether they be vocational, transfer-oriented, developmental, or 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

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

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

**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.

**BAKERSFIELD COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
<b>EXPENDITURES AND TRANSFERS</b>											
11	CERTIFICATED SALARIES										
110	REGULAR TEACHING										
1100	233.44	236.00	0.30	1.00	19,770,797	20,586,098	4.12%	26,442	26,129	-1.18%	20,612,228
1101	Acad. Emp. Non-Inst., Non-Adm.										
1108	Instructional - Salary Reserve										
1110	3.26	8.23	0.30		471,557	422,124	-10.48%	29,609	27,937	-5.65%	450,060
1118	Non-Instructional - Salary Reserve										
	<b>236.70</b>	<b>244.23</b>	<b>0.60</b>	<b>1.00</b>	<b>20,242,354</b>	<b>21,008,222</b>	<b>3.78%</b>	<b>56,051</b>	<b>54,066</b>	<b>-3.54%</b>	<b>21,062,288</b>
12	REGULAR NON-TEACHING										
1214	12.38	14.60	1.32	2.00	1,524,445	1,438,436	-5.64%	125,705	127,191	1.18%	1,565,627
1231	9.89	12.94	2.70	2.00	819,808	814,625	-0.63%	228,489	181,956	-20.37%	996,581
1241	4.00	4.00			376,565	350,357	-6.96%				350,357
1251	Acad. Non-Inst Cont.										
	<b>26.27</b>	<b>31.54</b>	<b>4.42</b>	<b>4.40</b>	<b>2,720,818</b>	<b>2,603,418</b>	<b>-4.31%</b>	<b>388,239</b>	<b>343,191</b>	<b>-11.60%</b>	<b>2,946,609</b>
	<b>262.97</b>	<b>275.77</b>	<b>5.02</b>	<b>5.40</b>	<b>22,963,172</b>	<b>23,611,640</b>	<b>2.82%</b>	<b>444,290</b>	<b>397,257</b>	<b>-10.59%</b>	<b>24,008,897</b>
13	INSTRUCTIONAL SALARIES - NON-REG										
1310	124.03	84.25	15.04	11.59	3,906,958	2,654,000	-32.07%	473,865	365,220	-22.93%	3,019,220
1311	Acad. Emp. - Temp Cont.										
1320	17.01	10.35			535,870	326,000	-39.16%				326,000
1330	28.95	19.11			911,900	602,000	-33.98%				602,000
1340	Oth Acad. Empl. - Stipends										
	<b>169.99</b>	<b>113.71</b>	<b>15.04</b>	<b>12.64</b>	<b>5,354,728</b>	<b>3,582,000</b>	<b>-33.11%</b>	<b>487,023</b>	<b>398,220</b>	<b>-18.23%</b>	<b>3,980,220</b>
14	OTHER NON-TEACHING										
1410	Educational Administrators - Non-Cont.										
1419	Acad. Emp - Non-Inst. Non Cont.										
1999	Certificated Salary Abatement										
					52,869	190,200	259.76%	378,725	362,059	-4.40%	552,259
					200,465		-100.00%				
					<b>253,333</b>	<b>190,200</b>	<b>-24.92%</b>	<b>378,725</b>	<b>362,059</b>	<b>-4.40%</b>	<b>552,259</b>
	<b>169.99</b>	<b>113.71</b>	<b>15.04</b>	<b>12.64</b>	<b>5,608,061</b>	<b>3,772,200</b>	<b>-32.74%</b>	<b>865,747</b>	<b>760,279</b>	<b>-12.18%</b>	<b>4,532,479</b>
	<b>432.96</b>	<b>389.48</b>	<b>20.06</b>	<b>18.04</b>	<b>28,571,233</b>	<b>27,383,840</b>	<b>-4.16%</b>	<b>1,310,037</b>	<b>1,157,536</b>	<b>-11.64%</b>	<b>28,541,376</b>
20	CLASSIFIED SALARIES										

**BAKERSFIELD COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
21	CLASSIFIED SERVICE, NON-INST.										
2110	Board of Trustees										
2110	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	1.00	1.00			74,556	74,556					74,556
2191	129.76	131.41	30.76	33.65	6,257,072	5,656,629	-9.60%	1,607,854	1,750,841	8.89%	7,407,470
2199	Classified Salary Abatement										
					-275,454	-230,048					-230,048
	<b>139.76</b>	<b>141.41</b>	<b>32.76</b>	<b>35.65</b>	<b>6,951,946</b>	<b>6,592,576</b>	-5.17%	<b>1,743,792</b>	<b>1,970,776</b>	13.02%	8,563,351
22	CLASSIFIED SERVICE, INST. AID										
2211	Inst. Aide Ft Direct Inst.										
2291	11.43	9.89	3.18		587,650	462,206	-21.35%	172,790	191,839	11.02%	654,045
2292	Limited Benefit Employee										
	<b>11.43</b>	<b>9.89</b>	<b>3.18</b>		<b>587,650</b>	<b>462,206</b>	-21.35%	<b>172,790</b>	<b>191,839</b>	11.02%	654,045
	<b>151.19</b>	<b>151.30</b>	<b>35.94</b>	<b>35.65</b>	<b>7,539,596</b>	<b>7,054,782</b>	-6.43%	<b>1,916,582</b>	<b>2,162,615</b>	12.84%	9,217,396
23	NON-INSTRUCTIONAL										
2310	Non-Mgt. - Temp										
2311	Admin., Non-Inst Prof Expt										
2391	Substitutes--Short Term										
2392	0.90		39.30		15,013	15,700	4.58%	653,971	619,572	-5.26%	635,272
2393	Class Non-Instr. Overtime										
					132,089		-100.00%	19,265	17,000	-11.76%	17,000
2394	Non-Admin., Non-Inst. Prof Expt										
					64,847	139,726	115.47%	143,866	222,964	54.98%	362,690
2399	Class Oth - Temp										
					83,322	53,400	-35.91%	42,437		-100.00%	53,400
	<b>0.90</b>		<b>39.30</b>		<b>295,271</b>	<b>208,826</b>	-29.28%	<b>859,539</b>	<b>859,536</b>	0.00%	1,068,362
24	INSTRUCTIONAL AIDES										
2411	0.95		26.60		15,857		-100.00%	442,645	299,554	-32.33%	299,554
2412	Direct Inst. Prof Expt										
					163,089	131,500	-19.37%	69,244	60,652	-12.41%	192,152
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		16,000	10,000	-37.50%	100,000
2495	Inst Oth Indr Prof Expt										
								3,500		-100.00%	
2499	Oth Indr Inst Temp										
2900	Classified Abatement										
2999	Salary Budget Control										
					-19,917	-544,059	2631.70%	-113,936	82,126	-172.08%	-461,934
	<b>0.95</b>		<b>26.60</b>		<b>163,830</b>	<b>-301,706</b>	-284.16%	<b>417,453</b>	<b>452,332</b>	8.36%	150,626
	<b>1.86</b>		<b>65.90</b>		<b>459,101</b>	<b>-92,880</b>	-120.23%	<b>1,276,992</b>	<b>1,311,868</b>	2.73%	1,218,988
	<b>153.05</b>	<b>151.30</b>	<b>101.84</b>	<b>35.65</b>	<b>7,998,696</b>	<b>6,961,901</b>	-12.96%	<b>3,193,574</b>	<b>3,474,483</b>	8.80%	10,436,384

**BAKERSFIELD COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
30	STAFF BENEFITS										
3110	STRS - Acad. Instructors & Ins Aides				1,994,207	2,255,207	13.09%	63,182	51,548	-18.41%	2,306,756
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				5,346	16,993	217.89%	24,587	11,264	-54.19%	28,258
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	130,187	33.27%	15,497	25,764	66.25%	155,951
3221	PERS - Classified Employee				666,181	665,735	-0.07%	149,930	191,963	28.04%	857,698
3222	PERS - Conf Empl - Non- Mgt					9,038					9,038
3240	PERS - Educational Administrator					11,291					11,291
3310	OASDHI - Acad Instruct & Instr Aides				375,791	463,148	23.25%	16,526	15,337	-7.19%	478,485
3320	OASDHI - Cls Mgt Non-Ed Admin				61,788	29,513	-52.24%	10,399	8,229	-20.87%	37,742
3321	OASDHI - Clss Emp				487,306	248,073	-49.09%	120,535	79,122	-34.36%	327,195
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	1508.34%	4,365	20,471	368.99%	35,582
3410	H&W Acad. Instructors & Aides				3,419,221	3,614,904	5.72%	37,414	47,639	27.33%	3,662,542
3411	H&W-Acad Instr & Instl Aides(Rtrd)										
3420	H&W Clss Mgt(Non-Ed Administrators)				121,122	156,971	29.60%	26,916	41,950	55.86%	198,921
3421	H&W Classified Employees				1,693,526	1,690,275	-0.19%	393,756	454,993	15.55%	2,145,269
3422	H&W Conf. Emp - Non Mgt				13,466	14,225	5.64%				14,225
3423	H&W - Clss Mgt - Retired										
3424	H&W - Clss Retired										
3430	Life Insurance										
3440	H&W Educational Administrators				170,647	164,735	-3.46%	17,765	18,777	5.70%	183,512
3441	H&W - Oth Acad. Emp - Non-Instrl				763	843	10.41%	26,695	13,204	-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)				372,185	451,441	21.30%	9,168	13,676	49.17%	465,118
3520	SUI-Clss Mgt Non-Educ. Admin.					17,331			3,653		20,984
3521	SUI - Clss Emp				105,235	100,466	-4.53%	27,442	31,209	13.73%	131,675
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				492	8,359	1599.10%	3,014	9,094	201.76%	17,453
3610	WC - Acad Inst & Instl Aides (Dir)				207,978	238,171	14.52%	11,359	9,764	-14.04%	247,936
3620	WC - Clss Mgt Non-Educational Adm.				7,587	9,143	20.51%	1,151	1,889	64.10%	11,033
3621	WC - Clss Emp				56,997	51,811	-9.10%	15,778	21,532	36.47%	73,343
3622	Conf Emp - Non Mgt				631	634	0.35%				634
3640	WC - Educational Administrators				12,912	11,435	-11.44%	1,065	1,081	1.54%	12,516
3641	WC-Oth Acad Emp - Non Instructional				505	5,502	988.47%	2,398	4,379	82.60%	9,881



**BAKERSFIELD COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
		Unrst	Unrst	Rest	Rest							
		2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
3710	DefBen-Acad Inst & Instl Aides (Dir)					129,410	238,791	84.52%	28,342	23,197	-18.15%	261,988
3720	DefBen-Class Mgt - Non-Educ Admin											
3721	DefBen - Class Emp					24,537	30,216	23.15%	8,881	11,787	32.71%	42,003
3722	DefBen - Conf Emp - Non Mat											
3741	DefBen - Oth Acad Emp - Non Instrl					2,632	9,371	256.00%	8,096	18,376	126.99%	27,747
3808	Instructional --- benefit Reserve											
3818	Non Instructional -- Benefit Reserve											
3910	Otr Benf.- Acad. Instruct. & Aides					88,923	90,584	1.87%	1,036	1,010	-2.59%	91,593
3920	OTHBEN-Class Mgt (Non-Educ Admin					3,673	3,982	8.41%	557	574	2.94%	4,555
3921	Otr Benf.- Class Employee					24,952	22,734	-8.89%	6,193	6,739	8.82%	29,473
3922	OTHBEN - Conf Emp - Non Mgt					306	306					306
3929	Classified Benefit Abatement					-123,062	-93,159	-24.30%				-93,159
3940	Otr Benf.- Educational Administrators					6,250	5,516	-11.75%	515	521	1.18%	6,037
3941	OTHBEN - Oth Acad Emp (Noninstrl)					12	25	108.95%	410	384	-6.37%	409
3999	Benefit Suspense					66,380		-100.00%	4,976	9,436	89.63%	9,436
	<b>TOTAL 3000</b>					<b>10,306,885</b>	<b>10,862,659</b>	5.39%	<b>1,062,198</b>	<b>1,172,383</b>	10.37%	<b>12,035,043</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT											
42	MAGAZINES & PERIODICALS											
4211	Non-Library Magazines/Perdics					589	6,957	1081.20%	6,801	5,710	-16.04%	12,667
	Subtotal 4200					589	6,957	1081.20%	6,801	5,710	-16.04%	12,667
43	SUPPLIES											
4310	Instr Supplies & Materials					282,163	267,123	-5.33%	130,948	350,621	167.75%	617,744
4312	Computer Software less than \$200					33,475	3,725	-88.87%	8,900	450	-94.94%	4,175
4313	Non-Instr Supplies & Materials					225,343	217,082	-3.67%	241,170	127,196	-47.26%	344,278
4314	Paper					91,550	63,450	-30.69%	400	400		63,850
4315	Maint & Repairs Supplies					281,147	335,500	19.33%				335,500
4320	Vehicle Supplies - Parts					8,250	7,750	-6.06%	1,000	1,000		8,750
4321	Fuel - Lubricants					50,600	60,900	20.36%				60,900
4391	Small Equip (Less than \$200)											
	Subtotal 4300					972,528	955,530	-1.75%	382,418	479,667	25.43%	1,435,197
44	FOOD											
4400	Food - Non Travel, Non Cafeteria					83,830		-100.00%				
	Subtotal 4400					83,830		-100.00%				
	<b>TOTAL 4000</b>					<b>1,056,947</b>	<b>962,487</b>	-8.94%	<b>389,219</b>	<b>485,377</b>	24.71%	<b>1,447,864</b>

**BAKERSFIELD COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES											
51 SERVICES											
5107 Athletic Officials					66,914	40,500	-39.47%				40,500
5108 Temp Employment Agency Services											
5109 Child Care Services											
5118 Cont Security Services											
5119 Oth Non-Inst. Consulting Services					30,425	13,000	-57.27%	207,700	460,792	121.85%	473,792
5150 Contract Instruction					7,000	12,500	78.57%				12,500
5151 Guest Lecturers/Performers					1,500	5,000	233.33%	6,700	13,500	101.49%	18,500
5152 Music Drama Programs											
5159 Oth Instructional Consulting Services						500		18,000	160,535	791.86%	161,035
Subtotal 5100					105,839	71,500	-32.44%	232,400	634,828	173.16%	706,328
52 TRAVEL											
5209 Non-Employee Travel					9,000	16,000	77.78%	14,000	9,900	-29.29%	25,900
5212 Student Travel					101,545	96,000	-5.46%	91,104	44,150	-51.54%	140,150
5220DT Employee Travel											
5220 Employee Travel					129,809	169,870	30.86%	197,292	184,753	-6.36%	354,622
5230 Food/Meetings					33,232	114,617	244.90%	76,714	60,404	-21.26%	175,021
Subtotal 5200					273,586	396,487	44.92%	379,110	299,206	-21.08%	695,693
53 MEMBERSHIP/DUES											
5300 Institutional Dues/Memberships					59,018	58,603	-0.70%	4,630	4,610	-0.43%	63,213
5310 Consortium Dues/Memberships											
Subtotal 5300					59,018	58,603	-0.70%	4,630	4,610	-0.43%	63,213
54 INSURANCE											
5400 Comprehensive/Liability/Prpty/Auto/Ins						800					800
5406 Student Insurance											
5407 Insurance Deductibles											
Subtotal 5400						800					800
55 UTILITIES & MAINTENANCE											
5501 Laundry Services					20,750	23,500	13.25%	3,500	4,500	28.57%	28,000
5520 Natural Gas/ LPG					302,000	247,000	-18.21%				247,000
5530 Light - Electricity					625,000	385,000	-38.40%				385,000
5540 Water - Sanitation					238,500	201,800	-15.39%				201,800
5550 Disposal Services					125,020	75,320	-39.75%				75,320
5560 Hazardous Waste Disposal					26,200	21,387	-18.37%	350		-100.00%	21,387

**BAKERSFIELD COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
5570					10,600	11,000	3.77%	300		-100.00%	11,000
5581					41,699	26,639	-36.12%				26,639
5583											
5590											
					<b>1,389,769</b>	<b>991,646</b>	<b>-28.65%</b>	<b>4,150</b>	<b>4,500</b>	<b>8.43%</b>	<b>996,146</b>
56											
5602					56,006	100,205	78.92%	4,600	3,500	-23.91%	103,705
5603					313,341	462,530	47.61%	6,298	500	-92.06%	463,030
5604											
5608					24,650	20,500	-16.84%				20,500
5610											
5620											
5630											
5650					278,425	280,139	0.62%	65,878	85,094	29.17%	365,233
5651											
5661											
5662											
5672											
5681					56,800	33,000	-41.90%				33,000
5683					113,984	107,000	-6.13%				107,000
5684					20,500	27,600	34.63%	30,500	10,500	-65.57%	38,100
5685					45,000	45,000					45,000
5686					128,000	165,700	29.45%				165,700
5690					100,026	108,517	8.49%	23,000	29,300	27.39%	137,817
5691					146,000	195,000	33.56%				195,000
					<b>1,282,732</b>	<b>1,545,191</b>	<b>20.46%</b>	<b>130,276</b>	<b>128,894</b>	<b>-1.06%</b>	<b>1,674,085</b>
57											
5700											
5720											
5731											
5732											
5733											
5740					10,000	7,500	-25.00%				7,500
5790											
					<b>10,000</b>	<b>7,500</b>	<b>-25.00%</b>				<b>7,500</b>
58											
5810					4,500	6,500	44.44%				6,500
5813						100					100
5820					74,074	31,721	-57.18%	4,897	4,571	-6.66%	36,292
5830											

**BAKERSFIELD COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
5831											
5832											
5835											
5838											
5840											
5860					150,632	164,218	9.02%	6,500	5,850	-10.00%	170,068
5861					68,217	57,934	-15.07%	45,863	41,497	-9.52%	99,430
5870											
5880					4,332	4,420	2.03%				4,420
5881					6,800	6,800					6,800
5890					134,213	214,391	59.74%	38,751	40,607	4.79%	254,998
5899											
5899a								-164,871	-40,416	-75.49%	-40,416
					442,768	486,084	9.78%	-68,860	52,109	-175.67%	538,192
59											
5911											
5912					4,000	4,000		112,222	54,836	-51.14%	58,836
					4,000	4,000		112,222	54,836	-51.14%	58,836
					3,567,712	3,561,811	-0.17%	793,928	1,178,983	48.50%	4,740,793
					51,501,474	49,732,698	-3.43%	6,748,956	7,468,762	10.67%	57,201,460
60											
61											
6120								5,797		-100.00%	
								5,797		-100.00%	
62											
6210											
6211									8,789		8,789
6212											
6214											
6215					10,000	10,000		1,900		-100.00%	10,000
6216											
					10,000	10,000		1,900	8,789	362.58%	18,789
63											
6310					31,030	40,000	28.91%				40,000
6311					40,000	40,000					40,000

**BAKERSFIELD COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
<b>Subtotal 6300</b>					71,030	80,000	12.63%				80,000
64 EQUIPMENT											
641 <b>New Equipment</b>											
6411 Library & Audio Visual Equipment					10,500	8,000	-23.81%				8,000
6412 Computer/Tech Equip					97,190	80,520	-17.15%	72,789	301,541	314.27%	382,061
6412FA Computer/Tech Equipment					15,000	24,000	60.00%				24,000
6413 Autos & Buses											
6414 Furniture								2,300	100,000	4247.83%	100,000
6414FA Other Equipment								2,500		-100.00%	
6415 Lease Purchase											
6416 Software over \$1000											
6419 Other Equipment					422,343	355,627	-15.80%	723,620	561,848	-22.36%	917,474
6419FA Other Equipment					47,497	30,000	-36.84%	88,888	939,892	957.39%	969,892
<b>Subtotal 6410</b>					592,530	498,147	-15.93%	890,097	1,903,280	113.83%	2,401,427
642 <b>Equipment Replacement</b>											
6421 Library & Audio Visual Equipment											
6422 Computer/Tech Equip											
6423 Autos & Buses											
6424 Furniture					4,000		-100.00%				
6425 Lease Purchase											
6429 Other Equipment											
<b>Subtotal 6420</b>					4,000		-100.00%				
<b>Subtotal 6400</b>					596,530	498,147	-16.49%	890,097	1,903,280	113.83%	2,401,427
6900 Capital Outlay Abatement											
<b>TOTAL 6000</b>					677,560	588,147	-13.20%	897,794	1,912,069	112.97%	2,500,216
70 OTHER OUTGO											
71 Debt Retirement (Long Term Debt											
7110 Debt Reduction											
7111 Debt Interest & Other Charges											
<b>Subtotal 7100</b>											
72 INTRAFUND TRANSFERS OUT											
7201 Intrafund Transfers Out					13,459,690	12,973,319	-3.61%		230,806		13,204,125
7205 Intrafund Transfers In											
<b>Subtotal 7200</b>					13,459,690	12,973,319	-3.61%		230,806		13,204,125

**BAKERSFIELD COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	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 Aide (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 (Banked Load, Vac. Accrual)											
7910 Minor Emergencies (Colleges/District Office)					3,775,641	552,857	-85.36%				552,857
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					3,775,641	552,857	-85.36%				552,857
TOTAL 7000					18,679,987	14,269,773	-23.61%	342,352	570,488	66.64%	14,840,262
TOTAL EXPENDITURES, OTHER OUTGO					70,859,020	64,590,618	-8.85%	7,989,102	9,951,319	24.56%	74,541,937
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	586.0	540.8	121.9	53.7	70,859,020	64,590,618	-8.85%	7,989,102	9,951,319	24.56%	74,541,937

**CERRO COSO  
COMMUNITY COLLEGE**

# CERRO COSO COMMUNITY COLLEGE

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## Mission:

**Our mission is to educate, innovate, inspire and serve.**

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

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

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

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

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

## Vision:

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

## Values:

At Cerro Coso Community College, we value;

*Student learning* and student success in all areas of endeavor;

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

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

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

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

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

## THE COLLEGE AND ITS COMMUNITIES

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has five instructional sites, which together form the largest geographical service area (18,500 square miles) of any community college in California. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley (IWV) campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community 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. Lastly, 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.

## **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 fortunate to realize a substantial college reserve. It is with this reserve that we will be able to sustain our commitment to instructional technology, instructional programs, and student services through the next several years as we await economic recovery.

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
<b>EXPENDITURES AND TRANSFERS</b>											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule	39.44	43.54			3,397,062	3,733,084	9.89%				3,733,084
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%	59,367
1108 Instructional - Salary Reserve											
1110 Acad. Emp Admin.	6.21	5.71			569,854	543,679	-4.59%				543,679
1118 Non-Instructional - Salary Reserve											
Subtotal 1100	46.32	49.55	1.00	0.40	4,030,051	4,305,357	6.83%	71,732	30,773	-57.10%	4,336,130
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	6.88	9.88	0.12	0.12	885,348	1,038,608	17.31%	15,012	15,012		1,053,620
1231 Counselors Contract	4.80	3.47	2.22	2.23	353,335	276,886	-21.64%	131,205	188,185	43.43%	465,071
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	14.30	2.34	2.35	1,326,839	1,376,748	3.76%	146,217	203,197	38.97%	1,579,946
Total 1100 & 1200	59.26	63.85	3.34	2.75	5,356,890	5,682,106	6.07%	217,948	233,970	7.35%	5,916,076
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	28,848	77.71%		5,000		33,848
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.					246,046	130,567	-46.93%	94,599	153,200	61.95%	283,767
1419 Acad. Emp - Non-Inst. Non Cont.											
1999 Certificated Salary Abatement											
Subtotal 1400					246,046	130,567	-46.93%	94,599	153,200	61.95%	283,767
Total 1300 & 1400	93.03	85.74			3,192,829	2,860,272	-10.42%	94,599	158,200	67.23%	3,018,472
<b>TOTAL 1000</b>	<b>152.29</b>	<b>149.59</b>	<b>3.34</b>	<b>2.75</b>	<b>8,549,719</b>	<b>8,542,378</b>	<b>-0.09%</b>	<b>312,547</b>	<b>392,170</b>	<b>25.48%</b>	<b>8,934,548</b>

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
20	CLASSIFIED SALARIES										
21	CLASSIFIED SERVICE, NON-INST.										
2110	Board of Trustees										
2110	6.00	5.00			622,476	445,127	-28.49%				445,127
2190	1.00	1.00			74,556	52,196	-29.99%				52,196
2191	43.85	44.64	10.21	10.78	2,142,062	2,134,319	-0.36%	458,288	461,437		2,595,756
2199	Classified Salary Abatement										
	Subtotal 2100				2,839,095	2,631,641	-7.31%	458,288	461,437	0.69%	3,093,078
22	CLASSIFIED SERVICE, INST. AID										
2211	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				159,870	164,796	3.08%				164,796
	Total 2100 & 2200				2,998,965	2,796,437	-6.75%	458,288	461,437	0.69%	3,257,874
23	NON-INSTRUCTIONAL										
2310	Non-Mgt. - Temp										
2311	Admin., Non-Inst Prof Expt										
2391	Substitutes--Short Term										
2392	2.07		5.68		34,500	14,000	-59.42%	94,572	101,883	7.73%	115,883
2393	Class Non-Inst. Overtime										
2394	Non-Admin., Non-Inst. Prof Expt										
2399	Class Oth - Temp										
	Subtotal 2300				47,800	29,820	-37.62%	94,572	133,383	41.04%	163,203
24	INSTRUCTIONAL AIDES										
2411	1.27		1.35		21,200	42,800	101.89%	22,500	21,000	-6.67%	63,800
2412	Direct Inst. Prof Expt										
2419	Inst Aide - Temp Direct Inst.										
2491	Inst Readers Temp										
2492	Inst Students Temp, Oth Indr Inst.										
2493	Inst Aide Overtime Temp										
2494	Inst Sign Language Intrap Temp										
2495	Inst Oth Indr Prof Expt										
2499	Oth Indr Inst Temp										
2900	Classified Abatement										
2999	Salary Budget Control										
					70,695	110,236	55.93%	24,000	21,575	-100.00%	131,811

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
Subtotal 2400	1.27		1.35		159,495	172,826	8.36%	46,500	42,575	-8.44%	215,401
Total 2300 & 2400	3.35		7.04		207,295	202,646	-2.24%	141,072	175,958	24.73%	378,605
<b>TOTAL 2000</b>	<b>57.77</b>	<b>54.27</b>	<b>17.25</b>	<b>10.78</b>	<b>3,206,260</b>	<b>2,999,084</b>	<b>-6.46%</b>	<b>599,360</b>	<b>637,395</b>	<b>6.35%</b>	<b>3,636,479</b>
30 STAFF BENEFITS											
3110 STRS - Acad. Instructors & Ins Aides					570,750	480,038	-15.89%	7,875	4,917	-37.56%	484,955
3120 STRS - Class Mgt Non Educ Admin											
3130 STRS - Ed. Administrators - Cont.					73,041	79,044	8.22%	1,238	1,238		80,283
3131 STRS - Oth Acad Emp Non-Instl					61,561	49,894	-18.95%	16,672	26,198	57.14%	76,093
3210 PERS - Acad. Instructors & Inst Aides					8,187	9,086	10.99%				9,086
3220 PERS - Class Mgt Non Educ Admin					67,993	63,722	-6.28%				63,722
3221 PERS - Classified Employee					221,715	250,975	13.20%	42,059	50,533	20.15%	301,509
3222 PERS - Conf Empl - Non- Mgt					8,144	6,328	-22.30%				6,328
3240 PERS - Educational Administrator											
3310 OASDHI - Acad Instruct & Instr Aides					106,723	105,816	-0.85%	1,732	864	-50.11%	106,681
3320 OASDHI - Cls Mgt Non-Ed Admin					47,619	40,210	-15.56%				40,210
3321 OASDHI - Clss Emp					156,954	159,385	1.55%	30,519	34,945	14.50%	194,330
3322 OASDHI - Conf. Emp - Non Mgt					5,704	3,993	-29.99%				3,993
3330 Medicare											
3340 OASDHI - Educational Administrators					12,838	13,893	8.22%	218	218		14,110
3341 OASDHI - Oth Acad Emp Non-Instl					10,820	8,769	-18.95%	2,930	4,605	57.14%	13,374
3410 H&W Acad. Instructors & Aides					641,623	691,032	7.70%	17,161	9,099	-46.98%	700,130
3411 H&W-Acad Instr & Instl Aides(Rtrd)											
3420 H&W Clss Mgt(Non-Ed Administrators)					94,206	85,351	-9.40%				85,351
3421 H&W Classified Employees					531,272	589,136	10.89%	117,445	129,236	10.04%	718,372
3422 H&W Conf. Emp - Non Mgt					13,458	14,225	5.70%				14,225
3423 H&W - Clss Mgt - Retired											
3424 H&W - Clss Retired											
3430 Life Insurance											
3440 H&W Educational Administrators					105,627	126,343	19.61%	1,593	1,684	5.70%	128,027
3441 H&W - Oth Acad. Emp - Non-Instl					90,255	84,268	-6.63%	19,578	27,716	41.57%	111,984
3443 H&W-Educational Adm Cont - Retired											
3490 Retiree Benefits											
3491 Retiree Benefits: Non-Instructional										-100.00%	
3510 SUI-Acad Instl Aides (Dir)					115,045	114,046	-0.87%	1,923	960		115,005
3520 SUI-Clss Mgt Non-Educ. Admin.					10,022	8,463	-15.56%				8,463
3521 SUI - Clss Emp					34,469	34,385	-0.24%	7,378	7,936		42,322
3522 SUI - Conf Emp - Non Mgt					1,200	840	-29.99%			-100.00%	840
3540 SUI - Educational Administrators					14,254	15,426	8.22%	242	242		15,667
3541 SUI - Oth Acad Emp - Non Instl					12,014	9,737	-18.95%	3,253	5,113	-30.71%	14,850

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
3610	WC - Acad Inst & Instl Aides (Dir)				60,918	60,574	-0.56%	1,205	685		61,259
3620	WC - Clss Mgt Non-Educational Adm.				5,236	4,468	-14.67%			-100.00%	4,468
3621	WC - Clss Emp				18,491	18,273	-1.18%	4,696	5,056	55.40%	23,329
3622	Conf Emp - Non Mgt				634	444	-29.99%			-100.00%	444
3640	WC - Educational Administrators				7,525	8,144	8.22%	128	128		8,272
3641	WC-Oth Acad Emp - Non Instructional				6,343	5,141	-18.95%	1,715	2,697	-42.58%	7,837
3710	DefBen-Acad Inst & Instl Aides (Dir)				6,482	57,119	781.18%	1,020			57,119
3720	DefBen-Clss Mgt - Non-Educ Admin									-100.00%	
3721	DefBen - Clss Emp				4,059	3,096	-23.72%	3,112	2,141	24.80%	5,237
3722	DefBen - Conf Emp - Non Mat										
3741	DefBen - Oth Acad Emp - Non Instrl									-100.00%	
3808	Instructional --- benefit Reserve									-100.00%	
3818	Non Instructional -- Benefit Reserve										
3910	Otr Benf.- Acad. Instruct. & Aides				10,412	10,984	5.49%	277	144		11,128
3920	OTHBEN-Clss Mgt (Non-Educ Admin				1,550	1,328	-14.29%				1,328
3921	Otr Benf.- Clss Employee				7,427	7,589	2.18%	1,534	1,561		9,150
3922	OTHBEN - Conf Emp - Non Mgt				221	214	-3.34%			-100.00%	214
3929	Classified Benefit Abatement										
3940	Otr Benf.- Educational Administrators				1,745	1,966	12.69%	26	26		1,993
3941	OTHBEN - Oth Acad Emp (Noninstrl)				1,455	1,333	-8.43%	316	438	-71.43%	1,771
3999	Benefit Suspense								9,436		9,436
	<b>TOTAL 3000</b>				<b>3,147,990</b>	<b>3,225,078</b>	2.45%	<b>285,847</b>	<b>327,815</b>	14.68%	3,552,893
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT										
42	MAGAZINES & PERIODICALS										
4211	Non-Library Magazines/Perdicl				3,326	2,406	-27.66%	955	50,162	5151.47%	52,568
	Subtotal 4200				3,326	2,406	-27.66%	955	50,162	5151.47%	52,568
43	SUPPLIES										
4310	Instr Supplies & Materials				92,582	102,700	10.93%	60,914	145,048	138.12%	247,748
4312	Computer Software less than \$200				1,900		-100.00%				
4313	Non-Instr Supplies & Materials				159,220	144,465	-9.27%	159,859	95,991	-39.95%	240,456
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)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
4391 Small Equip (Less than \$200)											
Subtotal 4300					364,652	358,215	-1.77%	220,773	241,039	9.18%	599,254
44 FOOD											
4400 Food - Non Travel, Non Cafeteria					200		-100.00%				
Subtotal 4400					200		-100.00%				
<b>TOTAL 4000</b>					<b>368,178</b>	<b>360,621</b>	<b>-2.05%</b>	<b>221,729</b>	<b>291,201</b>	<b>31.33%</b>	<b>651,822</b>
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											
5118 Cont Security Services					94,500	95,000	0.53%				95,000
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	4.15%	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	7,329	34.48%	32,699
5220 Employee Travel					58,493	72,943	24.70%	97,945	138,877	41.79%	211,820
5230 Food/Meetings					9,375	5,700	-39.20%	9,639	13,687	41.99%	19,387
Subtotal 5200					120,559	161,513	33.97%	124,134	165,793	33.56%	327,306
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)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	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	-66.67%				150
5520 Natural Gas/ LPG					168,000	165,000	-1.79%				165,000
5530 Light - Electricity					388,000	330,000	-14.95%				330,000
5540 Water - Sanitation					282,000	266,000	-5.67%				266,000
5550 Disposal Services					17,455	15,000	-14.06%				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					66,700	62,200	-6.75%				62,200
5583 Data Communication Services											
5590 Other Utilities											
Subtotal 5500					936,145	854,350	-8.74%				854,350
56 RENTS - LEASES - REPAIRS											
5602 Rental of Equip/Utility Vehicles					1,500	3,000	100.00%				3,000
5603 Rental of Facilities					145,170	144,400	-0.53%	161		-100.00%	144,400
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	56,926	-1.53%	8,246	9,648		66,574
5651 Internet Access											
5661 Computer Maintenance											
5662 Computer Maintenance Agreement											
5672 Equipment Repairs											
5681 Grounds Maintenance					5,750	5,500	-4.35%				5,500
5683 Building Maintenance					75,920	95,500	25.79%				95,500
5684 Vehicle Repairs & Maintenance					12,400	12,500	0.81%				12,500
5685 Computer Hardware Maint Agreements					1,300		-100.00%				
5686 Oth Equipment Maint Agreements					33,310	33,929	1.86%	1,400	775	-44.64%	34,704
5690 Other Maintenance/Repairs					7,500	26,800	257.33%				26,800
5691 Other Maintenance Contracts					10,800	11,000	1.85%				11,000
Subtotal 5600					366,059	404,155	10.41%	9,807	10,423	6.28%	414,578
57 LEGAL/AUDIT/ELECTION											
5700 Annual Fiscal Audit											





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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	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		152,800
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	55,000	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)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
<b>Subtotal 6400</b>					41,150	55,000	33.66%	68,500	145,336	112.17%	200,336
6900 Capital Outlay Abatement											
<b>TOTAL 6000</b>					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											
<b>Subtotal 7100</b>											
INTRAFUND TRANSFERS OUT											
7201 Intrafund Transfers Out					3,501,347	3,376,979	-3.55%		45,000		3,421,979
7205 Intrafund Transfers In											
<b>Subtotal 7200</b>					3,501,347	3,376,979	-3.55%		45,000		3,421,979
73 TRANSFERS											
7312 Interfund - Out					244,306		-100.00%				
7410 Other Transfers											
<b>Subtotal 7300 &amp; 7400</b>					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											
<b>Subtotal 7500</b>								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	174,773	-35.00%	174,773
<b>Subtotal 7600</b>								268,874	174,773	-35.00%	174,773
79 RESERVE FOR CONTINGENCIES											
7910 Districtwide (minimum 5%)											
7910 Contingencies (Banked Load, Vac. Accrual)											
7910 Minor Emergencies (Colleges/District Office)					2,277,781	679,540	-70.17%				679,540

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

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					2,277,781	679,540	-70.17%				679,540
<b>TOTAL 7000</b>					<b>6,023,434</b>	<b>4,056,519</b>	-32.65%	<b>301,874</b>	<b>352,898</b>	16.90%	4,409,417
TOTAL EXPENDITURES, OTHER OUTGO					<b>23,294,567</b>	<b>21,146,002</b>	-9.22%	<b>2,066,917</b>	<b>2,647,569</b>	28.09%	23,793,571
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	<b>210.07</b>	<b>203.86</b>	<b>20.59</b>	<b>13.52</b>	<b>23,294,567</b>	<b>21,146,002</b>	-9.22%	<b>2,066,917</b>	<b>2,647,569</b>	28.09%	23,793,571

# **PORTERVILLE COLLEGE**

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# PORTERVILLE COLLEGE

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

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

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

Porterville College serves the community of Porterville, with a population of over 50,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 5,600 full-and part-time students each year.

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

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

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

There are 8 academic divisions with the College that include: Career and Technical Education, Fine and Applied Arts, Health Careers, Language Arts, Physical Education and Athletics, Science and Mathematics, Social Sciences and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and remedial courses and programs. Currently, the College offers eighteen Associate in Arts or Associate in Science degree majors and over twenty certificate programs. The College continues to position itself to meet the growing and changing needs of the community.

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

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

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

Porterville College during 2011-12 outsourced both food services and the Bookstore. Two vendors submitted bids, and after careful review by Porterville College and district staff of the proposals presented, the bid was awarded to Porterville Unified School District (PUSD). Porterville College has entered into a 5-year agreement with PUSD, and their food service operations began Fall 2011 semester. The bookstore contract was awarded to Barnes and Noble, college bookstore division.

The Porterville College Foundation actively supports the College through providing many scholarships for students. During the last fifteen years, the net asset allocation of the Foundation has grown and changed considerably. In 1991, the net assets were approximately \$350,000 with more than eighty percent dedicated for scholarships. Today, the Foundation estimates its net assets to be over \$5.2 million. The Foundation sponsors an energetic campaign to support college programs and faculty projects. The College has identified several campus-wide projects, prioritized them and submitted them to the Foundation board for consideration.

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

**PORTERVILLE COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
<b>EXPENDITURES AND TRANSFERS</b>											
11 CERTIFICATED SALARIES											
110 REGULAR TEACHING											
1100 Acad. - Reg Schedule	51.85	51.88	1.50	1.00	4,442,109	4,402,854	-0.88%	138,876	100,079	-27.94%	4,502,933
1101 Acad. Emp. Non-Inst., Non-Adm.	1.75	1.60			156,689	145,956	-6.85%				145,956
1108 Instructional Salary Reserve											
1110 Acad. Emp Admin.	2.90	2.56			277,954	255,677	-8.01%				255,677
1118 Non-Instructional Salary Reserve											
<b>Subtotal 1100</b>	<b>56.50</b>	<b>56.04</b>	<b>1.50</b>	<b>1.00</b>	<b>4,876,751</b>	<b>4,804,487</b>	<b>-1.48%</b>	<b>138,876</b>	<b>100,079</b>	<b>-27.94%</b>	<b>4,904,566</b>
12 REGULAR NON-TEACHING											
1214 Educational Administrators - Cont.	6.50	6.50	0.50	0.50	826,757	829,370	0.32%	62,945	62,945		892,315
1231 Counselors Contract	3.00	2.07	3.00	3.88	295,034	213,953	-27.48%	267,948	363,642	35.71%	577,595
1241 Librarians - Contract	1.00	1.00			100,317	100,758	0.44%				100,758
1251 Acad. Non-Inst Cont.	0.62	0.62	0.38	0.38	64,831	67,850	4.66%	39,735	41,586	4.66%	109,436
<b>Subtotal 1200</b>	<b>11.12</b>	<b>10.19</b>	<b>3.88</b>	<b>4.76</b>	<b>1,286,939</b>	<b>1,211,931</b>	<b>-5.83%</b>	<b>370,628</b>	<b>468,173</b>	<b>26.32%</b>	<b>1,680,104</b>
<b>Total 1100 &amp; 1200</b>	<b>67.62</b>	<b>66.23</b>	<b>5.38</b>	<b>5.76</b>	<b>6,163,690</b>	<b>6,016,418</b>	<b>-2.39%</b>	<b>509,504</b>	<b>568,252</b>	<b>11.53%</b>	<b>6,584,670</b>
13 INSTRUCTIONAL SALARIES - NON-REG											
1310 Adjunct Acad. Emp - Non-Cont.	35.24	30.95			1,110,000	975,000	-12.16%				975,000
1311 Acad. Emp. - Temp Cont.	0.10	0.10			2,995	2,995					2,995
1320 Acad. Emp. - Intersession	7.94	6.98			250,000	220,000	-12.00%				220,000
1330 Acad. Emp. - Overload	13.81	11.11		0.74	435,000	350,000	-19.54%		23,209		373,209
1340 Oth Acad. Empl. - Stipends		0.47		1.21	31,939	14,739	-53.85%	53,121	38,121	-28.24%	52,860
<b>Subtotal 1300</b>	<b>57.08</b>	<b>49.61</b>		<b>1.95</b>	<b>1,829,934</b>	<b>1,562,734</b>	<b>-14.60%</b>	<b>53,121</b>	<b>61,329</b>	<b>15.45%</b>	<b>1,624,063</b>
14 OTHER NON-TEACHING											
1410 Educational Administrators - Non-Cont.					65,000	69,500	6.92%	58,000	50,808	-12.40%	120,308
1419 Acad. Emp - Non-Inst. Non Cont.											
1999 Certificated Salary Abatement											
<b>Subtotal 1400</b>					<b>65,000</b>	<b>69,500</b>	<b>6.92%</b>	<b>58,000</b>	<b>50,808</b>	<b>-12.40%</b>	<b>120,308</b>
<b>Total 1300 &amp; 1400</b>	<b>57.08</b>	<b>49.61</b>		<b>1.95</b>	<b>1,894,934</b>	<b>1,632,234</b>	<b>-13.86%</b>	<b>111,121</b>	<b>112,137</b>	<b>0.91%</b>	<b>1,744,371</b>
<b>TOTAL 1000</b>	<b>124.70</b>	<b>115.84</b>	<b>5.38</b>	<b>7.71</b>	<b>8,058,624</b>	<b>7,648,652</b>	<b>-5.09%</b>	<b>620,624</b>	<b>680,389</b>	<b>9.63%</b>	<b>8,329,041</b>
20 CLASSIFIED SALARIES											
21 CLASSIFIED SERVICE, NON-INST.											

**PORTERVILLE COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
2110 Board of Trustees											
2110 Classified Mngmnt (Non-Ed)	4.70	5.38	0.80	1.10	373,745	479,837	28.39%	86,415	69,277		549,114
2190 Confidential Employee - Non Mgt	1.00	1.00			74,556	74,556	0.00%				74,556
2191 Clss Non-Instr. Emp Reg Salary Sched	34.65	36.26	9.94	10.65	1,618,164	1,666,095	2.96%	447,474	492,143		2,158,238
2199 Classified Salary Abatement					-50,436						
Subtotal 2100	40.35	42.63	10.74	11.75	2,016,030	2,220,488	10.14%	533,889	561,420	5.16%	2,781,908
22 CLASSIFIED SERVICE, INST. AID											
2211 Inst. Aide Ft Direct Inst.	4.75	2.90	0.44	0.44	171,275	144,787	-15.47%	42,180	23,918	-43.29%	168,706
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	144,787	-15.47%	305,665	23,918	-92.17%	168,706
Total 2100 & 2200	45.10	45.53	11.18	12.19	2,187,305	2,365,275	8.14%	839,554	585,339	-30.28%	2,950,614
23 NON-INSTRUCTIONAL											
2310 Non-Mgt. - Temp											
2311 Admin., Non-Inst Prof Expt											
2391 Substitutes--Short Term											
2392 Non-Inst. Students	1.60	1.30		16.20	26,695	21,695	-18.73%		269,587		291,282
2393 Clss Non-Instr. Overtime					9,500	8,000	-15.79%				8,000
2394 Non-Admin., Non-Inst. Prof Expt								28,125	28,125		28,125
2399 Clss Oth - Temp											
Subtotal 2300	1.60	1.30		16.20	36,195	29,695	-17.96%	28,125	297,712	958.53%	327,407
24 INSTRUCTIONAL AIDES											
2411 Inst. Students			0.99	0.99				16,500	16,500		16,500
2412 Direct Inst. Prof Expt					34,000	33,500	-1.47%	344,203	344,203		377,703
2419 Inst Aide - Temp Direct Inst.											
2491 Inst Readers Temp											
2492 Inst Students Temp, Oth Indr Inst.											
2493 Inst Aide Overtime Temp											
2494 Inst Sign Language Intrp Temp											
2495 Inst Oth Indr Prof Expt											
2499 Oth Indr Inst Temp											
2900 Classified Abatement											
2999 Salary Budget Control					27,183	340,340	1152.05%	-27,005	25,355	-193.89%	365,695
Subtotal 2400			0.99	0.99	61,183	373,840	511.02%	333,698	386,058	15.69%	759,898
Total 2300 & 2400	1.60	1.30	0.99	17.19	97,378	403,535	314.40%	361,823	683,770	88.98%	1,087,305
TOTAL 2000	46.70	46.83	12.17	29.38	2,284,682	2,768,810	21.19%	1,201,377	1,269,108	5.64%	4,037,919
30 STAFF BENEFITS											



**PORTERVILLE COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
3110	STRS - Acad. Instructors & Ins Aides				494,291	470,451	-4.82%	11,715	15,692	33.95%	486,143
3120	STRS - Class Mgt Non Educ Admin					8,912					8,912
3130	STRS - Ed. Administrators - Cont.				68,207	68,423	0.32%	5,193	5,193		73,616
3131	STRS - Oth Acad Emp Non-Instrl				44,432	29,554	-33.48%	30,843	28,944	-6.16%	58,498
3210	PERS - Acad. Instructors & Inst Aides				12,607	16,365	29.81%	2,805		-100.00%	16,365
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	193,912	12.00%	38,430	46,773	21.71%	240,685
3222	PERS - Conf Empl - Non- Mgt				8,499		-100.00%				
3240	PERS - Educational Administrator					8,225			5,041		13,267
3310	OASDHI - Acad Instruct & Instr Aides				106,583	103,137	-3.23%	8,932	8,096	-9.36%	111,233
3320	OASDHI - Cls Mgt Non-Ed Admin				28,592	26,516	-7.26%	6,611	5,300	-19.83%	31,816
3321	OASDHI - Clss Emp				118,372	123,874	4.65%	29,313	31,491	7.43%	155,365
3322	OASDHI - Conf. Emp - Non Mgt				5,704		-100.00%				
3330	Medicare										
3340	OASDHI - Educational Administrators				11,988	12,026	0.32%	913	913		12,939
3341	OASDHI - Oth Acad Emp Non-Instrl				11,470	10,385	-9.46%	7,664	8,460	10.38%	18,845
3410	H&W Acad. Instructors & Aides				798,376	828,247	3.74%	25,689	26,316	2.44%	854,563
3411	H&W-Acad Instr & Instl Aides(Rtrd)										
3420	H&W Clss Mgt(Non-Ed Administrators)				56,524	69,703	23.32%	10,766	15,648	45.34%	85,351
3421	H&W Classified Employees				422,118	479,296	13.55%	91,226	127,408	39.66%	606,704
3422	H&W Conf. Emp - Non Mgt				13,458	14,225	5.70%				14,225
3423	H&W - Clss Mgt - Retired										
3424	H&W - Clss Retired										
3430	Life Insurance										
3440	H&W Educational Administrators				87,477	92,464	5.70%	6,729	7,113	5.70%	99,576
3441	H&W - Oth Acad. Emp - Non-Instrl				63,428	50,673	-20.11%	46,404	47,313	1.96%	97,986
3443	H&W-Educational Adm Cont - Retired										
3490	Retiree Benefits										
3491	Retiree Benefits: Non-Instructional										
3510	SUI-Acad Instl Aides (Dir)				110,731	105,225	-4.97%	8,224	8,989	9.30%	114,214
3520	SUI-Clss Mgt Non-Educ. Admin.				6,017	7,725	28.39%	1,391	1,115	-19.83%	8,841
3521	SUI - Clss Emp				26,880	27,428	2.04%	7,635	8,376	9.71%	35,805
3522	SUI - Conf Emp - Non Mgt				1,200		-100.00%				
3540	SUI - Educational Administrators				13,311	13,353	0.32%	1,013	1,013		14,366
3541	SUI - Oth Acad Emp - Non Instl				8,272	6,860	-17.07%	5,775	6,358	10.10%	13,218
3610	WC - Acad Inst & Instl Aides (Dir)				58,254	55,357	-4.97%	4,466	4,869	9.01%	60,226
3620	WC - Clss Mgt Non-Educational Adm.				3,166	4,064	28.39%	732	587	-19.83%	4,651
3621	WC - Clss Emp				14,362	14,608	1.71%	6,398	6,893	7.74%	21,501
3622	Conf Emp - Non Mgt				631		-100.00%				
3640	WC - Educational Administrators				7,003	7,025	0.32%	533	533		7,558
3641	WC-Oth Acad Emp - Non Instructional				4,352	3,609	-17.07%	3,038	3,346	10.13%	6,955
3710	DefBen-Acad Inst & Instl Aides (Dir)				34,306	30,642	-10.68%	14,629	15,777	7.85%	46,418
3720	DefBen-Clss Mgt - Non-Educ Admin					2,705					2,705

**PORTERVILLE COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
3721	DefBen - Clss Emp				6,410	4,996	-22.05%	5,329	6,299	18.20%	11,295
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	12,730	-0.88%	424	416	-1.91%	13,146
3920	OTHBEN-Clss Mgt (Non-Educ Admin				1,062	1,306	23.06%	177	244	37.50%	1,550
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		-100.00%				
3929	Classified Benefit Abatement				-24,569		-100.00%				
3940	Otr Benf.- Educational Administrators				1,439	1,439		111	111		1,550
3941	OTHBEN - Oth Acad Emp (Noninstrl)				1,023	801	-21.64%	748	748		1,550
3999	Benefit Suspense					31,021		23,000	7,584	-67.03%	38,605
	<b>TOTAL 3000</b>				<b>2,860,485</b>	<b>2,981,441</b>	<b>4.23%</b>	<b>418,034</b>	<b>462,861</b>	<b>10.72%</b>	<b>3,444,302</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT										
42	MAGAZINES & PERIODICALS										
4211	Non-Library Magazines/Perdics							125	130		130
	Subtotal 4200							125	130	4.00%	130
43	SUPPLIES										
4310	Instr Supplies & Materials				97,728	97,643	-0.09%	57,465	60,861		158,504
4312	Computer Software less than \$200				1,000	1,000					1,000
4313	Non-Instr Supplies & Materials				119,334	122,703	2.82%	53,107	61,877		184,580
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	14,600	-2.67%	10,000	10,000		24,600
4391	Small Equip (Less than \$200)										
	Subtotal 4300				268,062	257,242	-4.04%	120,573	132,739	10.09%	389,980
44	FOOD										
4400	Food - Non Travel, Non Cafeteria										
	Subtotal 4400										
	<b>TOTAL 4000</b>				<b>268,062</b>	<b>257,242</b>	<b>-4.04%</b>	<b>120,698</b>	<b>132,869</b>	<b>10.08%</b>	<b>390,110</b>
50	SERVICES /UTILITIES/ AND										

**PORTERVILLE COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
OPERATING EXPENSES											
51 SERVICES											
5107 Athletic Officials					16,720	15,770	-5.68%				15,770
5108 Temp Employment Agency Services								30,000	21,563	-28.12%	21,563
5109 Child Care Services								500	500		8,550
5118 Cont Security Services					8,050	8,050					8,550
5119 Oth Non-Inst. Consulting Services					8,400	38,400	357.14%	35,000	15,000	-57.14%	53,400
5150 Contract Instruction											
5151 Guest Lecturers/Performers					2,900	2,900		3,000	4,400	46.67%	7,300
5152 Music Drama Programs											
5159 Oth Instructional Consulting Services								266,577	190,400	-28.58%	190,400
<b>Subtotal 5100</b>					<b>36,070</b>	<b>65,120</b>	<b>80.54%</b>	<b>335,077</b>	<b>231,863</b>	<b>-30.80%</b>	<b>296,983</b>
52 TRAVEL											
5209 Non-Employee Travel						726					726
5212 Student Travel					41,000	36,733	-10.41%		1,463		38,196
5220DT Employee Travel											
5220 Employee Travel					45,550	49,227	8.07%	60,871	73,192	20.24%	122,418
5230 Food/Meetings					8,500	12,067	41.96%	2,300	5,190	125.64%	17,257
<b>Subtotal 5200</b>					<b>95,050</b>	<b>98,753</b>	<b>3.90%</b>	<b>63,171</b>	<b>79,845</b>	<b>26.39%</b>	<b>178,597</b>
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											
<b>Subtotal 5300</b>					<b>31,185</b>	<b>30,931</b>	<b>-0.81%</b>	<b>1,150</b>	<b>2,150</b>	<b>86.96%</b>	<b>33,081</b>
54 INSURANCE											
5400 Comprehensive/Liability/Prpty/Auto/Ins											
5406 Student Insurance											
5407 Insurance Deductibles											
<b>Subtotal 5400</b>											
55 UTILITIES & MAINTENANCE											
5501 Laundry Services					24,000	24,000		1,000	1,000		25,000
5520 Natural Gas/ LPG					65,000	65,000					65,000
5530 Light - Electricity					400,000	400,000					400,000
5540 Water - Sanitation					45,000	45,000					45,000
5550 Disposal Services					18,000	18,000		3,000	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)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
5583 Data Communication Services											
5590 Other Utilities					1,500	291	-80.58%				291
Subtotal 5500					576,000	572,707	-0.57%	4,000	4,000		576,707
56 RENTS - LEASES - REPAIRS											
5602 Rental of Equip/Utility Vehicles					2,400	6,550	172.92%	600	1,200	100.00%	7,750
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	28,096		112,411
5651 Internet Access											
5661 Computer Maintenance											
5662 Computer Maintenance Agreement											
5672 Equipment Repairs											
5681 Grounds Maintenance					38,000	38,000		5,000	5,000		43,000
5683 Building Maintenance					35,000	90,850	159.57%				90,850
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	16,000	700.00%		675		16,675
5690 Other Maintenance/Repairs					23,100	21,833	-5.49%	20,650	21,142	2.38%	42,975
5691 Other Maintenance Contracts					20,000	20,000					20,000
Subtotal 5600					249,625	321,523	28.80%	40,377	56,113	38.97%	377,635
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	850		850
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)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
5832	Returned Checks										
5835	Bad Debt Expense										
5838	Collection Services										
5840	Interest - Current Debit										
5860	General Advertising				14,000	14,050	0.36%	900	2,792	210.23%	16,842
5861	Printing/Duplicating Services				4,300	4,000	-6.98%	650	650		4,650
5870	Cash Over/Short										
5880	Taxes/Licenses/Permits				1,267	1,267					1,267
5881	Sales Tax Expense										
5890	Other Services & Expenses				11,800	11,650	-1.27%	8,000	15,122	89.03%	26,772
5899	Contingencies Account - Budget Only					16,600		17,909	105,315	488.06%	121,915
5899a	Unallocated Deductions/Additions							35,626		-100.00%	
	Subtotal 5800				40,667	56,867	39.84%	65,710	126,504	92.52%	183,371
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	1,145,900	11.40%	510,943	502,160	-1.72%	1,648,060
	TOTAL 1000 - 5000				14,500,451	14,802,045	2.08%	2,871,676	3,047,386	6.12%	17,849,431
60	CAPITAL OUTLAY										
61	SITES & SITE IMPROVEMENT										
6120	Site Improvement				100,000	35,500	-64.50%	24,482	17,273	-29.45%	52,773
	Subtotal 6100				100,000	35,500	-64.50%	24,482	17,273	-29.45%	52,773
62	BUILDINGS										
6210	Buildings Construction										
6211	Buildings Architect										
6212	Building Fees/Services										
6214	Buildings - Testing & Inspection					2,585					2,585
6215	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)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
64 EQUIPMENT											
641 <b>New Equipment</b>											
6411 Library & Audio Visual Equipment											
6412 Computer/Tech Equip					72,500	49,559	-31.64%	22,800	39,176	71.82%	88,735
6412FA Computer/Tech Equipment						22,256		17,500	14,900	-14.86%	37,156
6413 Autos & Buses											
6414 Furniture											
6414FA Other Equipment											
6415 Lease Purchase											
6416 Software over \$1000											
6419 Other Equipment					21,550	13,235	-38.58%	3,513	5,713		18,948
6419FA Other Equipment								22,436	21,803	-2.83%	21,803
Subtotal 6410					94,050	85,050	-9.57%	66,250	81,592	23.16%	166,642
642 <b>Equipment Replacement</b>											
6421 Library & Audio Visual Equipment											
6422 Computer/Tech Equip											
6423 Autos & Buses											
6424 Furniture											
6425 Lease Purchase											
6429 Other Equipment											
Subtotal 6420											
Subtotal 6400					94,050	85,050	-9.57%	66,250	81,592	23.16%	166,642
6900 Capital Outlay Abatement											
<b>TOTAL 6000</b>					219,950	149,035	-32.24%	90,732	98,865	8.96%	247,899
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	3,206,652	-3.56%				3,206,652
7205 Intrafund Transfers In											
Subtotal 7200					3,324,940	3,206,652	-3.56%				3,206,652
73 TRANSFERS											
7312 Interfund - Out					415,378	112,916	-72.82%				112,916

**PORTERVILLE COLLEGE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
7410 Other Transfers											
Subtotal 7300 & 7400					415,378	112,916	-72.82%				112,916
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)					2,510,810	2,479,368	-1.25%				2,479,368
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					2,510,810	2,479,368	-1.25%				2,479,368
TOTAL 7000					6,251,128	5,798,936	-7.23%	203,775	208,116	2.13%	6,007,053
TOTAL EXPENDITURES, OTHER OUTGO					20,971,529	20,750,016	-1.06%	3,166,182	3,354,367	5.94%	24,104,383
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	171.40	162.67	17.55	37.08	20,971,529	20,750,016	-1.06%	3,166,182	3,354,367	5.94%	24,104,383

**DISTRICT OFFICE**



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## DISTRICT OFFICE OPERATIONS

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The Kern Community College District offers affordable quality education through its three colleges with a strong commitment 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; 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

	A	B	C	D	E
1	<b>Kern Community College District</b>			6/6/2012 13:44	
2	<b>2012-13 Unrestricted Fund Budget Summary</b>				
3	<b>District Operations</b>				
4					
5	<b>Description</b>	<b>2012-13 Proposed Budget</b>	<b>2011-12 Adopted Budget</b>	<b>Change Increase/(Decrease)</b>	<b>Percent Change Increase/(Decrease)</b>
6	<b>District Operations @ District Office (Weill Facility)</b>				
7	Labor	6,826,257.25	7,582,215.80	(755,958.55)	-9.97%
8	Non-Labor	5,607,150.38	5,697,328.21	(90,177.83)	-1.58%
9	<b>Sub-Total</b>	<b>12,433,407.63</b>	<b>13,279,544.01</b>	<b>(846,136.38)</b>	<b>-6.37%</b>
10					
11	<b>District Operations @ Colleges (Business Services and Human Resources)</b>				
12	Labor	1,522,315.46	1,513,826.99	8,488.47	0.56%
13	Non-labor	46,793.00	62,698.00	(15,905.00)	-25.37%
14	<b>Sub-Total</b>	<b>1,569,108.46</b>	<b>1,576,524.99</b>	<b>(7,416.53)</b>	<b>-0.47%</b>
15					
16	<b>Debt Service Payments (Other Post Employment Benefits)</b>	<b>5,708,434.00</b>	<b>5,939,186.00</b>	<b>(230,752.00)</b>	<b>-3.89%</b>
17					
18	<b>Total District Operations Budget</b>	<b>19,710,950.09</b>	<b>20,795,255.00</b>	<b>(1,084,304.91)</b>	<b>-5.21%</b>
19					
20	<b>Percent Change</b>			<b>-5.21%</b>	
21					
22					
23	<b>Primary Variance Explanations</b>				
24	<b>Labor (Regular Salaries &amp; Benefits)</b>				
25	Educational Services -- Suspend filling Vice Chancellor Position	(183,282.99)			
26	Educational Services -- Shift portion of Associate Chancellor Salary to SB 70 Grant funding	(37,172.13)			
27	IT -- Reassign Vice Chancellor to Bakersfield College Administrative Operations	(186,631.96)			
28	IT -- Systems Analyst Programmer III not backfilled	(96,963.12)			
29	IT -- Reassign a portion of a Network Technician to Bakersfield College	(65,434.65)			
30	Human Resources -- HR Assistant not backfilled (located at Weill Facility)	(64,770.22)			
31	Human Resources -- Payroll Technician not backfilled (located at Weill Facility)	(71,354.30)			
32	Human Resources -- Director not backfilled (retirement 12-31-12)	(49,695.81)			
33	District Office Operations -- Administrative Secretary not backfilled	(87,710.20)			
34	District Office Operations -- Interim Executive Secretary not backfilled	(24,947.22)			
35	District Office Operations -- Reassign Facilities Manager to BC	(97,443.87)			
36	Step and Column Changes	137,775.93			
37	PERS Rate Increase (6.34% rate increase)	38,992.21			
38	Health & Welfare Benefit Increase to CAP's (5.26% premium rate increase)	62,130.02			
39	Other Various Changes	(20,961.77)			
40	<b>Total Change Increase/(Decrease)</b>	<b>(747,470.08)</b>			
41					
42	<b>Non-Labor</b>				
43	Educational Services -- Reduction in WESTEC contract	(279,459.00)			
44	Business Services -- Reduction in Property and Liability Insurance Premium Costs	(48,350.00)			
45	Business Services -- Reduction in Other Post Employment Debt Service Payments	(230,752.00)			
46	Business Services -- eProcurement System (project implementation completed)	(67,500.00)			
47	Business Services -- Credit Card Payment Charges (correction to 2011-12 budget)	94,256.64			
48	Business Services -- TRAN interest cost (correction to 2011-12 budget)	85,000.00			
49	IT -- Increase in License/Maintenance Costs	220,000.00			
50	Other Various Changes	(110,030.47)			
51	<b>Total Change Increase/(Decrease)</b>	<b>(336,834.83)</b>			

**DISTRICT OFFICE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
<b>EXPENDITURES AND TRANSFERS</b>											
11	CERTIFICATED SALARIES										
110	REGULAR TEACHING										
1100	Acad. - Reg Schedule										
1101	0.40				35,196		-100.00%				
1108	Instructional - Salary Reserve										
1110	Acad. Emp Admin.										
1118	Non-Instructional - Salary Reserve										
	<b>0.40</b>				<b>35,196</b>		<b>-100.00%</b>				
12	REGULAR NON-TEACHING										
1214	4.00	3.78	1.00	2.22	710,428	565,127	-20.45%	79,604	217,043	172.65%	782,171
1231	Counselors Contract										
1241	Librarians - Contract										
1251	Acad. Non-Inst Cont.										
	<b>4.00</b>	<b>3.78</b>	<b>1.00</b>	<b>2.22</b>	<b>710,428</b>	<b>565,127</b>	<b>-20.45%</b>	<b>79,604</b>	<b>217,043</b>	<b>172.65%</b>	<b>782,171</b>
	<b>4.40</b>	<b>3.78</b>	<b>1.00</b>	<b>2.22</b>	<b>745,624</b>	<b>565,127</b>	<b>-24.21%</b>	<b>79,604</b>	<b>217,043</b>	<b>172.65%</b>	<b>782,171</b>
13	INSTRUCTIONAL SALARIES - NON-REG										
1310	Adjunct Acad. Emp - Non-Cont.										
1311	Acad. Emp. - Temp Cont.										
1320	Acad. Emp. - Intersession										
1330	Acad. Emp. - Overload										
1340	Oth Acad. Empl. - Stipends										
	<b>0.11</b>				<b>3,535</b>		<b>-100.00%</b>				
14	OTHER NON-TEACHING										
1410	Educational Administrators - Non-Cont.										
1419	Acad. Emp - Non-Inst. Non Cont.										
1999	Certificated Salary Abatement										
		0.17			3,600	6,215 12,600	72.63%				6,215 12,600
		<b>0.17</b>			<b>3,600</b>	<b>18,815</b>	<b>422.63%</b>				<b>18,815</b>
	<b>0.11</b>	<b>0.17</b>			<b>7,135</b>	<b>18,815</b>	<b>163.70%</b>				<b>18,815</b>
<b>TOTAL 1000</b>	<b>4.51</b>	<b>3.95</b>	<b>1.00</b>	<b>2.22</b>	<b>752,759</b>	<b>583,942</b>	<b>-22.43%</b>	<b>79,604</b>	<b>217,043</b>	<b>172.65%</b>	<b>800,985</b>

**DISTRICT OFFICE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	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											
2110	18.75	16.17	3.26	4.00	1,970,264	1,868,482	-5.17%	369,350	344,349	-6.77%	2,212,831
2190	8.25	6.00			550,344	466,240	-15.28%				466,240
2191	54.60	49.85	3.00	2.75	3,053,500	3,045,419	-0.26%	146,152	123,182	-15.72%	3,168,600
2199	Classified Salary Abatement										
	<b>Subtotal 2100</b>										
	81.60	72.02	6.26	6.75	5,574,107	5,380,141	-3.48%	515,503	467,531	-9.31%	5,847,672
22	CLASSIFIED SERVICE, INST. AID										
2211	Inst. Aide Ft Direct Inst.										
2291	Inst. Aide FT, Oth-In-Direct Inst.										
2292	Limited Benefit Employee										
	<b>Subtotal 2200</b>										
	<b>Total 2100 &amp; 2200</b>										
	81.60	72.02	6.26	6.75	5,574,107	5,380,141	-3.48%	515,503	467,531	-9.31%	5,847,672
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					15,500	14,000	-9.68%				14,000
2394					126,470	98,317	-22.26%	895,711	535,752	-40.19%	634,069
2399					10,000	20,000	100.00%	10,000		-100.00%	20,000
	<b>Subtotal 2300</b>										
	0.30	0.45			156,931	139,736	-10.96%	905,711	535,752	-40.85%	675,488
24	INSTRUCTIONAL AIDES										
2411	Inst. Students										
2412	Direct Inst. Prof Expt										
2419	Inst Aide - Temp Direct Inst.										
2491	Inst Readers Temp										
2492	Inst Students Temp, Oth Indr Inst.										
2493	Inst Aide Overtime Temp										
2494	Inst Sign Language Intrap Temp										
2495	Inst Oth Indr Prof Expt										
2499	Oth Indr Inst Temp										
2900	Classified Abatement										
2999	Salary Budget Control										
					373,412		-100.00%	18,819		-100.00%	

**DISTRICT OFFICE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	2011-12	2012-13			
Subtotal 2400					373,412		-100.00%	18,819		-100.00%	
Total 2300 & 2400	0.30	0.45			530,343	139,736	-73.65%	924,530	535,752	-42.05%	675,488
<b>TOTAL 2000</b>	<b>81.90</b>	<b>72.47</b>	<b>6.26</b>	<b>6.75</b>	<b>6,104,450</b>	<b>5,519,877</b>	<b>-9.58%</b>	<b>1,440,033</b>	<b>1,003,283</b>	<b>-30.33%</b>	6,523,160
30 STAFF BENEFITS											
3110 STRS - Acad. Instructors & Ins Aides					2,904		-100.00%				
3120 STRS - Class Mgt Non Educ Admin					12,489		-100.00%				
3130 STRS - Ed. Administrators - Cont.					25,985	36,809	41.65%	6,567	17,906	172.66%	54,714
3131 STRS - Oth Acad Emp Non-Instrl						8,499	6.34%				8,499
3210 PERS - Acad. Instructors & Inst Aides					7,993		14.58%	41,843	41,745	-0.23%	287,360
3220 PERS - Class Mgt Non Educ Admin					214,358	245,615	6.21%	16,661	14,933	-10.37%	375,630
3221 PERS - Classified Employee					339,605	360,697	-7.72%				48,780
3222 PERS - Conf Empl - Non- Mgt					52,859	48,780	-8.69%				5,363
3240 PERS - Educational Administrator						5,363	4.98%	28,254	26,343	-6.76%	181,699
3310 OASDHI - Acad Instruct & Instr Aides					5,874		-0.29%	11,530	9,423	-18.27%	237,035
3320 OASDHI - Cls Mgt Non-Ed Admin					147,990	155,356	-13.22%				30,782
3321 OASDHI - Clss Emp					228,281	227,611	-25.32%	1,154	3,147	172.71%	9,616
3322 OASDHI - Conf. Emp - Non Mgt					35,470	30,782	-24.45%				14,225
3330 Medicare							0.32%	47,271	56,901	20.37%	422,959
3340 OASDHI - Educational Administrators					8,663	6,469	6.90%	40,545	39,119	-3.52%	748,245
3341 OASDHI - Oth Acad Emp Non-Instrl							-9.78%				85,351
3410 H&W Acad. Instructors & Aides					18,829	14,225					
3411 H&W-Acad Instr & Instl Aides(Rtrd)											
3420 H&W Clss Mgt(Non-Ed Administrators)					364,905	366,058					
3421 H&W Classified Employees					663,335	709,126					
3422 H&W Conf. Emp - Non Mgt					94,605	85,351					
3423 H&W - Clss Mgt - Retired											
3424 H&W - Clss Retired											
3430 Life Insurance											
3440 H&W Educational Administrators					40,545	25,886	-36.16%	13,515	31,015	129.49%	56,901
3441 H&W - Oth Acad. Emp - Non-Instrl											
3443 H&W-Educational Adm Cont - Retired											
3490 Retiree Benefits: Instructional											
3491 Retiree Benefits: Non-Instructional											
3510 SUI-Acad Instl Aides (Dir)					1,696	1,129	-33.45%				1,129
3520 SUI-Clss Mgt Non-Educ. Admin.					34,934	33,025	-5.47%	5,610	5,544	-1.18%	38,569
3521 SUI - Clss Emp					47,697	47,902	0.43%	2,526	1,983	-21.49%	49,886
3522 SUI - Conf Emp - Non Mgt					7,465	6,478	-13.22%				6,478

**DISTRICT OFFICE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
3540 SUI - Educational Administrators					9,618	7,183	-25.31%	1,282	3,494	172.57%	10,678
3541 SUI - Oth Acad Emp - Non Instl											
3610 WC - Acad Inst & Instl Aides (Dir)					895	594	-33.65%				594
3620 WC - Clss Mgt Non-Educational Adm.					18,450	17,374	-5.83%	3,112	2,917	-6.28%	20,291
3621 WC - Clss Emp					25,354	25,231	-0.48%	1,429	1,043	-26.99%	26,275
3622 Conf Emp - Non Mgt					3,941	3,408	-13.52%				3,408
3640 WC - Educational Administrators					5,078	3,779	-25.58%	677	1,838	171.54%	5,617
3641 WC-Oth Acad Emp - Non Instructional											
3710 DefBen-Acad Inst & Instl Aides (Dir)											
3720 DefBen-Clss Mgt - Non-Educ Admin					918	1,210	31.76%				1,210
3721 DefBen - Clss 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					365	221	-39.34%				221
3920 OTHBEN-Clss Mgt (Non-Educ Admin					4,604	27,027	487.03%	1,278	886	-30.70%	27,913
3921 Otr Benf.- Clss Employee					10,228	10,219	-0.09%	599	472	-21.16%	10,691
3922 OTHBEN - Conf Emp - Non Mgt					1,536	1,328	-13.52%				1,328
3929 Classified Benefit Abatement											
3940 Otr Benf.- Educational Administrators					721	667	-7.50%	303	505	66.74%	1,172
3941 OTHBEN - Oth Acad Emp (Noninstrl)											
3999 Benefit Suspense					148,841		-100.00%	7,504		-100.00%	
<b>TOTAL 3000</b>					<b>2,587,184</b>	<b>2,513,403</b>	<b>-2.85%</b>	<b>232,620</b>	<b>259,216</b>	<b>11.43%</b>	<b>2,772,619</b>
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT											
42 MAGAZINES & PERIODICALS											
4211 Non-Library Magazines/Perdclcs					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					20,200	7,301	-63.86%	124,438	72,474	-41.76%	79,775
4312 Computer Software less than \$200					2,500	4,500	80.00%	82,680	20,200	-75.57%	24,700
4313 Non-Instr Supplies & Materials					131,560	111,823	-15.00%	25,371	48,600	91.56%	160,423
4314 Paper											
4315 Maint & Repairs Supplies					3,800	800	-78.95%				800

**DISTRICT OFFICE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	Change	2011-12	2012-13	Change	FY 2012-13
4320	Vehicle Supplies - Parts										
4321	Fuel - Lubricants				6,000	5,500	-8.33%				5,500
4391	Small Equip (Less than \$200)										
	<b>Subtotal 4300</b>				<b>164,060</b>	<b>129,924</b>	<b>-20.81%</b>	<b>232,489</b>	<b>141,274</b>	<b>-39.23%</b>	271,198
44	FOOD										
4400	Food - Non Travel, Non Cafeteria							6,775		-100.00%	
	<b>Subtotal 4400</b>							<b>6,775</b>		<b>-100.00%</b>	
	<b>TOTAL 4000</b>				<b>181,379</b>	<b>149,074</b>	<b>-17.81%</b>	<b>239,264</b>	<b>146,766</b>	<b>-38.66%</b>	295,840
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES										
51	SERVICES										
5107	Athletic Officials										
5108	Temp Employment Agency Services										
5109	Child Care Services										
5118	Cont Security Services				3,600	3,600					3,600
5119	Oth Non-Inst. Consulting Services				786,530	786,900	0.05%	320,834	410,074	27.82%	1,196,974
5150	Contract Instruction				837,740	488,801	-41.65%	20,000	8,000	-60.00%	496,801
5151	Guest Lecturers/Performers							50,500	39,390	-22.00%	39,390
5152	Music Drama Programs										
5159	Oth Instructional Consulting Services										
	<b>Subtotal 5100</b>				<b>1,627,870</b>	<b>1,279,301</b>	<b>-21.41%</b>	<b>391,334</b>	<b>457,464</b>	<b>16.90%</b>	1,736,765
52	TRAVEL										
5209	Non-Employee Travel				6,383	6,383		11,000	20,968	90.62%	27,351
5212	Student Travel								9,903		9,903
5220DT	Employee Travel				10,000	10,000					10,000
5220	Employee Travel				172,734	168,906	-2.22%	90,441	49,235	-45.56%	218,141
5230	Food/Meetings				16,111	18,100	12.35%	13,300	59,241	345.42%	77,341
	<b>Subtotal 5200</b>				<b>205,228</b>	<b>203,389</b>	<b>-0.90%</b>	<b>114,741</b>	<b>139,347</b>	<b>21.44%</b>	342,736
53	MEMBERSHIP/DUES										
5300	Institutional Dues/Memberships				177,665	185,800	4.58%	4,930	12,465	152.84%	198,265
5310	Consortium Dues/Memberships				68,466	18,130	-73.52%	1,000		-100.00%	18,130
	<b>Subtotal 5300</b>				<b>246,131</b>	<b>203,930</b>	<b>-17.15%</b>	<b>5,930</b>	<b>12,465</b>	<b>110.20%</b>	216,395
54	INSURANCE										



**DISTRICT OFFICE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	2011-12	2012-13			
5400	Comprehensive/Liability/Prpty/Auto/Ins				575,628	527,278	-8.40%				527,278
5406	Student Insurance				149,000	150,000	0.67%				150,000
5407	Insurance Deductibles				5,155	6,000	16.39%				6,000
	<b>Subtotal 5400</b>				<b>729,783</b>	<b>683,278</b>	<b>-6.37%</b>				<b>683,278</b>
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		-100.00%				
5560	Hazardous Waste Disposal				8,500	8,500					8,500
5570	Pest Control Services				1,150	1,150					1,150
5581	Telephone Services				12,800	13,050	1.95%				13,050
5583	Data Communication Services				193,800	262,843	35.63%				262,843
5590	Other Utilities				9,000	8,500	-5.56%				8,500
	<b>Subtotal 5500</b>				<b>421,250</b>	<b>471,043</b>	<b>-11.82%</b>				<b>471,043</b>
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				25,596	14,861	-41.94%	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 Licsn/Maint Svcs				1,010,629	1,077,473	6.61%	50	9,510	18920.00%	1,086,983
5651	Internet Access										
5661	Computer Maintenance										
5662	Computer Maintenance Agreement										
5672	Equipment Repairs										
5681	Grounds Maintenance				11,000	1,000	-90.91%				1,000
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 Garments				198,685	294,749	48.35%				294,749
5686	Oth Equipment Maint Agreements				65,100	59,271	-8.95%				59,271
5690	Other Maintenance/Repairs				2,500		-100.00%				
5691	Other Maintenance Contracts				3,000		-100.00%				
	<b>Subtotal 5600</b>				<b>1,379,145</b>	<b>1,511,964</b>	<b>9.63%</b>	<b>33,070</b>	<b>20,160</b>	<b>-39.04%</b>	<b>1,532,124</b>

**DISTRICT OFFICE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13	2011-12	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	28.98%	17,897	68,493	282.71%	471,024
58	OTHER SERVICES & EXPENSES										
5810					81,000	30,000	-62.96%				30,000
5813					10,000	8,000	-20.00%				8,000
5820					55,620	52,620	-5.39%	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	110,280	41.75%	33,275	96,178	189.04%	206,458
5861					7,000	2,113	-69.82%	11,377	7,249	-36.28%	9,362
5870											
5880					46,200	46,200					46,200
5881											
5890					77,034	91,052	18.20%	10,528	19,679	86.92%	110,731
5899								24,998		-100.00%	
5899a											
					441,654	602,265	36.37%	86,828	125,858	44.95%	728,123
59	INDIRECT COSTS										
5911					-351,397	-300,697	-14.43%				-300,697
5912								83,633	64,723	-22.61%	64,723
					-351,397	-300,697	-14.43%	83,633	64,723	-22.61%	-235,974
					5,011,745	5,057,004	0.90%	733,433	888,510	21.14%	5,945,514
					14,637,517	13,823,300	-5.56%	2,724,954	2,514,818	-7.71%	16,338,118
60	CAPITAL OUTLAY										

**DISTRICT OFFICE**  
**2012-13 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
61 SITES & SITE IMPROVEMENT											
6120 Site Improvement											
Subtotal 6100											
62 BUILDINGS											
6210 Buildings Construction					75,000		-100.00%				
6211 Buildings Architect											
6212 Building Fees/Services											
6214 Buildings - Testing & Inspection											
6215 Additions to Buildings											
6216 Bldg Cost of Purchase											
Subtotal 6200					75,000		-100.00%				
63 BOOKS - LIBRARY											
6310 Library Books											
6311 Magazines & Periodicals											
Subtotal 6300											
64 EQUIPMENT											
641 <b>New Equipment</b>											
6411 Library & Audio Visual Equipment											
6412 Computer/Tech Equip					85,229	54,425	-36.14%	21,800	9,150	-58.03%	63,575
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					27,380	20,345	-25.69%	203,000		-100.00%	20,345
6419FA Other Equipment					25,000	25,000					25,000
Subtotal 6410					335,411	254,072	-24.25%	224,800	9,150	-95.93%	263,222
642 <b>Equipment Replacement</b>											
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)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
<b>Subtotal 6400</b>					335,411	264,072	-21.27%	228,299	9,150	-95.99%	273,222
6900 Capital Outlay Abatement											
<b>TOTAL 6000</b>					410,411	264,072	-35.66%	228,299	9,150	-95.99%	273,222
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					5,279,186	5,008,434	-5.13%				5,008,434
<b>Subtotal 7100</b>					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	-19,556,950	-3.59%				-19,556,950
<b>Subtotal 7200</b>					-20,285,976	-19,556,950	-3.59%				-19,556,950
73 TRANSFERS											
7312 Interfund - Out					366,494	255,000	-30.42%				255,000
7410 Other Transfers											
<b>Subtotal 7300 &amp; 7400</b>					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											
<b>Subtotal 7500</b>								25,600	25,600		25,600
76 OTHER PAYMENTS											
7601 In-Lieu of Transp. Allowance											
7602 Oth Student Aide (Non-cash)											
<b>Subtotal 7600</b>											
79 RESERVE FOR CONTINGENCIES											
7910 Districtwide (minimum 5%)					11,599,943	10,062,676	-13.25%				10,062,676
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)				Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total FY 2012-13
	Unrst	Unrst	Rest	Rest							
	2012	2013	2012	2013	2011-12	2012-13		2011-12	2012-13		
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
Subtotal 7900					11,700,653	10,163,386	-13.14%				10,163,386
TOTAL 7000					-2,279,643	-3,430,130	50.47%	25,600	25,600		-3,404,530
<b>TOTAL EXPENDITURES, OTHER OUTGO</b>					<b>12,768,285</b>	<b>10,657,242</b>	<b>-16.53%</b>	<b>2,978,853</b>	<b>2,549,568</b>	<b>-14.41%</b>	<b>13,206,810</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>	<b>86.41</b>	<b>76.41</b>	<b>7.26</b>	<b>8.97</b>	<b>12,768,285</b>	<b>10,657,242</b>	<b>-16.53%</b>	<b>2,978,853</b>	<b>2,549,568</b>	<b>-14.41%</b>	<b>13,206,810</b>

# **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**

	<b>Budget 2011-12</b>	<b>Bakersfield 2012-13</b>	<b>Cerro Coso 2012-13</b>	<b>BUDGET 2012-13</b>	<b>Difference</b>	<b>% Difference</b>
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	18,325			18,325	0	0.00%
INCOME						
8884 Student Fees	40,000	40,000	12,000	52,000	12,000	30.00%
8860 Interest				0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$58,325	\$40,000	\$12,000	\$70,325	\$12,000	20.57%
EXPENDITURES						
2000 Staff				-	0	0.00%
3000 Benefits				-	0	0.00%
4000 Supplies	1,000	1,000	-	1,000	0	0.00%
5000 Services & maintenance	39,000	39,000	14,500	53,500	14,500	37.18%
6100 Sites				-	0	0.00%
6200 Building				-	0	0.00%
6400 Equipment				-	0	0.00%
TOTAL EXPENDITURES	40,000	40,000	14,500	54,500	14,500	36.25%
ENDING BALANCE, JUNE 30	18,325	0	(2,500)	15,825	(2,500)	-13.64%
TOTAL EXPENDITURES & ENDING BALANCE	\$58,325	\$40,000	\$12,000	\$70,325	\$12,000	20.57%



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

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$250,540	\$168,540	(\$82,000)	-32.73%
INCOME				
Other Income	18,000	17,600	(400)	-2.22%
TOTAL INCOME & BEGINNING BALANCE	268,540	186,140	(82,400)	-30.68%
EXPENDITURES				
4000 Supplies			0	0.00%
5000 Services & maintenance	0	17,600	17,600	0.00%
6100 Sites				0.00%
6200 Building Maintenance & Repairs	100,000		(100,000)	-100.00%
6400 Equipment			0	0.00%
TOTAL EXPENDITURES	100,000	17,600	(82,400)	-82.40%
ENDING BALANCE, JUNE 30	168,540	168,540	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$268,540	\$186,140	(\$82,400)	-30.68%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2012-13 Student Center Funds**

	<b>Budget 2011-12</b>	<b>Bakersfield 2012-13</b>	<b>Porterville 2012-13</b>	<b>Budget 2012-13</b>	<b>Difference</b>	<b>% Difference</b>
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	308,175			\$308,175		
INCOME						
Student Fees	180,200	146,024	45,000	191,024	10,824	6.01%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$488,375	\$146,024	\$45,000	\$499,199	\$10,824	2.22%
EXPENDITURES						
2000 Classified Staff	59,580	61,166	10,000	71,166	11,586	19.45%
3000 Benefits	505	358	85	443	(62)	-12.27%
4000 Supplies	22,500	24,000	16,500	40,500	18,000	80.00%
5000 Services & maintenance	82,615	52,500	18,415	70,915	(11,700)	-14.16%
6100 Site Improvement	-					
6200 Building						
6400 Equipment	15,000	8,000		8,000	(7,000)	-46.67%
TOTAL EXPENDITURES	180,200	146,024	45,000	191,024	10,824	6.01%
ENDING BALANCE, JUNE 30	308,175	(0)	0	308,175	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$488,375	\$146,024	\$45,000	\$499,199	\$10,824	2.22%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2012-13 Student Financial Aid Fund**

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1	24,232	(18,395)	(42,627)	-175.91%
TOTAL BEGINNING BALANCE	\$ 24,232	\$ (18,395)	\$ (42,627)	-175.91%
INCOME			-	
CAL Grants	2,600,000	2,800,000	200,000	7.69%
PELL	43,000,000	43,000,000	-	
SEOG	484,262	587,985	103,723	21.42%
Federal Stafford Loans	7,000,000	5,900,000	(1,100,000)	-15.71%
Other	213,000	510,457	297,457	139.65%
TOTAL INCOME & BEGINNING BALANCE	\$ 53,321,494	\$ 52,780,047	\$ (541,447)	-1.02%
EXPENDITURES				
Student Financial Aid	53,339,889	52,780,047	(559,842)	-1.05%
Miscellaneous Expenditures	-	-	-	
TOTAL EXPENDITURES	53,339,889	52,780,047	(559,842)	-1.05%
ENDING BALANCE, JUNE 30	(18,395)	-	18,395	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 53,321,494	\$ 52,780,047	\$ (541,447)	-1.02%

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

	Budget 2010-11	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	1,898,586	1,365,887				1,365,887	(532,699)	-28.06%
8860 Interest								
8982 Intrafund Transfer					20,983	20,983		
Total Income & Beginning Balance	\$4,494,781	\$1,365,887			\$20,983	\$1,618,024	(\$2,897,740)	-64.47%
EXPENDITURES								
1000 Certificated Salaries		3,500				3,500	3,500	
2000 Classified Salaries	508,275	424,090			14,710	438,800	(69,475)	-13.67%
3000 Benefits	241,995	215,481			6,273	221,754	(20,241)	-8.36%
4000 Supplies	654,910	541,250				541,250	(113,660)	-17.36%
5000 Services and Maintenance	111,100	99,400				99,400	(11,700)	-10.53%
6000 Capital Outlay	72,500	61,183				61,183	(11,317)	-15.61%
7000 Transfers		20,983				20,983	20,983	
Total Expenditures	1,588,779	1,365,887			20,983	1,386,870	(201,910)	-12.71%
ENDING BALANCE, JUNE 30	2,906,002	0		-		231,154	(2,695,830)	-92.77%
TOTAL EXPENDITURES & ENDING BALANCE	\$4,494,781	\$1,365,887			\$20,983	\$1,618,024	(\$2,897,740)	-64.47%

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

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 477,664	\$ 281,008	\$ (196,656)	-69.98%
<b>INCOME</b>				
<b>State Income</b>				
8190 Other Federal Income			-	
8651 Community College Constr Act	5,000,000	5,000,000	-	0.00%
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
<b>Local Income</b>				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases			-	
8860 Interest			-	
8880 Capital Outlay Fees	58,200	46,500	(11,700)	-20.10%
8895 Other	1,686,205		(1,686,205)	-100.00%
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds	841,531		(841,531)	-100.00%
8981 Interfund Transfers			-	
8989 Transfer In/from Reserve-Bud Only		2,470,276	2,470,276	
<b>Total Income</b>	7,585,936	7,516,776	(2,539,436)	-33.48%
<b>TOTAL NET BEGINNING BALANCE &amp; INCOME</b>	<b>\$ 8,063,600</b>	<b>\$ 7,797,784</b>	<b>\$ (2,736,092)</b>	<b>-33.93%</b>
<b>EXPENDITURES</b>				
5XXX Services	143,288	134,669	(8,619)	-6.01%
6100 Sites and Site Improvement			-	
6200 Buildings	22,737,339	7,251,507	(15,485,832)	-68.11%
6400 Equipment	-	130,600	130,600	
7201 Intrafund Transfers Out			-	
7312 Interfund Transfer			-	
<b>Total Expenditures</b>	<b>22,880,627</b>	<b>7,516,776</b>	<b>(15,363,851)</b>	<b>-67.15%</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>(14,817,027)</b>	<b>281,008</b>	<b>15,098,035</b>	<b>-101.90%</b>
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$ 8,063,600</b>	<b>\$ 7,797,784</b>	<b>\$ (265,816)</b>	<b>-3.30%</b>

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

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 53,008,897	\$ 53,008,897	\$ (0)	0.00%
INCOME				
<b>Local Income</b>				
8860 Interest	1,059,412	585,000	(474,412)	0.00%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8982 Interfund Transfer			-	
8989 Transfer In/from Reserve-Bud Only	17,589,475	5,980,210	(11,609,265)	0.00%
Total Income	18,648,887	6,565,210	(12,083,677)	-64.80%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 71,657,784	\$ 53,593,897	\$ (12,083,677)	-16.86%
EXPENDITURES				
2100 Classified Salaries	383,653	386,911	3,258	0.00%
23XX Professional Experts	32,008	32,008	-	10.18%
3XXX Benefits	151,267	158,243	6,976	0.00%
4XXX Materials, Supplies, Consultants	12,900	15,900	3,000	54.08%
5XXX Services	3,614,384	2,726,384	(888,000)	0.08%
61XX Sites and Site Improvement			-	
62XX Buildings	13,833,737	3,144,264	(10,689,473)	0.00%
64XX Equipment	620,938	101,500	(519,438)	-1721.50%
7111 Debt Interest & Other				
7312 Interfund Transfer				
Total Expenditures	18,648,887	6,565,210	(12,083,677)	-64.80%
ENDING BALANCE, JUNE 30	53,008,897	47,028,686	(5,980,210)	-11.28%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 71,657,784	\$ 53,593,897	\$ (18,063,887)	-25.21%

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

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 13,138,467	\$ 13,162,768	\$ 24,301	0%
INCOME				
<b>Local Income</b>				
8860 Interest	50,000	50,000	-	
8811 Specific Taxes	7,436,718	7,757,393	320,675	4%
8941 Bond Proceeds			-	
<b>Interfund Transfers</b>			-	
Total Income	7,486,718	7,807,393	320,675	4%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 20,625,185	\$ 20,970,161	\$ 344,976	2%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	3,200	9,100	5,900	184%
5830 Bank Charges	2,500	2,350	(150)	-6%
5890 Other Services	20,000	20,000	-	
7110 Principle Payment	3,708,841	4,875,000	1,166,159	31%
7111 Debt Interest & Other	3,727,877	2,900,943	(826,934)	-22%
7322 Interfund Transfers			-	
	7,462,418	7,807,393	339,075	5%
NET ENDING BALANCE, JUNE 30	13,162,768	13,162,768	5,901	0%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 20,625,185	\$ 20,970,161	\$ 344,976	2%

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

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 7,991,725	\$ 7,991,725	\$ (0)	0.00%
INCOME				
<b>Local Income</b>				
8860 Interest	161,749	88,000	(73,749)	-45.59%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	48,251	2,750	(45,501)	-94.30%
			-	
Total Income	210,000	90,750	(119,250)	-56.79%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 8,201,725	\$ 8,079,725	\$ (119,250)	-1.45%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	65,000	10,000	(55,000)	-84.62%
5XXX Consulting Services			-	
61XX Sites and Site Improvement			-	
62XX Buildings	145,000	80,750	(64,250)	-44.31%
64XX Equipment			-	
7111 Debt Interest & Other			-	
7312 Interfund Transfer			-	
Total Expenditures	210,000	90,750	(119,250)	-56.79%
ENDING BALANCE, JUNE 30	7,991,725	7,988,975	(2,750)	-0.03%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 8,201,725	\$ 8,079,725	\$ (122,000)	-1.49%

5/28/2008



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

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$222,707	\$222,064	(\$643)	-0.29%
INCOME				
<b>Local Income</b>				
8860 Interest	4,000	2,100	(1,900)	-47.50%
8811 Specific Taxes	754,165	796,192	42,027	5.57%
Total Income	758,165	798,292	40,127	5.29%
TOTAL NET BEGINNING BALANCE & INCOME	\$980,872	\$1,020,356	\$39,484	4.03%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	3,103	4,500	1,397	45.02%
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	399,165	382,252	(16,913)	-4.24%
Total Expenditures	758,808	798,292	39,484	5.20%
NET ENDING BALANCE, JUNE 30	222,064	222,064	(0)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$980,872	\$1,020,356	\$39,484	4.03%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2011-12 -- 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				
<b>Local Income</b>				
8850 Rentals & Leases				
8860 Interest	656,019	656,019		
8860 Unrealized Gains & Losses				
8989 Transfer from fund balance	-	809,481	809,481	
<b>Interfund Transfers</b>	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				
<b>Local Income</b>				
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)**

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,287,642	\$ 4,366,522	\$ 78,880	1.84%
INCOME				
8850 Rentals & Leases	1,715,000	1,715,000	-	0.00%
8860 Interest	83,880	83,880	-	0.00%
8941 Sale of Bonds				
8982 Intrafund Transfers				
Total Income	1,798,880	1,798,880	-	0.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$6,086,522	\$6,165,402	78,880	1.30%
EXPENDITURES				
5119 Oth Non -Inst Consulting	5,000	5,954	954	19.08%
5831 Bank Charges		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	1,720,000	1,722,954	2,954	0.17%
NET ENDING BALANCE, JUNE 30	4,366,522	4,442,448	75,926	1.74%
TOTAL EXPENDITURES & ENDING BALANCE	\$6,086,522	\$6,165,402	78,880	1.30%

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

	Budget 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	2,320,000	2,324,325	4,325	0.19%
8860AA Interest	28,656	28,656	0	0.00%
8981AA Interfund Transfer			0	0.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,348,656	2,352,981	4,325	
TOTAL NET BEGINNING BALANCE & INCOME	\$5,079,018	\$3,785,797	(1,293,221)	-25.46%
EXPENDITURES				
5119 Other Costs	5,000	5,000	0	0.00%
7110 Bond Payment	1,000,500	1,040,000	39,500	3.95%
7111 Debt Interest & Other	1,319,500	1,284,325	(35,175)	-2.67%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,325,000	2,329,325	4,325	
NET ENDING BALANCE, JUNE 30	2,754,018	1,456,472	(1,297,546)	-47.11%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,079,018	\$3,785,797	(1,293,221)	-25.46%

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

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,045,956	\$ 4,505,971	\$ 460,015	11.37%
INCOME				
Local Income				
8811 Specific Taxes	1,205,000		(1,205,000)	-100.00%
8860 Interest	35,000		(35,000)	-100.00%
8941 Bond Issuance Proceeds				
Total Income	1,240,000		(1,240,000)	-100.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$5,285,956	\$4,505,971	(\$779,985)	-14.76%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees	23,000	23,000		
5830 Bank Charges	5,000	5,000		
5890 Other Services				
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	779,985	3,474,270	2,694,285	345.43%
NET ENDING BALANCE, JUNE 30	4,505,971	1,031,701	(3,474,270)	-77.10%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,285,956	\$4,505,971	(\$779,985)	-14.76%

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

	Budget 2011-12	Budget 2012-13	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 570,099	\$ 22,277	\$ (547,822)	-96.09%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases		566,263		
8860 Interest				
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance		5,000	5,000	
Total Income		571,263	5,000	
TOTAL NET BEGINNING BALANCE & INCOME	\$570,099	\$593,540	(\$542,822)	-95.22%
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	277,822	286,263	8,441	3.04%
7312 Interfund Transfers				
Total Expenditures	547,822	571,263	23,441	4.28%
NET ENDING BALANCE, JUNE 30	22,277	22,277	(566,263)	-2541.87%
TOTAL EXPENDITURES & ENDING BALANCE	\$570,099	\$593,540	(\$542,822)	-95.22%

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

	Budget 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  
6/6/2012

	Adopted 2011-12	Bakersfield	Cerro Coso	Porterville	DO	Budget 2012-13	Revised Budget Difference	% Difference
		Budget 2012-13	Budget 2012-13	Budget 2012-13	Budget 2012-13			
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	271,535					0	(271,535)	-100.00%
INCOME							0	
8190 Other Federal Revenue	240,605	152,909	90,000	46,000	0	288,909	48,304	20.08%
8621 Children's Center	2,948,035	1,386,021	1,060,000	434,856	0	2,880,877	(67,158)	-2.28%
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	462,977				0	0	(462,977)	-100.00%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,923,152	1,538,930	1,150,000	480,856	-	3,169,786	(753,366)	-19.20%
						0		
1000 Certificated Salaries	20,000				0	0	(20,000)	-100.00%
2000 Classified Salaries	2,496,706	984,440	805,820	416,543	0	2,206,802	(289,904)	-11.61%
3000 Benefits	1,136,190	463,653	385,029	225,788	0	1,074,471	(61,719)	-5.43%
4000 Supplies	128,750	57,000	37,958	8,150	0	103,108	(25,642)	-19.92%
5000 Services and Maintenance	122,662	33,837	66,977	81,261	0	182,075	59,413	48.44%
6000 Site Improvement/Equipment	18,844				0	0	(18,844)	-100.00%
7000 Other Outgo	0			6,811	0	6,811	6,811	0.00%
7201 Intrafund Transfers		0	0	0	0		0	0.00%
7312 Intrafund Transfers					0		0	0.00%
TOTAL EXPENDITURES	3,923,152	1,538,930	1,295,784	738,553	0	3,573,267	(349,885)	-8.92%
							0	
ENDING BALANCE, JUNE 30	0	(0)	(145,784)	(257,697)	0	(403,481)	(403,481)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,923,152	\$1,538,930	\$1,150,000	\$480,856	\$0	\$3,169,786	(\$753,366)	-19.20%

# **GANN LIMIT**

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2012-13

DISTRICT NAME: Kern  
DATE: 6-14-12

I. **2012-13 APPROPRIATIONS LIMIT:**

A.	2011-12 Appropriations Limit		<u>\$130,516,333</u>
B.	2012-13 Price Factor: <u>1.0377</u>		
C.	Population factor:		
	1. 2010-11 Second Period Actual FTES <u>20,691.73</u>		
	2. 2011-12 Second Period Actual FTES <u>19,111.91</u>		
	3. 2012-13 Population change factor <u>0.9237</u> (line C.2. divided by line C.1.)		
D.	2011-12 Limit adjusted by inflation and population factor (line A multiplied by line B and line C.3.)		<u>\$125,102,971</u>
E.	Adjustments to increase limit:		
	1. Transfers in of financial responsibility	\$ 0.00	
	2. Temporary voter approved increases	<u>\$ 0.00</u>	
	3. Total adjustments - increase	<u>\$ 0.00</u>	
	Sub-Total		<u>\$125,102,971</u>
F.	Adjustments to decrease limit:		
	1. Transfers out of financial responsibility	\$ 0.00	
	2. Lapses of voter approved increases	<u>\$ 0.00</u>	
	3. Total adjustments - decrease		<u>&lt; \$ 0.00 &gt;</u>
G.	2012-13 Appropriations Limit		<u>\$125,102,971</u>

II. **2012-13 APPROPRIATIONS SUBJECT TO LIMIT:**

A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u>\$43,100,971</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>\$476,484</u>
C.	Local Property taxes		<u>\$39,714,652</u>
D.	Estimated excess Debt Service taxes		<u>\$ 0.00</u>
E.	Estimated Parcel taxes, Square Foot taxes, etc.		<u>\$ 0.00</u>
F.	Interest on proceeds of taxes		<u>\$ 250,000</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>&lt;\$0.00 &gt;</u>
H.	2012-13 Appropriations Subject to Limit		<u>\$ 83,542,107</u>